REPORT OF THE AUDITOR GENERAL

ON THE PUBLIC ACCOUNTS OF GUYANA AND ON THE ACCOUNTS OF MINISTRIES / DEPARTMENTS / REGIONS FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025





PROMOTING GOOD GOVERNANCE, TRANSPARENCY AND IMPROVE PUBLIC ACCOUNTABILITY

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58/AG:10/2026/11 25 September 2026

Hon. Manzoor Nadir
Speaker of the National Assembly
Parliament of the Co-operative Republic of Guyana
Parliament Office
Public Buildings
Brickdam
Georgetown.

Dear Mr. Speaker,

REPORT OF THE AUDITOR GENERAL TO THE NATIONAL ASSEMBLY
ON THE PUBLIC ACCOUNTS OF GUYANA AND ON THE
ACCOUNTS OF MINISTRIES, DEPARTMENTS AND REGIONS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

In accordance with Article 223(3) of the Constitution of the Republic of Guyana, I am pleased to submit the attached the Report on the Public Accounts of Guyana and on the Accounts of the Ministries, Departments and Regions for the fiscal year ended 31 December 2025.

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,

AUDIT OFFICE OF GUYANA

DEODAT SHARMA
AUDITOR GENERAL

MISSION STATEMENT

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

1. The execution of high quality audits of the public accounts, entities and projects assigned by the Audit Act.

2. Timely reporting of the results to the legislature and ultimately the public.

3. Ensuring that the independence, integrity and objectivity of the Audit Office is recognized.

4. The provision of cost effective service by the implementation of the most up-to-date Audit Practices.

5. The recruitment and retention of the best qualified personnel to achieve set targets, on a sustained basis.

6. Developing professional relationships with our clients, and producing reports which facilitate improvements in their operations.

Overview

It gives me great pleasure to present my twenty-second Report as Auditor General. The presentation of this Report marks the fifteenth consecutive occasion, that the Audit Office has been submitting its Reports by the statutory deadline of 30th September, following the close of the fiscal year. In addition, to date, eighteen Performance Audit Reports have been issued during my tenure, with one further Report on the Implementation of the Solar Home Energy Program in Guyana's Hinterland and Riverine Community, being submitted today, bringing the total to nineteen Performance Audit Reports.

As the National Budget increases rapidly, from G$383.1 billion in 2021 to a record G$1.558 trillion in 2026, the volume of infrastructure projects have correspondingly increased in terms of value and complexity, and the techniques and methodologies used to design, implement and manage these projects have evolved as well. In this regard:

Institutional Strengthening

Investment in training ensures that the Audit Office remains resilient, adaptive, and capable of delivering independent oversight that supports good governance. As such, strengthening the institutional capacity of the Audit Office requires continuous training and professional development. By equipping our auditors with up-to-date knowledge of international standards, modern auditing techniques, and emerging areas, such as, digital auditing, performance auditing, and risk-based approaches, the Office can enhance both the quality and credibility of its work. In addition, structured training programs and partnerships with regional and international audit institutions helped to build technical expertise and foster a culture of innovation.

Works and Structures Division

Our Engineers of the Works and Structures Division has advanced their knowledge and improved their skills by completing the Project Management Professional (PMP) Training Program. This training provides the Engineers with the skills set required to critically examine more complex project development and delivery models being utilized by the Government in rolling out the billion-dollar infrastructure projects.

Using the concepts from the PMP course, our Audit Engineers are better equipped to assess quantities, costs, schedules, and contractor performance and the examination of time and resource allocation measures to evaluate project performance and make recommendations for improvement in the way which contracts are administered and how projects are managed.

Audit Work Programmes

Thirty-one Central Government Auditors, comprising of Audit Managers, Supervisors and Auditors reviewed, and assessed existing Audit Work Programmes to strengthen and enhance the quality, consistency, and effectiveness of audit planning and execution, thus ensuring that Work Programmes remain responsive to the current audit environment and adequately address key audit areas and associated risks.

Twenty-four Audit Clerks were trained to equip them with the knowledge, technical competencies, and practical skills required to effectively discharge their responsibilities thus enabling them to contribute meaningfully to the audit assignments.

Superannuation Benefits

Twenty employees of the Audit Office of Guyana received specialised training in the processing of Superannuation Benefits for Public Officers as part of conducting real time audits. These real-time audits enable continuous monitoring of transactions and processes, allowing irregularities to be detected and addressed immediately and provide timely insights for decision-making and fostering a culture of compliance across ministries and agencies.

Indian Technical and Economic Cooperation (ITEC) Programme

Three officers participated in the Indian Technical and Economic Cooperation (ITEC) Programme, conducted through the International Centre for Information Systems and Audit (iCISA), India, on Information Systems Audit, Audit of Social Sector Schemes, and the Digital Public Infrastructure. This brings the total number of Audit Office personnel who have benefited from training under the ITEC Programme to sixty-three.

Cybersecurity

Twenty officers were trained in data protection, cybersecurity, and the security protocols required to be observed in the execution of their duties. Staff also continue to benefit from cybersecurity-related courses offered through the Ministry of Public Service's Coursera programme, including training in Cybersecurity Fundamentals.

TOGETHER Initiative

The Human Resources Manager, participated in the TOGETHER Initiative, facilitated by the INTOSAI Development Initiative (IDI). The TOGETHER Initiative has provided an important platform for SAIs to collaborate, exchange knowledge and experiences, share practical solutions, and provide guidance and support in areas where particular functions or practices may require strengthening. This collaboration has been especially valuable among members of the Caribbean Organisation of Supreme Audit Institutions (CAROSAI) and has assisted SAIs in addressing common challenges and strengthening institutional capacity.

Workshops

Several other officers during the course of the year benefitted from workshops, training programmes, and collaborative sessions with other Inter-Governmental Organisations in order to promote consistency in audit practices and support the delivery of high-quality audits.

Roles and Functions of the Auditor General

The Audit Office also contributes to capacity building within the wider Public Service by facilitate training programmes covering areas such as the Roles and Functions of the Auditor General, Stores Regulations, the Procurement Act, Bank Reconciliation, Financial Statements, the Processing of Payments, among other. These training programmes allow us to share our technical expertise and knowledge with public officers, thereby contributing to improved financial management, accountability, and efficiency across the Public Service.

Mechanism for Follow-Up on the Implementation of the Inter-American Convention against Corruption (MESICIC).

The Audit Office of Guyana contributes to increased transparency and accountability in its work within the Mechanism for Follow-Up on the Implementation of the Inter-American Convention against Corruption (MESICIC). As part of Guyana's fulfillment to anti-corruption commitments, the Audit Office contributes to the evaluation of Guyana's compliance with its anti-corruption commitments, which seeks to ensure the upholding of international standards of integrity, enhancing institutional capacity, and fostering public trust in governance.

During 2026, the Audit Office of Guyana has continued to advance its mandate through wide-ranging training initiatives and institutional strengthening efforts which have enhanced the technical capacity of our staff and improved our systems for accountability and transparency. In the coming years, we look forward to building on these achievements.

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 2025

TABLE OF CONTENTS

	PAGE
Audit Opinion	i
Highlights of Report	iv
Report on the Public Accounts Statements:	
End of Year Budget Outcome and Reconciliation Report (Revenue)	5
End of Year Budget Outcome and Reconciliation Report (Expenditure)	12
Receipts and Payments of the Consolidated Fund	18
Statement of Expenditure from the Consolidated Fund as compared with the Estimates of Expenditure	22
Expenditure in respect of those services which by Law are directly charged upon the Consolidated Fund	24
Receipts and Payments of the Contingencies Fund	25
Financial Report of the Deposit Fund	26
Schedule of Issuance and Extinguishment of all loans	27
Statement of Assets and Liabilities of the Government	28
Schedule of Government Guarantees	32
Statement of Contingent Liability	33
Schedule of Public Debt	34
Receipts and Disbursements of Budget Agencies	42
Appropriation Accounts of Heads of Budget Agencies	42
Extra-Budgetary Funds	42
Financial Report of other Accounts approved by the Minister	42
Report on the Accounts of Ministries/Departments/Regions:	
Office of the President	43
Office of the Prime Minister	45
Ministry of Finance	50
Guyana Revenue Authority	57
Ministry of Parliamentary Affairs and Governance	80
Ministry of Foreign Affairs and International Cooperation	80
Ministry of Local Government and Regional Development	81
Ministry of Public Service	88
Ministry of Amerindian Affairs	89
Ministry of Agriculture	92

Ministry of Tourism, Industry and Commerce 103
Ministry of Natural Resources 105
Ministry of Public Works 106
Ministry of Labour 115
Ministry of Human Services and Social Security 117
Ministry of Education 122
Ministry of Culture, Youth and Sports 126
Ministry of Housing and Water 129
Ministry of Health 131
Ministry of Home Affairs 143
Guyana Police Force 144
Ministry of Legal Affairs 145
Guyana Defence Force 146
Region 1 - Barima/Waini 150
Region 2 - Pomeroon/Supemaam 154
Region 3 - Essequibo Islands/West Demerara 156
Region 4 - Demerara/Mahaica 158
Region 5 - Mahaica/Berbice 160
Region 6 - East Berbice/Corentyne 164
Region 7 - Cuyuni/Mazaruni 167
Region 8 - Potaro/Siparuni 169
Region 9 - Upper Takatu/Upper Essequibo 172
Region 10 - Upper Demerara/Upper Berbice 174

Summary of Recommendations 177

Report on Other Entities:

Summary of Audit Opinions 179
Audit of Public Enterprises 180
Audit of Statutory Bodies 185
Summary of Recommendations 191
Audit of Trade Unions 192
Audit of Foreign Funded Projects 192
Audit of Municipalities 193
Audit of Neighbourhood Democratic Councils 195
Audit of Constitutional Agencies 197
Audit of Entities for Guyana Extractive Industries Transparency Initiative 197
Performance Audits 199
Special Investigations 200
Acknowledgements 201

Public Accounts Statements 202

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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 2025

I have audited the Public Accounts of Guyana, which comprise the Consolidated Financial Statements, the Account of all Budget Agencies, the Appropriation Accounts & the Statements of Receipt and Disbursements of Ministries, Departments and Regions for the fiscal year ended 31 December 2025, as set out on pages 202 to 568.

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 and directly charged upon the Consolidated Fund, the Receipts and Payments of the Contingencies Fund, the Financial Report of the Deposit 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 by Law directly charged upon the Consolidated Fund, the receipts and payments of the Contingencies Fund, deposits, loans issued and extinguished, guarantees and contingent liabilities of the Government and the public debt for the fiscal year ended 31 December 2025.

Qualified Opinion

In my opinion, except for the effects of the matters which might be necessary as a result of the observations contained in the relevant sections of my report, the financial statements present fairly in all material respects, the Statement of Assets and Liability of the Government as at 31 December 2025.

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 Statement 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 controls as the Accountant General and the Heads of Budget Agencies determine are 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 Statement of Receipts and Disbursements of Ministries, Departments and Regions

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

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

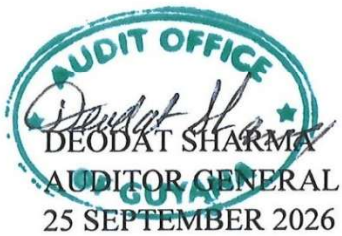
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Heads of Budget Agencies.

- Evaluate the overall presentation, structure and content of the financial statements including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



DEODAT SHARMA
AUDITOR GENERAL
25 SEPTEMBER 2026

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 2025

HIGHLIGHTS OF THE 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 2025. 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 2025, as well as the status of my prior year recommendations.

Contracts

Overpayments on Contracts

3. A total of 979 contracts valued at $66.900 billion were examined in respect of the Ministries and Regions. Overpayments amounting to $796.72M were identified on measured works under 101 contracts administered by the respective Ministries and Regions in 2025.

4. With respect to the Ministries, overpayments totalling $705.19M were identified under thirty-seven contracts executed under the Ministry of Local Government and Regional Development, Ministry of Agriculture, Ministry of Tourism, Industry and Commerce, Ministry of Public Works, Ministry of Labour, Ministry of Human Services and Social Security, Ministry of Education, Ministry of Culture, Youth and Sports, Ministry of Health, Ministry of Home Affairs, Guyana Police Force and Guyana Defence Force.

5. As it relates to the Regional Democratic Councils (RDCs), overpayments totalling $91.530M were identified under sixty-four contracts administered by nine RDCs, with RDC №. 5 being the only Council where no overpayments were identified during the period.

6. At the time of reporting, all overpayments had been recovered, except those relating to the Ministry of Culture, Youth and Sports, Ministry of Human Services and Social Security, and Ministry of Labour. A total of $20.616M remained outstanding across these three Ministries.

Terminated Contracts

7. For the period under review, a total of sixteen Contracts valued at $953.030M were terminated under the Ministry of Education, Ministry of Home Affairs, Ministry of Labour, Ministry of Human Services and Social Security, Ministry of Culture, Youth and Sports, Ministry of Local Government and RDCs №. 3, 5 and 8. The termination of these Contracts resulted in delays in the anticipated benefits of the respective projects.

Cheques on Hand

8. At the time of reporting, five Ministries/Departments and six Regions had 1,123 cheques totalling $5.956 billion still on hand, which should have been refunded to the Consolidated Fund as at 31 December 2025, and the necessary adjustments made to the Appropriation Accounts in accordance with Section 43 of the FMA Act. Of this amount, 394 cheques totalling $4.450 billion related to Ministries and Departments, while the remaining 729 cheques totalling $1.506 billion related to Region №s. 1 to 10 with the exception of Regions №s. 4, 8, 9 and 10, which had no cheques on hand. In addition, eighty-one cheques totalling $224.094M, relating to the years 2023 and 2024, remained on hand at the Ministry of Health, the Guyana Defence Force and Region №. 1.

Unpresented Payment Vouchers

9. Seventy-three Payment Vouchers totalling $227.089M were not presented for audit, resulting in the limitation of scope. Of this amount sixteen totalling $68.568M were for the Guyana Defence Force and fifty-seven totalling $158.521M were in respect to Region №. 10. 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 and Region №. 10 had seventy-eight Payment Vouchers valued at $369M, which remains unpresented.

Cheque Order Vouchers

10. 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 2026, 2,139 Cheque Orders totalling $8.419 billion remained outstanding. Of this amount, 1,516 Cheque Orders totalling $5.802 billion related to 2025, while the remaining 623 Cheque Orders totalling $2.617 billion related to prior periods. As a result, the Audit Office could not determine whether value was received for all sums expended.

Procurement of Drugs as Medical Supplies

11. Seventeen Inter-Departmental Warrants totalling $3.162 billion were received by the Ministry of Health from the ten Administrative Regions for the procurement of drugs and medical supplies. Material Management Unit (MMU) cost listings indicated that drugs and medical supplies valued at $9.075 billion were dispatched to the Regional Administrations. This represents a variance of $5.913 billion, whereby the value of items dispatched exceeded the value of the warrants received.

Non-delivery of Capital Items

12. Outstanding deliveries of capital items amounted to $695.192M as at September 2026. In addition, capital items valued at $22M relating to 2024 remained outstanding.

Ministry of Health

Non-Delivery of Drugs & Medical Supplies

13. Outstanding deliveries of drugs and medical supplies amounted to $7.797 billion as at September 2026. In addition, drugs and medical supplies valued at $2.172 billion relating to 2024 remained outstanding.

Expired Drugs

14. At the time of reporting in September 2026, there were 229 instances of expired and damaged drugs and medical supplies at the MMU Bond valued at $87.449M.

Guyana Revenue Authority

Petroleum Revenue Department

15. Out of the approved staff complement of seventy, the Petroleum Revenue Department had forty-one officers in position as at September 2026.

Customs Petroleum Unit

16. Out of the approved staff complement of thirty-two, the Customs Petroleum Unit had twenty-eight officers in position as at September 2026.

Self Employed

17. The Authority continued to experience difficulties in getting delinquent self-employed persons to comply with the requirements of the Income Tax Act. As at 31 December 2025, there were 20,445 inactive and 51,407 active self-employed registrants in the Optimal database. For the 2025 year, 37,722 registrants filed returns.

Follow-up on the Implementation of Prior Year Audit Recommendations

18. Each year, my Office issues recommendations designed to improve systems and practices at these entities and strengthen the Government's governance and accountability mechanisms. A total of 168 recommendations were made in my 2024 Audit Report. We reviewed each recommendation to determine the action, if any, taken by the respective Accounting Officers. At the time of reporting, sixty recommendations, or thirty-six percent, had been fully implemented; ninety-one, or fifty-four percent, had been partially implemented; and seventeen, or ten percent, had not been 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 2025

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 (Revenue and Expenditure) – 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:

    i. Receipts and Payments of the Consolidated Fund – Section 73(2)(a)(iii).

    ii. Expenditure in respect of those Services which by Law are directly charged upon the Consolidated Fund – Section 73(2)(a)(iii).

    iii. Receipts and Payments of the Contingencies Fund – Section 41.

    iv. Assets and Liabilities of the Government – Section 73(2)(a)(iii).

    v. Appropriation Accounts of Heads of Budget Agencies – Fiscal Management and Accountability Regulations 2004 (Appendix B).

    vi. Receipts and Disbursements by Heads of Budget Agencies – Fiscal Management and Accountability Regulations 2004 (Appendix B).

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 according to section 73 (3) of the Financial Management and Accountability Act 2003 to enable me to audit them and to submit my Report thereon to the Speaker not later than the 30 September. The Statements referred to above and the Draft Appropriation Accounts were received on 30 April 2026. The signed Consolidated Financial Statements were received on 19 September 2026.

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. Schedule of Public Debt – Section 69(1).

ix. Financial Reports of the Deposit Funds – Section 73(2)(c).

x. Schedule of the Issuance and Extinguishments of all Loans – Section 70.

xi. Schedule of Government Guarantees – Section 71(1).

xii. Statement of Contingent Liabilities – Section 73(2)(a)(iii).

xiii. Appropriation Accounts of Heads of Budget Agencies – Fiscal Management and Accountability Regulations 2004 (Appendix B).

xiv. Receipts and Disbursements by Heads of Budget Agencies – Fiscal Management and Accountability Regulations 2004 (Appendix B).

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. According to the Audit Act 2004 Section 24(1), 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, were given thirty days to respond to the draft reports. 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 the findings and recommendations. In addition, the responses received from 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 2025

10. The End of Year Budget Outcome and Reconciliation Report (Current and Capital Revenue) is shown on pages 202 to 204. This report reflected a negative $30.453 billion and a negative variance of $162.028 billion between the estimates of revenue and the actual Government receipts for Current and Capital Revenue respectively, as shown below:

Description	2025 $'000	2024 $'000	2023 $'000
Current Revenue			
Approved Estimated Revenue	1,024,459,011	717,810,624	578,529,005
Actual Receipts paid into the Consolidated Fund	994,005,526	785,024,987	598,412,709
Over/(Under) the Approved Estimates	(30,453,485)	67,214,363	19,883,704
Capital Revenue			
Approved Estimated Revenue	330,154,675	229,315,050	111,303,313
Actual Receipts paid into the Consolidated Fund	168,126,898	111,079,687	64,016,639
Over/(Under) the Approved Estimates	(162,027,777)	(118,235,363)	(47,286,674)
Total Approved Estimated Revenue	1,354,613,686	947,125,674	689,832,318
Total Actual Receipts paid into the Consolidated Fund	1,162,132,424	896,104,674	662,429,348
Net Over/(Under) the Approved Estimates	(192,481,262)	(51,021,000)	(27,402,970)

Current Revenue

11. The categories with higher collections of $23.484 billion cushioned the categories with the shortfalls of $53.938 billion as shown in the table below:

Description	Approved Estimates $'000	Amount Paid into Consolidated Fund $'000	Over/(Under) Estimates $'000
Shortfall			
Carbon Credit	41,121,959	14,013,978	(27,107,981)
Internal Revenue	270,990,631	253,627,878	(17,362,753)
Miscellaneous Receipts	19,654,676	13,297,481	(6,357,195)
Value Added Taxes	87,987,873	85,345,296	(2,642,577)
Stamp Duties	357,230	143,665	(213,565)
Natural Resource Fund	512,436,702	512,251,661	(185,041)
Dividends and Transfers	7,500,000	7,431,548	(68,452)
Other Tax Revenues	231	0	(231)
Interest	1,139	960	(179)
Sub-total	940,050,441	886,112,467	(53,937,974)
Surplus			
Excise Taxes	32,030,108	44,833,538	12,803,430
Customs and Trade Taxes	43,111,738	51,432,396	8,320,658
Rents and Royalties	6,770,931	8,596,171	1,825,240
Fees and Fines	2,495,793	3,030,954	535,161
Sub-total	84,408,570	107,893,059	23,484,489
Net Effect	1,024,459,011	994,005,526	(30,453,485)

Ministry's Response: The Ministry of Finance indicated that the main reasons that contributed to the over- and under-estimated amounts are as below:

a) Central Government's current receipts for 2025 compared to the budgeted amount of $1,024.459 billion were lower by $30.453 billion with total receipts amounting to $994.006 billion. Lower inflows of carbon credits and internal revenues by $27.108 billion and $17.363 billion respectively, contributed to this performance. Collections from miscellaneous receipts, value added taxes and stamp duties were also below their budgeted estimates by $6.357 billion, $2.643 billion and $213.565 million respectively. In contrast, excise taxes, customs and trade taxes, rent and royalties and fees and fines surpassed their budgeted amounts by $12.803 billion, $8.320 billion, $1.825 billion and $535.161 million respectively. Withdrawal from the Natural Resource Fund was $185.041 million lower than the 2024 position.

b) Internal revenue collections were $253.628 billion, $17.363 billion lower than budgeted attributed mainly to lower collections from private sector corporation tax by $22.416 billion, personal income tax of $13.918 billion, public sector corporation tax by $1.958 billion and other personal income tax income of $829.394 million. This was due in part to a series of budget measures implemented in 2025 aimed at increasing disposable income through increasing the income tax threshold and reducing the income tax rate. These were partially offset by increased revenues from withholding taxes.

c) Property tax on private sector companies exceeded the budgeted amount by $1.487 billion, resulting from increased payments made by companies within the private sector, as well as in the oil and gas sector, in addition to approximately 20 percent increase in the number of taxpayers in this category. Public sector property tax experienced growth of $42.785 million, while property taxes earned from individuals declined by $53.411 million.

d) Withholding taxes, capital gains tax, income tax on the self-employed, travel voucher taxes and premium taxes surpassed the budgeted amounts by $17.634 billion, $897.567 million, $631.162 million, $536.553 million and $115.614M respectively. Of note, the number of taxpayers increased from 1,251 to 1,351 and 19,794 to 22,947 between 2024 to 2025 for capital gains and self-employed, respectively.

e) Excise taxes exceeded the budgeted amount of $32.030 billion by $12.803 billion, mainly on account of higher collections from the importation of motor vehicles, petroleum products and to a lesser extent, imports of alcoholic beverages and tobacco of $9.822 billion, $2.869 billion, $886.824 million and $148.295 million, respectively. The categories of motor vehicles that contributed most to higher excise taxes are motor cars (petrol) of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc, motor cars (petrol) of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc and coaches, buses and mini-buses (diesel or semi-diesel) of a seating capacity not exceeding 21 persons. In contrast, lower collections were realised from local production of alcoholic beverages which amounted to $923.515 million, a reduction in payments made by two of the major local beverage manufacturers.

f) Custom and trade taxes recorded a growth of $8.321 billion in revenues, reflecting higher collections from import duties, environmental levy, consumption tax on betting shops, and overtime fees amounting to $44.714 billion, $4.020 billion, $857.429 million, and $633.936 million, respectively. Import duties surpassed the budgeted collections of $37.524 billion by $7.191 billion, which was attributed to increases in the level of commodities imported by several major importers, particularly motor cars and other motor vehicles principally designed for the transport of persons and various types of cements. Environmental levy amounted to $4.020 billion, $288.841 million above the budgeted amount due to higher collections from undenatured ethyl alcohol, coupled with increased revenues from beer made from malt. Consumption tax on betting shops grew to $857.429 million on account of increased payments as a result of expanded gambling and betting activities. Overtime fees contributed an additional $238.750 million to revenue collections for this category and amounted to $633.936 million at the end of 2025 mainly due to increased after-hours service demands along with 8.1 percent increase in the number of merchants making payments in this category of taxes. Departmental fines, export duties and other miscellaneous taxes also recorded higher collections of $136.952 million, $93.036 million and $47.789 million, respectively.

g) In contrast, value-added tax (VAT) generated $85.345 billion, $2.643 billion, lower than budgeted stemming from a decline in collections from the domestic supply of goods. Collections from domestic supply of goods were $7.751 billion below the budgeted level of $54.265 billion mainly due to an overall reduction in payments from entities within the oil and gas sector. Nevertheless, VAT collections from the import of goods and services were $5.026 billion and $82.137 million more than budgeted respectively. This was due to several categories of imports namely, containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport, baked confectionery products, alloy steel bars and beer made from malt.

h) Collections from miscellaneous receipts, within the non-tax revenue category, were $13.297 billion compared to budgeted amount of $19.655 billion, mainly on account of lower receipts from Guyana R.E.D.D. Investment Fund by $8.353 billion, and lottery receipts by $165 million.

i) Receipts from dividends and special transfers were $7.432 billion which reflected higher than budgeted profits collected by the Bank of Guyana of $2.432 billion which offset the lower than budgeted collections from statutory bodies and public enterprises and non-financial public enterprises. In addition, rents and royalties grew by $1.825 billion to reach $8.596 billion driven by higher gold declarations.

j) The Natural Resource Fund remained a prime revenue source with $512.252 billion withdrawn in 2025, marginally lower by $185.041 million when compared to the budgeted amount.

Dividends and Transfers

12. In relation to Dividends and Transfers, the approved estimated revenue totalled $7.500 billion while the amount collected totalled $7.432 billion, resulting in a net shortfall of $68.452M 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	500,000	0	(500,000)
5564	Bank of Guyana Profits	5,000,000	7,431,548	2,431,548
5565	Special Transfers from Statutory & Non-Statutory Bodies	2,000,000	0	(2,000,000)
Total		7,500,000	7,431,548	(68,452)

13. It should be noted that the Non-Financial Public Enterprises and Special Transfers from Statutory and Non-Statutory Bodies approved revenue totalled $2.500 billion however no monies were collected, resulting in a total shortfall of $2.500 billion.

Ministry's Response: The Ministry of Finance indicated that receipts from dividends and special transfers were $7.432 billion which reflected higher than budgeted profits collected by the Bank of Guyana of $2.432 billion which offset the lower than budgeted collections from statutory bodies and public enterprises and non-financial public enterprises. In addition, rents and royalties grew by $1.825 billion to reach $8.596 billion driven by higher gold declarations.

Capital Revenue

14. As at 31 December 2025, Capital Revenue collections for the year were below the approved estimates by a net amount of $162.028 billion. The categories with higher collections of $39.577 billion cushioned the categories with the shortfalls of $201.605 billion.

Line Item	Description	Approved Estimates $'000	Amount Paid into Consolidated Fund $'000	(Under) Over Estimates $'000
Miscellaneous Capital Revenue				
5715	Sales of Asset	28,000	71,050	43,050
External Grants				
5750	Germany- Guyana Protected Area	0	0	0
5763	CDB	4,810,000	7,826,056	3,016,056
5765	Global Fund	155,000	155,000	0
5766	IDB	606,750	419,149	(187,601)
5768	Japan	0	0	0
5772	IDA/World Bank	309,490	99,440	(210,050)
5777	IFAD	46,100	15,987	(30,113)
5779	Kuwait	207,290	128,633	(78,657)
Total External Grants		**6,134,630**	**8,644,265**	**2,509,635**
Cash & Commodity Assistance Grant				
5769	Canada Project Grant	633,734	664,618	30,884
5782	EU	913,320	498,873	(414,447)
Total Cash & Commodity Assistance Grant		**1,547,054**	**1,163,491**	**(383,563)**
External Loans				
5811	CDB	12,900,000	1,807,806	(11,092,194)
5812	China	31,807,000	23,521,073	(8,285,927)
5813	IDA	3,655,000	2,270,656	(1,384,344)
5814	IDB	15,012,520	8,530,053	(6,482,467)
5815	IFAD	3,942	3,597	(345)
5818	India	15,268,695	1,415,000	(13,853,695)
5821	CDF	150,000	0	(150,000)
5822	Islamic Development Bank	9,148,500	8,849,876	(298,624)
5824	United Kingdom Project Loan	15,000,000	8,782,991	(6,217,009)
5825	USA Project Loan	39,109,855	0	(39,109,855)
5826	Saudi Arabia Project Loan	7,500,000	207,936	(7,292,064)
5828	Sweden Project Loan	17,000,000	0	(17,000,000)
Total External Loans		**166,555,512**	**55,388,988**	**(111,166,524)**
BOP Support Loans-Cash				
5851	IDB	62,550,000	72,975,000	10,425,000
5852	IDA	0	0	0
5854	Canada	0	0	0
5855	USA	70,926,479	0	(70,926,479)
5856	CDB	0	26,062,500	26,062,500
Total BOP Support Loans-Cash		**133,476,479**	**99,037,500**	**(34,438,979)**
Other				
5861	Other	22,413,000	3,821,607	(18,591,393)
Total		**330,154,675**	**168,126,901**	**(162,027,774)**

Ministry's Response: The Ministry of Finance indicated that capital revenue reflected a negative variance of $127.248 billion (project loans and grants) due to delays in project execution and lengthy approval processes for new financing resulting from Environmental, Social and Governance (ESG) requirements. Further, taking all categories of capital revenue into account, it reflects a negative variance of $162.028 billion for the above reasons as well as changes in the disbursement schedule of planned balance of payment supported operations.

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 2025.

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT
(EXPENDITURE)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

16. The End of Year Budget Outcome and Reconciliation Report (Expenditure) is shown on pages 205 to 216. This report shows a total expenditure of $1.344 trillion, this represents a $38.277 billion under the Approved Allotment of $1.382 trillion, as shown below:

Description	2025 $'000	2024 $'000	2023 $'000
Current Expenditure			
Approved Allotment	644,469,929	479,687,341	394,081,151
Actual Expenditure	658,976,206	541,473,212	406,820,879
Over/(Under) the Approved Allotment	14,506,277	61,785,871	12,739,728
Capital Expenditure			
Approved Allotment	737,680,563	666,175,423	387,799,812
Actual Expenditure	684,897,573	646,084,592	421,819,376
Over/(Under) the Approved Allotment	(52,782,990)	(20,090,831)	34,019,564
Total Approved Allotment	1,382,150,492	1,145,862,764	781,880,963
Total Actual Expenditure	1,343,873,779	1,187,557,804	828,640,255
Net Over/(Under) the Approved Allotment	(38,276,713)	41,695,040	46,759,292

Current Expenditure

17. The current expenditure for the year under review totalled $658.976 billion, this represents $14.506 billion over the approved allotment of $644.470 billion. The approved allotment for current expenditure increased by $164.783 billion when compared to approved allotment of current expenditure for the fiscal year ended 2024.

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

a) Central Government current expenditure was $658.976 billion in 2025, $14.5 billion or 2 percent above the Budget. Of this amount, non-interest spending was $604.084 billion, which exceeded the budgeted amount of $587.952 billion by $16.132 billion. The increase was a result of a $18.447 billion in supplementary provision which was partially offset by unspent balances of $2.508 billion across the Central Government Agencies.

b) In the employment cost category, $146.441 billion was spent which was $891.447 million more than the Budget of which the sum of $130.179 billion accounted for wages and salaries and $16.262 billion for benefits and allowances. This outturn was due to the employment of new recruits and promotions in the various sectors as well as the 8 percent across-the-board salary increase granted to public servants in 2025.

c) Other goods and services spending totalled $192.113 billion, $2.057 billion more than the budgeted sum of $190.056 billion. This was driven by approved supplementary provisions of $5.071 billion, primarily due to the one-off cash grant to persons 18 years of age and older - $3.0 billion; dietary for the school feeding programme for the Ministry of Education - $1.439 billion and increased dietary for expanded student population in dormitories for Regions 7, 8 and 9 -$219.423M-; national and other events namely for interschool's athletics for Regions 5, 7 and 8 - $47.5M, other - $84.456M for the Ministry of Social Security and Human Services programmes, including provision of graduation kits for Women's Innovation and Investment Network graduates, and direct assistance to survivors of human trafficking alongside youth resilience, inclusion and empowerment initiatives- $82.956M and cleaning and extermination services - $18.0M. Expenditure was also driven by other categories that received supplementary provision: fuel and lubricants ($143.867M) for the provision of electricity to several communities of which Region 1 accounted for $100M; and to transport students to riverain schools in Regions 7 and 8 - $29M; other transport, travel and postage ($111.505M), to transport students and teachers to return to their communities at the end of the school term in Regions 1, 7 and 8; office materials and supplies ($5.0M) and local travel and subsistence ($2.0M) for Region 1 due to an expanded work programme.

d) In the category of transfer payments, expenditure was $265.530 billion which was $13.151 billion more than the budgeted amount of $252.379 billion. This was attributed to additional expenditure from approved supplementary provision to facilitate the payment of old age pension and social assistance ($5.441 billion), operational expenses of the Guyana Power & Light Company Inc. ($7.8 billion) and training by the Women Innovative and Investment Network for the Ministry of Human Services and Social Security ($134.5 million).

Capital Expenditure

18. The capital expenditure for the year under review totalled $684.898 billion, this represents a $52.783 billion under the approved allotment of $737.681 billion. The outturn was affected by delays in projects implementations. The approved allotment for capital expenditure increased by $71.505 billion when compared to the approved allotment of capital expenditure for the fiscal year ended 2024.

Ministry's Response: The Ministry of Finance indicated that the 2025 Capital Expenditure was projected at $737.681 billion but recorded an outturn of $684.898 billion, or 92.8% of the approved budget. This is due to continued strong implementation of several public sector projects and programmes despite issues with planned disbursements on some initiatives supported by development partners and institutions.

The outturn of the locally financed portfolio remains strong, supported by expanded work programmes in housing, power generation, drainage and irrigation, hinterland roads, and coastal zone protection. Consequently, the local PSIP recorded an implementation rate of 113.7% of the $542.577 billion allocated. Regarding the foreign portfolio of projects and programmes, the outturn was hampered primarily by delays in approval of project financing, and slow execution of ongoing projects. These challenges contributed to an implementation rate of 34.8% of the $195.103 billion allocated. Notwithstanding the overall execution on foreign funded portfolio, we expended more than planned on our grant portfolio, specifically on the Linden-Mabura Road Project, given the imminent terminal disbursement date of the United Kingdom Caribbean Infrastructure Fund (UKCIF) financing, all payments were prioritised from this facility to ensure no additional cost to Government.

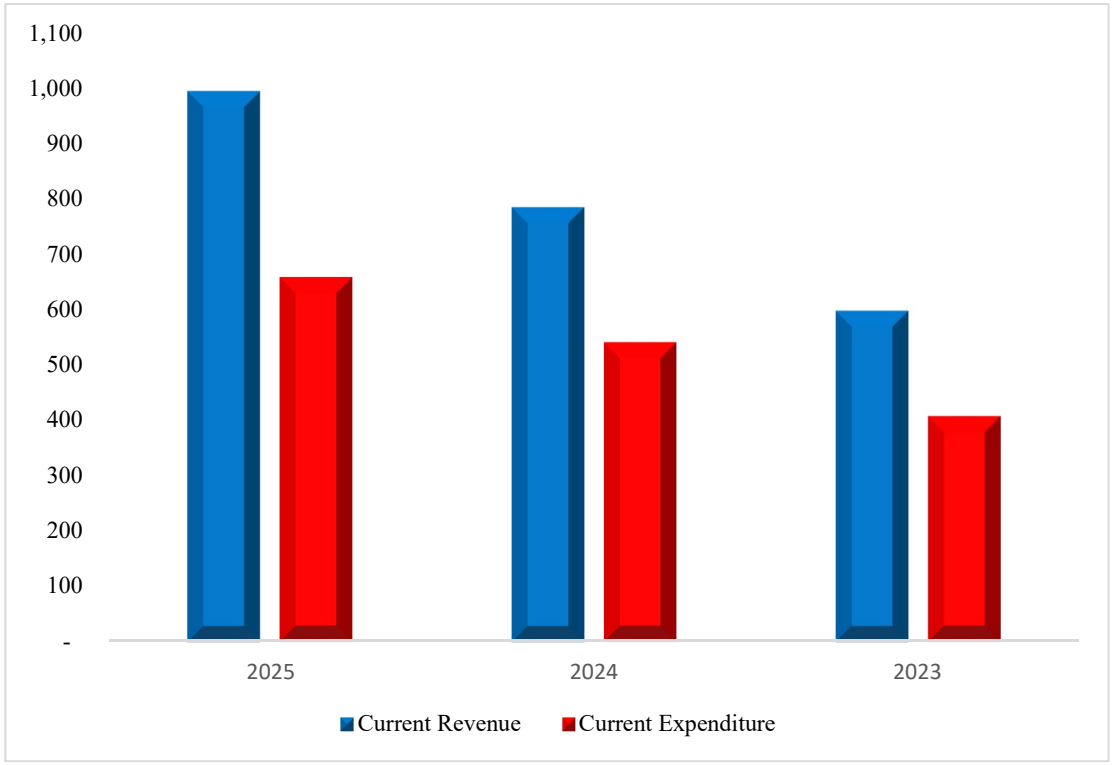
The main reasons for the shortfalls in the donor-financed PSIP are captured below:

Line Item		Agency	Projects	Approved	Actual	Variance	Reasons
				G$ '000			
5812	CHINA	MoPW	New Demerara River Crossing	14,862,000	6,882,449	(7,979,551)	Delay in second tranche of disbursement.
5814	IDB	MoH	Health Sector Improvement Programme	6,000,000	3,010,920	(2,989,080)	Proposed ramp-up in execution affected by design phase and procurement of critical materials.
5824	UKEF	MoPW	CJIA Corporation	7,000,000	-	(7,000,000)	Financial close was not met on account of ESG requirements.
5825	USA	OPM	Gas to Power Project	36,206,875	-	(36,206,875)	Delay in conditions precedent for disbursement.
5826	SfD	MoHW	Housing Development Programme	7,500,000	207,936	(7,292,064)	Pending loan amendment affected progress.
5828	Sweden	MoPW	NA - MC Road (Lot 1 & 3)	9,000,000	-	(9,000,000)	Financial close was not met on account of ESG requirements.
		MoH	Health Sector Improvement Programme	8,000,000	-	(8,000,000)	Dispute between GoG and VAMED.
5861	Other	MoPW	Bridges	10,000,000	-	(10,000,000)	Negotiations re: financing was not concluded with lowest responsive bidder.

Recommendation*: The Audit Office recommends that the Ministry of Finance continue to monitor the execution of its Programme.* (2025/ 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 2025.

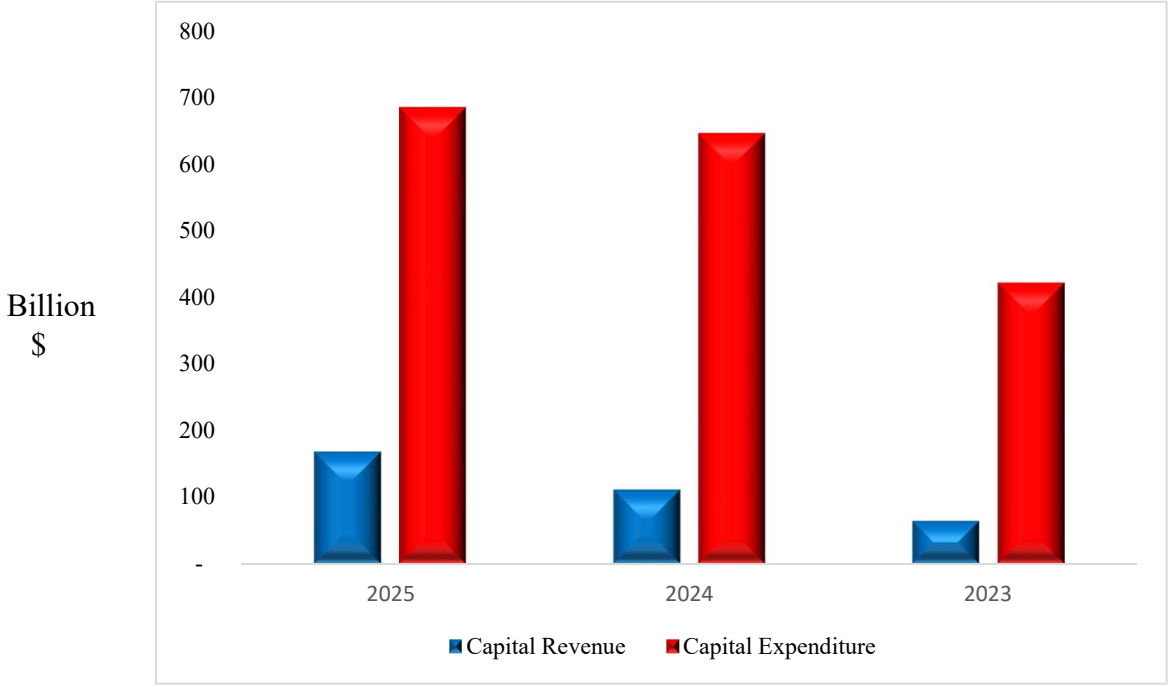
Comparisons between Current Revenue and
Current Expenditure for the years
2023 - 2025



Description	2025 $'000	2024 $'000	2023 $'000
Current Revenue	994,005,526	785,024,987	598,412,709
Current Expenditure	658,976,206	541,473,212	406,820,879
Difference	335,029,320	243,551,775	191,591,830

Figure 1

Comparison between Capital Revenue and
Capital Expenditure for the years
2023 - 2025



Description	2025 $'000	2024 $'000	2023 $'000
Capital Revenue	168,126,898	111,079,687	64,016,639
Capital Expenditure	684,897,573	646,084,592	421,819,376
Deficit	(516,770,675)	(535,004,905)	(357,802,737)
Percentage Deficit	(75.45 %)	(82.81 %)	(84.82 %)

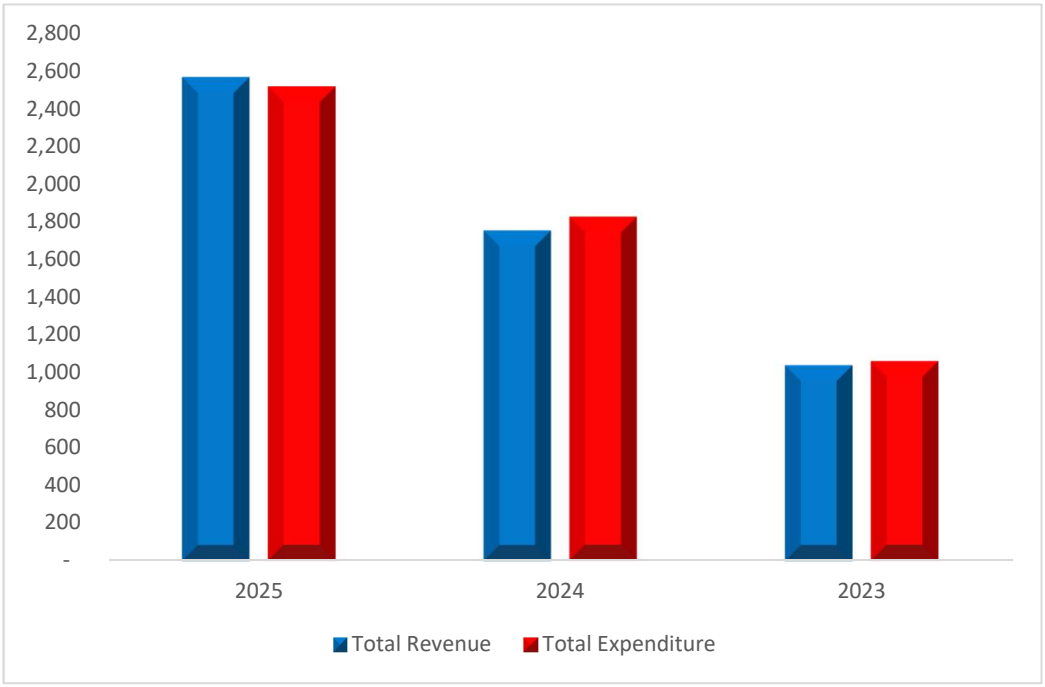
Figure 2

FINANCIAL INFORMATION
RECEIPTS AND PAYMENTS OF THE CONSOLIDATED FUND FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

20. The Receipts and Payments of the Consolidated Fund Report is shown on pages 217 to 226. This report reflects a net surplus of $47.991 billion for the year ended 31 December 2025. The overall net surplus comprised of a current revenue surplus of $564.762 billion and a capital revenue deficit of $516.770 billion. See summary in table below:

Current Revenue		2025 $'000	2024 $'000	2023 $'000
500	Customs and Trade Taxes	51,432,396	40,419,470	34,967,699
510	Internal Revenue	253,627,878	267,013,555	227,860,322
520	Stamp Duties	143,665	318,058	418,691
530	Fees and Fines	3,030,954	2,499,094	2,116,666
541	Interest	960	864	1,041
545	Rents and Royalties	8,596,171	6,450,212	3,731,655
555	Dividends and Transfers	7,431,548	4,293,467	4,338,065
558	Natural Resource Fund	512,251,661	329,854,298	208,421,797
559	Carbon Credit	14,013,978	13,036,293	5,785,500
560	Miscellaneous Receipts	13,297,481	8,392,381	6,984,282
590	Value Added Taxes	85,345,296	80,183,937	72,042,518
594	Excise Tax	44,833,538	32,563,357	31,744,473
	Sub Total	**994,005,526**	**785,024,986**	**598,412,709**
	Treasury Bills Issued	1,400,952,798	856,104,620	375,926,510
Total Current Revenues		**2,394,958,324**	**1,641,129,606**	**974,339,219**
Current Expenditure				
	Current Budgetary Expenditure	579,716,277	481,995,298	352,573,131
	Current Statutory Expenditure	79,259,929	59,477,914	54,247,748
	Treasury Bills Redeemed	1,171,219,451	636,564,705	229,873,995
Total Current Expenditure		**1,830,195,657**	**1,178,037,917**	**636,694,874**
Current Surplus/Deficit		**564,762,667**	**463,091,689**	**337,644,345**
Capital Revenue				
570	Miscellaneous Capital Revenue	71,050	27,067	26,615
575	External Grants	8,644,264	2,766,409	3,172,011
578	Cash & Commodity Assistance Grants	1,163,490	105,603	0
580	External Loans	55,388,987	72,929,262	38,148,096
585	BOP Support Loans-Cash	99,037,500	18,436,078	13,708,382
586	Other	3,821,607	16,815,268	8,961,535
Total Capital Revenues		**168,126,898**	**111,079,687**	**64,016,639**
Total Capital Expenditure		**684,897,573**	**646,084,592**	**421,819,376**
Capital Surplus/Deficit		**(516,770,675)**	**(535,004,904)**	**(357,802,737)**
	Total Revenue (Current and Capital)	**2,563,085,222**	**1,752,209,291**	**1,038,355,858**
	Total Expenditure (Current and Capital)	**2,515,093,230**	**1,824,122,509**	**1,058,514,250**
	TOTAL SURPLUS/DEFICIT	47,991,992	(71,913,215)	(20,158,392)

Comparisons between
Total Revenue and Total Expenditure
for the years
2023 - 2025



Description	2025 $'000	2024 $'000	2023 $'000
Total Revenue	2,563,085,222	1,752,209,291	1,038,355,858
Total Expenditure	2,515,093,230	1,824,122,509	1,058,514,250
Surplus/Deficit	47,991,992	(71,913,218)	(20,158,392)

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 2025. The account reflected a positive balance of $72.375 billion as at 31 December 2025.

Government's Active and Inactive Bank Accounts

22. As at 31 December 2025, there were thirty-nine inactive Government Bank Accounts with a net closing balance of $2.923M, of which thirteen inactive accounts had zero balances.

23. Of the thirty-nine inactive accounts with a closing balance of $2.923M, the Revolving Housing Fund had a closing balance of $200M as at 31 December 2025, which represented 6.84% of the total inactive Government Bank Accounts balance.

24. During the year 2025, nine new accounts were opened, whilst five were closed.

New Accounts		
№.	Description	Date Opened
1	Official GRT/CN-21169-GY-SSN&GEG G$	6 February 2025
2	Official CEGEBP G$	1 April 2025
3	Official Water Supply Improvement Project	22 August 2025
4	Official BNTF 11	28 October 2025
5	Official CARESG$	20 March 2025
6	Official AIDP MOA/ASDU GUY/L0003	1 July 2025
7	Official MOH/WB-GOHP G$	3 June 2025
8	MARAD Operations Account	18 August 2025
9	Official INTG TRANS CORR PROJ GYD	18 November 2025
Closed Accounts		
№.	Description	Date Closed
1	Official Small Hydro Project G$	14 October 2025
2	Official ESPP G$	9 September 2025
3	Chief Stat-Bureau of Statistics	23 December 2025
4	Official BNTF 9	28 October 2025
5	OFF.LO-2741/BL-GY RD NET UP EX	9 September 2025

25. The net accumulated balance of the 226 accounts and other operational accounts (excluding the balances on the Bank Accounts of Special Projects) was $157.017 billion as at 31 December 2025. This is the best available estimate of the cash position as at 31 December 2025. It should be noted that there was an increase of $20.095 billion in the estimated cash position at the end of 2025 when compared to the positive balance of $136.922 billion as at 31 December 2024.

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

Account №.	Description	Amount 2025 $'M	Amount 2024 $'M	Amount 2023 $'M
407	Consolidated Fund (New)	72,375	35,879	30,187
-	Other Ministries/Departments' Accounts	84,642	101,043	65,764
Total		157,017	136,922	95,951

Ministry's Response*:* The inactive accounts with zero balances will be closed in September 2026.

Recommendation: *The Audit Office recommends that the Accountant General Department continue to take necessary steps to bring closure to these matters.* (2025/02)

Gifts

27. Section 34 of the Stores Regulations 1993 and Finance Circular № 3/2026 dated 6 February 2026 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".

28. 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 2025.

STATEMENT OF EXPENDITURE FROM THE CONSOLIDATED FUND AS COMPARED WITH THE ESTIMATES OF EXPENDITURE FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

29. The Statement of Expenditure from the Consolidated Fund as compared with the Total Funds Available revealed that for 2025 amounts totalling $1.458 trillion were made available for expenditures. This comprised of $663.109 billion and $795.547 billion for current and capital expenditure, respectively. See summary in the table below:

Description	2025 $'000	2024 $'000	2023 $'000
Current Expenditure			
Approved Allotment	644,469,929	479,687,341	394,081,153
Add: Supplementary Allotment	11,017,456	71,944,285	22,345,906
Add: Contingency Fund Advance	7,429,689	0	0
Add: Statutory Warrants	192,319	0	0
Total Funds Available	663,109,393	551,631,626	416,427,059
Less: Actual Expenditure	658,976,205	541,473,212	406,820,879
Over/(Under) the Total Funds Available	(4,133,188)	(10,158,414)	(9,606,180)
Capital Expenditure			
Approved Allotment	737,680,563	666,175,423	387,799,812
Add: Supplementary Allotment	46,475,159	54,246,892	96,039,522
Add: Contingency Fund Advance	11,391,535	0	0
Total Funds Available	795,547,257	720,422,315	483,839,334
Less: Actual Expenditure	684,897,573	646,084,592	421,819,376
Over/(Under) the Total Funds Available	(110,649,684)	(74,337,723)	(62,019,958)
Total Approved Allotment	1,382,150,492	1,145,862,764	781,880,965
Add: Total Supplementary Allotment	57,492,615	126,191,177	118,385,428
Add: Contingency Fund Advance	18,821,224	0	0
Add: Statutory Warrants	192,319	0	0
Total Funds Available	1,458,656,650	1,272,053,941	900,266,393
Less: Total Expenditure	1,343,873,778	1,187,557,804	828,640,255
Over/(Under) the Total Funds Available	(114,782,872)	(84,496,137)	(71,626,138)

Current Expenditure

30. As illustrated in the table above, Approved Allotment for current expenditure for 2025 was $644.470 billion. During the year, amounts totalling $11.017 billion were granted in Supplementary Provisions and $7.429 billion were granted in Contingency Fund Advance bringing the Total Funds Available for current expenditure to $663.109 billion. Total current expenditure amounted to $658.976 billion, resulting in a shortfall of $4.133 billion. This outturn was mainly attributed to a significant shortfall in expenditures under the revised allocation of various entities.

Capital Expenditure

31. The Approved Allotment for capital expenditure for 2025 was $737.681 billion. During the year, amounts totalling $46.475 billion were granted in Supplementary Provisions and amounts totalling $11.392 billion were granted in Contingency Fund Advance bringing the Total Funds Available to $795.547 billion. Total expenditure amounted to $684.897 billion, resulting in a total shortfall of $110.650 billion. The table below gives a breakdown of mainly those Ministries whose capital expenditure were under the Total Funds Available by $100M:

Description	Approved Allotment (Allotment1) $'000	Total Funds Available $'000	Total Expenditure $'000	Under the Total Funds Available $'000
Ministry of Finance	65,940,849	65,940,849	29,370,062	36,570,787
Ministry of Public Works	237,607,647	253,073,498	222,968,393	30,105,105
Guyana Defence Force	24,492,193	24,492,193	10,353,476	14,138,717
Ministry of Health	47,577,272	47,577,272	35,410,901	12,166,371
Ministry of Housing and Water	132,234,640	144,874,640	133,413,504	11,461,136
Ministry of Education	42,546,128	42,546,128	39,911,259	2,634,869
Office of the Prime Minister	65,834,831	95,357,990	93,918,483	1,439,507
Supreme Court	2,205,000	2,205,000	1,502,229	702,771
Ministry of Tourism, Industry and Commerce	6,052,135	6,052,135	5,475,352	576,783
Ministry of Natural Resources	864,340	864,340	493,499	370,841
Ministry of Agriculture	29,766,645	29,766,645	29,586,184	180,461

32. The Statement as shown on pages 227 to 234 properly presents the Expenditure from the Consolidated Fund as compared with the Estimates of Expenditure for the year ended 31 December 2025.

EXPENDITURE IN RESPECT OF THOSE SERVICES WHICH BY LAW ARE DIRECTLY CHARGED UPON THE CONSOLIDATED FUND FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

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 2025 $'000	Employment Overhead Expenses 2025 $'000	Total Expenditure 2025 $'000	Total Expenditure 2024 $'000	Total Expenditure 2023 $'000
Ministries and	52,902	15,852,284	15,905,186	10,776,413	10,692,997
Departments	8,132,309	0	8,132,309	7,682,175	6,453,495
Pensions and Gratuities	330,000	0	330,000	270,000	270,000
Dependent's Pension Fund					
Sub-Total	8,515,211	15,852,284	24,367,495	18,728,588	17,416,492
Public Debt:					
Internal Principal	9,310,851	0	9,310,851	8,310,394	11,709,944
Internal Interest	9,036,061	0	9,036,061	6,533,637	4,222,608
External Principal	22,578,410	0	22,578,410	16,355,674	13,459,722
External Interest	13,967,112	0	13,967,112	9,549,621	7,438,980
Sub-Total	54,892,434	0	54,892,434	40,749,326	36,831,254
Total	**63,407,645**	**15,852,284**	**79,259,929**	**59,477,914**	**54,247,746**

34. The Statement as shown on page 235 properly presents those services which by Law are directly charged upon the Consolidated Fund for the year ended 31 December 2025.

RECEIPTS AND PAYMENTS OF THE CONTINGENCIES FUND FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

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 2003, 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 2003 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 2003 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 2025, amounts totaling $18.821 billion were drawn from the Fund and all thirty-two Advances were considered satisfactory.

38. Contingencies Fund Advances of $7.429 billion and $11.391 billion totalling $18.821 billion were cleared by the National Assembly via Financial Paper №. 2/2025 dated 13 February 2026.

39. The Statement as shown on pages 236, presents fairly in all material respects, the Receipts and Payments of the Contingencies Fund for the year ended 31 December 2025.

FINANCIAL REPORTS OF THE DEPOSIT FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

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 $124.305M during the year.

41. As noted above, 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.

42. Shown in the table below are the details of the Deposit Fund Ledger Account as at 31 December 2025.

Description	Amount 2025 $'000	*Restated* Amount 2024 $'000	*Restated* Amount 2023 $'000
Type of Deposit			
Dependents Pension Fund	5,142,016	4,528,224	3,995,255
Sugar Industry Welfare Committee	50,691	50,691	50,691
Sugar Industry Labour Welfare Fund	464,906	499,627	545,686
Sugar Industry Rehabilitation Fund	74,833	74,833	74,833
Sugar Industry Price Stabilisation Fund	14,924	14,924	14,924
Miscellaneous	1,847,579	2,302,345	3,562,261
Total	7,594,949	7,470,644	8,243,650
Type of Advance			
Personal	26,298	27,758	26,726
Gratuity	1,492,838	1,251,763	1,535,598
Auto Advance	97,690	101,647	102,312
Guyana Gold Board	8,650,148	8,650,148	8,650,148
Imprest & Cash on Hand	3,479,879	3,585,855	3,170,793
Deposit Fund Advance Warrants	0	0	210,233
Crown Agents	420,491	417,824	414,754
Total	14,167,344	14,034,995	14,110,564

43. The Statement as shown on pages 263, presents fairly in all material respects, the Financial Report of the Deposit Fund for the year ended 31 December 2025.

SCHEDULE OF ISSUANCE AND EXTINGUISHMENT OF ALL LOANS FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

44. Section 73(2)(a)(iii) of the FMA Act 2003 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 $83.006 billion which represents outstanding amounts for five agencies at the end of 2025 as shown below.

Description	Balance as at 31-Dec-25 $'000	Balance as at 31-Dec-24 $'000	Balance as at 31-Dec-23 $'000
Guyana National Printers	73,592	73,592	73,592
Ogle Airport Inc.	217,565	233,105	233,105
Guyana Sugar Corporation	28,376,385	28,614,359	28,614,359
Guyana Power and Light Inc.	54,249,469	53,995,926	53,161,230
Small Business Dev. Finance Trust Inc.	88,889	100,000	100,000
Total	83,005,899	83,016,982	82,182,286

45. The Schedule of Issuance and Extinguishment of all Loans reflected principal of $26.651M and interest of $8.011M was repaid during 2025. Further there is a static outstanding loan amount for Guyana National Printers for the years 2020 to 2025.

46. The amount outstanding for Ogle Airport Inc. was reduced by a repayment of $15.54M, leaving an outstanding balance of $217.565M.

47. A loan in the sum of $100M was granted by the Government to the Small Business Development Fund. The Loan Agreement was entered into on the 30 June 2023 between the Government of Guyana and the Small Business Development Finance Trust Incorporated to strengthen the support of small business development. During the period under review, $11.111M and $8.011M were repaid on principal and interest respectively, resulting in an outstanding loan amount of $88.889M as at 31 December 2025.

48. The Schedule of Issuance and Extinguishment of all Loans as shown on page 264, presents fairly, in all material respect, the loans issued and extinguished at 31 December 2025.

STATEMENT OF ASSETS AND LIABILITIES OF THE GOVERNMENT FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

49. 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 2003, 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 2003. The Balance Sheets of these funds at the end of the year would normally comprise the assets and liabilities of the Government.

50. The Statement of Assets and Liabilities of the Government for the year ended 31 December 2025, is summarised as follows:

Description	2025 $'M		2024 $'M	
Assets				
Central Government Accounts	(51,017)		(83,035)	
LIS 11 Bank Account	0		0	
WSG Bank Account -Loan	0		0	
Cash at Bank of Guyana in respect of special accounts (2000 Series)	(330)		4,338	
Cash at Bank of Guyana in respect of Redemption of Treasury Bills Account	(0.003)		0	
		(51,348)		(78,697)
Less: Liabilities				
Treasury Bills				
91 days & K-Series	232,318		128,395	
182 & 365 days				
G Series	149,132		151,825	
F Series	120		331	
H Series	440,298		311,584	
	821,868		592,135	
Sugar Industry Welfare, Labour, Rehabilitation, Price Stabilisation Funds & Sugar Industry Welfare Committee	605		640	
Miscellaneous Deposits	1,848		2,302	
Dependants' Pension Fund	5,142		4,528	
		829,463		599,605
Net Liability		880,811		678,302

51. The sum of negative $51.017 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 2025 $'M	Amount 2024 $'M	Amount 2023 $'M
407	Consolidated Fund (New) (Cash Book)	(135,659)	(184,078)	(112,461)
-	Other Ministries/Departments' Accounts	84,642	101,043	65,764
Total		(51,017)	(83,035)	(46,697)

2000 Series Bank Accounts

52. 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. As at 31 December 2025, there was a total of thirty-four accounts with closing balances totalling negative $330M.

53. As at 31 December 2025, there was a net movement of $4.668 billion in respect of twenty-four accounts as shown in the table below:

Description	Balance as at 31/12/2025	Balance as at 31/12/2024	Net Changes $
Personal Investment Account	2,548,237	2,548,237	0
DIA	254,411,181	254,411,181	0
Stale Dated Cheques	7,253,622	7,253,622	0
Accountant General	(3,453,231,217)	2,126,213,119	(5,579,444,336)
HIA	3,030,933	3,030,933	0
GOG/IBRD Global Fund-National Initiative to Accelerate Access	78,145,889	6,168,722	71,977,167
Multilateral Debt Relief	464,217,348	464,217,348	0
Japanese Non-Project Grant Aid	21,909,609	21,909,609	0
Official Global Fund/MOH Mal/Reg 9	199,365,554	96,158,158	103,207,396
Off Global Fund / MOH TB	62,101	20,559,609	(20,497,508)
Off- SEPG-GRT/FM-13897-GY	1,691,200	1,691,200	0
OFFICIAL USD HINTERLAND PROG	21	21	0
JAPANESE NON-PROJECT GRANT AID YEAR 2013	189,344,523	189,344,523	0
GUY CDB/OCC GRSNT-US$	55,722	55,722	0
Off GOG CDBTIP USD	5,629,500	5,629,500	0
OFF-PROJECT UNIT ACCOUNT	5,801,513	5,801,513	0
OFF CRUDE LIFTING	41,254,844	87,744,522	(46,489,678)
OFF-Support for Indigenous Education	0	99,325	(99,325)
Official BNTF 10USD	82,283	4,792,422	(4,710,139)
Official ESPP	0	1,210,341	(1,210,341)
Official-ATN/OC-18997-GY GEDS USD	0	887,184	(887,184)
Official:GEF CREW + USD	32,000	81,732,000	(81,700,000)
OFF Hospitality Tourism	1,210,483,123	318,963,351	891,519,772
OFFICIAL NEW WISMAR BRIDGE	637,969,966	637,969,966	0
	(329,942,048)	4,338,392,128	(4,668,334,176)

54. 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 indicated that the Ministry continues to increasingly explore methods and systems to modernise and improve public financial management. Towards this end, the IFMIS was upgraded in 2018 to the 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 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 accounts that would be more aligned with the reforms that are considered prerequisites towards the adoption of the International Public Sector Accounting Standards (IPSAS) to the cash basis of accounting.

55. Except for the effects of the matter, which might be necessary as a result of the observations contained in the relevant sections of my Report, in my opinion, the Statement of Assets and Liabilities as shown on pages 235 to 238 presents fairly, in all material respects, the Assets and Liabilities as at 31 December 2025.

SCHEDULE OF GOVERNMENT GUARANTEES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

56. Section 71(1) of the FMA Act 2003 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.

57. The Schedule of Government Guarantees reflected an outstanding balance of $500M at the end of 2025, as shown below:

Agency	Outstanding Liability as at 31/12/2025 $'000	Outstanding Liability as at 31/12/2024 $'000
Bank of Guyana (Contribution to the Deposit Insurance Fund)	500,000	500,000
Total	500,000	500,000

58. The Schedule of Government Guarantees as shown on page 267 presents fairly, in all material respects, the liabilities guaranteed by Government as at 31 December 2025.

STATEMENT OF CONTINGENT LIABILITY
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

59. According to Section 73(2) of the FMA Act 2003, 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*".

60. The Statement of Contingent Liability reflected an outstanding balance of $500M at the end of 2025, as shown below:

Agency	Outstanding Liability as at 31/12/2025 $'000	Outstanding Liability as at 31/12/2024 $'000
Bank of Guyana (Contribution to the Deposit Insurance Fund)	500,000	500,000
Total	500,000	500,000

61. The Statement of Contingent Liability as shown on page 268 presents fairly, in all material respects, the contingent liabilities of Government for the year ended 31 December 2025.

SCHEDULE OF PUBLIC DEBT

62. 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.

63. The Public Debt as at 31 December 2025 (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 2025 G$'000	Total 2024 G$'000
Funded	0	3,898,537	3,898,537	3,898,537
Unfunded	605,833,033	194,651,072	800,484,105	681,666,202
Treasury Bills (91 days)	0	232,955,400	232,955,400	128,747,300
(182 & 364 days)	0	595,886,000	595,886,000	468,820,400
Total	605,833,033	1,027,391,008	1,633,224,042	1,283,132,439

64. As can be noted, the total Public Debt stood at G$1.633 trillion or the equivalent of US$7.833 billion at the end of 2025, as compared with the sum of G$1.283 trillion or the equivalent of US$6.154 billion at the end of 2024, representing an increase of G$350.092 billion as shown in the table below:

Description	Total Public Debt 2025 G$'000	Total Public Debt 2024 G$'000	Increase/ (Decrease) in Public Debt G$'000
Funded	3,898,537	3,898,537	0
Unfunded	800,484,105	681,666,202	118,817,903
Treasury Bills (91 days)	232,955,400	128,747,300	104,208,100
(182 & 364 days)	595,886,000	468,820,400	127,065,600
Total	1,633,224,042	1,283,132,439	350,091,603

65. Expressed as a factor of Current Revenue (G$994.006 billion), the total Public Debt at the end of 2025 was 1.64 times Current Revenue, compared with a factor of 1.64 at the end of 2024, and 1.63 at the end of 2023.

66. Section 3(6) of the External Loan Act also requires all agreements relating to loans raised outside of Guyana 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 twelve new loan agreements totalling G$310.138 billion as detailed in the table below. There were disbursements on five of these loans during the year 2025 totalling G$99.848 billion. Ten of the new loan agreements were laid in the National Assembly during 2025. The remaining agreements were laid during 2026, including one amended loan agreement.

New Loans for 2025

№.	Date of loan Agreement	Creditor	Description of Loan	Currency	Amount	Exchange Rate at 31/12/2025	Equivalent G$'000	Date Laid
1	4/04/2025	Caribbean Development Bank	Provide consultancy services to develop a national water policy, as well as to provide designs, estimates and construction of water treatment plants and the upgrade of related infrastructure. The project areas are as follows: Charity to Walton Hall, Wakenaam Island, Leguan Island, Jacobra to No. 7 - Willemstad and Tain to No. 50 Village.	USD	76,249,000	208.5	15,897,917	28/04/2025
2	24/06/2025	Caribbean Development Bank	Strengthen resilience to climate and disaster risks and impacts, enhance institutional, technical, and financial capacities to protect biodiversity resources, adapt to climate change impacts, and address water-related challenges. 9/OR-GUY	USD	125,000,000	208.5	26,062,500	03/11/2025
3	21/05/2025	Canada Cleaning Energy and Forest Climate Facility (IBRD/IDA)	Project is to save energy, increase the use of renewable energy ("RE") in public buildings and facilities, and enhance the regulatory framework for investments in energy efficiency ("EE") and RE in Participating Caribbean Countries.	USD	8,200,000	208.5	1,709,700	02/06/2025
4	21/05/2025	International Development Association	Project is to save energy, increase the use of renewable energy ("RE") in public buildings and facilities, and enhance the regulatory framework for investments in energy efficiency ("EE") and RE. 7709-GY 7710-GY	SDR	23,000,000	285.54075	6,567,437	02/06/2025
5	14/01/2025	China Road and Bridge Corporation	Design, build and finance in respect of the upgrading of the Palmyra to Moleson Creek Highway Lot 2 Bloomfield to No. 54, located in Region 6 Guyana by China Road and Bridge Corporation	USD	162,657,139	208.5	33,914,013	28/04/2025
6	01/04/2025	International Development Association	Strengthen Guyana's capacities to prevent, prepare for and respond to health emergencies 7717-GY	SDR	5,400,000	285.54075	1,541,920	28/04/2025
7	01/07/2025	International Development Association	Additional Financing for Guyana Strengthening Human Capacity through Education Project - IDA Credit No. 7860-GY	SDR	1,690,000	285.54075	482,564	03/11/2025
8	14/10/2025	International Development Association	Improve climate resilient and safe road connectivity in selected regions of Guyana and, in case of an Eligible Crisis or Emergency, respond promptly and effectively to it. 7704-GY7705-GY 7706-GY	SDR	76,200,000	285.54075	21,758,205	05/06/2026
				EUR	53,100,000	244.86201	13,002,173	
9	14/11/2025	Inter-American Development Bank	Water and Sanitation Improvement in Guyana. 6024/OC-GY	USD	15,570,000	208.5	3,246,345	05/06/2026
10	22/06/2025	Inter-American Development Bank	Strengthen the protection of vulnerable populations by enhancing the Ministry of Human Services and Social Security (MHSSS)'s capacity to efficiently implement the social safety net and promote gender empowerment.5998/OC-GY	USD	350,000,000	208.5	72,975,000	03/11/2025
11	17/06/2025	CARICOM Development Fund	Implementation of an integrated agricultural development programme to contribute to Guyana's food and nutrition security. GUY/L0003	USD	15,000,000	208.5	3,127,500	03/11/2025
12	27/06/2025	Export-Import Bank Of The United States	EXIM Bank Transaction No. AP089490XX – Guyana Gas-to-Energy	USD	526,873,240	208.5	109,853,071	03/11/2025
Total							**310,138,345**	

Amended Amendatory Agreements in 2025

№.	Date of loan Agreement	Donor Agency	Description of Loan	Currency	Amount	Exchange Rate at 31/12/2025	Equivalent G$'000	Date Laid
1	22/09/2025	Inter-American Development Bank	Strengthening Energy Matrix Diversification- RE solution for the Hinterland and reinforcement of transmission infrastructure 4676/BL-GY	USD	18,428,829	208.5	3,842,411	05/06/2026

Disbursements on new Loans for 2025

№	Date of loan Agreement	Donor Agency	Description of Loan	Currency	Loan Amount	Disbursement		
						Amount	Exchange Rate	Equivalent G$'000
1	24/06/2025	Caribbean Development Bank	Strengthen resilience to climate and disaster risks and impacts, enhance institutional, technical, and financial capacities to protect biodiversity resources, adapt to climate change impacts, and address water-related challenges. 9/OR-GUY	USD	125,000,000	125,000,000	208.5	26,062,500
2	21/05/2025	International Development Association	The objective of the Project is to save energy, increase the use of renewable energy ("RE") in public buildings and facilities, and enhance the regulatory framework for investments in energy efficiency ("EE") and RE. 7709-GY 7710-GY	SDR	23,000,000	205,871.77	285.54075	58,785
3	17/06/2025	CARICOM Development Fund	Implementation of an integrated agricultural development programme to contribute to Guyana's food and nutrition security. GUY/L0003	USD	15,000,000	3,450,000	208.5	719,325
4	14/10/2025	International Development Association	Improve climate resilient and safe road connectivity in selected regions of Guyana and, in case of an Eligible Crisis or Emergency, respond promptly and effectively to it. 7704-GY7705-GY 7706-GY	EUR	53,100,000	132,750	244.86201	32,505
5	22/01/2025	Inter-American Development Bank	Strengthen the protection of vulnerable populations by enhancing the Ministry of Human Services and Social Security (MHSSS)'s capacity to efficiently implement the social safety net and promote gender empowerment.5998/OC-GY	USD	350,000,000	350,000,000	208.5	72,975,000
								99,848,115

External Debt

67. The External Debt at the end of 2025 was G$605.833 billion, compared with G$463.149 billion at the end of 2024, a net increase of G$142.684 billion. Equivalent in United States Dollars, the External Debt as at 31 December 2025 was US$2.906 billion, compared with US$2.221 billion at the end of 2024. The net increase was due mainly to:

a) Disbursements totalling G$150.023 billion or US$719.549M in respect of loans contracted.

b) Reimbursement of unspent loan balance G$1.358 billion or US$6.516M.

c) Repayments of principal totalling G$22.578 billion or US$107.284M.

d) Accrued interest to Bilateral Non-Paris Club Creditors amounted to G$161.699M or US$0.776M.

e) Fluctuation of exchange rate.

Internal Debt

68. The National Assembly passed several amendments to the Public Loan Act to revise 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 increased to $1.500 trillion.

69. The Internal Debt at the end of 2025 was G$1.027 trillion, compared with G$819.984 billion at the end of 2024, a net increase of G$207.407 billion. Equivalent in United States Dollars, the Internal Debt as at 31 December 2025 was US$4.928 billion, compared with US$3.933 billion at the end of 2024. This increase was due mainly to:

a) A net increase in Treasury Bills of G$231.274 billion.

b) Issue of one Non-Interest Bearing Debenture for G$296.044M.

c) Repayments/Cancellation of Debenture Certificates, Loans and Bonds totalling G$24.163 billion.

Loans and Debentures

70. As at 31 December 2025, Internal Loans exclusive of Treasury Bills totalled $198.550 billion. The outstanding amounts are detailed in the comparative table shown below:

Description of Loan	Funded $'000	Unfunded $'000	Total 2025 $'000	Total 2024 $'000
Variable Interest Rate Fixed Debentures - GoG	3,898,537	0	3,898,537	3,898,537
Caricom Headquaters Building Project - NIS	0	0	0	35,490
G.o.G NIS Debenture Certificates	0	593,989	593,989	869,018
Government of Guyana Non- Interest-Bearing Debenture - BoG	0	23,055,003	23,055,003	37,610,933
Bank of Guyana Debenture Certificates Series A-T	0	171,000,000	171,000,000	180,000,000
Equated Annuity Debentures	0	2,080	2,080	2,080
Total	3,898,537	194,651,071	198,549,608	222,416,058

Bank of Guyana Variable Interest Rate Debentures Series A-T

71. At the end of 2024, there were seventy-five Debentures for a total of $180 billion. During the period under review, five Debentures were redeemed totalling G$9 billion. The remaining seventy Debentures totalled $171 billion will be redeemed at various dates with the last being 15 December 2041.

Treasury Bills

72. For the period under review, there was a net issuance of Treasury Bills during 2025 amounting to G$231.274 billion. As at 31 December 2025, outstanding Treasury Bills totalled $828.841 billion. These were all properly reflected in the records.

Treasury Bills	K Series	F Series	G Series	H Series	91 Days	Total
	G $Million					
Opening Balance 2025	997.30	332.40	153,488.00	315,000.00	127,750.00	597,567.70
Net Change in Treasury Bills	(3.55)	(211.80)	(2,722.60)	130,000.00	104,211.65	231,273.70
Closing Balance 2025	993.75	120.60	150,765.40	445,000.00	231,961.70	828,841.40

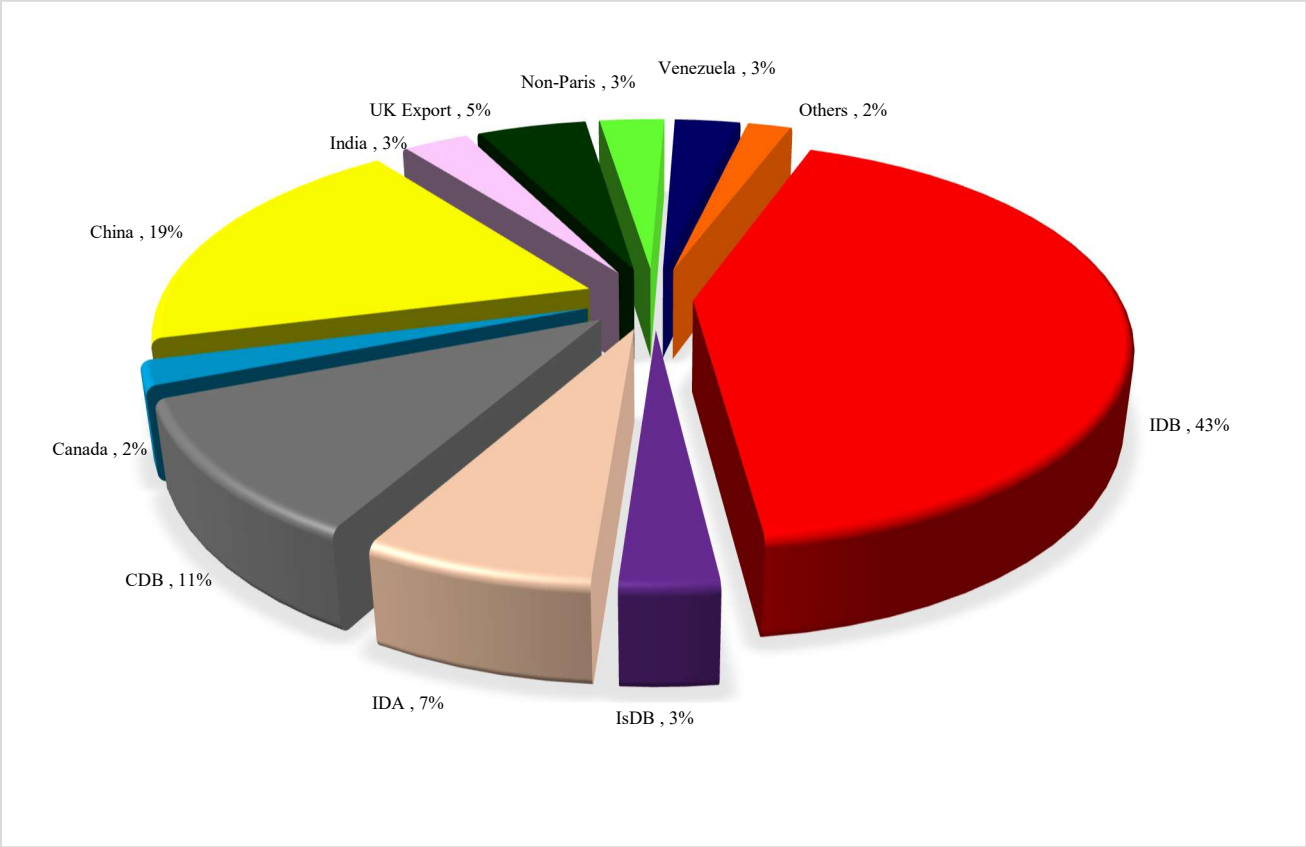
Computerisation of Public Debt Register

73. 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). In 2025, the Debt Management Division fully 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 is 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; and
- Integrates with external systems to provide straight through processing and accurate data to stakeholders.

74. The Schedule of Public Debt as shown on pages 241 to 264 presents fairly, in all material respects, the Public Debt of Guyana for the year ended 31 December 2025.

PUBLIC DEBT 2025 - EXTERNAL LOAN



IDB	IsDB	IDA	CDB	Canada	China	India	UK Export	Non-Paris	Venezuela	Others	TOTAL
43%	3%	7%	11%	2%	19%	3%	5%	3%	3%	2%	100%
$261.19B	$17.58B	$39.69B	$65.77B	$14.6B	$115.06B	$17.51B	$30.03B	$15.67B	$16.58B	$12.15B	$605.83B

Figure 4

RECEIPTS AND DISBURSEMENTS BY HEADS OF BUDGET AGENCIES FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

75. The Statements of Receipts and Disbursements by Heads of Budget Agencies for the year ended 31 December 2025 are shown on pages 557 to 568. 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 2025

76. The Appropriation Accounts of Head of Budget Agencies for the year ended 31 December 2025 in respect of the Current and Capital Appropriations for which they were responsible were shown on pages 269 to 586. 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 2025

77. 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 2025

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

AGENCY 01
OFFICE OF THE PRESIDENT

Current Year Matters

Current Expenditure

Subsidies and Contributions to Local Organisations

79. The sum of $3.254 billion was allotted for Subsidies and Contributions to Local Organisations. An allotment transfer of $51.784M was approved, revising the Total Funds Available to $3.202 billion. According to the Appropriation Accounts, the full sum of $3.202 billion was expended as at 31 December 2025.

80. Amounts totalling $2.929 billion were released to eight Statutory Bodies under the control of the Office of the President whilst amounts totalling $273.298M were expended by five agencies within the Office. The Statutory Bodies are subject to separate financial reporting and audit. However, the Statutory Bodies continue to breach Sections 80(3) and 80(4) of the Fiscal Management and Accountability (FMA) Act of 2003 by failing to have their accounts laid in the National Assembly and submissions of Financial Statements for audit in a timely manner. A similar observation was also reported in the previous years. The table below shows the status of each Statutory Body:

№	Statutory Bodies	Amount Received $'000	Financial Statements Year Last Audited	Report Last Laid in National Assembly	Financial Statement Received	Financial Statements Not Received
1	Guyana Lands and Surveys Commission	400,000	2023	2022	2024	2025
2	Institute of Applied Science and Technology	314,000	2023	2020	2024-2025	-
3	Guyana Gaming Authority	107,902	-	-	2017-2023	2024-2025
4	Guyana Office for Investment	422,216	2019	2016	2020-2022	2023-2025
5	Environmental Protection Agency	760,000	2024	2021	2025	-
6	Protected Areas Commission	388,525	2016	2016	2017-2025	-
7	Guyana Wildlife Conservation and Management Commission	95,000	2021	2021	2022-2025	-
8	National Parks Commission	441,000	2012	2010	2013-2019	2020-2025
Total		2,928,643				

Office's Response: The Head of the Budget Agency continues to remind Head of Agencies to have their Financial Statements submitted for audit in a timely manner and have the audited accounts laid in National Assembly.

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.* (2025/03*)*

Follow-up on the Implementation of Prior Year Audit Recommendation

81. The table below summarises the prior year matters as contained in the Auditor's General 2024 Report and the action taken by the Head of the Budget Agency regarding the recommendation made by the Audit Office. The one recommendation was partially implemented.

Rec. №	Category of Finding	Recommendation		
		Fully Implemented	Partially Implemented	Not Implemented
2024/06	Breaches of Section 80 (4), FMA Act 2003		√	

AGENCY 02
OFFICE OF THE PRIME MINISTER

Current Year Matters

Current Expenditure

Subsidies and Contributions to Local Organisations

82. The sum of $32.635 billion was allotted for Subsidies and Contributions to Local Organisations. Supplementary Allotments totalling $8.069 billion were approved, increasing the Total Funds Available to $40.704 billion. According to the Appropriation Accounts, the full sum was expended as at 31 December 2025.

83. Amounts totalling $14.246 billion were paid over to twelve agencies which were under the control of the Agency. These agencies are subject to separate financial reporting and audit. However, the Agency continued to breach Section 80 (1) and (3) (c) of the Fiscal Management and Accountability (FMA) Act 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*". Moreover, the audits of these twelve agencies are at varying accounting periods, as summarised in the table below:

Agency	Amount Received $'000	Financial Statement Last Audited	Last Laid in the National Assembly	Financial Statements Received	Financial Statements Not Received
Department of Public Information	447,647	2017	2017	2018-2025	-
National Communications Network Inc.	468,000	2024	2022	2025	-
National Data Management Authority	5,835,047	2017	2017	2018-2025	-
Guyana Energy Agency	464,000	2024	2022	2025	-
Hinterland Electrification Company Inc.	93,357	2020	2019	2021-2025	-
Kwakwani Utilities Incorporated	998,927	2022	2015	2023-2024	2025
Lethem Power Company Inc.	649,492	2018	2016	2019-2023	2024-2025
Linden Electricity Company Inc.	4,755,432	2021	2020	2022-2024	2025
Mabaruma Power & Light Company Inc.	228,376	2022	-	-	2023-2025
Mahdia Power & Light Company Inc.	154,786	2024	2014	2025	-
Matthews Ridge Power & Light Co. Inc.	48,872	2017	2014	2018-2024	2025
Port Kaituma Power & Light Company Inc.	102,549	2019	2015	-	2020-2025
Total	14,246,485				

Agency's Response: The Head of Budget Agency indicated that the utility companies were under the purview of the Ministry of Public Utilities and Aviation as of January 2026.

Recommendation: *The Audit Office recommends that the Head of Budget Agency should inform the new Ministry to act to ensure compliance with Section 80 (1) and (3) (c) of the Fiscal Management and Accountability (FMA) Act 2003.* (2025/04)

Capital Expenditure

Foreign Funded Projects

84. The following foreign funded projects were executed by the Office of the Prime Minister for the fiscal year ended 31 December 2025.

Name of Project	Source of Funding	Start/End date of Project		Total Funding $'000	Expenditure to date $'000	Last Year Audited
Energy Matrix Diversification Programme	IDB Loan No 4676/BL-GY	11/02/2019	11/02/2027	4,778,600	2,945,463	2025
Small Hydro Projects	IsDB	01/10/2019	31/12/2025	3,072,300	2,986,697	2025

Gas to Power Project

85. The GtE Project was budgeted under the Office of the Prime Minister in 2022, with an initial implementation period of January 2022–December 2025. Revised annual allocations were G$24.613 billion in 2022, G$48.348 billion in 2023, G$105.302 billion in 2024 and G$79.933 billion in 2025, inclusive of additional provisions of G$3.813 billion, G$5.048 billion, G$25.302 billion and G$28.785 billion, for the respective years. The Appropriation Accounts recorded these allocations as fully expended as at 31 December 2025, totaling G$258.196 billion.

86. With regards to the G$79.933 billion expenditure for 2025 comprised of G$52.572 billion for the GtE Project and G$27.361 billion for additional Demerara–Berbice Interconnected System (DBIS) transmission and distribution projects. Responsibility for these additional projects were transferred to the Ministry of Public Utilities at the time of reporting, while Phase I power and NGL plants; associated transmission lines and substations; transformers; the Guyana National Control Centre and its supervisory control and data acquisition system; and related consultancy, supervision and professional services remained under the Office of the Prime Minister.

87. As it relates to the contract for the Engineering, Procurement and Construction of the Guyana Integrated Natural Gas Liquids (NGL) Plant and 300MW Combined Cycle Gas Turbine (CCGT) Power Plant, a contract in the value of $159.9B was signed and commenced on 13 December 2022. Original completion dates were 31 December 2024 for simple-cycle generation and 31 October 2025 for combined-cycle generation. At the time of reporting, approval of a revised completion date was under review.

88. For the period ending 31 December 2025, payments totaling $151.553 billion were made and physical verification on 21 August 2026 revealed that works were ongoing on four gas turbines, heat recovery steam generators, two steam turbines, NGL processing facilities, pipe racks, storage tanks, battery storage, operational buildings and associated electrical and subsurface infrastructure. Examination of payment records for this period revealed that payments made were in keeping with the terms and conditions of the contract.

89. During the period under review, a dispute concerning a contractor's claim was referred to the Dispute Avoidance and Adjudication Board, and formal decisions were issued on 31 January 2025. Records indicate that each party served a Notice of Dissatisfaction on 27 February 2025 and the matter subsequently proceeded to arbitration. The arbitration is to be administered by the International Chamber of Commerce, in Washington, D.C. and the Board's decisions are confidential under the applicable contractual procedures.



Photographs of the ongoing works- 28 August 2026

Ongoing works at Wales Project Site for the Guyana Integrated Natural Gas Liquids (NGL) Plant and 300MWe Combined Cycle Gas Turbine (CCGT) Power Plant



Installation of Gas Turbines, HRSG and Steam Turbines







Installation of BESS, NGL Plant Components and erection of pipe racks in progress

Follow-up on the Implementation of Prior Year Audit Recommendation

90. The table below shows the prior year matters as contained in the Auditor-General's 2024 Report and action taken by the Head of Budget Agency regarding the recommendation made by the Audit Office. It should be noted that the recommendation was partially implemented.

Rec №.	Category of Finding	Recommendation		
		Fully Implemented	Partially Implemented	Not Implemented
2024/07	Breaches of FMA Act 2003		√	

AGENCY 03
MINISTRY OF FINANCE

Current Year Matters

Current Expenditure

Subsidies and Contributions to Local Organisations

91. The sum of $23.015 billion was allotted for Subsidies and Contribution to Local Organisations for seven entities under the Ministry. An allotment transfer of $207.652M was made giving a revised allotment of $22.807 billion. According to the Appropriation Accounts, the sum of $22.798 billion was expended as shown in the table below. With the exception of the National Procurement and Tender Administration Board, the other agencies are subject to separate financial reporting and audit. Of the seven entities, the Guyana Association of Securities, Companies and Intermediaries, Guyana Securities Council, and the National Insurance Scheme are audited by private auditors.

Agency	Current $'000	Year of Last Audit	Year laid in National Assembly	Financial Statements Received
Guyana Revenue Authority	10,813,634	2023	2023	2024 -2025
Bureau of Statistics	1,526,209	2025	2024	-
Financial Intelligence Unit	155,923	2025	2024	-
Guyana Securities Council	165,000	2025	2025	-
Guyana Association of Securities, Companies and Intermediaries	16,000	2025	-	-
National Procurement and Tender Administration Board	122,449	-	-	-
National Insurance Scheme	9,999,062	2025	2024	-
Total	22,798,277			

Audit of the Accounts of the Guyana Lotteries Commission

92. 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.

93. The Lotteries Commission continued to receive proceeds from the National Lottery which were used to make payments approved by Cabinet. A Commission which comprised of a chairman and two members were appointed for a period of one year with effect from 1 November 2025 to 31 October 2026. The Commission is subject to separate financial reporting and audit and the last audit report was issued for the year 2025.

94. An examination of the Cash Book revealed that licence fees totalling $901.476M were received from the Guyana Lottery Company Ltd during 2025. In addition, the total expenditure at the end of the year was $974M, including project payments to Ministries/Entity totalling $824.243M and a transfer of $150M to the Consolidated Fund. As at 31 December 2025, the Cash Book reflected a closing balance of $38.900M. The table below summarised the expenditure of various agencies:

Description	№ of Payments	Amount $'000
Ministry of Culture, Youth & Sports	51	612,873
BPM Guyana Inc.	1	3,000
Guyana Hindu Dharmic Sabha	1	10,000
Hits and Jams Entertainment Inc.	1	5,000
National Sports Commission	2	85,102
Ministry of Tourism, Industry and Commerce	2	108,268
Total	58	824,243

Integrated Financial Management and Information System (IFMIS)

95. 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).

96. 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.

97. 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

98. 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.

99. The new version (IFMIS) is a fully integrated and web-based version of the Free Balance 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.

100. 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.

101. 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.

102. 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, virement, 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.

103. 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 continues its effort to have the Government Accounting System updated and implemented to ensure transparency and accountability of public finances.* (2025/05)

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

104. 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 (NPTAB). This Administration will be managed by the National Board and will report to the Minister of Finance.

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

Public Procurement Commission

106. In 2016, the Public Procurement Commission's first five members were appointed for a three-year term, which expired in October 2019. Thereafter, in July 2022, five members who had been nominated and approved by Parliament were sworn in by the President, and their term concluded in July 2025. However, at the time of reporting in September 2026, the Commission had not yet been reconstituted. The Secretariat of the Commission was established in 2017, provides support in the execution of the Commission's functions, and is headed by a Chief Executive Officer.

107. The Public Procurement Commission is subject to separate financial audit and reporting and the last audit report was issued for the year 2025.

108. 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 March 2026 where the Commission conducted procurement training for public entities. In addition, as at June 2025, a total of eight circulars had been issued on matters relating to Procurement Plan Template, Checklist for Procurement Methods, Thresholds for various Procurement Methods, Application forms for Debarment and reduction or termination of Debarment.

109. With respect to the making of Regulations, the Suspension and Debarment Regulations were enacted in 2019. Section 3(2) of the Procurement (Suspension and Debarment) Regulations 2019 provides that: "Any Supplier or Contractor who has been debarred from participating in the procurement process of another jurisdiction or an international organisation shall be automatically debarred from participating in a procurement process in Guyana by the Commission". In this regard, it was noted that the Commission had nine companies/individuals listed as debarred Contractors/Suppliers on its website at the time of reporting. These companies/individuals were all debarred by the World Bank as well, while three of companies/individuals were sanctioned by the IDB. 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. A debarment brochure was also published by the Commission in March 2025 outlining the debarment procedures, grounds for debarment and application for reduction or termination of debarment.

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

111. 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.

112. 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 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

113. 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 Paint Company, respectively. Guyana Stores Limited was privatised in October 2000 at a sale price of US$6M while the National Paint Company was privatised in July 1991 at a sale price US$1.150M.

114. With regards to sale of Guyana Stores, on 17 December 2020, the Court ruled in favour of National Industrial Commercial Ltd. (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.

115. With regards to the sale of the National Paint Company, the sum of US$200,000 was received from the Purchaser in 1991 and the remaining balance of US$950,000 was to be paid on or before June 1993. In 1997, the Government filed a claim for the sum of US$1,105,320 being the principal and interest due under the agreement of sale. The Purchaser has since died and a Summons to have the Administrator of his estate be substituted has been filed. The Summons has not yet been heard.

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

- Judgment in the sum of US$2 million or its equivalent in Guyana Dollars set by Republic Bank Limited.

- Interest be paid on the said sum of US$2 million or its equivalent in Guyana Dollars at the prevailing official selling rate of exchange for United States Dollars set by Republic Bank to be calculated at the US Treasury Bill Rate with effect from 01 October 2001, until fully paid.

- The defendant's counterclaim was dismissed.

- Costs are ordered to be paid by the defendant to NICIL in the sum of G$5 million.

- Royal Investments Inc. filed an appeal in January 2021. The appeal is pending, and the parties are awaiting a date for hearing.

Recommendation: *The Audit Office recommends that on conclusion of this matter by the Court, the Ministry provide the Audit Office with an update.* (2025/06)

116. 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 equivalent to US$25M 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.

117. 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. As at 20 January 2021, amounts totalling $1.509 billion were received by NICIL and paid into its bank account.

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 percent 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 continue to follow-up this matter and ensure that the outstanding amounts are received as ordered by the Court.* (2025/07)

Follow-up on the Implementation of Prior Year Audit Recommendations

118. The table below summarises the prior year matters as contained in the Auditor's General 2024 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. The four recommendations were partially implemented.

Rec. №	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2024/08	Updating of Government Accounting System		√	
2024/09-11	Outstanding Court matters		√	

GUYANA REVENUE AUTHORITY

119. 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 chapter 81:05, respectively.

120. 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.

121. The Authority utilises the following computer programs: ASYCUDA World (AW) 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.

Automated System for Customs Data (ASYCUDA)World

122. 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. ASYCUDA World consists of two core Modules: the e-Manifest and the Electronic Single Administrative Document (e-SAD). 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

123. 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.

124. 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.

125. The software was to be 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

126. The initial cost of acquiring the software was US$6.623M and was to be funded from the Authority's capital subventions over the period 2018 to 2025. This figure comprised US$5.216M for the Revenue Management System licence and implementation, and US$1.407M for warranty and support during the first three years. However, on 27 November 2025, the Authority obtained cabinet's approval for an additional payment of US$1.862M to Data Torque Limited and G$34,200 as bank processing fee. The additional payment was requested for upgrades to the initial product version from RMSV2 to Zephyr V3. The additional amended scope caters for the following:

- Online Registration Portal that enables taxpayers to register for TIN online.
- An upgrade to the Zephyr V3 product, which provides significant improvements to modules like reporting and tax on bets.
- New V3 functionalities covering online payments, debt case management and return amendments.
- Ongoing RMS application support and maintenance to resolve defects and ensure technical support.

127. At the time of reporting in September 2026, the sum of US$7.399M was paid to the Data Torque Limited. In addition, a cheque in the sum of GYD$107.332M, equivalent to US$510,000 which was prepared on 20 January, 2026 and subsequently updated on 21 August 2026 was still on hand in the GRA Finance Department.

Human Resources

128. During 2025, eighty-one employees ceased working with the Authority. The employees included seventy-one Permanent Pensionable, four Permanent-Gratuity and six Temporary Contracts. The following table provides a summary of the number of employees and the various reasons for their departure.

Reason	№ of Employees
Resigned	41
Contract ended	16
Retired	11
Terminated	4
Dismissed	4
Death	5
Total	81

129. As shown in the table above, eighty-one employees departed, of which forty-one or 50.62% resigned while eight or 9.88% were either dismissed or had their services terminated. The main reasons for dismissal and termination included breaches of the Code of Conduct and Standard Operating Procedures, gross misconduct and insubordination. The employees who were dismissed or had their services terminated held positions of Branch Manager (1), Relationship Specialist (1), Enforcement Officer (1), Investigator (1), Senior Clerk and Clerks (3) and Internal Security (1).

Petroleum Revenue Department

130. In July 2020, the Board of the Authority approved the establishment of the Petroleum Revenue Department (PRD). Under the new organizational structure, the Petroleum Revenue Audit Department was renamed the Petroleum Revenue Department, and its functions were extended. The Department's responsibilities include:

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

131. During 2025, the staff of the PRD took part in several training/workshops, such as firearm training by the Guyana Police Force, Diversity, Equity and Inclusivity (DEI) Training, Crude Lifting Agreement Workshop and OECD/IMF/CIAT Transfer Pricing Workshop.

132. In addition, upon request by the GRA, the University of Guyana developed two programmes (i) an Associate Degree in Oil & Gas Accounting/Audit/Taxation; and (ii) the Executive Graduate Diploma in Oil & Gas Accounting/Audit/Taxation. These programmes began in March 2026 and will run for two years and one year respectively. The programmes were designed to build capacity for staff within the Petroleum Department as well as potential employees.

133. On 28 April 2026, the approved staff complement of the PRD was revised to cater for seventy staff, while the actual number of positions filled was forty-one. The following table provides a comparison of the approved staff complement as compared to the actual staff complement.

Positions	Approved Staff Complement	Current Staff Complement	Current Vacancies
Deputy Commissioner	1	1	0
Assistant Commissioner	3	3	0
Petroleum Engineer	1	0	1
Administrative Assistant/Officer	1	2	(1)
Clerk II	3	0	3
Programme, Planning, Risk Management & Advisory			
Principal Analyst	1	1	0
Senior Analyst	2	0	2
Senior Planning Officer	2	1	1
Rulings and Interpretations	1	0	1
Accounts Management			
Principle Revenue Officer	1	1	0
Senior Compliance Officer	1	0	1
Compliance Officer	3	0	3
Debt Management			
Senior Revenue Officer	1	0	1
Revenue Officer	4	0	4
Tax Audit & Cost Recovery			
Principal Auditor	8	5	3
Senior Auditor	8	9	(1)
Auditor	27	18	9
Objections & Appeals			
Objections & Appeals Specialist	1	0	1
Objections Officer	1	0	1
Total	70	41	29

Customs Petroleum Unit (CPU) Customs and Trade Administration

134. 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.

135. The approved staff complement of the CPU was thirty-two, while the actual number of positions filled was twenty-eight. The following table provides a comparison of the approved staff complement as compared to the actual as at September 2026.

Positions	Approved Staff Complement	Current Staff Complement	Current Vacancies
Deputy Commissioner	1	1	0
Relationship Specialist	1	1	0
Supervisor - Exemption and Inventory Monitoring (E&IM)	1	1	0
Officer - Data Analysis and Research	2	0	2
Supervisor - Entry Processing Unit	1	1	0
Boarding Officer	13	21	(8)
Officer - Post Clearance	2	1	1
Officer - Risk Management	2	1	1
Officer - Classification and Valuation	2	0	2
E&IM Officers	4	0	4
Administrative Assistant	1	1	0
Entry Processing Clerks	2	0	2
Total	32	28	4

Authority's Response: The Head of the Authority explained that the current staff complement as at June, 2026 reflects the positions that are critical for the monitoring of the oil and gas activities in the Petroleum sector. However, given that there will be an increase in operations from the anticipated arrival of the 'Errea Wittu' FPSO vessel, the required number of Boarding Officers will be expanded to five. This is a work in progress. Moreover, the other relevant positions will be filled as the Unit continues its efforts to streamline initiatives pertaining to monitoring and inventory control. In addition, interviews were conducted for the following posts and feedback on successful candidates are awaited from the HRMD:

- Officer, Exemption, and Inventory Monitoring, PMG: 7 level
- Data Analyst and Research Officer, PMG: 7 level
- Boarding Officers, PMG: 6 level
- Officer, Post Clearance Audit Unit, PMG**:** 6 level

Recommendation: *The Audit Office recommends that the Authority continue its efforts to fill the vacant positions.* (2025/08)

Criminal Investigation and Tax Evasion Department (CITED)

136. The Criminal Investigation, Tax Fraud/Evasion Division (CITED) was established in July 2024 and commenced operations in August 2024. The role of CITED focus primarily on enforcing criminal tax laws administered by the GRA. The aim therefore, is to investigate and prosecute persons involved in tax evasions/fraud. The division in so doing, is charged with a mandate to minimize the occurrences of tax fraud and prosecute such persons in order to improve compliance with Guyana's Tax, Trade and Border Laws, while maintaining a high level of professional skills and personal integrity. The Department's mandate includes investigation, intelligence, legal and forensic functions.

137. As at September 2026, the approved staff complement of CITED was thirty, while the actual number of positions filled was seventeen. The following table provides a comparison of the approved staff complement as compared to the actual:

Positions	Approved Staff Complement	Current Staff Complement	Current Vacancies
Deputy Commissioner	1	1	0
Assistant Commissioner	3	3	0
Principal Investigator	2	1	1
Principal Analyst	1	0	1
Senior Investigator	4	1	3
Investigator	12	8	4
Analyst	4	0	4
Legal Assistant	1	1	0
Administrative Assistant	1	1	0
Driver	1	1	0
Total	30	17	13

Revenue Collection

138. According to the Authority's Statements of Receipts and Disbursements, the sum of $434.121 billion was estimated to be collected as revenue for the year 2025. Actual revenue collected and paid into the Consolidated Fund totalled $435.239 billion. This represents a positive variance of $1.118 billion, equivalent to 0.3% above the estimated collections. The following table provides details:

Description	Approved Estimates $'000	Amount Collected and Paid into Consolidated Fund $'000	(Under)/Over Approved Estimates $'000
Customs & Trade Administration	43,112	51,432	8,320
Value Added Tax	120,018	130,179	10,161
Internal Revenue	270,991	253,628	(17,363)
Total	434,121	435,239	1,118

Authority's Response: The Head of the Authority explained that the total Revenue collected for 2025 corresponds with that reported by the GRA.

Revenue Collections from the Oil & Gas Sector

139. The total revenue collected from taxpayers in the Oil and Gas Sector for the year 2025 amounted to $119.452 billion and comprised revenue of $113.076 billion and $6.376 billion from the internal revenue and customs, respectively. This represents a negative variance of $26.246 billion or 18% below the actual collections for the year 2024. Nevertheless, this sector contributed to approximately 27% 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 $196.158 billion.

140. In respect of VAT refunds, a total of 164 applications with a value of $13.592 billion were received in 2025 by the PRD from companies in the Oil and Gas Sector. VAT credits totalling $1.417 billion were disallowed, while approved refunds amounted to $4.765 billion. During 2025, fifteen companies received payments totalling $3.939 billion; whilst refunds totalling $1.056 billion for thirteen companies were used to offset outstanding tax liabilities.

Customs and Trade Administration

Revenue Collection

141. According to the Statement of Receipts and Disbursements - Customs and Trade Administration, the sum of $43.112 billion was estimated to be collected from customs duties, trade and other taxes, fees, fines and licences for the year 2025. Actual collections paid into the Consolidated Fund totalled $51.432 billion. This represents a positive variance of $8.321 billion, equivalent to 16.2% above the estimated collections. The following table provides details:

Line Item	Description	Approved Estimates $'000	Amount Collected and Paid into Consol. Fund $'000	(Under)/Over Approved Estimates $'000
5011	Import Duties	37,523,509	44,714,428	7,190,919
5021	Export Duties	216,047	309,083	93,036
5031	Stamp Duties	96,238	93,870	(2,368)
5063	Cons. Tax Betting Shops	540,228	857,429	317,201
5072	Environmental Levy	3,730,832	4,019,674	288,842
5079	Misc. & Other Taxes	429,639	477,428	47,789
5081	Overtime Fees	395,187	633,936	238,749
5082	Departmental Fines	149,706	286,658	136,952
5083	Warehouse Rent & Charges	13,547	24,156	10,609
5084	Liquor Licence	16,804	15,733	(1,071)
Total		43,111,737	51,432,395	8,320,658

142. As can be noted from the table above, Import Duties totalling $44.714 billion accounted for approximately 87% of the total revenue collected by the Customs and Trade Administration. While, the revenue categories that contributed to the negative variance below the Approved Estimates are Stamp Duties and Liquor Licences.

Customs Refunds

143. The Customs (Amendment) Bill №. 21 of 2018 (52:2) states that *"the duties refunded and applied under subsection (1) shall be from the revenue collected and paid into the Customs and Trade Account of the Revenue Authority and any net customs duty shall be paid into the Consolidated Fund."* As such, the Authority refunded customs duties totalling $43.726M which is a 27.6% decrease when compared to 2024. The following table provides a summary of Customs Refunds as per categories for the year 2025.

Categories	Amount $'000
Import Duties	25,587
Departmental Fines	16,345
Export Duties	1,772
Environmental Levy	13
Stamp Duties	8
Miscellaneous	1
Total	43,726

Seizures

144. Standard Operating Procedures 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 2026, for the years 2019 – 2024, a total of 176 seizure files remained open. During the year 2025, the Authority failed to close eighty-eight files that were opened. The reason for the eighty-eight files not closed includes pending sales of seizures, disposals of assets and payment of taxes and fines estimated at $1.103 billion. The table below shows the status of the files for the years 2019- 2025:

Year	№. of Seizures	№. of Files Closed	№. of Files Not Closed	Estimated Outstanding Revenue $'000
2019	661	631	30	67,606
2020	275	266	9	31,209
2021	250	227	23	76,443
2022	160	144	16	11,912
2023	201	167	34	39,125
2024	255	191	64	55,254
Sub-Total	1,802	1626	176	281,549
2025	226	138	88	1,103,354
Total	2,028	1764	264	1,384,903

145. During 2025, amounts totalling $413.183M, $157.395M and $55.559M were collected as additional duties and taxes, fines and conveyances and sale of seizures, respectively. Also, a comparative analysis of the years 2024 and 2025 showed a decrease of twenty-nine seizure investigations being conducted, however there was an increase of revenue collection by $153.231M.

146. 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 outstanding revenue with respect to the 176 files that remained open for the years 2019 to 2024 was estimated at approximately $281.549M.

147. Of the 226 seizures files opened in the year 2025, 44% (99 files) were for the seizure of alcoholic beverages and cigarettes, 39% (88 files) motor vehicles, vessels, container, wheel loader, truck and motor cycles, 11% (25 files) were for seizure of foreign chicken and other goods, and the remaining 6% (14 files) were in relation to the seizures of foreign currencies. The following figure shows the percentage representing the specific categories of seizures in 2025.

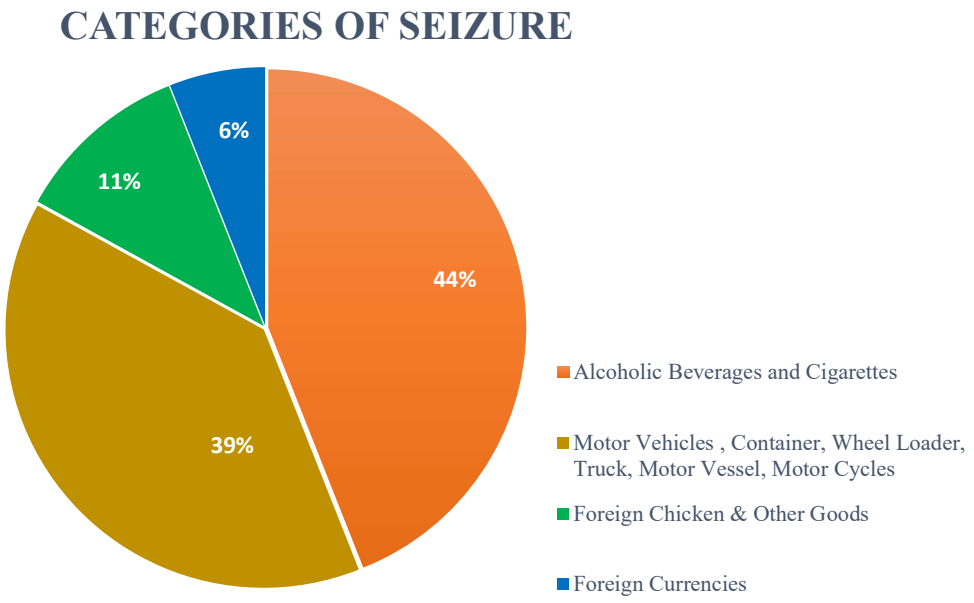


Figure 5

Authority's Response: The Head of the Authority indicated that the closure of files is a continuous exercise.

The Revenue Authority in its diligent approach for the period 2019 to 2024 would have closed 90.2% of its files of which merely 9.8% remain to be closed. There are several factors contributing to the 9.8% not being closed, such as, taxes and/or compensation not being paid by offenders, matters engaging the court, disposal of items etc. However, the Authority has taken several actions over the years and is continuing its actions to have the outstanding files closed.

For the year 2025, 88 files remain to be closed that require disposal of items, compensations to be paid by alleged offenders, duty and taxes, court outcome etc. The Authority continues to take all necessary actions to have the matters closed. In this regard, several offenders have engaged the Authority and commenced payment to settle their matters. In addition, the Authority has taken actions to have items disposed of where required and the relating files closed.

Relative to the estimated $1.103 billion revenue for 2025 files that remain open, please be advised that this sum includes the amount of $932,762,695 which was demanded in file ref IR# 154/2025 on outstanding IMDs and motor vehicles for which the Customs declarations were not duly perfected in keeping with Regulation 50 of the Customs Regulations. However, the company has since taken the necessary actions to have the declarations perfected with the use of the requisite tax exemption letters, and as such the demand was withdrawn since there is no longer any tax implications. Thus, the outstanding revenue for 2025 open files would therefore be reduced to an estimated $170 million.

Recommendation: *The Audit Office recommends that the Authority continue its efforts to have the seizure case finalised and collect all outstanding taxes.* (2025/09)

Liquor Licence

148. The Authority issued licences in accordance with the Intoxication Liquor Licensing Act Chapter 82:21. For the year 2025, amounts totalling $15.733M were collected from the sale of Liquor Licences. Examination of the records revealed that 4,054 Liquor Licences were purchased during the year 2025. According to the Authority's LRPS report, there were 4,693 registrants in the Liquor Licence database as at 31 December 2025, as compared to 4,567 registrants in the year 2024. Of the 4,693 registrants, fifty-nine were new registrants, while the remaining 4,634 were previously registered licences. As at 31 December 2025, there were a total of 803 defaulters. The table below summarises the licenses purchased as per the location:

Region №.	Location	LRPS (Registrants)	Licences Purchased
1	Mabaruma	9	1
2	Anna Regina	396	586
3	Parika	725	0
4	Georgetown	1,981	2,189
5	Onverwagt	296	78
6	New Amsterdam	904	832
	Corriverton		178
7	Bartica	242	105
8	Mahdia	7	0
9	Lethem	63	31
10	Linden	70	54
Total		4,693	4,054

Tax Exemptions

149. Exemptions from duties and taxes totalled $303.982 billion for the year 2025, as compared to $223.070 billion in 2024. This represents an increase of $80.912 billion or 36% above the corresponding period. In addition, it should be noted that the value of revenue foregone for the year 2025 represents 69.84% of the actual revenue collected by the Authority. The following table provides a summary of tax exemptions granted according to concession categories:

Types of Exemptions	2024 Amount $'000	2025 Amount $'000	Variance Amount $'000
Conditional Tax Exemptions			
Companies/Businesses	159,583,361	242,848,222	83,264,861
Ministries/Government Depts.	22,209,948	20,405,007	(1,804,941)
Foreign Funded Projects	16,668,169	12,267,287	(4,400,882)
Re-migrants	3,752,345	3,506,117	(246,228)
Hospitals	927,579	1,171,465	243,886
Public Officials/Officers	2,655,951	3,451,192	795,241
Diplomats	1,296,114	1,367,980	71,866
Churches/Charitable Organisations	469,620	573,505	103,885
Local VAT	550,217	417,232	(132,985)
Sub-Total	208,113,304	286,008,007	77,894,703
Unconditional Tax Exemptions	14,956,755	17,974,376	3,017,621
Total	223,070,059	303,982,383	80,912,324

150. As shown in the table above, tax exemptions granted to companies and businesses totalled $242.848 billion which represents 85% of the total conditional tax exemptions granted. Tax exemptions in this category were 52% or $83.265 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:

Types of Exemptions	2024 Amount $'000	2025 Amount $'000	Variance Amount $'000
Investment Agreements	126,329,396	208,914,040	82,584,644
Manufacturing	13,872,201	15,539,179	1,666,978
Fuel	10,901,994	8,424,613	(2,477,381)
Non-Oil	3,680,791	6,136,890	2,456,099
Agriculture	1,590,996	1,721,097	130,101
Construction	2,223,204	851,639	(1,371,565)
Aircraft	525,815	597,291	71,476
Mining	300,582	459,765	159,183
Fishing	120,883	119,313	(1,570)
Forestry	37,499	76,056	38,557
Public Transportation	0	8,339	8,339
Total	159,583,361	242,848,222	83,264,861

Temporary Importation of Motor Vehicles

151. 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 Kurupukari Crossing, respectively.

152. 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.

153. 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.

Other Matters

Want of Entry

154. Section 90 (2) of the Customs Act, Chapter 82:01 states that "*Where any goods are deposited in a State warehouse under this Act and the same are not entered for warehousing or delivery from such State warehouse within two months after such deposit or within such further period as the proper officer may direct, and all charges for removal, freight and rent and all other expenses incurred in respect thereof duly paid, such goods shall be advertised in the Gazette and one month after such advertisement shall with all convenient speed be sold in such manner as the Comptroller may direct.*"

155. Inspection of the 'Want of Entry' spreadsheet presented for audit and physical verifications revealed that 227 vehicles were stored at the Terminals, Wharves and Transit Shed in excess of the stipulated two months period. As a result, the Authority was in breach of Section 90 (2) of the Customs Act. Details are shown in the table below:

Location	2018	2021	2022	2023	2024	2025	As at 30 April 2026	№ of Vehicle
John Fernandes Limited - Terminal	1	0	1	9	14	68	16	109
GNSC Wharf	1	2	8	12	17	16	30	86
Muneshwars Terminal	0	0	0	0	4	5	6	15
DSCL Wharf	0	0	0	0	0	5	2	7
GNIC Wharf	0	0	0	1	0	3	1	5
John Fernandes Limited - Wharf	0	0	0	0	1	3	0	4
Q-Trex Transit Shed	0	0	0	0	0	1	0	1
Total	2	2	9	22	36	101	55	227

Authority's Response: The Head of the Authority explained that motor vehicles were continuously being gazetted during the mentioned period, with the intention of disposal. However, even though some were disposed of, including being released after payment of applicable taxes, others remained for various reasons including condition, age, defects, mechanical issues, and other factors.

Consequently, the Comptroller has instructed to devise a comprehensive list dating back to 2018, of all WE vehicles up to June 30, 2026, for processing and possible disposal.
Considering the inadequate space and congestion at the state's warehouse, the Comptroller has deemed the vehicles as "warehoused" at the various wharves where the vehicles are located.

Recommendation: *The Audit Office recommends that the Authority complies with Section 90 (2) of the Customs Act, Chapter 82:01.* (2025/10)

Value Added Tax (VAT)

Revenue Collection

156. According to the Statement of Receipts and Disbursements - Value Added Tax (VAT), the sum of $120.018 billion was estimated to be collected from VAT and Excise Tax for the year 2025. However, the actual amount collected and paid over to the Consolidated Fund was $130.179 billion. This represents a positive variance of $10.161 billion or 8.5% above the estimated collections. The following table provides details:

Line Item	Description	Approved Estimates $'000	Amount Collected & Paid into Consol. Fund $'000	(Under)/Over Approved Estimates $'000
Value Added Tax (VAT)				
5911	Import Goods	33,455,054	38,481,031	5,025,977
5912	Import Services	268,194	350,331	82,137
5921	Domestic Supply	54,264,625	46,513,934	(7,750,691)
Sub-total		87,987,873	85,345,296	(2,642,577)
Excise Tax				
5951	Imports – Motor Vehicle	20,240,467	30,062,797	9,822,330
5952	Imports – Petroleum Products	3,019,596	5,889,092	2,869,496
5953	Imports – Tobacco	1,075,084	1,223,380	148,296
5954	Imports – Alcoholic Beverage	1,933,600	2,820,424	886,824
5961	Domestic Supp. – Alcoholic Beverage	5,761,360	4,837,845	(923,515)
Sub-total		32,030,107	44,833,538	12,803,431
Total		120,017,980	130,178,834	10,160,854

Authority's Response: The Head of the Authority explained that the total VAT and Excise Tax collections presented in the table above is correct.

Refunds: Value Added Tax

157. VAT refund payments made during 2025 totalled $10.274 billion or 7.89% of the total revenue collected from VAT and Excise Tax. There was an increase of $3.061 billion when compared to refunds paid in 2024. During 2025, the Authority processed 664 refund claims valued at $12.661 billion for local companies/businesses and diplomat registrants. The following table provides an analysis of the VAT refund payments made during 2025 as per registrant categories.

Categories	Amount $'000
Companies/Businesses	
Oil and Gas Sector	4,995,103
Large Tax Payers	3,559,167
Local Companies/Businesses	1,589,994
Regional Integrated Tax Offices	46,070
Customs Refund	1,474
Sub-total	10,191,808
Diplomats	82,223
Total	10,274,031

Refunds: Excise Tax

158. Excise Tax refund payments made during 2025 was $44.234M or 3.4% of the total revenue collected from VAT and Excise Tax. The following table provides a summary of Excise Tax Refunds as per categories for the year 2025:

Categories	Amount $'000
Imports - Tobacco Stamps	19,788
Imports - Alcoholic Beverages	9,908
Imports - Motor Vehicles	14,538
Total	44,234

VAT Registrants

159. 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 2025, there were 5,928 VAT Registrants, an increase of 214 registrants, or 3.75% from the total registrants of 5,714 as at 31 December 2024.

Authority's Response: The Head of the Authority concurred that 5,928 is the number of VAT Registrants as at 31 December 2025.

VAT Returns

160. 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 2025, a total of 23,738 returns were filed with the Authority, of which, 246 returns were queried. However, at the time of reporting in September 2026, seventy or 25.20% of the cases were unresolved. A similar situation occurred in the years 2023 and 2024 as shown in the table below:

Year	Returns Filed	Returns Queried	Unresolved Cases
2025	23,738	246	62
2024	21,887	312	37
2023	21,219	742	40

Authority's Response: The Head of the Authority indicated that the unresolved cases are currently being addressed through ongoing follow-up and verification procedures. Delays in resolution are primarily due to factors such as the submission of supporting documentation and responses from taxpayers. The Authority continues to actively pursue the closure of these outstanding matters to ensure resolution and compliance.

Recommendation: *The Audit Office recommends that the Authority continue its efforts to have all VAT returns finalised.* (2025/11)

Refundable Vat Returns

161. VAT Refund claims totalling $15.517 billion were received by the Authority in respect of the years 2019 to 2025 and total applications processed amounted to $12.661 billion. VAT credits totalling $2.330 billion were due to disallowances and understated output tax, while eligible VAT refunds payable amounted to $9.940 billion. Of this amount, $905M was used to set off against tax liabilities, with the remaining $8.942 billion being payable to taxpayers. At the time of reporting in September 2026, VAT Refunds were being processed for the years 2018 to 2025.

Authority's Response: The Head of the Authority stated that several measures have been implemented to expedite the processing of VAT refund claims. These measures include evaluating applications using historical data and analysing prior disallowances for taxpayers who have made at least three refund claims. With this approach, the average percentage of disallowances from past claims is applied to the current claim period to estimate the amounts likely to be disallowed and the amounts to be refunded to the taxpayer. Additionally, non-verification procedures have been applied to low-risk taxpayers. These measures aim to enhance the efficiency of VAT refund processing while ensuring the necessary level of oversight and compliance.

Recommendation: *The Audit Office recommends that the Authority continue its efforts to have all refundable VAT returns processed and finalised.* (2025/12)

VAT: Objections and Appeals

162. An examination of the Objections and Appeals Registers presented for the year 2025 revealed that 205 cases were received by the Authority. At the time of reporting in September 2026, management was still to finalise 173 cases, which resulted in the inability to collect potential taxes totalling $1.608 billion. Similarly, for the years 2018 to 2024, management is still to finalise 366 cases, where tax in dispute amounted to $5.328 billon, bringing the total cases to be finalised to 539 and potential taxes totaling $6.935 billion. The table below provides a summary of the number of cases and taxes in dispute:

Year	Type	№. of Cases Received	№. of Cases to be finalised as at September 2026	Taxes in Dispute $'000
2018-2024	Individual	391	156	304,371
	Companies	562	210	5,023,363
Sub-total		953	366	5,327,734
2025	Individual	142	128	7,358
	Companies	63	45	1,600,214
Sub-total		205	173	1,607,572
Total		1,158	539	6,935,306

Authority's Response: The Head of the Authority stated that the registration and finalisation of objections are ongoing activities conducted in accordance with the provisions of the Value Added Tax Act. However, it must be noted that the finalisation of objections does not result in the collection of all taxes currently held in abeyance, since taxes can either be discharged or reduced based on the evidence presented during the objection process. Additionally, taxpayers have other options available after objections are finalised and taxes in abeyance are demanded, including the ability to appeal to a Board of Review or a Judge in Chambers.

Recommendation: *The Audit Office recommends that the Authority continue its efforts to have objection cases finalised and collect all outstanding taxes due to the Authority.* (2025/13)

163. The Authority is required to afford taxpayers a reasonable opportunity to submit any additional information in support of their Objections raised. In cases where the taxpayer fails to submit the necessary information within the stipulated timeframe, the Authority is entitled to proceed in making a ruling on the basis of the information available at the time. If the outcome is challenged in court, the notices and/or letters previously issued by the Authority will serve to demonstrate that the taxpayer was afforded sufficient time to submit the additional documentation but failed to do so within the prescribed period.

164. Audit examination of the Objection Registers revealed that there were 271 unfinalised VAT objection cases with taxes in dispute amounting to $2.456 billion, which had been registered for over two years. Failing to close objection cases in a reasonable time can encourage individuals/companies to raise objections which potentially have no merit in an effort to delay payment of outstanding taxes.

Authority's Response: The Head of the Authority explained that while the Authority is diligently working to finalise objections efficiently, it is important to note that the finalisation of objections does not guarantee the collection of all taxes currently held in abeyance. Taxes may be either discharged or reduced based on the evidence presented during the objection process. Additionally, taxpayers have other options available after objections are finalised and taxes in abeyance are demanded, including the ability to appeal to a Board of Review or a Judge in Chambers

Recommendation: *The Audit Office recommends that the Authority put systems in place to have objection cases finalised.* (2025/14)

VAT Board of Review

165. Section 39A of the Value Added Tax Act, Chapter 83:05, provides for the establishment of a VAT Board of Review to hear and determine appeal cases. However, audit examinations revealed that Guyana Revenue Authority has been without a functioning Board since the term of the previous Board expired on 31 August 2024. Consequently, the resolution of thirty outstanding appeal cases in respect of eleven appellant with taxes in dispute totalling approximately $1.415 billion has been delayed, resulting in a backlog of cases awaiting determination by the VAT Board of Review as at September 2026.

Authority's Response: The Head of the Authority stated that, although the establishment of the VAT Board is not within the purview of the Guyana Revenue Authority, efforts are being made to have the Board reconstituted. Further, it should be noted that taxpayers must pay two-thirds of any disputed taxes before filing an appeal to the VAT Board. However, the outcome of an appeal does not guarantee the collection of all taxes owed, as taxes may be reduced or discharged based on the evidence presented during the appeal process. Additionally, taxpayers have other options after an appeal is finalised and taxes are demanded, including the ability to appeal to a Judge in Chambers.

Recommendation: *The Audit Office recommends that the Authority continue its efforts in having the VAT Board reconstituted.* (2025/15)

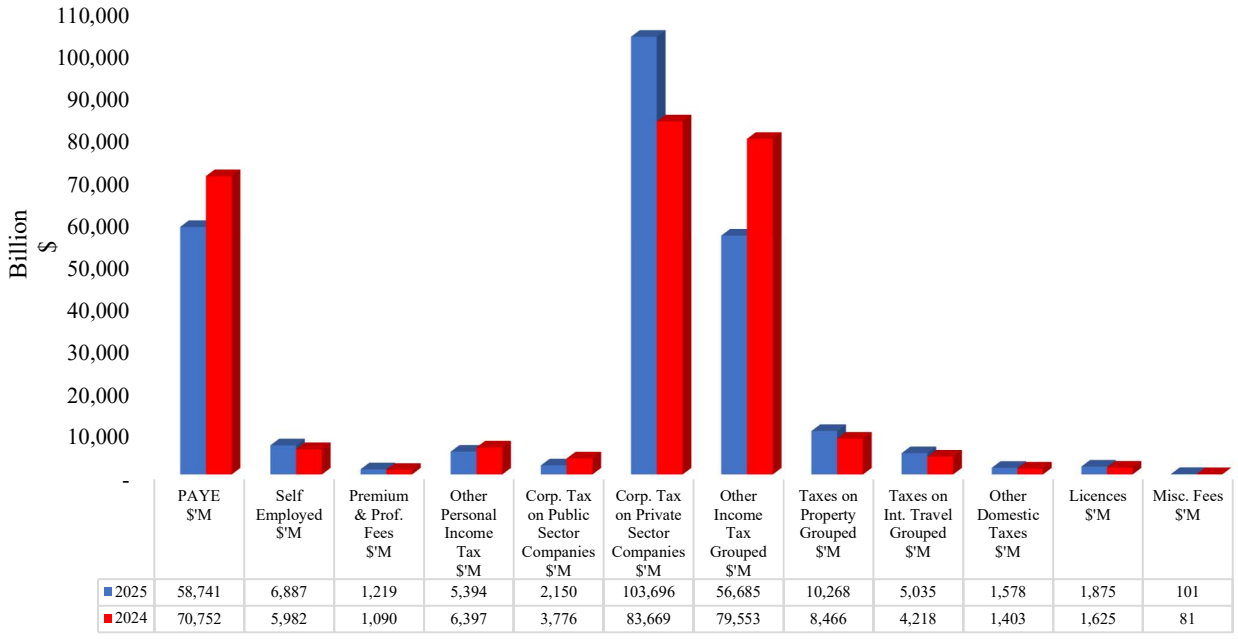
Internal Revenue

Revenue Collection

166. According to the Statement of Receipts and Disbursements – Internal Revenue, the sum of $270.991 billion was estimated to be collected from taxes on income, property, international travel, motor vehicles, licences and miscellaneous fees for the year 2025. However, actual collections paid into the Consolidated Fund totalled $253.628 billion, a negative variance of $17.363M. Corporation Tax on both Private and Public Sector Companies and Pay As You Earn (Net Mortgage Interest Relief Refunds) fell significantly below the Approved Estimated collections. The following table provides details:

Line Item	Description	Approved Estimates $'000	Amount Collected & Paid into Consolidated Fund $'000	(Under)/Over Approved Estimates $'000
5111	Personal Income Tax (P.A.Y.E)	72,658,941	58,741,018	(13,917,923)
5112	Income Tax on Self-Employed	6,255,455	6,886,617	631,162
5113	Premium Tax	1,098,180	1,213,794	115,614
5115	Professional Fees	6,315	5,600	(715)
5119	Other Personal Income Tax	6,223,842	5,394,448	(829,394)
5123	Corp. Tax on Public Sector Companies	4,108,032	2,149,700	(1,958,332)
5124	Corp. Tax on Private Sector Companies	126,111,289	103,695,775	(22,415,514)
5131	Withholding Tax	37,281,384	54,915,278	17,633,894
5132	Capital Gains Tax	871,721	1,769,288	897,567
5141	Property Tax on Public Sector Companies	226,417	269,202	42,785
5142	Property Tax on Private Sector Companies	6,348,496	7,835,094	1,486,598
5143	Estate Duty	94,649	103,316	8,667
5144	Property Tax on Individuals	2,114,217	2,060,806	(53,411)
5151	Travel Voucher Tax	2,806,563	3,343,116	536,553
5152	Travel Tax	1,515,951	1,691,509	175,558
5165	Motor Vehicle and Road Traffic Ordinance	1,437,830	1,577,566	139,736
5171	Licences- Motor Vehicles	1,695,115	1,825,439	130,324
5172	Licences- Other Vehicles	166	220	54
5173	Licences- Trading	20,238	18,651	(1,587)
5174	Licences- Miscellaneous	32,753	30,804	(1,949)
5182	Miscellaneous Fee	83,079	100,638	17,559
Total		270,990,633	253,627,879	(17,362,754)

COMPARATIVE ANALYSIS OF INTERNAL REVENUE PAID INTO THE CONSOLIDATED FUND FOR THE YEARS 2024 AND 2025



	PAYE $'M	Self Employed $'M	Premium & Prof. Fees $'M	Other Personal Income Tax $'M	Corp. Tax on Public Sector Companies $'M	Corp. Tax on Private Sector Companies $'M	Other Income Tax Grouped $'M	Taxes on Property Grouped $'M	Taxes on Int. Travel Grouped $'M	Other Domestic Taxes $'M	Licences $'M	Misc. Fees $'M
2025	58,741	6,887	1,219	5,394	2,150	103,696	56,685	10,268	5,035	1,578	1,875	101
2024	70,752	5,982	1,090	6,397	3,776	83,669	79,553	8,466	4,218	1,403	1,625	81

Figure 6

Internal Revenue Refunds

167. 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 2025, the Authority made refunds totalling $3.785 billion 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
Corporation Income Tax (CIT)	2,675,751
Individual Income Tax (IIT)	898,758
Company Property Tax (CPT)	173,967
PAYE	19,073
Self Employed	11,944
Withholding Tax (WHT)	2,375
Individual Property Tax (IPT)	2,074
Process Fee	541
Capital Gains Tax (CGT)	378
Total	3,784,861

Mortgage Interest Relief (MIR)

168. 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 -*

(a) the purchase of land for constructing a residential building;
(b) the construction of a residential building; or
(c) the acquisition of a residential building"

169. During 2025, the Authority received a total of 645 applications for MIR. Of the applications received, 562 applications were approved, thirteen were not approved due to the eligibility criteria not being met, and seventy remained work in progress (WIP) at the time of reporting in September 2026. A summary of the applications received by location and their status is shown in the table below:

Location	№. of Applications			
	Received	Approved	Not Approved	WIP
Georgetown	453	381	7	65
New Amsterdam	76	73	2	1
Onverwagt	40	38	1	1
Anna Regina	21	17	3	1
Linden	17	17	0	0
Corriverton	12	12	0	0
Parika	19	17	0	2
Bartica	5	5	0	0
Lethem	2	2	0	0
Total	645	562	13	70

170. In addition, MIR payments amounting to $3.682 billion were disbursed between 2021 and 2025. A comparative analysis of the payments made over the last five years is shown in the table below:

Year	MIR Payments $'000	Increase/ Decrease $'000	Percentage Increase/ (Decrease)
2021	596,359	161,995	37%
2022	655,114	58,755	10%
2023	812,966	157,852	24%
2024	784,339	(28,627)	(4%)
2025	833,083	48,744	6%
Total	3,681,861		

Self-Employed Tax

171. Amounts totalling $6.887 billion were collected and paid into the Consolidated Fund as Self-Employed Tax for the year 2025. 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 2025, there were 20,445 inactive and 51,407 active self-employed registrants in the Optimal database. For the year 2025, 37,722 self-employed registrants filed a return.

Personal Income Tax – PAYE

172. Personal Income Tax - PAYE collected and paid into the Consolidated Fund for the year 2025 amounted to $58.741 billion or 23% of the total revenue collected by Internal Revenue. The revenue deposited into the Consolidated Fund is net of MIR payments made.

Professional Fees

173. Total revenue collected from Professional Fees for the year 2025 amounted to $5.6M, a decrease of $0.455M when compared to 2024. 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 2026, 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. This matter is still pending in the Court.

Authority's Response: The Head of the Authority indicated that the Authority is restricted from collecting higher fees due to a Conservatory Order issued in October 2003, which remains pending in Court. As of 31 December 2025, the Taxpayer Services Division collected $3,380,030 in Professional Fees from Tax Practice Certificate renewals. The total Professional Fees collected from all locations, including Head Office and Regional IRTOs, amounted to $5,600,000. The $3,380,030 collected by the Taxpayer Services Division is included in this total.

Corporation Tax

174. During 2025, amounts totalling $105.845 billion were collected as Corporation Tax from Private and Public Sector companies. This represents an increase of $18.402 billion when compared to the collections for 2024. Further, the collections from Corporation Tax represented 41.73% 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 within the Private and Oil & Gas Sectors. The companies categorised under the Private Sector included those in the mining and quarrying, information and communication, construction and arts, entertainment and recreation sectors.

175. In addition, a total of 4,325 companies filed returns for the year of assessment 2025 as required by the Income Tax Act and as applied by the Corporation Tax Act. However, audit examination of the Optimal database revealed company's registrants totalled 12,361. The figure represents 10,920 active registrants and 1,441 inactive registrants as at 31 December 2025.

Authority's Response: The Head of the Authority explained that the Corporation Tax is reported to account for 41.73% of the total revenue collected by Internal Revenue, and this figure has been verified as correct.

Internal Revenue: Objections and Appeals

176. 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 2025 revealed that 571 cases were received by the Authority. At the time of reporting in September 2026, management was still to finalise 285 of the cases, which resulted in the inability to collect potential taxes and penalties amounting to $3.613 billion and $79.182M, respectively. Similarly, for years 2008 to 2024, management is still to finalise 1,624 cases where taxes and penalties in dispute amounted to $33.096 billion and $2.342 billion, respectively. The table below summarises the amounts in dispute:

Year	№. of Cases Received	№. of Cases to be finalised as at September 2026	Taxes in Dispute $'000	Penalties in Dispute $'000
2008 - 2019	10,828	592	6,526,096	120,164
2020	737	207	1,733,276	85,378
2021	667	254	1,819,233	466,644
2022	493	223	11,3841,796	14,720
2023	460	138	1,516,951	11,643
2024	363	210	10,115,182	1,643,931
Sub-total	13,548	1,624	33,095,533	2,342,480
2025	571	285	3,612,844	79,182
Total	14,119	1,909	36,708,377	2,421,662

177. Of the 223 cases in dispute for 2022, four cases with taxes totalling $10.159 billion remain unresolved pending the outcome of legal litigation. Failing to close disputed cases in a reasonable time can encourage individuals/companies to raise objections which potentially have no merit in an effort to delay payment of outstanding taxes.

Authority's Response: The Head of the Authority stated that the registration and finalisation of objections are ongoing activities conducted in accordance with the provisions of the Income Tax Act. While the Authority is diligently working to finalise objections efficiently, it is important to note that the finalisation of objections does not guarantee the collection of all taxes currently held in abeyance. Taxes may be either discharged or reduced based on the evidence presented during the objection process. Additionally, taxpayers have other options available after objections are finalised and taxes in abeyance are demanded, including the ability to appeal to a Board of Review or a Judge in Chambers.

Recommendation: *The Audit Office recommends that the Authority continue its efforts to have objection cases finalised and collect all outstanding taxes due to the Authority.* (2025/16)

Trading and Miscellaneous Licences

178. Amounts totalling $18.651M and $30.804M were collected Trading Licences and Miscellaneous Licences, respectively, for the year 2025. Examination of the records revealed that 4,054 Trading and Miscellaneous Licences (TML) were purchased during the year 2025. According to the Authority's LRPS report, there were 13,668 registrants in the TML database as at 31 December 2025, as compared to 13,289 as at 31 December 2024. This represents an increase of 379 new registrants. However, as at 31 December 2025, there were a total of 3,163 defaulters. The table below summarises the licenses purchased as per the location:

Region №.	Location	LRPS (Registrants)	№. of Licences Purchased
1	Mabaruma	35	9
2	Anna Regina	1,140	468
3	Parika	2,163	231
4	Georgetown	5,468	1,901
5	Onverwagt	984	173
6	New Amsterdam	2,961	570
	Corriverton		415
7	Bartica	458	182
8	Mahdia	20	0
9	Lethem	137	49
10	Linden	302	56
Total		13,668	4,054

Authority's Response: The Head of the Authority explained that the TML Unit is currently engaging defaulters via telephone to verify whether their businesses remain operational. Where establishments are still in operation, proprietors are encouraged to visit GRA to renew their licences. In cases where operations have ceased, compliance checks are made to verify non-operation. Continuous compliance visits are conducted weekly as a planned activity.

Recommendation: *The Audit Office recommends that the Authority continues its efforts to put measures in place to have all defaulters comply with the applicable laws.* (2025/17)

AGENCY 06
MINISTRY OF PARLIAMENTARY AFFAIRS AND GOVERNANCE

Current Year Matter

Current and Capital Expenditure

179. Total Funds Available for the year under review amounted to $392.514M for current and $9.505M for capital expenditure. According to the Appropriation Accounts, as at 31 December 2025, amount totalling $273.480M and $9.486M were expended on current and capital programmes respectively. Audit checks conducted revealed no reportable findings for the year.

AGENCY 12
MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL COOPERATION

Current Year Matter

Current and Capital Expenditure

180. Total Funds Available for the year amounted to $9.160 billion for current expenditure and $494.486M for capital expenditure. According to the Appropriation Accounts, as at 31 December 2025, amounts totalling $8.868 billion and $487.864M were expended on current and capital programmes respectively. Audit checks conducted revealed no reportable findings for the year.

AGENCY 13
MINISTRY OF LOCAL GOVERNMENT AND REGIONAL DEVELOPMENT

Current Year Matters

Current Expenditure

Subsidies and Contribution to Local and International Organisations

181. Amounts totalling $208.778M were allocated for Subsidies and Contributions to Local and International Organisations. According to the Appropriation Accounts, the sum of $197.912M was transferred to the agencies as summarised in the table below. It should be noted that these agencies are subject to separate financial reporting and audit.

Line Item	Entity	Amount Expended $'000
6321	Local Government Commission	197,278
6322	Commonwealth	634
Total		197,912

182. The Local Government Commission (LGC) was established by way of Order №. 23 of 2017 under the LGC Act 18 of 2013. The Commission began its operation on 23 October 2017, with functions as stipulated in Section 13 of the said Act. According to Section 29 of the Local Government Commission Act *"the Commission shall publish an annual report relating generally to the exercise of its function, and a copy of every report shall be laid before the National Assembly by the Minister within six months of the following year"*. However, the Commission is in breach of Section 80(4) of the FMA Act and Sections 29 of the LGC Act and Section 80 (1) and (3C) of the FMA Act by failing to have their accounts laid in the National Assembly. The LGC is subject to separate financial reporting and audit. The last audit for this entity was in respect of 2025.

Ministry's Response: The Head of the Budget Agency explains that the Ministry has informed the Commission to submit all Financial Reports to Parliament in a timely manner.

Recommendation: *The Audit Office recommend that the Head of Budget Agency complies with Section 80 (4) of the FMA Act 2003 and Section 29 of the Local Government Act 2013.* (2025/18)

Capital Expenditure

Community Infrastructure Improvement Project (CIIP)

183. The sum of $16.5 billion was budgeted for (i) payment of retention (ii) provision for markets and buildings and (iii) provision for community enhancement programmes and National Pathway Workers Project. According to the Appropriation Accounts, the full sum was expended as at 31 December 2025.

184. An award for the Construction of One Guyana Cultural Market, Lot 2 at Palmyra was made on the 24 December 2025 by NPTAB to the lowest responsive bidder in the sum of $408.320M. The Engineer's Estimate was $523.272M. The Contract was signed on 24 December 2025, with duration of twelve months for completion and an initial commencement date of 28 January 2026, and a planned completion date of 28 January 2027. At the time of reporting in September 2026, the commencement date was revised to 14 July 2026, with a new completion date of 14 July 2027. The defects liability period was six months. A multi-year approval dated 31 December 2025 to facilitate the balance of payments under the Contract to be made in the upcoming year was seen.

185. In addition, the contractor received a mobilization advance of $72.056M, representing fifteen percent of the Contract Sum. Physical verification was carried out on the 23 July 2026 and revealed that only site clearing works have commenced under the Contract. However, the Audit Office was advised by the Ministry that the commencement of the works was delayed because of land ownership matters with the proposed site. Further, clearing of vegetation at the site was still in progress and was being undertaken under a separate Contract.



Photographs of the land clearing works still in progress at the site – 23 July 2026

Ministry' Response: The Head of the Budget Agency explained that this project suffered a six months delay of the land ownership and review of the design to be accommodated on the available land. Project was design to be completed in three lots which was awarded to three different contractors, lot one being the Site Clearing, excavating and filling and general land preparation. Lot two could only start on the completion of the sand filling which is under Lot one Contract. A revised Commencement Order was issued on 14 July 2026.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that due process is followed for all planned development works and that all the pertinent approvals and extension of time are in accordance with the Contract*. (2025/19)

186. An award for the construction of One Guyana Cultural Market, Lot 3 at Palmyra was made on the 24 December 2025 by NPTAB to the lowest responsive bidder in the sum of $334.176M. The Engineer's Estimate was $290.897M. The Contract was signed on 24 December 2025, with duration of twelve months for completion and a commencement date of 28 January 2026 and projected completion date of 28 January 2027. At the time of reporting in September 2026, the commencement date was revised to 14 July 2026, with a new completion date of 14 July 2027. The defects liability period was six months. A multi- year approval dated 31 December 2025 to facilitate the balance of payments under the Contract to be made in the upcoming year was seen.

187. In addition, the contractor received a mobilization advance of $50.126M, representing fifteen percent of the Contract Sum. Physical verification carried out on the 23 July 2026 revealed that only site clearing works have commenced. However, the Audit Office was advised by the Ministry that the commencement of the works was delayed because of land ownership matters with the proposed site. Further, clearing of vegetation at the site was still in progress and was being undertaken under a separate Contract.



Photographs of the land clearing still in progress – 23 July 2026

Ministry's Response: The Head of the Budget Agency explained that this project suffered a six months delay of the land ownership and review of the design to be accommodated on the available land. Project was design to be completed in three lots which was awarded to three different contractors, Lot one being the site clearing, excavating and filling and general land preparation. Lot two could only start on the completion of the sand filling which is under Lot one Contract.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that due process is followed for all planned development works and that all the pertinent approvals and extension of time are in accordance with the Contract.* (2025/20)

Project Development and Assistance

188. The sum of $2.8 billion was budgeted for the provision of subvention to Municipalities and Neighbourhood Democratic Councils. According to the Appropriation Accounts, the full amount was expended as at 31 December 2025. 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 $522.453M to the Municipalities in 2025. Despite this legal requirement, a number of the Municipal and District Councils were still in violation of Section 177 of the Municipal and District Councils Act Chapter 28:01. Shown below is the status of audits in respect of the ten Municipalities at the time of reporting:

Agency	Amount Received 2025		Audit Reports		Financial Statements	
	Subvention $'000	Grant $'000	Last Audited	Laid in National Assembly	Financial Statement on Hand	Financial Statement not received
Mayor & Councillors of the City of Georgetown	50,000	0	2004	None	2005, 2007, 2012-2016, 2018-2019	2006, 2008-2011, 2017, 2020-2025
New Amsterdam Town Council	50,000	0	2021	None	2022-2024	2025
Linden Town Council	50,000	0	1984	None	2008-2010 2012- 2022	1985-2007 2011 2023-2025
Anna Regina Town Council	50,000	8,939	2024	None	2025	-
Rose Hall Town Council	50,000	5,514	2024	None	-	2025
Corriverton Town Council	50,000	0	2024	None	2025	-
Bartica Town Council	50,000	2,000	-	None	-	2015-2025
Lethem Town Council	50,000	2,000	2024	None	-	2025
Mabaruma Town Council	50,000	2,000	-	None	-	2015-2025
Mahdia Town Council	50,000	2,000	-	None	-	2019-2025
Total	500,000	22,453				

Ministry's Response: The Head of the Budget Agency explained that the Ministry had written the Municipalities regarding the submission of Financial Statements.

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.* (2025/21)

189. 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 $2.230 billion to the Councils in 2025.

Ministry's Response: The Head of the Budget Agency explained that the Ministry had written the NDCs regarding the submission of Financial Statements.

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.* (2025/22)

Solid Waste Disposal Programme

190. The sum of $11.630 billion was allotted for: (i) provision for studies and survey; (ii) provision for Regional landfill sites and waste management equipment; and (iii) upgrading of facilities – Haags Bosch Sanitary Landfill Site. According to the Appropriation Accounts, the full sum was expended as at 31 December 2025.

191. An award for the construction of access road at Manarabisi cattle pasture at №. 58 Village Corentyne Region №. 6 was made by NPTAB on 8 June 2025, in the sum of $137.873M. The Contract was signed on 14 July 2025, with a duration of four months for completion. The defects liability period was six months. As at 31 December 2025, amounts totalling $20.681M were paid to the contractor. It should be noted that multi-year approval was seen for the continuation of the project in 2026.

192. Physical verification carried out on the 4 August 2026 revealed that no permanent works were commenced under the Contract. The Audit Office was advised by the Ministry that the contractor had mobilized to the site and commenced clearing of vegetation of approximately 300m x 15m and a temporary culvert with 2nr 24' diameter HDPE pipes were installed however, the project was delayed due to a land dispute with the Manarabisi Cattle Farm Association which remains unresolved up to the time of reporting in September 2026. This matter is being address by the legal advisor to the Ministry of Local Government and Regional Development.

193. In addition, the Mobilization Bond expired since 14 December 2025, while the Performance Bond expired on 15 June 2026. Further, the advance payment had not been recovered and it was unclear if the project would still proceed as planned, given the disputed location. As a result, the anticipated benefits of the project remain significantly delayed.





Photographs of the secured site – 4 August 2026

Ministry's Response: The Head of the Budget Agency indicated that the Ministry sought legal advice on the way forward with respect to this matter.

Recommendation: *The Audit Office recommends that the Head of Budget Agency (i) ensure that due process is followed for all planned development works and that all the pertinent approvals and documentation have been properly filed and (ii) ensure that all Performance Bonds are extended and remain valid as required under the Contract.* (2025/23)

Prior Year Matters

Capital Expenditure

194. An amount of $50.831M which represented payments to pathway workers was stolen from a cupboard which was secured in the Regional Democratic Council building, Region №. 6 on the 13 September 2023. This matter was previously reported in the Auditor's General 2023 Report and was subsequently handed over to the Commissioner of Police for investigation. At the time of reporting in September 2026, a Police Report was not presented for audit.

Ministry's Response: The Head of the Budget explained that this matter has since engaged the Guyana Police Force. The Ministry still awaits a progress report from the Guyana Police Force.

Recommendation*: The Audit Office recommends that the Head of Budget Agency follow-up with the Police to bring this matter to a closure.* (2025/24)

Follow-up on the Implementation of Prior Year Audit Recommendations

195. The table below summarises the prior year matters as contained in the Auditor's General 2024 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 five recommendations; one was fully implemented, three were partially implemented and one was not implemented.

Rec. №	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2024/33	Breaches of Local Government Act		√	
2024/34	Breaches of the FMA Act	√		
2024/35	Breaches of the Municipal and District Councils Act		√	
2024/36	Breaches of Local Government Act		√	
2024/37	Special Investigation			√

AGENCY 14
MINISTRY OF PUBLIC SERVICE

Current Year Matter

Current and Capital Expenditure

196. Total Funds Available for the year amounted to $8.259 billion for current expenditure and $173.135M for capital expenditure. According to the Appropriation Accounts, as at 31 December 2025, amounts totalling $8.244 billion and $172.513M were expended on current and capital programmes respectively. Audit checks conducted revealed no reportable findings for the year.

AGENCY 16
MINISTRY OF AMERINDIAN AFFAIRS

Current Year Matters

Current Expenditure

Cheques on Hand

197. Section 43 of the Fiscal Management and Accountability Act 2003 states that at the end of each fiscal year, any unspent balance of public monies issued from the Consolidated Fund shall be returned and surrendered to the Consolidated Fund. However, at the time of reporting in September 2026, forty-four cheques totalling $145.002M were still on hand at the Ministry of Amerindian Affairs and the Ministry of Finance. As a result, the Appropriation Accounts were overstated by the said amount.

Ministry's Response: The Head of Budget Agency noted this finding and wishes to indicate that many of these payments are for Village Councils for 2025. However, some payments were put on hold until the first and second phases of construction are completed, only then will funds be released to complete capital projects. The Ministry has since engaged all village councils and will ensure these cheques are paid over in two weeks' time, in addition some of the cheques highlighted are direct payments, the Ministry on numerous occasions will contact each payee to inform them of their payment and to uplift the same from the MOF.

Recommendation: *The Audit Office recommend that the Head of Budget Agency adheres to Section 43 of the FMA Act 2003.* (2025/25)

Cheque Orders

198. 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. However, at the time of reporting in September 2026, there were 897 outstanding Cheque Orders totalling $1.861 billion. Similarly, 109 Cheque Orders totalling $647.586M still remained outstanding for the years 2023 and 2024 as shown in the table below. As a result, it could not be ascertained whether the Ministry received full value for all sums expended.

Year	№. of Cheque Orders Outstanding	Amount $'000
2023	74	352,566
2024	35	295,020
Total	109	647,586

Ministry's Response: The Head of Budget Agency has noted this finding and wishes to indicate that efforts are being made to clear all Cheque Orders, presently the Ministry has eighty Payment Vouchers to be cleared, many of which are cheques on hand for payment to Village Councils. The Ministry has since engaged all Village Councils and will ensure these cheques are paid over in two weeks' time.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure Cheque Orders are cleared within the stipulated time, in keeping with Circular №. 02/2019 dated 29 January 2019.* (2025/26)

199. In addition, examination of the Cheque Order Register revealed that the Register was not properly maintained and updated for the year under review. As a result, it could not be easily determined whether the Cheque Orders were cleared within the stipulated time frame or were outstanding. This is an indication that the goods and services paid for in the relation to these transactions may not have been received in a timely manner; thus, delaying the intended benefits.

Ministry's Response: The Head of Budget Agency has taken corrective action and will ensure that there is not a reoccurrence.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that the Cheque Order Register is properly maintained and updated in a timely manner, to allow for the accurate and efficient tracking of all Cheque Orders issued.* (2025/27)

Amerindian Purpose Fund

200. The Amerindian Purpose Fund (APF) was established in 2000 in keeping with Section 28 of the Amerindian Act Chapter 29:01. However, that Act was repealed by Section 84 of the Amerindian Act 2006, which did not make specific provision for the continued operation of the Fund.

201. Section 31 of the Act requires the Ministry to prepare annual Financial Statements, which are subject to audit by the Auditor General. Over the years, observations were made in relation to the significant sums of monies which continued to be received, deposited into and expended from the Fund. The Ministry continues to demonstrate poor financial management of the Fund. In addition, the Ministry maintained a Cash Book; which reflected an opening balance as at 1 January 2025, and a closing balance as at 31 December 2025 however, since some transactions were omitted, the closing balance was inaccurate.

Ministry's Response: The Head of Budget Agency indicated that presently the Ministry has been conducting Awareness Sessions on the present Amerindian Act of 2006 in Amerindian Communities countrywide, the Cash Book was prepared and had 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.* (2025/28)

Follow-up on the Implementation of Prior Year Audit Recommendations

202. The table below summarises the prior year matters as contained in the Auditor's General 2024 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 four recommendations; one was partially implemented and three were not implemented.

Rec. №	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2024/38	Breaches of Circularised Instructions			√
2024/39	Breaches of Stores Regulations 1993			√
2024/40	Breaches of Section 43 of the FMA Act 2003			√
2024/41	Poor Management of APF		√	

AGENCY 21
MINISTRY OF AGRICULTURE

Current Year Matters

Current Expenditure

Subsidies and Contributions to Local Organisations

203. The amounts of $31.491billion and $24.241 billion, respectively, were issued to twelve Agencies as Current and Capital subventions as at 31 December 2025. These Agencies are subject to separate financial reporting and audit. However, several of these agencies continue to breach Sections 80(3) and 80(4) of the FMA Act 2003 by failing to submit Financial Statements for audit in a timely manner and failing to have their Accounts laid before the National Assembly. The table below shows the status of the Agencies:

Entity	Current Amount Received $'000	Capital Amount Received $'000	Year of Last Audit Report	Last Year Laid in National Assembly	Financial Statement Received	Financial Statement Not Received
National Drainage & Irrigation Authority	19,600,000	15,000,000	2017	2014	2018-2025	-
National Agricultural Research & Extension Institute	2,580,708	350,000	2022	2018	2023-2025	-
Guyana Livestock Development Authority	1,350,000	381,500	2012	2011	2013-2025	-
Mahaica/Mahaicony/Abary	623,000	261,412	2020	2009	2021-2025	-
New Guyana Marketing Corporation	450,000	350,000	2022	2019	2023-2025	-
Guyana School of Agriculture	427,000	115,813	2016	2009	2017-2025	-
Hope Coconut Industries Limited	45,000	71,000	2020	2015	2021-2025	-
Guyana Sugar Corporation	5,904,000	7,400,000	2025	2018	-	-
Food Safety Authority	65,115	5,000	2024	-	2025	-
Pesticide & Toxic Chemicals Control Board	0	0	2024	2019	2025	-
Guyana Rice Development Board	430,944	0	2023	2018	2024-2025	-
Guyana Society for the Prevention of Cruelty to Animals	15,723	0	Private Auditor			
Total	31,491,490	24,240,735				

Ministry's Response: All completed Audit reports are expected to be laid in the National Assembly shortly.

Recommendation*: The Audit Office recommends that the Head of Budget Agency ensure strict compliance with Section 80(3) and (4) of the FMA Act 2003.* (2025/29)

Capital Expenditure

National Drainage & Irrigation Authority (NDIA)

204. Amounts totalling $15 billion were budgeted for (a) payment of retention and (b) completion, construction, and rehabilitation of drainage and irrigation structures and pump stations for the year 2025. According to the Appropriation Accounts the full sum was expended, as at 31 December 2025. Audit checks revealed that the amounts were properly accounted for in the Agency's records.

205. This Agency is subject to separate financial reporting and audit. The last audited Financial Statements were for the year ended 31 December 2017. Furthermore, at the time of reporting in September 2026, the Agency submitted Financial Statements for the year 2025.

Guyana Sugar Corporation (GUYSUCO)

206. Amounts totalling $7.4 billion were budgeted for the Contribution to Local Corporation – GUYSUCO. According to the Appropriation Accounts, the budgeted sum was expended as at 31 December 2025. Audit checks revealed that the amounts were properly brought to account in the records of the Agency.

207. This Agency is subject to separate financial reporting and audit. The last audited Financial Statements were for the year ended 31 December 2024. In addition, at the time of reporting, in September 2026, the audit for 2025 was being finalised.

Guyana Livestock Development Authority

208. Amounts totalling $382M were budgeted for (i) the provision of buildings, livestock farms, vehicles, and equipment for the year 2025. According to the Appropriation Accounts, the full sum was expended as at 31 December 2025. Audit checks revealed that the amounts were properly brought to account in the records of the Agency.

209. This Agency is subject to separate financial reporting and audit. The last audited Financial Statements were for the year ended 31 December 2012. Furthermore, at the time of reporting in September 2026, the Agency submitted Financial Statements for the year 2025.

National Agricultural Research & Extension Institute

210. Amounts totalling $350M were budgeted for the provision of nurseries and for furniture and equipment for the year 2025. According to the Appropriation Accounts, the full sum was expended as of 31 December 2025. Audit checks revealed that the amounts were properly brought to account in the records of the Agency.

211. The Agency is subject to separate financial reporting and audit. The last audited Financial Statements were for the year ended 31 December 2022. Furthermore, at the time of reporting in September 2026, the Agency had submitted Financial Statements for the years 2023-2025.

New Guyana Marketing Corporation

212. Amounts totalling $350M were budgeted for (i) provision for dehydrating facility at Canal №.1 and packaging facility at Sophia, (ii) construction of agro-processing facility at Highbury and (iii) provision for equipment for the year 2025. According to the Appropriation Accounts, the full sum was expended as at 31 December 2025. Audit checks revealed that the amounts were properly brought to account in the records of the Agency.

213. This Agency is subject to separate financial reporting and audit. The last audited financial Statements were for the year ended 31 December 2022. In addition, at the time of reporting in September 2026, the Agency submitted its Financial Statements for the fiscal years 2023-2025.

Mahaica/Mahaicony/Abary

214. Amounts totalling $261M were budgeted to upgrade drainage and irrigation structures for the year 2025. According to the Appropriation Accounts, the full sum was expended as of 31 December 2025. Audit checks revealed that the amounts were properly brought to account in the Agency's records.

215. This Agency is subject to separate financial reporting and audit. The last audited Financial Statements were for the year ended 31 December 2020. In addition, at the time of reporting in September 2026, the Agency had submitted its Financial Statements for the fiscal years 2021-2025.

Guyana School of Agriculture

216. Amounts totalling $115M were budgeted for (i) completion of the dormitory, (ii) provision for upgrading the electrical system, and (iii) purchase of equipment for year 2025. According to the Appropriation Accounts, the full sum was expended as at 31 December 2025. Audit checks revealed that the amounts were properly brought to account in the records of the Agency.

217. This Agency is subject to separate financial reporting and audit. The last audited Financial Statements were for the year ended 31 December 2016. Furthermore, at the time of reporting in September 2026, the Agency had submitted Financial Statements for the year 2025.

Hope Coconut Industries Limited

218. Amounts totalling $71M were budgeted for the provision of seedlings, tubes, and a generator, and for the construction of a generator hut for the year 2025. According to the Appropriation Accounts, the full sum was expended as of 31 December 2025. Audit checks revealed that the amounts were properly brought to account in the records of the Agency.

219. This Agency is subject to separate financial reporting and audit. The last audited Financial Statements were for the year ended 31 December 2020. Furthermore, at the time of reporting, in September 2026, the Agency submitted its Financial Statements for the fiscal year ended 2025.

Food Safety Authority

220. Amounts totalling $5M were budgeted for the provision of equipment. According to the Appropriation Accounts, the full sum was expended as at 31 December 2025. Audit checks revealed that the amounts were properly brought to account in the records of the Agency.

221. This Agency is subject to separate financial reporting and audit. The last audited Financial Statements were for the year ended 31 December 2024. In addition, at the time of reporting in September 2026, the Agency had submitted its Financial Statements for the fiscal year ended 31 December 2025.

Foreign Funded Projects

222. Amounts totalling $338.042M were budgeted to be executed on two foreign-funded projects for the year 2025. According to the Appropriation Accounts, the sum of $157.584M was expended as at 31 December 2025. These entities are subject to separate financial reporting and audit, as shown in the table below:

Sub-head	Donor Agency	Project	Amount Allocated $'000	Amount Expended $'000	Unspent Balance $'000	Year of Last Audit Report
2803000	IFAD	Hinterland Environmentally Sustainable Agricultural Development Project (HESADP)	138,042	107,584	30,458	2025
4506800	CDF	Agricultural Infrastructure Development Programme	200,000	50,000	150,000	2025
Total			338,042	157,584	180,458	

Prior Year Matters

Capital Expenditure

National Drainage and Irrigation Authority (NDIA)

223. 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. No payments were made to the contractor for this period under review, however, amounts totalling $160.894M was paid during the prior years. 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) NPTAB approved an addendum to enter into an arrangement for the Assignment of Contract on 13 June 2025 and the assignment was subsequently entered into with another Contracting firm for the construction of the Pump Station.

e) Our physical verification on 2 September 2026 revealed that the structure was still incomplete and the works were being undertaken by the assigned Contracting firm.

f) Examination of the work program submitted indicated an approved completion date of 16 June 2026 and this date has also elapsed. At the time of reporting, the contractor was granted a further extension of time to complete the works, with the new completion date now being 31 May 2027.

g) At the time of our verifications, three years had already elapsed since the Contract was signed and still no significant works have been completed, with excavation and earthworks in progress along with driving of timber piles for the foundation slab of the sluice structure.

h) The foundation for the northern pump station was the only component completed, while construction of reinforced concrete retaining wall to the required level was in progress.

i) The Advance Payment bond remained expired since 21 March 2025 and was never renewed and at the time of reporting in September 2026, the outstanding sum of $121.716M or 93.7% of the mobilization advance payment was still to be recovered. This is a fundamental breach of Contract and should not be tolerated by the Ministry.

j) The Performance Bond was also never extended and does not provide the required periods of coverage stipulated in the Contract. This situation also is a fundamental breach of Contract and should not be tolerated by the Ministry.

k) At the time of reporting in September 2026, work progress continues at an unacceptably slow pace and no further payments were made, with the project still at the foundation stage, while the contractor was seeking a further extension of time to complete the works.



Photographs of the incomplete and ongoing works- 2 September 2025

Ministry's Response: NDIA has acknowledged the observations under this project and has submitted the following responses: -

i. The construction of the Sluice/Pump Station at Belle Vue, WBD, Region №. 3 is approximately 33% completed. To date, the access road has been completed to crusher run level and the northern section to the base slab has been completed. The first lift of the walls has been cast and reinforcement works are currently ongoing for the second lift of the walls. Please note that multi-year approval was requested and approved by the Ministry of Finance for this project.

ii. A 15% advance was paid to the contractor and not 30%.

iii. NDIA has, by letter dated 13 April 2026, requested the contractor to renew and extend both the Advance Payment Bond and the Performance Bond. Additionally, follow up has been made at Management meetings with the contractor as to the progress made regarding this issue.

Recommendation*: The Audit Office recommends that the Head of Budget Agency (i) should improve in the overall supervision of the contractor to ensure that the contractor fulfils all administrative requirements, Contractual obligations and adheres to Contractual timelines. Work progress should be closely monitored and any delays resulting from the contractor's negligence should not be tolerated, (ii) If the contractor is liable for delays, liquidated damages should be considered, (iii) the Ministry should ensure that the Advance Payment, Performance Bonds and Insurances are extended and provide copies for audit verification.* (2025/30)

224. An award for the construction of Pump Station at A- Line Sluice, West Coast Demerara, Region №. 3 was made in 2022 by National Procurement and Tender Administration Board (NPTAB) in the sum of $717.096M. The Contract was subsequently signed on 12 May 2022, with a commencement date of 1 June 2022 and completion date of 31 May 2023. However, owing to default by the contractor, the Contract was terminated on 31 May 2024. As at 31 December 2025, amounts totalling $156.647M were paid to the contractor.

225. In addition, the following discrepancies were noted:

a) The Advance Payment Bond expired and only $28.198M out of the $107.564M Advance Payment was recovered, with the balance of $94.474M still to be recovered by the National Drainage and Irrigation Authority (NDIA).

b) Similarly, the Performance Bond expired and the NDIA failed to levy on the Bond and recover the sum of $71.709M due to the NDIA resulting from the contractor's default.

c) The NDIA did not apply any liquidated damages.

Ministry's Response: The Head of Budget Agency acknowledged the observations listed above and indicated that a letter was sent to the Insurance Company to levy on the bond in order to recover the outstanding sum of the advance payment.

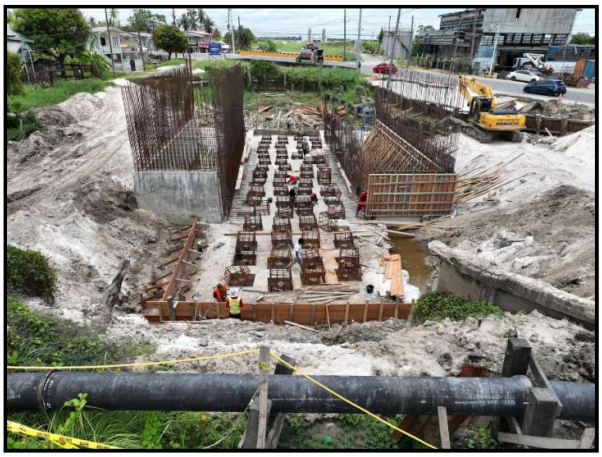
Recommendation: *The Audit Office recommends that the Head of Budget Agency (i) NDIA pursue the recovery of all outstanding amounts and (ii) in future, ensure that liquidated damages are applied in accordance with the conditions of Contract.* (2025/31)

226. A Re-Tender for the Construction of Pump Station at A- Line Sluice, West Coast Demerara, Region №. 3 was made by NPTAB in the sum of $390.202M against an Engineer's Estimate of $432.093M.

227. At the time of reporting in September 2026, the contractor received an Advance Payment of $58.530M, representing fifteen percent of the Contract Sum, followed by four interim payments totaling $45.921M. At the time of reporting in September 2026, $12.084M or 21% of the Advance Payment was recovered.

228. A physical verification on 2 September 2026 revealed that works were ongoing, with the installation of 64 CFA piles, heavy-duty revetment, and wall foundations on the north and south sections completed, while formwork and reinforcement preparation for the pile caps, as well as second concrete lift on the north wall and third concrete lift on the south wall were in progress.

229. At the time of reporting, the contractor was granted an extension of time, resulting in a revised completion date of 31 December 2026.





Ministry's Response: The Head of Budget Agency acknowledged the statement in this paragraph and has provided the following update: -

i. The A-Line Pump Station was re-tendered and awarded to Sheriff Construction Inc.

ii. As at 8 June 2026 approximately 32% of work has been completed.

iii. All foundation piles have been driven and the steel sheet pile (SSP) required for the foundation has been driven to the required elevation.

iv. The contractor has been paid the sum of $102,807,099 to date.

230. An award for the construction of Pouderoyen Pump Station, Region №. 3 was made by NPTAB in the sum of $981.202M. The Contract was subsequently signed on 31 October 2023, with a revised commencement date of 29 January 2024 and planned completion date of 31 January 2026.

231. For the period under review, the contractor received payments totalling $332.418M, which comprised of an Advance Payment of $147.180M, representing fifteen percent of the Contract Sum, followed by six interim payments. At the time of reporting $69.609M or forty-seven percent of the Advance Payment was recovered.

232. At the time of the physical verification on 2 September 2026, it was observed that the works were practically completed, with the construction of the pump house, sluice operator quarters, timber bridge, rigid pavement, metal walkways and chainlink fence all in place.





Ministry's Response: The Head of Budget Agency has indicated the following: -

i. The construction of Pouderoyen Pump Station, Region №.3 is approximately 98% completed with the Northern, Southern and Revetment Walls completed; base, final lift and top slab completed.

ii. NPTAB approved extension for the period 29 July 2025 to 15 May 2026. The Performance Bond and Advance Mobilization Bonds were extended and remains valid for the revised Contract period**.**

Recommendation: *The Audit Office of Guyana recommends that the Head of Budget Agency submit a copy of the Practical Completion Certificate for audit verification.* (2025/32)

233. An award for the Construction of Pump Station at Canal №.1 Sluice, West Coast Demerara, Region №. 3 was made by NPTAB in the sum of $650.075M. As at 31 December 2025, the sum of $567.247M was paid to the contractor.

234. At the time of the physical verification on 2 September 2026, it was observed that the works were practically completed, with earthworks, foundation and piling works, pump station construction and installation of pumps, construction of revetment and operator facilities, access roads and electrical installations all in place.

***Ministry's Response*:** The Head of Budget Agency acknowledged the observation on this project and provided the following responses: -

i. The Pump Station at Canal №.1 Sluice, West Coast Demerara was completed as scheduled on 1 September 2025.

ii. The Performance Bond was extended to cover the defects liability period.

iii. With this project now completed, the full advance sum has been recovered.

Recommendation: *The Audit Office of Guyana recommends that the Head of Budget Agency submit a copy of the Practical Completion Certificate for audit verification.* (2025/33)

235. An award for the construction of Meten-Meer-Zorg Pump Station, Region №. 3 was made by NPTAB in the sum of $868.519M. The Contract was signed on 31 October 2023, with a commencement date of 5 February 2024 and intended completion date of 5 August 2025.

236. As a result of delays for which the contractor was not liable, an extension of time was granted and the approved revised completion date was 31 July 2026. A further extension of time was granted to the contractor, resulting in a new completion date of 30 November 2026. As at 31 December 2025, the sum of $320.234M was paid to the contractor.

237. Based on physical verification conducted on 2 September 2026, it was observed that the construction of the pump station structure, revetments, inlet, outlet, operator hut, and generator room were completed, while the installation of the discharge pipeworks, placement of the asphalt layer on the internal road, and construction of the outer bridge approach was yet to be completed.





Ministry's Response: The Head of Budget Agency indicated that (i) The construction of Meten-Meer-Zorg Pump Station, Region №. 3 is approximately 92% complete; with the base, walls, top slab, generator and control room completed. (ii) NPTAB has approved extension of the Contract for period 5 August 2025 to 31 July 2026.

Recommendation: *The Audit Office recommends that the Head of Budget Agency urge the contractor to diligently pursue the completion of the works,* (2025/34)

Follow-up on the Implementation of Prior Year Audit Recommendations

238. The table below shows the prior year matters as contained in the Auditor-General's 2024 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 six recommendations, all were partially implemented.

Rec №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2024/42	Breaches of Circularised Instructions		√	
2024/43	Breaches of Procurement Act 2003		√	
2024/44	Breaches of Procurement Act 2003		√	
2024/45	Breaches of Procurement Act 2003		√	
2024/46	Breaches of Procurement Act 2003	√		
2024/47	Breaches of Procurement Act 2003		√	

AGENCY 23
MINISTRY OF TOURISM, INDUSTRY AND COMMERCE

Current Year Matters

Current Expenditure

Subsidies and Contributions to Local Organisations

239. Amounts totalling $1.874 billion were budgeted for Subsidies and Contributions to Local Organisations. According to the Appropriation Accounts, amounts totalling $1.870 billion were disbursed to four agencies as at 31 December 2025.

240. Each entity is subject to separate financial reporting and audit. It noted that 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 2024. The table below shows the transfers and the audited status of each agency:

Agency	Current $'000	Year of Last Audit	Year laid in National Assembly	Financial Statements Received
Guyana Tourism Authority	695,000	2014	2005	2015-2025
Guyana National Bureau of Standards	692,335	2023	2013	2024-2025
Small Business Bureau	335,000	2024	2016	2025
Competition and Consumers Affairs Commission	147,864	2025	-	-
Total	1,870,199			

Ministry's Response: The Head of Budget Agency indicated that the Ministry will continue to work with the Agencies to have all audited Financial Statements laid in the National Assembly.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that all outstanding audited reports are laid in the National Assembly in a timely manner.* (2025/35)

Capital Expenditure

Foreign Funded Projects

241. During 2025, two foreign funded projects were executed under the Ministry with financing from the Inter-American Development Bank (IDB). The projects are subject to separate financial reporting and audit. The table below summarises the project details including the expenditure to date and the last year of audit:

Project №	Name of Project	Source of Funding	Start/End date of project		Total Funding $'000	Expenditure as at 31 December 2025 $'000	Last Year Audited
3824/BL-GY (GY-L1059)	National Quality Infrastructure for Competitiveness	IDB	01-Jan-17	31-Dec-25	3,658,206	3,055,222	2025
4659/BL-GY (GY-L1064)	Establishing an Electronic Single Window for Trade	IDB	01-Feb-18	31-Dec-25	1,248,000	1,247,345	1 Jan 2025-31 May 2026

Follow-up on the Implementation of Prior Year Audit Recommendations

242. The table below shows the prior year matters as contained in the Auditor's General 2024 Report and action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted that one recommendation was partially implemented.

Rec. №.	Category of Findings	Recommendation		
		Fully Implemented	Partially Implemented	Not Implemented
2024/48	Breaches of the FMA Act 2003		√	

AGENCY 26
MINISTRY OF NATURAL RESOURCES

Current Year Matters

Capital Expenditure

Oil and Gas Sector Development Programme

243. The sum of $850M was allotted under this program for (i) enhancement of the legal and institutional framework for management and oversight of the oil and gas sector, (ii) capacity building, (iii) creation of an oil and gas data management system, (iv) support for public relations for the oil and gas sector, and (v) project management. According to the Appropriation Accounts, the sum of $479.160M was expended as at 31 December 2025, resulting in a difference of $370.840M. The Petroleum Resources Governance Management Project IDA Credit Agreement № 6382-GY, funded by the World Bank is subject to separate financial reporting and audit. The project was last audited for the period 1 January 2025 to 30 April 2026, and the opinion was issued on 4 June 2026.

AGENCY 31
MINISTRY OF PUBLIC WORKS

Current Year Matters

Current Expenditure

Subsidies and Contribution to Local and International Organisations

244. The sum of $3.366 billion was allotted for Subsidies and Contribution. According to the Appropriation Accounts, the full amount was expended as at 31 December 2025 as shown in the table below:

Line Item	Description	Budgeted Allocation $'000	Amount Expended $'000
6321	Subsidies and Contribution to Local Organisations	3,331,875	3,331,875
6324	Subsidies and Contribution to International Organisations	34,094	34,094
Total		3,365,969	3,365,969

245. Included in the sum of $3.366 billion was an amount of $3.332 billion disbursed to four statutory bodies as Subsidies and Contributions to Local Organisations. In addition, the Guyana Civil Aviation Authority, Demerara Harbour Bridge Corporation and Cheddi Jagan International Airport Corporation each received a capital subvention of $150M, $450M and $1.138 billion respectively. These entities are subject to separate financial reporting and audit.

246. However, the three Agencies continue to breach Section 80(4) of the Fiscal Management and Accountability Act (FMA) 2003 which requires that their audited Financial Statements be laid in the National Assembly. The status of the audits of the respective agencies is presented in the table below:

Agency	Current Amount $'000	Capital Amount $'000	Last Audited	Laid in National Assembly	Financial Statements Received
Transport and Harbours Department	1,160,170		2013	2010	2014-2025
Guyana Civil Aviation Authority	1,154,321	150,000	2021	2019	2022-2025
Cheddi Jagan International Airport Corporation	0	1,137,873	2025	2017	-
Berbice Bridge Company Incorporated	799,406	0			
Demerara Harbour Bridge Corporation	215,794	450,000	2023	-	2024 -2025
St. Francis Community Developers	2,184	0			
Total	3,331,875	1,737,873			

Ministry's Response: The Head of Budget Agency noted the observations.

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.* (2025/36)

Transport and Harbours Department

247. The sum of $1.160 billion was disbursed to Transport and Harbours (T&HD) by the Ministry for the payment of salaries, deductions and purchase of fuel. As at 31 December 2025, the full sum was expended. Audit checks revealed that the amounts were properly brought to account in the records of the Agency. All expenditure has been verified and accurately recorded in the records of the Agency. The Agency is subject to separate financial reporting and audit. The last audited Financial Statements were for the year ended 31 December 2012.

Guyana Civil Aviation Authority

248. The sum of $1.304 billion was disbursed to Guyana Civil Aviation Authority by the Ministry for employment cost and other operating expenses. As at 31 December 2025, the full sum was expended. Audit checks revealed that the amounts were properly brought to account in the records of the Agency. The Agency is subject to separate financial reporting and audit. The last audited Financial Statements were for the year ended 31 December 2019.

Cheddi Jagan International Airport Corporation.

249. The sum of $1.138 billion was disbursed by the Ministry to Cheddi Jagan International Airport Corporation for the procurement of perimeter fence lighting, a runway sweeper and two baggage scanners, improvements to runway, apron and taxiway lighting, rehabilitation of taxiways and the existing runway, and an advance payment for the construction of the new Arrival Terminal. Of this amount, $500M was verified as having been disbursed to CJIA. The remaining balance of $637.873M was verified, per the IFMIS report, as a payment made to the Permanent Secretary (PS), Ministry of Public Works, representing an advance payment for the construction of the new Arrivals' Terminal. The Agency is subject to separate financial reporting and audit. The last audited Financial Statements were for the year ended 31 December 2025.

Berbice Bridge Company Incorporated

250. The sum of $799.406M was disbursed by the Ministry to the Berbice Bridge Company Incorporated as a subsidy on tolls. As at 31 December 2025, the full amount had been paid over. The related expenditure was verified and recorded accurately in the records of both the Ministry and the Berbice Bridge Company Incorporated.

Demerara Harbour Bridge Corporation

251. The sum of $665.794M was disbursed by the Ministry to the Demerara Harbour Bridge Corporation for the execution of projects and operational expenses. As at 31 December 2025, the full amount was expended. The related expenditure was verified and accurately recorded in the records of the Ministry. The Agency is subject to separate financial reporting and audit. The last audited Financial Statements were for the year ended 31 December 2023.

St. Francis Community Developers

252. The sum of $2.184M was disbursed by the Ministry to St. Francis Community Developers. However, we were unable to verify the receipt and expenditure of the amount disbursed, as the related records were not presented for audit scrutiny.

Capital Expenditure

253. The sum of $237.608 billion was allotted for the Ministry to execute its capital programmes in 2025. This allocation was revised through four Supplementary Allotments in the sum of $4.952 billion. In addition, the Ministry requested additional funding via six Contingency Fund Advances in the sum of $10.514 billion. Thus, increasing the Total Funds Available to $253.073 billion. According to the Appropriation Accounts, amounts totalling $222.968 billion were expended, resulting in an unspent balance of $23.743 billion. Details are shown in the table below:

Prog №.	Description	Approved Allotment $'000	Supp. Allotment $'000	Contingency Fund Advances $'000	Total Funds Available $'000	Amount Expended $'000	Unspent Balance $'000
1	Policy Development	1,108,500	0	1,050,000	2,158,500	2,158,500	0
2	Public Works	225,304,312	4,952,000	9,463,851	239,720,163	215,977,185	23,742,978
3	Transport	11,194,835	0	0	11,194,835	4,832,708	0
Total		237,607,647	4,952,000	10,513,851	253,073,498	222,968,393	23,742,978

Ministry's Response: The Head of Budget Agency noted the observations.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that there is proper planning and execution of its budgeted programmes so as to avoid huge balances remaining unexpended at the end of the fiscal year.* (2025/37)

New Demerara River Crossing

254. The sum of $20.156 billion was allotted for the (i) provision for New Demerara River Bridge, (ii) consultancy service and (iii) construction of approach road network. According to the Appropriation Accounts, the sum of $17.142 billion was expended as at 31 December 2025, resulting in an unspent balance of $3.013 billion. This unspent balance was pertaining to Civil Works: Construction, Execution and Completion. A detailed breakdown of the expended sum is shown in the table below:

Description	Amount $'000
Construction of NDRC Bridge	14,853,302
Transfer of Funds (SPU)	1,613,084
Payment for Consultancy Service	469,649
Installation of Lights for NDRC	187,465
Bonus for Staff	8,067
Provision for Mega PA System	7,000
Deposit for Paintings for NDRC	3,570
Tokens for NDRC	51
Total	17,142,188

Ministry's Response: The Head of Budget Agency noted the observations.

255. An award for the rehabilitation/ construction of public and main access roads Phase 1B Lot 19 was awarded by NPTAB to the lowest evaluated bidder in the sum of $1.095 billion. As at 31 December 2025, amounts totaling $328.545M were paid to the contractor.

256. A physical verification on 15 July 2026 revealed that the contractor was not yet mobilized to site and no works have commenced. At the time of reporting, the following observations were made on the project:

i. The contractual commencement date for the works was 10 November 2025, with duration of twelve months for completion and intended completion date of 10 November 2026.

ii. At the contractual commencement date for the works was 10 November 2025, with duration of twelve months for completion and intended completion date of 10 November 2026.

iii. On 11 September 2026, contractual commencement date for the works was 10 November 2025, with duration of twelve months for completion and intended completion date of 10 November 2026.

iv. The new project name is Lot 19: Rehabilitation/ Construction and Upgrade of University of Guyana Road (Rupert Craig Highway to Railway Embankment) Georgetown. The contract sum remained the same while the new commencement date for the works was 18 September 2026, with completion date of 28 February 2027.

v. At the time of reporting, the Advance Payment and Performance Bonds were extended to accommodate the revised project dates and works had commenced at the reassigned project site.

Ministry's Response: The Head of Budget Agency acknowledges the observations.

Recommendation: *The Audit Office recommends that (i) the Ministry ensure that due process is followed for all planned development works and that all the pertinent approvals, change orders and documentation have been properly filed and (ii) the project be monitored closely to ensure that the works are completed in a timely manner.* (2025/38)

Foreign Funded Projects

257. The Ministry of Public works executed two foreign funded projects under its capital Programme as shown in the table below:

Sub-head	Donor Agency	Project	Total Funds Available $'000	Amount Expended $'000	Year of Last Audit Report
1406200	IsDB	Linden - Soesdyke	9,030,000	8,731,376	2025
1406400	IDB	Transport Infrastructure Program	3,950,000	3,950,000	2025

Statutory Bodies

258. The sum of $8.868 billion was allotted for provision for (i) gantry, end post, anchor chain, deck plates and patrol boat, (ii) provision for airline officer, (iii) terminal, taxiways, runway, perimeter lighting and equipment, (iv) provision for building. According to the Appropriation Accounts, the sum of $2.506 billion was expended as at 31 December 2025. These entities are subject to separate financial reporting and audit. Details are shown in the table below:

Line Item	Description	Amount Allotment $'000	Amount Expended $'000	Unspent Balance $'000
1101100	Demerara Harbour Bridge	450,000	450,000	0
1601300	C.J.I.A Modernisation Project	768,420	768,420	0
1601500	C.J.I.A Corporation	7,500,000	1,137,873	6,362,127
1602000	Civil Aviation Authority	150,000	150,000	0
	Total	8,868,420	2,506,293	6,362,127

259. It should be noted that the unspent balance $6.362 billion was pertaining to the construction of the New Arrival Terminal at Cheddi Jagan International Airport.

Ministry's Response: The Head of Budget Agency noted the observations. At the time of reporting the unspent balance for C.J.I.A Corporation was as a result of a Design Build Finance (DBF) contract where the contractor was paid a mobilisation advance and was in the process of completing the design for the new arrival terminal phase two.

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. (2025/39)*

Special Projects Unit

260. The Ministry obtained approval on the 6 December 2022 to open a bank account at the Bank of Guyana. According to the approval the name of the account is Official Special Projects Unit (SPU) with bank account №. 0162600440012.

Ministry's Response: The Head of Budget Agency noted the observations.

261. Audit examination and analysis of the Ministry's records, revealed the sum of $25.108 billion was paid into the SPU account from the capital sub-heads as shown in the table below:

Description	Amount '000
Rehabilitation of Public & Main Road	8,576,588
Miscellaneous Roads/Drainage	6,573,834
Infrastructure Development	2,757,320
Farm Access Roads	2,089,858
New Demerara River Crossing	1,613,084
Hinterland Roads	1,283,319
Central Transport Planning	681,744
Equipment	570,293
IDB - Transport Infrastructure Prog.	381,293
UKICF/C.D. B Linden - Mabrura Road & Kuruprkari Bridge	355,535
SWEDEN/Other - New Amsterdam - Molsen Creek Highway	142,151
Sea & River Defence Works	30,463
CHINA/KUWAIT- Highway Improvement E.C. D	23,194
Navigational Aid	12,654
IDA - Integrated Transport Corridor	10,544
Government Buildings	6,305
Total	25,108,179

Ministry's Response: The Head of Budget Agency noted the observations.

262. As such, the Appropriation Accounts for 2025 were overstated by the sum of $25.108 billion, contrary to Section 43 of the FMA Act 2003, which requires any unexpended balance at the end of the year to be refunded to the Consolidated Fund.

Ministry's Response: The Head of Budget Agency noted the observations. The funds transferred to the Special Projects Unit (SPU) Account related to committed capital works and Contractual obligations under several approved programmes that experienced implementation delays at the end of the fiscal year. These funds would be utilized to settle payments for works and services upon completion.

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.* (2025/40)

263. Further, audit examination of capital releases revealed that amounts totalling $51.525 billion were expended from the SPU account as at 31 December 2025. The table below shows a summary of expenditure for the year:

Description	Amount $'000
Miscellaneous Roads	41,835,601
Bridges	4,803,305
Government Buildings	4,703,728
Farm Access Roads	182,778
Total	51,525,456

Prior Year Matters

Overpayments to Contractor

264. 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 and 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 spare	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 1st Avenue Parfaite Harmony	1,324
Total	556,481

Ministry's Response: The Head of Budget Agency noted the observations.

Recommendation: *The Audit Office recommends that the Head of Budget Agency continue to follow-up to bring closure to this matter.* (2025/41)

265. 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 2026, the position remained the same.

Ministry's Response: The Head of Budget Agency noted the observations.

Recommendation: *The Audit Office recommends that the Head of Budget Agency continue to follow-up with the Ministry of Legal Affairs.* (2025/42)

Motion Scales

266. The Ministry paid a contractor $72.264M to supply and deliver three motion scales within 90 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. This matter is currently before the Court.

Ministry's Response: The Head of Budget Agency noted the observations.

Recommendation: *The Audit Office recommends that the Head of Budget Agency continue to follow-up with the Ministry of Legal Affairs.* (2025/43)

267. 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 2026, the matter is engaging the attention of the Court.

Ministry's Response: The Head of Budget Agency noted the observations. The scales are not in the possession of the Ministry, however, a joint inspection between the Ministry and the Auditor General's Office was executed in 2021 to confirm the items on the wharf. The matter was subsequently forwarded to the Attorney General's Chamber for advice. The Attorney General Chambers and the Minister of Legal Affairs have begun proceedings against NevPro Realization Ltd of Jamaica and the former Minister of Public Works etal for breach of Contract. The Ministry is making every effort to bring this matter to a close. This Ministry has written Laparkan to enquire about the status of the scales, given the fire that occurred at their bond in January, 2022.

Additionally, the Ministry wrote Laparkan via correspondence dated 22 February 2022 making a claim for the said Motion Scales which were destroyed in the fire. The matter is currently before the Court.

Recommendation: *The Audit Office recommends that the Head of Budget Agency continue to follow-up to bring closure to this matter.* (2025/44)

Telephone Network

268. A Contract in the sum of $12.470M was awarded 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 fifty percent 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 2026, the position remained the same.

Ministry's Response: The Head of Budget Agency noted the observations. 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.* (2025/45)

Follow up on the Implementation of Prior Year Audit Recommendations

269. The table below shows the prior year matters as contained in the Auditor General's 2024 report and action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. For the year 2024, it should be noted that of four recommendations made, two were partially implemented and two were not implemented.

Rec. №	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2024/49	Breaches of Section 80 of the FMA Act 2003		√	
2024/50	Others			√
2024/51	Non-delivery of items			√
2024/52	Non-delivery of items		√	

AGENCY 38
MINISTRY OF LABOUR AND MANPOWER PLANNING

Current Year Matters

Current Expenditure

Subsidies and Contribution to Local Organisations

270. The sum of $710.033M was allotted for Subsides and Contribution to Local Organisations during the year 2025. According to the Appropriation Accounts, as at 31 December 2025 amounts totalling $697.785M were expended as shown in the table below:

No	Entity	Amount Allotted $'000	Amount Expended $'000	Year of Last Audit	Financial Statement Received	Financial Statement Not-Received
1	Board of Industrial Training	677,533	677,533	2016	2017-2024	2025
2	Guyana National Co-op Union Ltd	18,000	18,000	-	-	N/A
3	National Advisory Council on Occupational Health and Safety (NCOSH)	4,000	0	-	-	N/A
4	Labour Market Information System Commission	1,500	0	-	-	N/A
5	Federation of Independent Trade Union (FITUG)	500	0	-	-	N/A
6	Guyana Trade Union Congress	500	0	2003	-	2004 - 2025
7	Support to other Trade Union	8,000	2,252	-	-	-
	Total	710,033	697,785			

271. Further, examination of the accounts revealed that four of the local entities listed in the table above did not receive their allotment totalling $6.500M for the year under review. Whilst, one entity received $2.252M of the $8M allotted, these entities are also subject to separate financial reporting and audits.

Ministry's Response: The Head of the Budget Agency explained that NACOSH has not been duly constituted since 2023 and, accordingly, there was no duly constituted entity to which the relevant funds could properly be disbursed. With respect to the other trade unions and organisations, the required audited Financial Statements remain outstanding despite repeated reminders. The submission of audited Financial Statements is a mandatory prerequisite for disbursement under the budgetary provision for "Subsidies and Contributions to Local Organisations" and, in their absence, the Ministry could not properly process or authorise the respective disbursements.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that all outstanding Financial Statements are promptly submitted for audit.* (2025/46)

Capital Expenditure

272. An award for the construction of Training Building at Lot 1 Port Kaituma was made by NPTAB in the sum of $55.392M to the lowest evaluated of forty-six bidders. The Contract was signed on 27 November 2024, with a commencement date of 27 December 2024 and completion date of 27 June 2025. It was noted that an extension of time of thirty-five days to complete the works was approved, resulting in a revised completion date of 1 August 2025. This Contract was subsequently terminated on 4 August 2025 in accordance with General Conditions of Contract (GCC) Clause 60 - fundamental breach of Contract by Contractor. However, an advance payment of $16.618M was made, while the measured works completed at termination was $3.472M, resulting in the contractor being indebted to the Ministry in the sum of $13.146M. At the time of reporting in September 2026, the matter is engaging the attention of the Attorney General.

Ministry's Response: The Head of the Budget Agency explained that this matter has engaged the attention of the Attorney General for intervention in the recovery of monies owed under the Mobilisation Bond.

Recommendation: *The Audit Office recommends that the Head of Budget Agency pursue the matter to its finality.* (2025/47)

Follow-up on the Implementation of Prior Year Audit Recommendations

273. The table below shows the prior year matters as contained in the Auditor's General 2024 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 two recommendations; one was fully implemented and one was partially implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2024/53	Overpayment of Salaries	√		
2024/54	Breaches of FMA Act 2003		√	

AGENCY 39
MINISTRY OF HUMAN SERVICES AND SOCIAL SECURITY

Current Year Matters

Current Expenditure

Old Age Pension and Social Assistance

274. The sum of $52.975 billion was allotted for Old Age Pension and Social Assistance for the year 2025. This allotment was revised through virement in the sum of $9M and Contingency Fund Advances of $5.441 billion, increasing the Total Funds Available to $58.425 billion. According to the Appropriation Accounts, amounts totalling $58.416 billion were expended as at 31 December 2025.

275. The Official Old Age Pension and Public Assistance Account №. 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 31 December 2025:

Description	Amount as at 31 Dec. 2025 $'000
Cash at Bank	491,792
Cash on Hand	0
Vouchers at Acct. General	61,860
Vouchers to Process at MHSSS:	
Old Age Pension	249,440
Public Assistance	59,246
Permanently Disabled	53,218
Vouchers to Enter:	
Old Age Pension	591,364
Public Assistance	121,374
Permanently Disabled	115,126
Outstanding Advances	249
Guyana Post Office Corporation	1,140,466
Overstatement	(66)
Total	2,884,069

276. According to the summary shown in the table above, the sum of $1.140 billion was indebted by the Guyana Post Office Corporation (GPOC) to the Ministry. However, an examination of the Reconciliation Statement received from GPOC for the month of December 2025 revealed that GPOC was indebted to the Ministry in the sum of $936.325M. Therefore, there is a difference of $204.141M between the amount stated in the Cash Book summary and the amount stated on the Reconciliation Statement of the GPOC account for the month of December 2025. Similarly, in 2024 there was a difference of $293.219M.

Ministry Response: The Head of the Budget Agency has acknowledged the above and wishes to advise that GPOC's figures are never the same for any given day. MHSSS and GPOC will not have the same figures at the same time since, when coupons are cashed by GPOC they are not submitted immediately to MHSSS for it to be processed.

277. In addition, examination of the December 2025 Reconciliation Statement also revealed that there was an overstatement of coupons totalling $10.360M in respect of the years 2014 to 2016. This matter was highlighted in the 2022 to 2024 Auditor General's Reports; however, it was still not resolved. Further, examination into the reconciliation revealed an omission from the Cash Book of $115.931M which represents an unreconciled difference.

Ministry Response: The Head of Budget Agency indicated that the sum of $10.360M are coupons overstated by GPOC. The Ministry will continue to try to resolve this matter.

Recommendation: *The Audit Office recommends that the Head of the Budget Agency continue to reconcile the Old Age Pension Account to ascertain GPOC's indebtedness to the Ministry*. (2025/48)

278. On 16 March 2026, the Ministry of Human Services and Social Security discovered coupons that were suspected to be fraudulent based on identified irregularities. On 27 March 2026, the Ministry sent a letter requesting the intervention of the Audit Office to conduct a thorough investigation into the matter. At the time of reporting in September 2026 this matter is with the Forensic Department.

279. In addition, a special audit was conducted on the receipt and distribution of Old Age Pension (OAP) and Permanent Disability (PD) Voucher booklets for the period August to November 2024. The audit revealed that 1,573 alleged fraudulent OAP and PD vouchers totalling $56.050M were encashed at various Post Offices, as shown in the table below:

№.	Post Office	№. of Vouchers	Value of Vouchers $'000
Old Age Pension Vouchers			
1	Mahaicony	331	11,916
2	Bourda	195	7,020
3	Campbellville	347	12,492
4	Mahaica	121	4,356
5	Vreed-En-Hoop	73	2,628
6	Melanie	135	4,860
7	Plaisance	142	5,112
8	Kitty	22	792
9	Mahdia	80	2,880
10	Post Office Training School	75	2,700
11	Philatelic	15	540
12	№. 51 Village	3	108
Sub-total		1,539	55,404
Permanent Disability Vouchers			
14	Melanie	12	228
15	Mahaica	22	418
Sub-total		34	646
Total		1,573	56,050

Other Matters

Cheques on Hand

280. The Ministry breached the provision of 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 2026 twenty-six cheques totalling $10.776M were still on hand at the Ministry of Finance in respect of direct payments for the year 2025. As a result, the Appropriation Accounts were overstated by the said amount.

Ministry Response: The Head of Budget Agency wishes to advise that several efforts were made to contact persons to uplift their cheques. The Ministry will continue to do so.

Recommendation: *The Audit Office recommends that the Head of the Budget Agency ensure the adherence to the FMA Act 2003.* (2025/49)

Cheque Orders

281. 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. An audit examination of the Cheque Order Register at the Ministry revealed that thirty-two Cheque Orders totalling $1.383 billion issued during 2025 were still outstanding at the time of reporting in September 2026. Similarly, in 2023, the Ministry had four outstanding Cheque Orders valued at $74.132M that remained outstanding.

Ministry Response: The Head of the Budget Agency wishes to advise that the Ministry will endeavour to have all other Cheque Orders cleared soonest.

Recommendation*: The Audit Office recommends that the Head of the Budget Agency ensure that all Cheque Orders are cleared in keeping with Circularised Instructions.* (2025/50)

Capital Expenditure

282. An award for the construction of the security hut and waiting area was made by the NPTAB in the sum of $7.203M. The Contract was signed on 4 November 2025, with a duration of three months for completion after signing the agreement. As at 31 December 2025, the Contractor received an advance of $1.080M.

283. A physical verification conducted on 19 August 2026 revealed that no work had been completed under the Contract. The Contract was terminated 25 February 2025.



Ministry's Response: The Head of Budget Agency explained that a letter was sent to the insurance company to make claims on Advance and Performance Bond.

Recommendation: *The Audit Office recommends that the Head of Budget Agency should fully recover the Advance Payment of $1.080M.* (2025/51)

284. An award for the completion of the kitchen-night shelter was made by the NPTAB in the sum of $9.644M. The agreement was signed on 10 July 2025, with the commencement date as 29 July 2025 and completion date as 29 October 2026. As at December 2025, the contractor received an advance mobilization payment totalling $1.447M.

285. A physical verification conducted on 19 August 2026 revealed that no work had been completed under the Contract. The Contract was terminated 28 April 2026.





Ministry's Response: The Head of Budget Agency explained that a letter was sent to the insurance company to make claims on Advance and Performance Bond.

Recommendation: *The Audit Office recommends that the Ministry should fully recover the advance payment of $1.447M.* (2025/52)

Safety Nets for Vulnerable Populations

286. The sum of $228M was allotted for the provision of (i) cash transfers, (ii) survivor's advocate programme, (iii) media campaign and (iv) institutional strengthening and capacity building. According to the Appreciation Account, amounts totalling $187.630M were expended. The Project is subject to separate reporting and audit.

Prior Year Matters

Special Investigation

287. The sum of $51.862M was expended on the procurement of Old Age Pension, Public Assistance, Permanent Disability Books and Tamper Evident Holographic (TEH) Labels for 2023 and 2024. A special audit was being conducted into the receipt and distribution of Old Age Pension, Public Assistance Books, and at the time of reporting in September 2026, this matter is engaging the attention of the Guyana Police Force (GPF) and the Special Organised Crime Unit (SOCU).

Ministry's Response: The Head of the Budget Agency received a progress report dated 25 June 2026 on this matter from the Office of the Head of SOCU.

Follow-up on the Implementation of Prior Year Audit Recommendations

288. The table below shows the prior year matters as contained in the Auditor's General 2024 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 nine recommendations; five were fully implemented, one was partially implemented and three were not implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2024/55	Overpayment of Salaries	√		
2024/56	Unreconciled Differences			√
2024/57	Unreconciled Differences			√
2024/58	Poor Internal Control	√		
2024/59	Poor Internal Control	√		
2024/60	Breaches of FMA Act 2003		√	
2024/61	Circularised Instruction			√
2024/62	Non-Submission of Vouchers	√		
2024/63	Unspent Balance	√		

AGENCY 40
MINISTRY OF EDUCATION

Current Year Matters

Current Expenditure

Dietary

289. The sum of $5.719 billion was allotted in 2025 for Dietary. A Contingency Fund Advance Warrant was approved in the sum of $1.439 billion to offset expenditure under the Hot Meals and Breakfast programme, resulting in the Total Funds Available of $7.158 billion. According to the Appropriation Accounts, the sum of $7.086 billion was expended as at 31 December 2025. Included in the amount of $7.086 billion is the sum of $6.840 billion which was expended under the School Feeding Programme, as shown in the table below:

Programme	Amount Expended $'000
Breakfast Programme	3,210,890
Community-based School Feeding Programme	2,950,514
Juice and Biscuit Programme	678,986
Total	6,840,390

Breakfast Programme

290. 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.

291. The Ministry provided breakfast to 237 primary schools in 2025, which benefited 51,881 students in the Coastland of Regions №. 2,3,4,5,6,10 and Georgetown, as shown in the table below:

Region №.	№. of Schools	№. of Students	Total Expenditure $'000
2	16	2,988	187,673
3	44	8,746	539,243
4 - East Bank	27	7,043	415,104
4 - East Coast	32	7,544	454,857
4 - Georgetown	30	9,692	594,220
5	27	3,845	259,184
6	49	8,209	520,818
10	12	3,814	239,791
Total	237	51,881	3,210,890

Community-based School Feeding Programme

292. The Community-based School Feeding Programme is a national initiative, designed to provide a nutritious and balanced meal to each student in attendance. The expected outcomes of the programme include: improved attendance, student learning, academic achievement and physical well-being of children during key growing years.

293. The sum of $2.951 billion was expended during 2025 on the Community-based School Feeding Programme. Examination of the records revealed that 37,875 students from 537 schools received hot meals during the year 2025. Details are shown in the table below:

Region №.	№. of Schools			Total	№. of Students			Total
	Nursery	Primary	Secondary		Nursery	Primary	Secondary	
1	56	56	39	151	2,234	6,895	4,380	13,509
2	28	26	2	56	865	1,933	410	3,208
3	14	15	0	29	115	539	0	654
4	1	2	2	5	47	331	451	829
5	0	3	0	3	0	119	0	119
6	1	2	1	4	58	218	112	388
7	34	34	15	83	1,278	1,893	2,366	5,537
8	26	29	17	72	711	2,167	588	3,466
9	59	56	14	129	1,673	5,000	3,113	9,786
10	0	5	0	5	0	379	0	379
Total	219	228	90	537	6,981	19,474	11,420	37,875

Juice and Biscuit Programme

294. The Juice and Biscuit Programme is designed to address the nutritional needs of all nursery and primary institutions in Grades 1 and 2. The Programme was implemented in Georgetown, Regions № 1, 2, 3, 4, 5, 6, and 10. The Programme comprises locally produced biscuits and fresh juices. During 2025, the sum of $678.986M was expended on the as shown in the table below:

Description	Quantity Supplied	Amount $'000
Supply of fortified biscuits	57,415	344,490
Supply of 200ml boxed juice	191,776	334,496
Total	249,191	678,986

Education Subvention and Grants

Because We Care Cash Grant and Uniform Allowance

295. The sum of $29.699 billion was allotted for education, subventions and grants. According to the Appropriation Accounts, amounts totalling $29.661 billion were expended as at 31 December 2025. Included in the amount of $29.661 billion, is the sum of $11.281 billion which was allotted to be paid to 205,106 enrolled students of public and private schools, within the eleven school districts of Guyana. Disbursements records revealed that amounts totalling $11.237 billion of the Cash Grant and Uniform Allowance was expended to pay 204,316 students. Each registered student received $55,000. Details are shown in the table below:

Because We Care Cash Grant - Budget Allocation /Actual Distribution

School District	Budgeted		Actual		Difference	
	№. of Students	Amount $'000	№. of Students	Amount $'000	№. of Students	Amount $'000
1	14,491	797,005	14,191	780,505	300	16,500
2	12,844	706,420	12,841	706,255	3	165
3	27,830	1,530,650	27,846	1,531,530	(16)	(880)
4	41,926	2,305,930	41,744	2,295,920	182	10,010
5	11,612	638,660	11,495	632,225	117	6,435
6	23,023	1,266,265	22,927	1,260,985	96	5,280
7	8,145	447,975	8,069	443,795	76	4,180
8	4,373	240,515	4,365	240,075	8	440
9	10,831	595,705	10,895	599,225	(64)	(3,520)
10	11,747	646,085	11,815	649,825	(68)	(3,740)
Georgetown	38,284	2,105,620	38,128	2,097,040	156	8,580
Total	205,106	11,280,830	204,316	11,237,380	790	43,450

School Supplies Cash Grant (Teachers Grant)

296. According to Circular №. 6/2024, the Government of Guyana approved the continued distribution of School Supplies Cash Grants, for the provision of greater resources to teachers in schools. It further stated that head teachers and teachers are permitted to collect, distribute, and expend school supplies grants as well as engage in any activity as it relates to the management of the school grants. The grant was $4,500 per child for each coastal school and $5,500 per child for each hinterland/riverine school.

297. The amount of $3.135 billion was allotted for the year 2025 to facilitate payment of Teachers' Cash Grants. As at 31 December 2025, amounts totalling $2.911 billion were distributed to 1,042 schools within the eleven education districts as shown in the table below:

Region №.	№. of Schools	Total $'000
1	86	243,302
2	93	202,666
3	129	352,526
4	143	526,182
5	75	177,414
6	133	329,077
7	51	144,763
8	44	92,576
9	125	225,708
10	65	182,419
Georgetown	98	434,137
Total	1,042	2,910,770

Capital Expenditure

Foreign Funded Projects

298. The sum of $5.601 billion was allocated for eight foreign funded projects. According to the Appropriation Accounts, the sum of $3.071 billion was expended as at 31 December 2025. These entities are subject to separate financial reporting and audit as shown in the table below:

Description	Donor Agency	Start/End date of project		Total Funding G$'000	Expenditure to Date G$'000	Last Year Audited
Education Recovery and Transformation Project	IDB	23.02.2024	23.02.2029	18,865,000	128,076	2025
Technical Assistance - Instructional Leadership	IDB	23.02.204	23.02.2028	1,042,500	313,456	23 February 2024 to 31 December 2025
Human Capital Strengthening Project	IDA	12.08.2022	30.06.2027	9,174,000	3,402,777	2025
Hospitality and Tourism Training Institute	CDB	24.02.2021	31.12.2026	2,430,276	853,213	2025
Education Sector Improvement Project	IDA	22.06.2017	31.08.2025	2,330,024	2,296,714	1 January 2025 to 31 August 2025 (Project Closed)
Technical Assistance - Education Sector	IDA	02.07.2021	31.03.2025	1,396,950	1,396,950	1 January 2025 to 31 March 2025 (Project Closed)
Technical Assistance - Indigenous Education	IDB	07.04.2021	08.04.2026	145,950	145,950	7 April 2021 to 7 April 2026 (Project Closed)
Safety Nets for Vulnerable Populations	IDB	09.03.2021	10.03.2026	3,169,200	3,169,200	1 January 2025 to 9 March 2026 (Project Closed)

AGENCY 44
MINISTRY OF CULTURE, YOUTH AND SPORTS

Current Year Matters

Current Expenditure

Subsidies and Contributions to Local Organisations

299. The sum of $776.200M was allotted to the Ministry for Subsides and Contributions to Local Organisations for 2025. According to the Appropriation Accounts, amounts totalling $775.188M were expended as at 31 December 2025. Included in this sum were amounts totalling $595.073M which were released to two statutory bodies under the control of the Ministry. These statutory bodies are subject to separate financial reporting and audit and the audits were in progress for 2025 for both agencies at the time of reporting in September 2026.

300. However, both Agencies continue to breach Section 80(4) of the Fiscal Management and Accountability Act (FMA) 2003 by failing to have their audited accounts laid in the National Assembly. The table below shows the status of each entity:

Name of Entity	Amount Received in 2025 $'000	Last Year Audited	Last Report Laid in National Assembly	Financial Statement Received
National Sports Commission	226,350	2024	2013	2025
National Trust of Guyana	368,723	2024	2014	2025
Total	595,073			

Ministry's Response: The Head of the Budget Agency acknowledged the findings and explained that the Ministry will follow-up on this matter to have the reports laid in the National Assembly.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that all outstanding audited accounts are laid in the National Assembly in a timely manner.* (2025/53)

Other Matters

Cash Payments/Encashing of Cheques

301. During the period under review, it was noted that twenty cheques totalling $1.189 billion under capital expenditure were drawn in the name "PS Ministry of Cul Youth & Sports". At the time of reporting in September 2026, two cheques totalling $93.326M were still on hand, while eighteen cheques totalling $1.095 billion had been enchased for payment of grants under the Ministry's ground enhancement projects.

302. According to the records presented for audit, amounts totalling $985.955M were expended from the encashed cheques, leaving an unexpended balance of $109.235M. However, a cash survey conducted on 10 September 2026 revealed cash on hand of only $46.169M, resulting in a difference of $63.066M. At the time of reporting in September 2026, a special audit was being conducted.

Capital Expenditure

National Sports Commission

303. An award for the completion of Multi-Purpose Hall, Bartica, Region №. 7 was awarded in the sum of $57.905M by the National Procurement and Tender Administration Board (NPTAB) following an evaluation of thirteen bids. The Contract was signed on 5 December 2024, with duration of eight months for completion and an intended completion date of 12 August 2025. The defects liability period was 180 days. As at 31 December 2025, the contractor received an advance payment of $8.686M, representing 15% of the Contract Sum, and Interim Payment of $17.961M.

304. Physical verification by the Audit Office on the 17 August 2026 revealed that the Contract was terminated and the works were now being undertaken by a new contractor. The Ministry also certified and approved payments for items related to roof works. As a result, the following overpayment was discovered as shown in the table below:

Item	Description	Qty Paid	Qty Found	Unit	Diff	Rate $	Amount Overpaid $'000
D	Structural steel straps; 3'-0" x 1'-8" holed to receive galvanized pipe brace and bolts	35	0	Nr.	35	7,500	263
A	Provide and fix 2"x6" galvanise 'Z' section as purlins to be screwed to rafters to receive roof sheeting	1,850	0	Yd	1,850	2,400	4,440
B	Provide and fix 2"x8" galvanise 'C' section as facia to be screwed to rafters as directed	75	0	Yd	75	3,200	240
	Total Amount Overpaid						4,943

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

Recommendation: *The Audit Office recommends that the Head of Budget Agency take steps to recover the overpayment of $4.943M and desist from certifying and approving payments to contractors for works which have not been completed at the time of preparing the valuation for payment.* (2025/54)

305. In addition, examination of the payment valuation revealed that the contractor was paid for structural steel members delivered to the site, however, payment for materials was not catered for under the Contract.

Ministry's Response: The Head of Budget Agency acknowledged the findings and stated that steps will be taken to strengthen the monitoring and verification systems to ensure compliance with Contract administration standards to avoid any future recurrences.

Recommendation: *The Audit Office recommends that the Head of Budget Agency improve in the on-site supervision of contractors to ensure that the contractor is pursuing the works diligently and as per approved work program.* (2025/55)

Follow-up on the Implementation of Prior Year Audit Recommendations

306. The table below shows the prior year matters as contained in the Auditor General's 2024 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 two recommendations; one was partially implemented and one was fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2024/64	Breaches of FMA Act 2003		√	
2024/65	Unexpended Allocation	√		

AGENCY 45
MINISTRY OF HOUSING AND WATER

Current Year Matters

Current Expenditure

Subsidies and Contributions to Local Organisations

307. The sum of $3.284 billion was allotted to the Ministry for Subsidies and Contributions to Local Organisations during the year 2025. According to the Appropriation Accounts, the full sum was expended as at 31 December 2025.

308. Eighteen payments totalling $1.579 billion were paid to the CH&PA, thirteen payments totalling $1.005 billion were paid to the Guyana Power and Light (GPL) for GWI and eleven payments totalling $700M were paid to Hinterland Operations as Subvention on behalf of GWI. It should be noted that GWI and CH&PA are subjected to separate financial reporting and audit. The table below summarizes the status of audit:

Name of Entity	Amount received in 2025 $'000	Last Year Audited	Last Report Laid in the National Assembly	Financial Statements Received	Financial Statements Outstanding
Central Housing & Planning Authority	1,578,542	2022	2021	2023-2025	-
Guyana Water Incorporated (GWI)	1,005,000	2021	2018	2022-2024	2025

Ministry's Response: Currently, the CHPA's 2023 Audit Report is being finalized, while 2024 audit work is in progress and is scheduled for completion in September 2026. Note that CHPA's 2025 draft Financial Report was submitted on 15 February 2026, to the State Auditor for commencement of audit work. In relation to GWI the 2022 audit in the finalization stages. The audit for 2023 and 2024 are projected to be completed by 31 October 2026 and 28 February 2027, respectively.

Recommendation: *The Audit Office recommends that the Head of the Budget Agency take the necessary steps to have the outstanding reports for both entities laid in Parliament.* (2025/56)

Other Matters

309. Section 28 of the Procurement Act 2003 states "*The procuring entity may engage in single-source procurement when (a) the goods or construction are available only from a particular supplier or Contractor, or a particular supplier or Contractor has exclusive rights with respect to the goods or construction, and no reasonable alternative or substitute exists; (b) the services, by reason of their highly complex or specialized nature, are available from only one source*." During the year, audit examination of the Ministerial Tender Board File revealed that the Ministry engaged in the single-source procurement method. Sixty-four instances with a value of $40.679M were in contradiction of Section 28 of the Procurement Act 2003.

Ministry's Response: The sole-source procurement of items is linked to ministerial outreach travel, vehicle repairs, and a few miscellaneous items such as website development/maintenance, UPS backup equipment serviced by the equipment provider, and carpet cleaning on weekends or at night. In most cases, the date and time for travel could be facilitated by a particular airline. Due to shortages and the age of most vehicles, frequent service is required on an emergency basis, and mechanics who could perform services quickly and effectively are sole-sourced to perform the service so that the Ministry's work could continue unimpeded. The Ministry will make all efforts to ensure that Section 28 of the Procurement Act is followed.

Recommendation: *The Audit Office recommends that the Head of the Budget Agency adhere to the requirements of the Procurement Act 2003.* (2025/57)

Follow-up on the Implementation of Prior Year Audit Recommendations

310. The table below shows the prior year matters as contained in the Auditor-General's 2024 Report and action taken by the Head of the Budget Agency regarding the recommendation made by the Audit Office. It should be noted that of the two recommendations; one was fully implemented and one was partially implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2024/66	Breaches of FMA Act 2003		√	
2024/67	Breaches of FMA Act 2003	√		

AGENCY 47
MINISTRY OF HEALTH

Current Year Matters

Current Expenditure

Drugs and Medical Supplies

311. The introduction of Ministry of Health's Digital Pharmaceutical Supply Chain Management System 'CORTEX' is intended to modernize the management of stock and supplies by providing a centralized and more efficient mechanism for recording receipts, issues, balances, stock movements, and other relevant inventory information. The system is expected to improve the accuracy and timeliness of inventory records while strengthening accountability and oversight.

312. The transition will also facilitate:

a) Real-time monitoring of inventory levels and stock movements;
b) Improved accuracy and reliability of stock records;
c) Reduction in manual record-keeping and duplication of effort;
d) Enhanced accountability and traceability of stock transactions;
e) Improved reporting and management decision-making;
f) Early identification of stock shortages, excesses, and discrepancies; and
g) Standardization of inventory management practices across Ministry of Health facilities.

313. The implementation of CORTEX represents an important step towards the Ministry's continued digital transformation and strengthening of financial and inventory management systems.

314. The sum of $17.197 billion was allotted under Line Item 6221 - Drugs and Medical Supplies for the year 2025. During the year, amounts totalling $2.394 billion were transferred to this Line Item through Allotment Transfers. Thus, increasing the Total Funds Available to $19.591 billion. According to the Appropriation Accounts, amounts totalling $19.589 billion were expended as at 31 December 2025. Included in this amount is $142M representing releases to Linden Hospital Complex. The difference of $19.447 billion was processed as payments to Suppliers.

315. The Ministry entered into 197 Contracts totalling $31.170 billion in 2025. At the time of reporting in September 2026, Drugs and Medical Supplies valuing $23.373 billion were received, resulting in outstanding deliveries totalling $7.797 billion. Details are shown in the table below:

Supplier	№. Of Contracts	Total Contract Sum $'000	Amount delivered as at 15.09.2026 $'000	Amount outstanding as per Contract at 15.09.2026 $'000
New GPC	37	23,751,489	17,483,855	6,267,634
Western Scientific Company	23	5,409,320	3,986,634	1,422,686
Sinopharm	3	648,621	648,621	0
PAHO	8	339,236	339,236	0
KD Enterprise	1	183,327	183,327	0
Productos Roches	1	166,937	166,937	0
Dental Imports	31	91,259	91,259	0
Linden Medical Supplies	3	89,318	89,318	0
DIAMED	3	81,628	6,261	75,367
Global Healthcare Supplies Inc.	1	75,980	75,980	0
BPI Guyana	3	69,456	69,456	0
UNFPA	1	55,390	55,390	0
Caribbean Medical Supplies	2	45,553	45,553	0
Meditron Inc.	6	39,960	10,912	29,048
ISLA Laboratories	3	36,954	36,954	0
Farminpex	1	16,306	16,306	0
CEMRAD Ltd.	1	14,601	14,601	0
Massy Gas Products	26	13,041	11,624	1,417
Under $10M	43	42,000	41,256	744
Refund	-	0	0	0
Total	197	31,170,376	23,373,480	7,796,896

Ministry's Response: The Head of Budget Agency clarified that the referenced Contracts are multi-year Contracts, with deliveries and payments extending across 2025 and 2026. The Ministry noted that delivery and acceptance were affected by limited Material Management Unit (MMU) Bond storage capacity during 2025 and early 2026. To address this, the Ministry implemented the National Supply Chain Platform - CORTEX to improve visibility, coordination, and management of procurement, warehousing, deliveries, and supplier performance.

Recommendation: *The Audit Office recommends that the Head of the Budget Agency take action to ensure that Suppliers of Drugs and Medical Supplies honour their Contractual obligations in a timely manner. (2025/58)*

316. Similarly, there were still outstanding deliveries of Drugs and Medical Supplies amounting to $2.172 billion on seventeen Contracts awarded in 2024 at the time of reporting in September 2026. Details are shown in the table below:

MMU Contract №.	Supplier	Contract Sum $'000	Amount Delivered $'000	Amount Outstanding $'000
3410-2023-P4	New GPC	4,008,702	4,001,011	7,691
08-2023-P2-8	New GPC	537,304	525,122	12,182
196-2024-P4	New GPC	743,637	738,068	5,569
348-2024-P2-6	New GPC	1,078,515	1,072,524	5,991
918-2024-P4	New GPC	332,095	313,165	18,930
462-2024-P4	New GPC	7,058,161	5,808,117	1,250,044
495-2024-P2-8	New GPC	312,229	230,021	82,208
08-2023-P2-8	Western Scientific	466,745	329,592	137,153
55-2023-P2, P6 & P8-B	Western Scientific	399,696	394,015	5,681
494-2024-P6	Western Scientific	31,041	18,918	12,123
496-2024-P3	Western Scientific	202,304	53,132	149,172
495-2024-P2-8	Western Scientific	549,920	335,854	214,066
191-2024-P2&6	Western Scientific	187,191	93,461	93,730
348-2024-P2-6	Western Scientific	417,297	331,302	85,995
317-2024-P2 & 6	Western Scientific	1,403,474	1,312,704	90,770
913(B)-2024-P5	Western Scientific	410	164	246
707-2024-P6	Western Scientific	6,031	5,850	181
Total		17,734,752	15,563,020	2,171,732

Ministry's Response: The Head of Budget Agency indicated that delivery progress was affected by limited MMU Bond storage capacity during 2024, 2025, and early 2026, requiring some deliveries to be staggered. The Ministry advised that deliveries are being coordinated through CORTEX, while the National Supply Chain Platform is being implemented to improve tracking, warehouse management, supplier performance, and overall supply chain oversight.

Recommendation: *The Audit Office recommends that the Head of the Budget Agency take action to ensure that Suppliers of Drugs and Medical Supplies honour their Contractual obligations. (2025/59)*

Expired Drugs – MMU Bond

317. At the time of reporting in September 2026, there were 229 instances of expired and damaged Drugs and Medical Supplies at the MMU valuing $87.449M.

Ministry's Response: The Head of Budget Agency acknowledged the findings and indicated that by the end of October 2026 all expired and damaged items will be disposed of. The Ministry has deployed the use of a digital pharmaceutical supply chain system CORTEX to circumvent these issues and reduce volume of expiry number.

Recommendation: *The Audit Office recommends that the Head of the Budget Agency: (i) dispose of all expired drugs in accordance with the Food and Drug Regulations and (ii) ensure the proper storage of Drugs and Medical Supplies in order to reduce losses through expiration or improper storage. (2025/60)*

Drugs Count – MMU Bond

318. A physical count for a sample of thirty Drugs and Medical items was conducted at MMU Bond and the following discrepancies were observed:

a) There were excess/shortages between the physical count and the quantities stated on the schedule presented for twenty-three items.

b) There were sixteen instances where items were not at the location stated on the Schedule. As a result, we were unable to determine the existence of such Drugs.

Ministry's Response: The Head of Budget Agency acknowledged the findings. The Ministry has deployed CORTEX, its digital supply chain management system, to strengthen inventory management, improve visibility of stock levels and consumption, and facilitate more accurate monitoring and reconciliation of commodities issued to the Regions.

Recommendation: *The Audit Office recommends that the Head of Budget Agency put systems in place to address the issues highlighted and avoid a recurrence. (2025/61)*

Other Matters

Cheques on Hand

319. 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 2026, 133 cheques totalling $3.334 billion were still on hand at the Ministry. These cheques should have been refunded to the Consolidated Fund at the end of 2025 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 Budget indicated that the Ministry is currently verifying with Suppliers and the end users to ensure items or works were delivered or completed before closing the Contracts.

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.* (2025/62)

320. Similarly, there were forty-one cheques totalling $147.635M in respect of transactions for the years 2023 and 2024 still on hand. Details are summarised in the table below:

Year	№. of Cheques	Amount $'000
2023	3	17,922
2024	38	129,713
Total	41	147,635

Ministry's Response: The Head of Budget concurs with the statement. For the three cheques on hand for 2023, the Ministry has reconciled with the supplier who has to agree to refund the undelivered amount. In relation to the cheques on hand for 2024, the Ministry is currently verifying with Suppliers and the end users to ensure items or works were delivered or completed before closing the Contracts.

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.* (2025/63)

Inter/Intra Departmental Warrant (IDW)

Warrants Received

321. With the implementation of MOH Cortex System, there would will be stricter monitoring of drugs available and the real time audit of shortages which will be used to activate the Supply Chain. The Ministry of Health is tasked to distribute to the various Regions the details of the drugs warranted.

322. The Ministry received seventeen Inter-Departmental Warrants (IDW) totalling $3.162 billion from the ten Regional Democratic Councils (RDC) for the procurement of Drugs and Medical Supplies for the various health facilities within the Regions. According to the Financial Returns, the full sum was expended as at 31 December 2025. Details are shown in the table below:

Region №.	№. of Warrants	Value of Warrants $'000	Value Dispatched $'000	Amount Purchased by Region $'000	Over/(Under) Supplied $'000
1	1	270,000	648,602	75,000	378,602
2	1	300,000	777,309	266,000	477,309
3	1	500,000	804,491	489,700	304,491
4	1	1,000,000	2,292,146	215,940	1,292,146
5	2	364,000	915,036	91,000	551,036
6	2	245,000	1,615,084	572,671	1,370,084
7	4	163,000	480,598	7,267	317,598
8	3	100,000	204,054	15,000	104,054
9	1	90,000	682,392	178,000	592,392
10	1	130,000	654,996	100,000	524,996
Total	17	3,162,000	9,074,708	2,010,578	5,912,708

323. As shown in the table above, 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. The table above shows that the Ministry issued Drugs and Medical Supplies to an aggregate total of $5.913 billion in excess of the value of the warrants received.

Ministry's Response: The Head of Budget Agency acknowledged the variance between the value of the warrants received and the value of Drugs and Medical Supplies distributed to the Regions. During the period under review, the Ministry received seventeen IDWs valued at $3.162 billion from the ten RDC. The Regional Dispatch Reports reflected Drugs and Medical Supplies valued at approximately $9.075 billion, resulting in an over-supply of approximately $5.913 billion when compared with the value of the warrants received.

The additional distributions were made in response to the actual needs of the Regions, including increased demand for essential medicines and medical supplies, emergency requirements and the need to maintain adequate stock levels at health facilities and prevent stockouts.

In this regard, the Ministry has deployed CORTEX, its digital supply chain management system, to strengthen inventory management, improve visibility of stock levels and consumption, and facilitate more accurate monitoring and reconciliation of commodities issued to the Regions. This is expected to improve accountability and ensure that future distributions are more closely aligned with regional requirements and available allocations.

Recommendation*: The Audit Office recommends that the Head of the Budget Agency and the Regions conduct periodic reconciliations of Drugs and Medical Supplies requested and dispatched.* (2025/64)

Capital Expenditure

Buildings

324. An award for the construction of Maternal Waiting Home at Sand Creek, Region №. 9 was made by the NPTAB in the sum of $69.045M. As at 31 December 2025, the sum of $25.002M was paid to the Contractor. Based on physical verification conducted on 7 August 2026 it was revealed that the works were incomplete and there was no active construction works ongoing at the site. At this time, the Contractual completion date had already elapsed. Additionally, substandard works were observed in sections of the perimeter beams and columns.

325. Further, the following observations were made:

a) Inspection of a section of the perimeter beams and columns revealed poor-quality concrete mix being utilized, with severe honeycombing defects and the use of savannah sand instead of white sand in the concrete mix.

b) The sand fill material utilized beneath a section of the slab contained an excessive an unacceptable proportion of clay and loam, rendering it incapable of achieving the Contractually specified compaction target of 95% modified proctor density. Additionally, closer inspection indicated that savannah sand was used as backfill within the kerb wall layers, and it could not be confirmed at the time of the inspections whether or not this non-compliant and unacceptable material was used throughout the broader building footprint and foundations.

c) Some of the beams constructed were grossly deformed and inconsistent in level and displays structural cracks due to poor concrete mix being used, which may lead to further deterioration of the new completed structure.

d) Exposed structural reinforcement including main longitudinal bars and stirrups was observed on several beams, resulting from inadequate formwork preparation and failure to maintain the minimum concrete cover of 2 inches.

Ministry's Response: The Head of Budget Agency indicated that (i) the Ministry had engaged a consultancy firm to supervise and monitor the execution of the project. However, due to the firm's inadequate performance and failure to ensure that the works were executed in accordance with the Contractual specifications, the Ministry terminated its services; (ii) the Ministry dispatched a technical team to the project site to inspect and assess the defects identified. Based on the team's assessment, the contractor was instructed to demolish and reconstruct all defective and non-compliant sections, including the affected beams and columns and (iii) the relevant concrete compressive-strength test results are attached for audit examination. The Ministry will continue to monitor the project closely and will ensure that all reconstructed works are inspected, tested and verified as compliant with the Contract specifications before any related payments are approved.

Recommendation: *The Audit Office recommends that the Head of Budget Agency (i) should improve in the overall supervision of the works to ensure that the contractor fulfils all administrative requirements, Contractual obligations and adheres to Contractual timelines. (ii) work progress should be closely monitored and any delays resulting from the contractor's negligence should incur liquidated damages.* (2025/65)

326. An award for the construction of accommodation in Region №s. 2, 3, 4, 5 and 6 was made in the sum of $2.035 billion. As at 31 December 2025, the full sum was processed. However, at the time of reporting in September 2026, only amounts totalling $610.631M were paid to the contractor. Based on physical verification of the sites between 22 May 2026 to 16 June 2026 revealed that land clearing works commenced at only one of the sites located at Bath Village, Region №. 5, and the contractor was not mobilized on site at the time of our visit on 25 May 2026. No work had commenced at any of the other sites. In spite of this situation, the full Contract sum was already prepared and certified for payment to the contractor.

327. In addition, the following discrepancies were observed:

i. It was discovered that the Ministry cut and held cheques for the entire Contract Sum in 2025, and all cheques were prepared and certified for payment to the contractor nine days before the Contract was signed.

ii. Audit examination revealed that the Ministry prepared and certified the Advance Payment to the contractor nine days before the Contract was signed. According to documents seen, the Ministry issued an advance payment of $610.631M to the contractor on the 15 December 2025, while the Contract was signed until the 24 December 2025.

iii. To further compound the problem, it was revealed that the Ministry certified and approved the full Contract Sum to be paid to the contractor before the Contract was signed. Audit checks revealed that the Ministry also certified and approved the remaining balance on the Contract Sum, an amount of $1.425 billion in four separate payments all on the 15 December 2025, nine days before signing a Contract with the contractor.

iv. The order to commence works dated 8 December 2025 contradicts the Special Conditions of Contract (SCC) as follows:

    i. The SCC stipulated a duration of six months for completion upon issuing the order to commence works, however, the order to commence works states the duration for completion is nine months.

    ii. The SCC indicated a defects liability period of four months while the order to commence works states a defects period of five months.

v. According to the signed Contract Agreement, the completion date for the works was 8 July 2026 however, our physical verifications revealed that land clearing works have commenced on one site only.



Photo of land clearing at Bath Village, Region № 5

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

(i) The Ministry acknowledged the Audit Office's finding. The Ministry received approval, by way of Cabinet Decision dated 27 November 2025, for the project through sole-source procurement method. However, due to an administrative oversight, the payment documents were processed. The Ministry wishes to clarify that these payments were not released to the contractor.

(ii) During the preparation of the Contract documents, a typographical error was made in the Special Conditions of Contract. The correct Contractual duration is nine months, and the correct defects liability period is five months, as stated in the Order for Commence Works.

(iii) The Ministry acknowledged the limited progress made on the project. The works were delayed due to challenges relating to the availability of suitable land at the original locations. Following a review of the project, policy guidance was given to relocate the accommodation units to the following hinterland hospital locations, where they will better support the operations of the new hospitals upon completion:

a) Moruca Hospital
b) Kato Hospital
c) Bartica Hospital
d) Kamarang Hospital
e) Cotton Field

Recommendation: *The Audit Office recommends that the Head of Budget Agency (i) should improve in the overall supervision of the works to ensure that the contractor fulfils all administrative requirements, Contractual obligations and adheres to Contractual timelines. (ii) work progress should be closely monitored and any delays resulting from the contractor's negligence should incur liquidated damages*. (2025/66)

Capital Purchases

Land & Water Transport

328. Amounts totalling $726.400M were budgeted under this Line Item. According to the Appropriation Accounts, the sum of $724.883M was expended as at 31 December 2025. Audit examination of the Payment Vouchers and supporting documents revealed that items valuing $32.400M were paid for but not delivered to the Ministry at the time of reporting in September 2026. Details are shown in the table below:

Contract №.	Item	Quantity	Unit Cost $'000	Total $'000
MMU-116-2025-P1-8	Hiace Grand Cabin Minibus	2	12,000	24,000
MMU-116-2025-P2-8	Toyota Wagon	2	4,200	8,400
Total		4		32,400

Ministry's Response: The Head of Budget Agency indicated that the Supplier(s) failed to deliver the outstanding items within the stipulated Contractual delivery period, despite the Ministry's follow-up and engagement regarding the status of delivery. As a result of the Supplier's failure to fulfil its Contractual obligations, the Ministry initiated the necessary legal and Contractual actions to protect the Government's interest and to pursue the remedies available under the terms and conditions of the Contract. The Ministry continues to monitor the matter and will take all further action required to recover value for money and ensure accountability.

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 vehicle and equipment are received.* (2025/67)

Office Furniture & Equipment

329. The sum of $958.500M was allotted under this Line Item. According to the Appropriation Accounts, the sum of $933.906M was expended as at 31 December 2025. Audit examination of the Payment Vouchers and supporting documents revealed that items valuing $14.524M were still not delivered to the Ministry at the time of reporting in September 2026 as shown in the table below:

Contract №.	Item	Unit Cost $'000	Quantity	Total Cost $'000
CPTL-128-2025-P1-8	Fire Extinguisher Ball	3	56	168
CPTL-439-2025-P5	Metal Bed Frame (Bunk)	93	141	13,143
CPTL-129-2025-P1-8	Line Conditioner	15	42	628
CPTL-439-2025-P5	Isolette	65	9	585
Total			248	14,524

Ministry's Response: The Head of Budget Agency indicated that the Ministry wishes to clarify that the outstanding items valued at $14.524M relates to supplies under Contracts for which delivery was still in progress at the time of reporting in September 2026.

The Ministry further advises that, due to space constraints at the Central Supplies Unit (CSU) Bond, there were some delays in the acceptance of items. This was necessary to ensure that goods were received in an orderly manner, properly stored, and managed in accordance with appropriate inventory and storage requirements.

The Ministry has continued to engage the respective Supplier(s) to expedite delivery and acceptance of the outstanding items and to ensure that all goods are received in accordance with the Contractual requirements. The Procurement Department, CSU, and the relevant end-user programme continue to monitor the status of these deliveries and took the necessary Contractual action where suppliers fail to fulfil their obligations.

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.* (2025/68)

Equipment – Medical

330. The sum of $1.733 billion was allotted under this Line Item. According to the Appropriation Accounts, the sum of $1.570 billion was expended as at 31 December 2025. Audit examination of the Payment Vouchers and supporting documents revealed that items valuing $342.062M were still not delivered to the Ministry at the time of reporting in September 2026. Details are shown in the table below:

Contract №.	Quantity of items outstanding	Value of items outstanding $'000
CPTL-1152-2025-P2	18	6,462
CPTL-1152-2025-P2-8	1,859	271,537
CPTL-1152-2025-P3	99	10,485
CPTL-1152-2025-P4	162	47,072
CPTL-397-2025-P2-8	143	6,256
CPTL-417-2025-P4	1	250
Total	2,282	342,062

Ministry's Response: The Head of Budget Agency indicated that the The Ministry wishes to clarify that the outstanding items relates to supplies under Contracts for which delivery was still in progress at the time of reporting in September 2026.

The Ministry further advises that, due to space constraints at the CSU Bond, there were some delays in the acceptance of items. This was necessary to ensure that goods were received in an orderly manner, properly stored, and managed in accordance with appropriate inventory and storage requirements.

The Ministry continues to engage the respective Supplier(s) to expedite delivery and acceptance of the outstanding items and to ensure that all goods are received in accordance with the Contractual requirements. The Procurement Department, CSU, and the relevant end-user programme continue to monitor the status of these deliveries and took the necessary Contractual action where suppliers fail to fulfil their obligations.

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.* (2025/69)

Foreign Funded Projects

331. The sum of $30.483 billion was allocated for four foreign funded projects. According to the Appropriation Accounts, the sum of $18.554 billion was expended as at 31 December 2025 resulting in a difference of $11.929 billion. Details are shown in the table below:

Line Item	Donor Agency	Project	Amount Allocated $'000	Amount Expended $'000	Unspent $'000
44027010001	Global Fund	HIV/TB/Malaria Programmes	155,000	155,000	0
44028010001	GoG/India	Modernisation of Primary Health Care System	2,000,000	1,919,198	80,802
44056000001	GoG/IDB/UK/ Other/Sweden	Health Sector Improvement Programme	28,098,236	16,476,746	11,621,490
44057000001	IDA	One Health Programme	230,000	3,430	226,570
Total			30,483,236	18,554,374	11,928,862

Prior Year Matters

332. 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 a report dated 16 September 2022 was issued to the Head of the Special Organised Crime Unit (SOCU).

***Ministry's Response*:** The Head of Budget Agency indicated that a report was provided by Special Organised Crime Unit SOCU on the 16 July 2026.

***Recommendation**: The Audit Office recommends that the Head of the Budget Agency pursue the investigation with the Special Organised Crime Unit (SOCU) and submit the final report to the Audit Office.* (2025/70)

333. The Ministry was still to clear eighty-seven Cheque Orders totalling $73.072M that were issued in the years 2019 and 2020. See details in the table below:

Year	№. 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 the Ministry is still working to clear the outstanding Cheque Order. Subsequently new systems were put in place starting in 2021 to reduce the occurrence of uncleared Cheque Orders. The Ministry can now report that there are zero outstanding Cheque Order to clear since.

***Recommendation**: The Audit Office recommends that the Head of the Budget Agency ensure that these Cheque Orders are cleared within the stipulated time-frame in keeping with Circularised Instructions.* (2025/71)

Follow-up on the Implementation of Prior Year Audit Recommendations

334. The table below shows the prior year matters as contained in the Auditor's General 2024 Report and action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted that the eight recommendations were partially implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2024/68	Overpayment of Salaries		√	
2024/69	Non-Delivery of Drugs and Medical Supplies		√	
2024/70	Expired Drugs		√	
2024/71	Breaches of FMA Act 2003		√	
2024/72	Reconciliation of Drugs and Medical Supplies		√	
2024/73	Non-Delivery of Items		√	
2024/74	Drugs and Medical Supplies – Special Investigation		√	
2024/75	Circularised Instructions		√	

AGENCY 51
MINISTRY OF HOME AFFAIRS

Current Year Matter

Current and Capital Expenditure

335. Total Funds Available for the year under review amounted to $37.520 billion for current and $12.373 billion capital expenditure. According to the Appropriation Accounts, as at 31 December 2025, amount totalling $37.498 billion and $12.373 billion were expended on current and capital programmes respectively. Audit checks conducted revealed no reportable findings for the year.

Follow-up on Implementation of Prior Year Audit Recommendations

336. The table below shows the prior year matters as contained in the Auditor-General's 2024 Report and action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted that the three recommendations were fully implemented.

Rec №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2024/76	Overpayment of Salaries	√		
2024/77	Breaches of FMA Act 2003	√		
2024/78	Non-Delivery of Items	√		

PROGRAMME 2 – GUYANA POLICE FORCE

Prior Year Matters

Current Expenditure

337. An alleged fraud of $12.565M was committed at the Finance Office of the Guyana Police Force (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 acknowledges the findings and explained 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.*

Recommendation*: The Audit Office recommends that the Head of Budget Agency follow-up with the Police to bring this matter to a closure.* (2025/72)

Follow-up on Implementation of Prior Year Audit Recommendations

338. The table below shows the prior year matters as contained in the Auditor-General's 2024 Report and action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted that the three recommendations were fully implemented.

Rec №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2024/79	Breaches of FMA Act 2003	√		
2024/80	Breaches of Procurement Act 2003	√		
2024/81	Overpayment of Salaries	√		

AGENCY 52
MINISTRY OF LEGAL AFFAIRS

Current Year Matter

Current and Capital Expenditure

339. Total Funds Available for the year under review amounted to $1.552 billion for current and $58.900M capital expenditure. According to the Appropriation Accounts, as at 31 December 2025, amount totalling $1.546 billion and $58.697M were expended on current and capital programmes respectively. Audit checks conducted revealed no reportable findings for the year.

AGENCY 53
GUYANA DEFENCE FORCE

Current Year Matters

Current Expenditure

Equipment Maintenance

340. Amounts totaling $2 billion were budgeted for Equipment Maintenance for the period January to December 2025. During the year, $141.273M was transferred, resulting in a revised budget of $1.859 billion. According to the Appropriation Accounts, the entire revised budgeted sum was expended as at 31 December 2025.

341. The National Procurement and Administration Board (NPTAB) awarded a Contract for the purchase of spare parts for the Guyana Defence Force SHAHOUD-Vessel to an overseas supplier in the sum of US$915,612, equivalent to G$192.695M. The Force signed a Contract on 16 July 2025 with a duration of six months, commencing from the date the Contract was signed and ending on 16 January 2026.

342. As at 31 December 2025, the entire Contract Sum was paid to the supplier, and at the time of reporting in September 2026, items amounting to US$14,955, equivalent to G$3.147M, were not delivered.

Defense Force's Response: The Head of the Budget Agency acknowledged this finding. The supplier has committed to have the remaining items delivered by 2026-11-16.

Recommendation: *The Audit Office recommends that the Force continue to engage the supplier to ensure that the outstanding items are supplied.* (2025/73)

Other Matters

Cheques on Hand

343. Section 43 of the Fiscal Management and Accountability (FMA) Act 2003 states that at the end of each fiscal year, any unexpended balance of public moneys issued out of the Consolidated Fund shall be returned and surrendered to the Consolidated Fund. However, at the time of reporting in September 2026, there were 189 Cheques totalling $866.960M still on hand for the year under review. Similarly, twenty-five Cheques totalling $69.033M still remained on hand for the year 2024.

Defence Force's Response: The Head of the Budget Agency acknowledged this finding.

Recommendation: *The Audit Office recommended that the 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.* (2025/74)

Cheque Orders

344. With respect to Cheque Order payments made during 2025, there were 260, totalling $919.410M remained outstanding as at September 2026. Similarly, 107 Cheque Orders totalling $479.760M still remained outstanding for the years 2021 to 2024 as shown in the table below. As a result, it could not be ascertained whether the Force received full value for the sum expended.

Year	№. of Cheque Orders Outstanding	Amount $'000
2021	13	58,356
2022	32	161,303
2023	24	160,310
2024	38	99,791
Total	107	479,760

Defence Force's Response: The Head of the Budget Agency acknowledged this finding. Efforts are ongoing to clear the outstanding Cheque Orders.

Recommendation*: The Audit Office recommends that the Force comply fully with Circular №. 2/2016 dated 29 January 2019.* (2025/75)

Unpresented Vouchers

345. The Force was in breach of Section 30 of the Audit Act 2004 in that for the period under review, at the time of reporting in September 2026, sixteen Payment Vouchers totalling $68.568M were not presented for audit examination. Similarly, forty-six Payment Vouchers totalling $312.684M were still not presented for audit pertaining to 2020 to 2023 as shown in the table below:

Year	№. of Payment Vouchers not submitted	Amount $'000
2020	19	66,401
2021	16	188,699
2022	6	38,454
2023	5	19,130
Total	46	312,684

Defence Force's Response: The Head of the Budget Agency acknowledged this finding, and efforts are underway to ascertain the status of the additional vouchers and to have them submitted for audit examination.

Recommendation: *The Audit Office recommends that the Force collaborate with the Accountant's General Department to locate and submit all payment vouchers for audit.* (2025/76)

Capital Expenditure

Capital Purchases

346. An audit examination of capital purchases revealed that items totalling $146.715M were not delivered to the Force at the time of reporting in September 2026. Details of the outstanding deliveries are shown in the table below:

Line items №	Programme	Particulars	Quantity	Value $'000
1200300	Marine Development	Double Cab Pick-Ups	4	51,600
		Outboard Engine 200HP	1	4,985
		Walk-in-Freezer	1	14,500
		Fiberglass Boat	1	12,500
		Generator Set	1	14,079
2800200	Agriculture Development	Tractor Accessories-Model ATCR-20	1	2,600
		Tractor Accessories-9 Ton Trailer	1	1,500
		Tractor Accessories-Model AFL 4	1	700
2404600	Air, Land and Water Transport	CAT Excavator	1	19,000
		Land Cruiser Ambulance	1	25,251
Total			13	146,715

Defence Force's Response: The Head of the Budget Agency indicated that the suppliers have committed to have all the outstanding items delivered on or before 30 October 2026.

Recommendation: *The Audit Office recommends that the Force follow up with the suppliers to have the assets delivered.* (2025/77)

Prior Year Matters

Current Expenditure

Fuel and Lubricants

347. 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 (GDF) nor Guyana Oil Company (GUYOIL). In addition, there was no Contractual Agreement for this vehicle to uplift fuel on behalf of the Force.

348. A Special Report was issued pertaining to Fuel & Lubricants. Three persons were charged and are presently before the Magistrate's Court to answer charges.

Defence Force's Response: The Head of the Budget Agency indicated that this matter remains ongoing at the Magistrate's Court.

Follow-up on Implementation of Prior Year Audit Recommendations

349. The table below shows the prior year matters as contained in the Auditor-General's 2024 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 four recommendations, they were partially implemented.

Rec №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2024/82	Breaches of Circularised Instructions		√	
2024/83	Cheque Orders		√	
2024/84	Breach of Procurement Act 2003		√	
2024/85	Unpresented Vouchers		√	

AGENCY 71
REGION 1 – BARIMA/WAINI

Current Year Matters

Current Expenditure

Drugs and Medical Supplies

350. The sum of $345M was expended on the procurement of Drugs and Medical Supplies under Health Services Programme - Line Item 6221 for 2025. The Regional Administration expended $75M using its own procurement procedures and issued one Inter-Departmental Warrant (IDW) to the Ministry of Health (MoH) to procure Drugs and Medical Supplies on behalf of the Regional Administration.

351. Audit examination revealed that IDW №. 01/2025 for $270M was issued to the Ministry on 11 March 2025. A Financial Return submitted indicated that the entire amount was expended. However, the cost was not stated on the documentation that accompanied the deliveries sent from Materials Management Unit (MMU).

352. In addition, an examination of the Drugs Dispatch Report (DDR) received from MMU for items supplied to the Regional Administration revealed that the total value of items delivered for the year 2025 amounted to $648.602M. This exceeds the amount warranted to the MoH for that period by $378.602M.

Region's Response: The Head of Budget Agency explained that the Region has transitioned into an online digital platform called CORTEX and this system is expected to improve the overall management of Drugs and Medical Supplies.

Recommendation: *The Audit Office recommends that the Head of Budget Agency in collaboration with the MoH implement measures to ensure deliveries from the MMU are in keeping with the requirements and requests of the Region and are associated with the amounts warranted for the respective periods.* (2025/78)

Other Matters

Cheques on Hand

353. Section 43 of the Fiscal Management and Accountability (FMA) Act 2003 states that at the end of each fiscal year, any unexpended balance of public moneys issued out of the Consolidated Fund shall be returned and surrendered to the Consolidated Fund. At the time of reporting in September 2026, there were 201 cheques on hand, totalling $367.547M, in respect of 2025. Additionally, fifteen cheques totalling $7.426M in relation to the year 2024, were still on hand.

Region's Response: The Head of Budget Agency indicated that the region will endeavour to pay the remaining cheques by 30 September 2026.

Recommendation: *The Audit Office recommends that the Head of Budget Agency 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.* (2025/79)

Cheque Orders

354. 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 sixty-six Cheque Orders totalling $405.690M for the year 2025, remained outstanding.

355. Similarly, 214 Cheque Orders amounting to $508.898M for the years 2020-2024 were still outstanding as shown below. As a result, it could not be ascertained whether the Regional Administration received full value for all sums expended.

Year	№. of Cheque Orders	Amount $'000
2020	10	17,133
2021	34	32,283
2022	16	50,198
2023	58	143,624
2024	96	265,660
Total	214	508,898

Region's Response: The Head of Budget Agency explained that the Cheque Orders are being reconciled with a view to clearing them by 30 September 2026.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that Cheque Orders are cleared within the stipulated timeframe in keeping with Circularised Instructions.* (2025/80)

Capital Expenditure

Capital Purchases

356. The sum of $242.100M was allotted for capital purchases which entails the purchase of (i) trucks, boats and outboard engines; (ii) furniture and equipment; (iii) school furniture and equipment and (iv) All-Terrain Vehicles. According to the Appropriation Accounts, as at 31 December 2025, amounts totalling $241.976M were expended. However, at the time of reporting in September 2026, ninety items valued at $83.357M had not yet been received by the Regional Administration.

Region's Response: The Head of Budget Agency indicated that at the time of the audit these items were indeed not supplied, however, the Regional Administration has written to the defaulting suppliers to have the items supplied.

Recommendation: *The Audit Office recommends that the Head of Budget Agency fully adhere to the Procurement Act 2003.* (2025/81)

Prior Year Matters

Capital Expenditure

Public Works

357. The Regional Administration had still not recovered overpayments totalling $5.281M for the years 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 continues to write in an effort to recuperate same but all efforts were futile.

Recommendation: *The Audit Office recommends that the Head of Budget Agency take steps to recover the overpayments and put proper systems in place to avoid recurrences.* (2025/82)

Buildings

358. 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 2026, the overpaid sum was still not recovered.

Region's Response: The Head of Budget Agency indicated that they continued to write the Contractor in an effort to recuperate same but all efforts were futile.

Recommendation: *The Audit Office recommends that the Head of Budget Agency take steps to recover the overpayments and put proper systems in place to avoid recurrences.* (2025/83)

Follow-up on the Implementation of Prior Year Audit Recommendations

359. The table below shows the prior year matters as contained in the Auditor's General 2024 Report and action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the eleven recommendations; five were fully implemented, three were partially implemented and three were not implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2024/86	Overpayment of Salaries	√		
2024/87	IDW Drugs and Medical Supplies		√	
2024/88	IDW Drugs and Medical Supplies		√	
2024/89	Breaches of FMA Act 2003			√
2024/90	Breaches of Circularised Instructions		√	
2024/91	Breaches of Procurement Act 2003	√		
2024/92	Breaches of Stores Regulations 2003	√		
2024/93	Non-Delivery of Items	√		
2024/94	Breaches of Procurement Act 2003	√		
2024/95	Breaches of Procurement Act 2003			√
2024/96	Breaches of Procurement Act 2003			√

AGENCY 72
REGION 2 - POMEROON/SUPERNAAM

Current Year Matters

Current Expenditure

Drugs and Medical Supplies

360. The sum of $566M was allocated for the procurement of Drugs and Medical Supplies under Health Services Programme - Line Item 6221 for 2025. The Regional Administration expended $266M using its own procurement procedures and issued one Inter-Departmental Warrant (IDW) for $300M to the Ministry of Health (MoH) to procure Drugs and Medical Supplies on behalf of the Regional Administration.

361. Audit examination of the IDW №. 1/2025 revealed that it was issued to the Ministry on 12 March 2025. A Financial Return submitted indicated that the full sum was expended. However, the cost was not stated on the documentation that accompanied the deliveries sent from Materials Management Unit (MMU).

362. In addition, an examination of the Drugs Dispatch Report (DDR) received from MMU for items supplied to the Regional Administration revealed that the total value of items delivered for the year 2025 amounted to $777.309M. This exceeds the amount warranted to the MoH for that period by $477.309M.

Region's Response: The Head of Budget Agency explained that as at 1 July 2026, the Region has a new software called CORTEX which monitors all drugs supplied, procured and delivered to the Region for better management of Drugs and Medical Supplies.

Recommendation: *The Audit Office recommends that the Head of Budget Agency in collaboration with the MoH implement measures to ensure deliveries from the MMU are in keeping with the requirements and requests of the Region and are associated with the amounts warranted for the respective periods.* (2025/84)

Cheques on Hand

363. Section 43 of the Fiscal Management and Accountability (FMA) 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 2026, four cheques totalling $12.495M were still on hand.

Region's Response: The Head of Budget Agency indicated that efforts are being made to have all the cheques uplifted by the payees.

Recommendation: *The Audit Office recommends that the Head of Budget Agency 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 Section 43 of the FMA Act 2003.* (2025/85)

Follow-up on the Implementation of Prior Year Audit Recommendations

364. The table below summarises the prior year matters as contained in the Auditor's General 2024 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 four recommendations; one was fully implemented and three were partially implemented.

Rec No.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2024/97	IDW Drugs and Medical Supplies		√	
2024/98	Drugs and Medical Supplies		√	
2024/99	Breaches of Stores Regulations 1993		√	
2024/100	Reserve Fund/Economic Project	√		

AGENCY 73
REGION 3 – ESSEQUIBO ISLANDS/WEST DEMERARA

Current Year Matters

Current Expenditure

Drugs and Medical Supplies

365. The sum of $989.700M was budgeted for the procurement of Drugs and Medical Supplies under the Health Services Programme – Line Item 6221 for 2025. The Regional Administration expended $489.700M using their own procurement procedures and issued one Inter-Departmental Warrant (IDW) to the Ministry of Health (MoH) to procure Drugs and Medical Supplies on behalf of the Regional Administration.

366. Audit examination of the IDW №. 1/2025 revealed that it was issued to the Ministry on 1 June 2025 for $500M. A Financial return was received from MoH at the time of audit to indicate that the full warranted sum was expended. However, the cost was not stated on the documentation that accompanied the deliveries sent from Materials Management Unit (MMU).

367. In addition, an examination of the Drugs Dispatch Report (DDR) received from MMU for items supplied to the Regional Administration revealed that the total value of items delivered for the year 2025 amounted to $804.491M. This exceeds the amount warranted to the MoH for that period by $304.491M.

Region's Response: The Head of Budget Agency explained that as at 1 July 2026, the Region has transitioned into a fully online digital platform called CORTEX. This platform monitors all drugs supplied, procured and delivered to the Region and to patients. This system is expected to improve the overall management of Drugs and Medical Supplies.

Recommendation: *The Audit Office recommends that the Head of Budget Agency in collaboration with the MoH implement measures to ensure deliveries from the MMU are in keeping with the requirements and requests of the Region and are associated with the amounts warranted for the respective periods.* (2025/86)

Other Matters

Cheques on Hand

368. 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 2026 there were 226 cheques on hand totalling $432.188M in relation to transactions from the year 2025. In addition, 185 of the 226 cheques totalling $353.444M were stale dated and therefore should have been refunded to the Consolidated Fund and the necessary adjustments made to the Appropriation Accounts.

Region's Response: The Head of Budget Agency indicated that they are in the process of having the stale dated cheques updated. In addition, efforts are being made to have all cheques for 2025 issued and in cases where applicable, refunded to the Consolidated Fund.

Recommendation: *The Audit Office recommends that the Head of Budget Agency 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.* (2025/87)

Follow-up on the Implementation of Prior Year Audit Recommendations

369. The table below summarises the prior year matters as contained in the Auditor's General 2024 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 nine recommendations; five were fully implemented and four were partially implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2024/101	Overpayment of Salaries	√		
2024/102	IDW Drugs and Medical Supplies		√	
2024/103	Breaches of FMA Act 2003		√	
2024/104	Breaches of Circularised Instructions	√		
2024/105	Breaches of FMA Act 2003		√	
2024/106	Losses not yet written off		√	
2024/107	Other (D&I Account)	√		
2024/108	Non-delivery of items	√		
2024/109	Breaches of Stores Regulation 1993	√		

AGENCY 74
REGION 4 – DEMERARA/MAHAICA

Current Year Matters

Current Expenditure

Drugs and Medical Supplies

370. The sum of $1.215 billion was allotted for the procurement of Drugs and Medical Supplies under the Health Services Programme – Line Item 6221 for 2025. The Regional Administration expended $215.940M using their own procurement procedures and issued one Inter-Departmental Warrant (IDW) to the Ministry of Health (MoH) to procure Drugs and Medical Supplies on behalf of the Regional Administration.

371. Audit examination revealed that IDW №. 1/2025 valued at $1 billion was issued to the Ministry on 26 June 2025. A Financial Return dated 31 December 2025 was received from MoH indicating that the full amount was expended. However, the cost was not stated on the documentation that accompanied the deliveries sent from Materials Management Unit (MMU).

372. In addition, an examination of the Drugs Dispatch Report (DDR) received from MMU for items supplied to the Regional Administration revealed that the total value of items delivered for the year 2025 amounted to $2.292 billion. This exceeds the amount warranted to the MoH for that period by $1.292 billion.

Region's Response: The Head of Budget Agency explained that the Region has transitioned into an online digital platform called CORTEX which is expected to monitor all drugs supplied, procured and delivered to the Region and to patients also.

Recommendation: *The Audit Office recommends that the Head of Budget Agency in collaboration with the MoH implement measures to ensure deliveries from the MMU are in keeping with the requirements and requests of the Region and are associated with the amounts warranted for the respective periods.* (2025/88)

Other Matters

Cheque Orders

373. 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 the Region had a total of forty-six Cheque Orders totalling $126.419M that remained uncleared at the time of reporting in September 2026.

Region's Response: The Head of Budget Agency explained that all efforts are being made to have the outstanding Cheque Orders cleared.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that Cheque Orders are cleared within the stipulated time-frame in keeping with Circularised Instructions.* (2025/89)

Follow-up on the Implementation of Prior Year Audit Recommendations

374. The table below shows the prior year matters as contained in the Auditor's General 2024 Report and action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the six recommendations; five were fully implemented and one was partially implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2024/110	Overpayment of salaries	√		
2024/111	IDW – Drugs and Medical Supplies		√	
2024/112	Breaches of Circularised Instructions	√		
2024/113	Breaches of FMA Act 2003	√		
2024/114	Poor Record Keeping	√		
2024/115	Breaches of Procurement Act 2003	√		

AGENCY 75
REGION 5 – MAHAICA/BERBICE

Current Year Matters

Current Expenditure

Drugs and Medical Supplies

375. The sum of $455M was allotted for the procurement of Drugs and Medical Supplies under the Health Services Programme - Line Item 6221 for 2025. The Regional Administration expended the sum of $91M using its own procurement procedures and issued two Inter-Departmental Warrants (IDWs) for the sum of $364M to the Ministry of Health (MoH) to procure Drugs and Medical Supplies on behalf of the Regional Administration.

376. According to Financial Returns, the full amount was expended as at 31 December 2025 as shown below. However, the cost was not stated on the documentation that accompanied the deliveries sent from Materials Management Unit (MMU).

Budgeted Amount $'000	IDWs to MoH					Expended by Region $'000	Total Expended $'000
	№.	Date	Amount Warranted $'000	Expended as per Financial Return $'000	Unspent $'000		
455,000	01/2025	31 March 2025	318,500	318,500	0	91,000	455,000
	02/2025	22 July 2025	45,500	45,500	0		
Total			364,000	364,000	0	91,000	455,000

377. In addition, an examination of the Drugs Dispatch Report (DDR) received from MMU for items supplied to the Regional Administration revealed that the total value of items delivered for the year 2025 amounted to $915.036M. This exceeds the amount warranted to the MoH for that period by $551.036M.

Region's Response: The Head of Budget Agency explained that the Region is now a part of the digital platform, CORTEX implemented by the MoH. This platform is expected to improve the overall management of Drugs and Medical Supplies for the Region.

Recommendation: *The Audit Office recommends that the Head of Budget Agency in collaboration with the MoH implement measures to ensure deliveries from the MMU are in keeping with the requirements and requests of the Region and are associated with the amounts warranted for the respective periods.* (2025/90)

Other Matters

Cheques on Hand

378. Section 43 of the Fiscal Management and Accountability (FMA) Act 2003 states that at the end of each fiscal year, any unexpended balance of public moneys issued out of the Consolidated Fund shall be returned and surrendered to the Consolidated Fund, at the time of reporting in September 2026, there were 105 cheques totalling $105.275M at the Sub-Treasury Department for 2025.

Region's Response: The Head of Budget Agency indicated that the observation was noted by the Regional Administration. However, all cheques that are currently at Sub-Treasury will be paid to the suppliers/ Contractors or refunded to the consolidated fund.

Recommendation: *The Audit Office recommends that the Head of Budget Agency complies fully with the FMA Act 2003.* (2025/91)

Cheque Orders

379. 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. However, an examination of the Cheque Order Register revealed that there were forty-seven Cheque Orders totalling $522.869M pertaining to 2025, that remained outstanding at the time of reporting in September 2026. Similarly, thirty Cheque Orders amounting to $13.861M for the year 2024 are still outstanding. As a result, it could not be ascertained whether the Regional Administration received full value for all sums expended.

Region's Response: The Head of Budget Agency indicated that the observation was noted and all efforts are being made to have all outstanding Cheque Orders cleared.

Recommendation: *The Audit Office recommends that the Head of Budget* Agency *ensure that Cheque Orders are cleared within the stipulated time-frame in keeping with Circularised Instructions.* (2025/92)

Capital Expenditure

Capital Purchases

380. The sum of $183M was allotted for the purchase of (a) furniture, (b) equipment, (c) ambulance bus, (d) computers and (e) commuter buses. According to the Appropriation Accounts, the sum of $182.974M was expended as at 31 December. A physical verification of these assets revealed eighty-two instances totalling $5.803M where items could not be located/verified. In addition, two new commuter buses valued at $21.600M had not yet been received by the Regional Administration at the time of reporting in September 2026. Similarly, in 2024, 111 items valuing $3.958M and in 2023, thirty-two items valuing $4.722M remained unverified.

Region's Response: The Head of Budget Agency indicated that the observation was noted by the Region and efforts are being made to locate the outstanding items, while the buses delivered were not to specification and were not accepted by the Regional Administration. The supplier has since reordered new buses and is currently awaiting delivery.

Recommendation: *The Audit Office recommends that the Head of Budget Agency complies fully with the Stores Regulations 1993.* (2025/93)

Prior Year Matters

Capital Purchases

381. The Contract for the supply and delivery of one Water Ambulance and engine was awarded by the NPTAB reference №. 1231/2020/75 dated 17 July 2020 via the procurement method of Direct Contracting/ single source for the sum of $27.360M. The Contract was signed on the 24 July 2020. Clause 2, of the Contract stated that the Contractor shall complete all works within eight weeks from the date of signing of the Contract.

382. At the time of reporting in September 2026, the Water Ambulance has still not been used to date and has not been brought to account on the Region's inventory.



Photograph of the Water Ambulance – 24 June 2026

Region's Response: The Head of Budget Agency indicated that the observation was noted by the Regional Administration. However, the matter is engaging the Attorney General Chamber for guidance. Additionally, the Water Ambulance was delivered incomplete and was not accepted by the Regional Administration and as such was not taken into the Region's Inventory.

Recommendation: *The Audit Office once again recommends that the Head of Budget Agency follow-up this matter, with a view of bringing it to a closure.* (2025/94)

Follow-up on the Implementation of Prior Year Audit Recommendations

383. The table below shows the prior year matters as contained in the Auditor's General 2024 Report and action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the nine recommendations; five were fully implemented, three were partially implemented and one was not implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2024/116	IDW Drugs and Medical Supplies		√	
2024/117	Breaches of FMA Act 2003		√	
2024/118	Circularised Instructions		√	
2024/119	Breaches of Procurement Act 2003	√		
2024/120	Evaluation Reports	√		
2024/121	Evaluation Reports	√		
2024/122	Poor quality and sub-standard work	√		
2024/123	Breaches of Stores Regulation 1993	√		
2024/124	Breaches of Stores Regulation 1993			√

AGENCY 76
REGION 6 – EAST BERBICE/CORENTYNE

Current Year Matters

Current Expenditure

Drugs and Medical Supplies

384. The sum of $904M was allotted for the procurement of Drugs and Medical Supplies under Health Services Programme - Line Item 6221 for 2025. This allocation was revised through virements in the sum of $86.329M, hence decreasing the Total Funds Available to $817.671M. The Regional Administration expended $572.671M using its own procurement procedures and issued two Inter-Departmental Warrants (IDWs) totalling $245M to the Ministry of Health (MoH) to procure Drugs and Medical Supplies on behalf of the Regional Administration.

385. According to the Financial Returns received from MoH, the full sum was expended as at 31 December 2025 as shown in the table below. However, the cost was not stated on the documentation that accompanied the deliveries sent from Materials Management Unit (MMU).

Budgeted Amount $'000	IDW to MoH					Expended by Region $'000	Total Expended $'000
	№	Date	Amount Warranted $'000	Expended as per Financial Return $'000	Unspent $'000		
817,671	1/2025 3/2025	23/06/2025 26/11/2025	145,000 100,000	145,000 100,000	0 0	572,671	817,671
Total			245,000	245,000	0	572,671	817,671

386. In addition, an examination of the Drugs Dispatch Report (DDR) received from MMU for items supplied to the Regional Administration revealed that the total value of items delivered for the year 2025 amounted to $1.615 billion. This exceeds the amount warranted to the MoH for that period by $1.370 billion.

Region's Response: The Head of Budget Agency explained that with the new digital CORTEX drug management system there will be improvement in the monitoring of all drugs supplied, procured and delivered to the Region.

Recommendation: *The Audit Office recommends that the Head of Budget Agency in collaboration with the MoH implement measures to ensure deliveries from the MMU are in keeping with the requirements and requests of the Region and are associated with the amounts warranted for the respective periods.* (2025/95)

387. Further, a comparison of the prices paid for Drugs and Medical Supplies procured by the Regional Administration from local suppliers with that of the prices paid by MMU as indicated on the price listing submitted, revealed that for eight items the Regional Administration paid significantly higher prices when compared with MMU's prices. In two instances, the Region paid as much as 1802% and 1465% more than the MMU's price.

Description of Item	Unit	Price Paid by MMU $	Price Paid by Region $	Variance %	Quantity of item procured by Region	Savings procured via MMU $'000
Burette Set	Each	92	1,750	1802	2000 Each	3,316
Gauze (90cm*91m)	Roll	2,253	3,450	53	1500 Rolls	1,796
Cefuroxime 500mg Tablet	Each	83	160	93	10000 Each	770
Enoxaparin 40mg Injection	Each	1,508	2,500	66	700 Each	694
Ceftazidime 1g Injection	Each	383	795	108	1000 Each	412
Fluconazole 150mg Tablet	Each	186	2,910	1465	40 Vial	109
Midazolam 5mg Injection 2ml	Each	700	1,170	67	200 Each	94
Amiodarone 150mg Injection	Each	399	1,200	201	100 Each	80
Total						7,271

Region's Response: The Head of Budget Agency indicated that the Regional Administration through its procurement machinery has significantly expanded the engagements with additional drugs and medical suppliers within and outside of the region. This will ensure that a wider cross section of these retailers are given the opportunity to provide bids and quotations for Drugs and Medical Supplies. Further, large and reputable companies have been engaged in the procurement process.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure items needed are not available at the MMU for supply before such items are purchased by the Region at a reasonable cost and that these purchases are in keeping with the Procurement Act 2003.* (2025/96)

Other Matters

Cheques on Hand

388. Section 43 of the Fiscal Management and Accountability (FMA) Act 2003 states that at the end of each fiscal year, any unexpended balance of public moneys issued out of the Consolidated Fund shall be returned and surrendered to the Consolidated Fund. At the time of reporting in September 2026, forty-six cheques totalling $76.824M were still on hand at the Sub-Treasury.

Region's Response: The Head of Budget Agency indicated that they were able to contact suppliers and Contractors to uplift outstanding cheques.

Recommendation: *The Audit Office recommends that the Head of Budget Agency 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.* (2025/97)

Cheque Orders

389. 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 134 Cheque Orders totalling $435.593M in respect of 2025 remained outstanding at the time of reporting in September 2026. Similarly, in the year 2024, thirty-eight Cheque Orders totalling $791.200M also remained outstanding.

Region's Response: The Head of Budget Agency indicated that they will continue to ensure all suppliers uplift payments and all outstanding Payment Vouchers are returned to Sub-Treasury.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that Cheque Orders are cleared within the stipulated timeframe in keeping with Circularised Instructions.* (2025/98)

Follow-up on the Implementation of Prior Year Audit Recommendations

390. The table below shows the prior year matters as contained in the Auditor's General 2024 Report and action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the eight recommendations; four were fully implemented and four were partially implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2024/125	Overpayment of Salaries	√		
2024/126	IDW Drugs and Medical Supplies		√	
2024/127	IDW Drugs and Medical Supplies		√	
2024/128	Breaches of FMA Act 2003		√	
2024/129	Breaches of Circularised Instructions		√	
2024/130	Breaches of Stores Regulations 2003	√		
2024/131	Breaches of Stores Regulations 2003	√		
2024/132	Breaches of Procurement Act 2003	√		

AGENCY 77
REGION 7 – CUYUNI/MAZARUNI

Current Year Matters

Current Expenditure

Drugs and Medical Supplies

391. The sum of $172M was allotted for the procurement of Drugs and Medical Supplies under the Health Services Programme – Line Item 6221 for 2025. This allocation was revised through allotment transfers totalling $1.733M, decreasing the Total Revised Allotment to $170.267M. The Regional Administration expended $7.267M using their own procurement procedures and issued four Inter-Departmental Warrants (IDWs) totalling $163M to the Ministry of Health (MoH) to procure Drugs and Medical Supplies on behalf of the Regional Administration.

392. According to the Financial Returns received from MoH, the full sum was expended as at 31 December 2025 as shown in the table below. However, the cost was not stated on the documentation that accompanied the deliveries sent from Materials Management Unit (MMU).

Total Revised Allotment $'000	IDWs to MoH					Expended by Region $'000	Total Expended $'000
	Warrant №.	Date	Amount Warranted $'000	Expended as per Financial Return $'000	Unspent $'000		
170,267	1/2025	17/3/2025	50,000	50,000	0	7,267	170,267
	2/2025	19/6/2025	50,000	50,000	0		
	3/2025	29/7/2025	50,000	50,000	0		
	4/2025	9/10/2025	13,000	13,000	0		
Total			163,000	163,000	0	7,267	170,267

393. In addition, an examination of the Drugs Dispatch Report (DDR) received from MMU for items supplied to the Regional Administration revealed that the total value of items delivered for the year 2025 amounted to $480.598M. This exceeds the amount warranted to the MoH for that period by $317.598M.

Region's Response: The Head of Budget Agency explained that the monitoring and management of Drugs and Medical Supplies is now managed by the online digital CORTEX system implemented by MoH.

Recommendation: *The Audit Office recommends that the Head of Budget Agency in collaboration with the MoH implement measures to ensure deliveries from the MMU are in keeping with the requirements and requests of the Region and are associated with the amounts warranted for the respective periods.* (2025/99)

Other Matters

Cheques on Hand

394. Section 43 of the Fiscal Management and Accountability (FMA) Act 2003 states that at the end of each fiscal year, any unexpended balance of public moneys issued out of the Consolidated Fund shall be returned and surrendered to the Consolidated Fund. At the time of reporting in September 2026, there were 147 cheques at the Sub-Treasury totalling $511.585M in respect of transactions for the year 2025 which had become stale-dated.

Region's Response: The Head of Budget Agency indicated efforts are being made to have the remaining cheques updated and paid.

Recommendation: *The Audit Office recommends that the Head of Budget Agency 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.* (2025/100)

Follow-up on the Implementation of Prior Year Audit Recommendations

395. The table below shows the prior year matters as contained in the Auditor's General 2024 Report and action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the nine recommendations; seven were fully implemented and two were partially implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2024/133	Overpayment of salaries	√		
2024/134	Overpayment of Statutory Deductions	√		
2024/135	Drugs and Medical Supplies		√	
2024/136	Breaches of Procurement Act 2003	√		
2024/137	Weak Internal Controls	√		
2024/138	Breaches of FMA Act 2003		√	
2024/139	Circularised Instructions	√		
2024/140	Economic Fund	√		
2024/141	Breaches of Procurement Act 2003	√		

AGENCY 78
REGION 8 – POTARO/SIPARUNI

Current Year Matters

Current Expenditure

Drugs and Medical Supplies

396. The sum of $115M was budgeted for the procurement of Drugs and Medical Supplies under Health Services Programme – Line Item 6221 for 2025. The Regional Administration expended $15M using their own procurement procedures and issued three Inter-Departmental Warrants (IDWs) totalling $100M to the Ministry of Health (MoH) to procure Drugs and Medical Supplies on behalf of the Regional Administration.

397. According to the Financial Returns received from MoH, the full sums totalling $100M were expended as at 31 December 2025 as shown in the table below. However, the cost was not stated on the documentation that accompanied the deliveries sent from Materials Management Unit (MMU).

Budgeted Amount $'000	IDWs to MoH					Expended by Region $'000	Total Expended $'000
	Warrant №	Date	Amount Warranted $'000	Expended as per Financial Return $'000	Unspent $'000		
115,000	1/2025	29/07/2025	50,000	50,000	0	15,000	115,000
	2/2025	08/10/2025	30,000	30,000	0		
	3/2025	08/12/2025	20,000	20,000	0		
Total			100,000	100,000	0	15,000	115,000

398. In addition, an examination of the Drugs Dispatch Report (DDR) received from MMU for items supplied to the Regional Administration revealed that the total value of items delivered for the year 2025 amounted to $204.054M. This exceeds the amount warranted to the MoH for that period by $104.054M.

Region's Response: The Head of Budget Agency explained that as at 1 July 2026, the Region has started using the new CORTEX software which is expected to improve the overall management of Drugs and Medical Supplies.

Recommendation: *The Audit Office recommends that the Head of Budget Agency in collaboration with the MoH implement measures to ensure deliveries from the MMU are in keeping with the requirements and requests of the Region and are associated with the amounts warranted for the respective periods.* (2025/101)

Other Matters

Cheque Orders

399. Cheque Orders are required to be cleared within thirty days of their issue through the submission of bills and/or receipts and other supporting documents. An examination of the Cheque Order Register revealed that there were fourteen Cheque Orders valued $51.814M issued during 2025, still outstanding at the time of reporting in September 2026.

Region's Response: The Head of Budget Agency indicated that the observation was noted and all efforts are being made to have the outstanding Cheque Orders cleared.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that Cheque Orders are cleared within the stipulated time-frame in keeping with Circularised Instructions.* (2025/102)

Capital Expenditure

Capital Purchases

400. The sum of $230.500M was budgeted for capital purchases. According to the Appropriation Accounts, the sum of $230.464M was expended as at 31 December 2025. A physical verification of these assets revealed that 152 items valuing $51.387M were not supplied at the time of reporting in September 2026.

Region's Response: The Head of Budget Agency indicated that efforts are being made to have the suppliers deliver the outstanding items.

Recommendation: *The Audit Office recommends that the Head of Budget Agency complies fully with the Stores Regulations 1993.* (2025/103)

Prior Year Matters

401. The sum of $50M was expended for the purchase of furniture and equipment – Education. Audit examination of the Payment Vouchers and other supporting documentations revealed that Stores Received Note (SRN) were attached to all Payment Vouchers and the items were recorded in the Permanent Stores Register as being received. However, a follow-up at the Department of Education revealed that items totalling $22M were yet to be delivered to the Region's Stores at the time of reporting in September 2026. As such, it is unclear on the basis of which the SRNs were prepared.

Region's Response: The Head of Budget Agency indicated that efforts are being made to have the suppliers deliver the outstanding items.

Recommendation: *The Audit Office recommends that the Head of Budget Agency (i) fully investigate the matter; (ii) put systems in place to avoid a reoccurrence and (iii) submit the relevant documents when the items are received.* (2025/104)

Follow-up on the Implementation of Prior Year Audit Recommendations

402. The table below shows the prior year matters as contained in the Auditor's General 2024 Report and action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the eight recommendations; four were fully implemented and four were partially implemented.

Rec No.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2024/142	Drugs & Medical Supplies		√	
2024/143	Drugs & Medical Supplies		√	
2024/144	Drugs & Medical Supplies		√	
2024/145	Overpayment on Contract	√		
2024/146	Breaches of FMA Act 2003	√		
2024/147	Breaches of Stores Regulation 1993	√		
2024/148	Non-delivery of items		√	
2024/149	Breaches of Procurement Act 2003	√		

AGENCY 79
REGION 9 – UPPER TAKUTU/UPER ESSEQUIBO

Current Year Matters

Current Expenditure

Drugs and Medical Supplies

403. The sum of $268M was allotted for the procurement of Drugs and Medical Supplies under Health Services Programme – Line Item 6221 for 2025. The Regional Administration expended $178M using its own procurement procedures and issued one Inter-Departmental Warrant (IDW) in the sum of $90M to the Ministry of Health (MoH) to procure Drugs and Medical Supplies on behalf of the Regional Administration.

404. Audit examination revealed that IDW №. 1 of 2025 was issued on 23 June 2025 valuing $90M. A Financial Return was submitted by the MoH, indicated that the full amount was expended. However, the cost was not stated on the documentation that accompanied the deliveries sent from the Materials Management Unit (MMU).

405. In addition, an examination of the Drugs Dispatch Report (DDR) received from MMU for items supplied to the Regional Administration revealed that the total value of items delivered for the year 2025 amounted to $682.392M. This exceeds the amount warranted to the MoH for that period by $592.392M.

Region's Response: The Head of Budget Agency explained that as at 1 July 2026, the Region has transitioned into a fully online digital platform called CORTEX. This platform monitors all drugs supplied, procured and delivered to the Region and to patients. This system is expected to improve the overall management of Drugs and Medical Supplies.

Recommendation: *The Audit Office recommends that the Head of Budget Agency in collaboration with the MoH implement measures to ensure deliveries from the MMU are in keeping with the requirements and requests of the Region and are associated with the amounts warranted for the respective periods.* (2025/105)

Other Matters

Cheque Orders

406. 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. However, at the time of reporting in September 2026, there were twenty Cheque Orders valued at $95.898M in respect of 2025 that remained outstanding.

407. Similarly, thirty-four Cheque Orders valued at $28.490M for the period 2019 and 2020 remained outstanding as shown in the table below. As a result, it could not be ascertained whether the Regional Administration received full value for the sum expended**.**

Year	№. of Cheque Orders	Amount $'000
2019	14	10,849
2020	20	17,641
Total	34	28,490

Region's Response: The Head of Budget Agency acknowledged the audit finding and stated that the Cheque Orders in question have not yet been recovered, despite several attempts to do so.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that Cheque Orders are cleared within the stipulated time-frame in keeping with Circularised Instructions.* (2025/106)

Follow-up on the Implementation of Prior Year Audit Recommendations

408. The table below shows the prior year matters as contained in the Auditor's General 2024 Report and action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the five recommendations; two were fully implemented and three were partially implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2024/150	IDW Drugs & Medical Supplies		√	
2024/151	IDW Drugs & Medical Supplies		√	
2024/152	Breaches of FMA Act 2003	√		
2024/153	Circularised Instructions		√	
2024/154	Breaches of FMA Act 2003	√		

AGENCY 80
REGION 10 – UPPER DEMERARA/BERBICE

Current Year Matters

Current Expenditure

Drugs and Medical Supplies

409. The sum of $230M was allotted for the procurement of Drugs and Medical Supplies under the Health Services Programme – Line item 6221 for 2025. The Regional Administration expended $100M using their own procurement procedures and issued one Inter-Departmental Warrant (IDW) to the Ministry of Health (MoH) to procure Drugs and Medical Supplies on behalf of the Regional Administration.

410. Audit examination revealed that IDW №. 1 of 2025 was issued on 25 April 2025 valuing $130M. A Financial Return was submitted by the MoH, indicated that the full amount was expended. However, the cost was not stated on the documentation that accompanied the deliveries sent from Materials Management Unit (MMU).

411. In addition, an examination of the Drugs Dispatch Report (DDR) received from MMU for items supplied to the Regional Administration revealed that the total value of items delivered for the year 2025 amounted to $654.996M. This exceeds the amount warranted to the MoH for that period by $524.996M.

Region's Response: The Head of Budget Agency explained they have now implemented the CORTEX software from MoH which is being used to monitor the supply, procurement and delivery of all Drugs and Medical Supplies.

Recommendation: *The Audit Office recommends that the Head of Budget Agency in collaboration with the MoH implement measures to ensure deliveries from the MMU are in keeping with the requirements and requests of the Region and are associated with the amounts warranted for the respective periods.* (2025/107)

Unpresented Vouchers

412. Thirty-nine Payment Vouchers totalling $97.999M for current expenditure and eighteen Payment Vouchers totalling $60.522M for capital expenditure were not presented for audit examination. Similarly, in 2024 fifteen Payment Vouchers totalling $17.320M for current expenditure and seventeen Payment Vouchers totalling $38.996M 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 the Regional Administration acknowledged the audit findings and is doing its best to have these Payment Vouchers located and submitted for audit examination.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that all unpresented Payment Vouchers are located and submitted for audit examination.* (2025/108)

Prior Year Matters

Capital Expenditure

413. A Honda All-Terrain Vehicle (ATV) bearing registration №. CH 7793, assigned to the Education Department was stolen from the DREO Quarters, 245 Yuriballi Street, Retrieve, Mackenzie, Linden on 5 December 2023. However, at the time of reporting in September 2026, 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 Head of Budget Agency follow-up with the Police to bring this matter to a closure.* (2025/109)

414. Further, it should be noted that there was theft at the Regional Storage Bond at Kara Kara in 2023. 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 2026, 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 Head of Budget Agency follow-up with the Police to bring this matter to a closure.* (2025/110)

415. 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 Develdt 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 the Regional Administration is still to recover $2.243M. However, these Contractors have been written to, at present one is incarcerated.

Recommendation: *The Audit Office recommends that the Head of Budget Agency recover the amounts overpaid and improve on the efficiency of the systems in place to monitor projects in order to avoid such overpayments.* (2025/111)

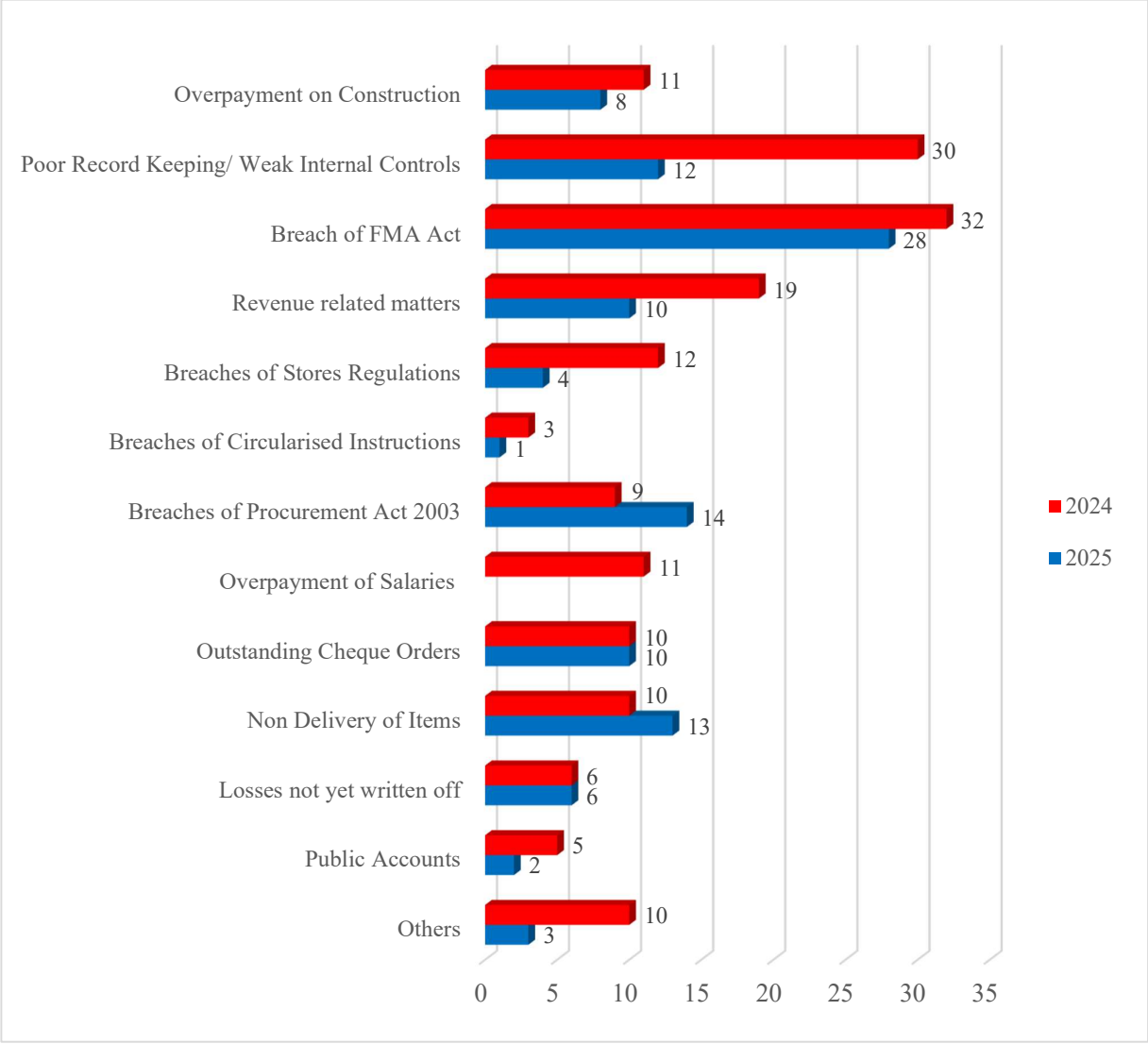
Follow-up on the Implementation of Prior Year Audit Recommendations

416. The table below shows the prior year matters as contained in the Auditor's General 2024 Report and action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the fourteen recommendations; eight were fully implemented, three were partially implemented and three were not implemented.

Rec №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2024/155	IDW Drugs & Medical Supplies		√	
2024/156	IDW Drugs & Medical Supplies		√	
2024/157	IDW Drugs & Medical Supplies		√	
2024/158	Breaches of Stores Regulation1993	√		
2024/159	Breaches of the FMA Act 2003	√		
2024/160	Breaches of Circularised Instruction	√		
2024/161	Breaches of FMA Act 2003	√		
2024/162	Breaches of Circularised Instruction	√		
2024/163	Breaches of Procurement Act 2003	√		
2024/164	Breaches of Stores Regulation 1993	√		
2024/165	Breaches of the FMA Act 2003	√		
2024/166	Losses			√
2024/167	Losses			√
2024/168	Overpayments on Contracts			√

SUMMARY OF RECOMMENDATIONS

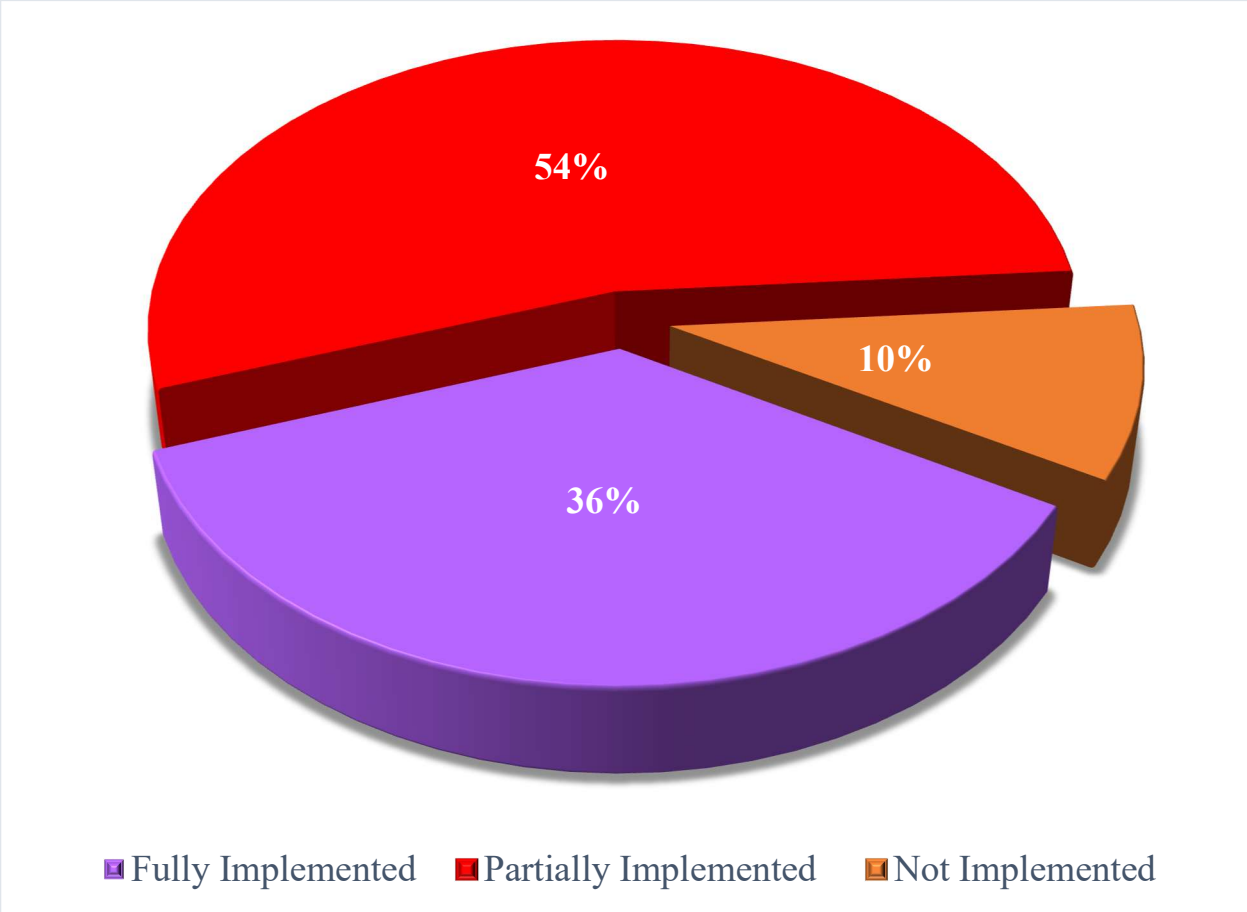
417. The Bar-Graph below illustrates the comparison of my recommendations (2025 - 111 and 2024 - 168) under generalised areas. As shown, lack of or weak internal controls, and breaches of relevant legislations, which include the Fiscal Management and Accountability Act, and Procurement Act continued to dominate the findings, and are viewed with grave concern.



Number of Recommendation

Follow-up on the Implementation of Prior Year Audit Recommendations

418. 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. 168 recommendations were made in my 2024 Audit Report. We reviewed each recommendation to determine what action, if any, was taken by the respective Accounting Officers. At the time of reporting, 61 or 36% were fully implemented, 91 or 54% were partially implemented, while 16 or 10% were not implemented.



Status of Audit Recommendations for Prior Year Matters

OTHER ENTITIES
SUMMARY OF AUDIT OPINIONS

419. A total of 281 opinions in relation to audits conducted on other entities were issued during the period 1 September 2025 to 31 August 2026. These include the audits of Public Enterprises, Statutory Bodies, Trade Unions, Foreign Funded Projects, Municipalities, Neighbourhood Democratic Councils and Constitutional Agencies. Of these 281 audits, fifty-four years of accounts for thirty-three entities were audited by Chartered Accountants in public practice under the contracting out arrangement, in accordance with Part IV of the Audit Act 2004 at a total cost of $150.570M while thirteen assurance reports were issued for the Guyana Extractive Industries Transparency Initiative (GYEITI). Outlined below is a summary of the audit opinions and assurance reports issued.

Category	Opinions Issued from 1 September 2025 to 31 August 2026		
	In House	Contracted	Total
Public Enterprises	32	32	64
Statutory Bodies	57	22	79
Trade Unions	7	-	7
Foreign Funded Projects	30	-	30
Municipalities	33	-	33
Neighbourhood Democratic Councils	51	-	51
Constitutional Agencies	17	-	17
Total Audit Opinions	227	54	281
Assurance Reports - GYEITI	13	-	13
Total	240	54	294

AUDIT OF PUBLIC ENTERPRISES

420. There are forty Public Enterprises that are required to be audited under the Public Corporations Act 1988. Of the forty entities, sixty-four audits had been finalised in respect of twenty-six entities bringing eight of the forty Public Enterprises up to date in respect of audits. Of the sixty-four audits finalised, thirty-two audits were executed under the contracting out arrangement while the other thirty-two audits were executed in-house. An analysis of the opinions issued in respect of the thirty-two contracted audits revealed that seven were disclaimed, five were qualified and twenty unqualified. Of the thirty-two audits executed in-house twenty-seven were qualified and five unqualified. The following are the details:

Disclaimer Opinions - Contracted Audits

№	Name of Entity	Year (s) of Audit	№ of Opinions	Reasons for Disclaimed Opinion
1	Guyana Sugar Corporation Incorporated	2024-2025	2	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. 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 as payment for land. No adequate and reliable documentation has been maintained. 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. Documentation was not provided to ascertain the nature, accounting, treatment and presentation of amounts received from Central Housing and Planning Authority totalling $10.640 billion as Land Sales Deposit during the period February 2010 to September 2017.
2	Guyana Post Office Corporation	2023-2024	2	Title deeds for land and building and a list of office furniture and equipment and motor vehicles were not available for audit verification.

№	Name of Entity	Year (s) of Audit	№ of Opinion	Reasons for Disclaimed Opinion
				Amounts were owed to Agencies totalling $1.422 billion and $1.404 billion for the years 2023 and 2024 respectively. Schedules or independent confirmation of balances were not obtained. Included in long term liabilities is an amount of $2.095 billion which represents an irreconcilable difference in balances from various Agencies. Documentation was not provided to ascertain the accuracy of these balances.
3	MARDS Rice Milling Complex Limited	2021-2022	2	The Company had three loans from the Government of Guyana which amounted to $680M. The signed agreements for these loans were not available for audit verification. In addition, interest had not been accrued for and no repayment has been made to date.
4	Mahdia Power & Light Company Incorporated	2016	1	There were material differences between the closing and opening balances for the financial statements for the years ended 31 December 2014 and 2015. An aged analysis was not maintained. Supporting documentation was not provided to substantiate customers' revenue balance of $109.970M.
Total			7	

Qualified Opinions – Contracted Audits

№	Name of Entity	Year (s) of Audit	№ of Opinions	Reasons for Qualified Opinion
1	Skeldon Energy Incorporated	2022-2024	3	Included in property, plant and equipment are assets with net book value of $1.852 billion, which have been out of commission and non-operational. Included in accounts receivable, is an amount of $43.147M due from Guyana Water Incorporated (GWI) for energy supplied. GWI is disputing this balance.

№	Name of Entity	Year (s) of Audit	№ of Opinions	Reasons for Qualified Opinion
2	National Communications Network Incorporated	2024	1	Title deeds for property was not available and a fixed asset register was not maintained by the Company. Assets were not depreciated over their respective useful life resulting in a difference of $27.346M.
3	Lethem Power Company Incorporated	2018	1	Management did not maintain an aged listing and did not assess the risk associated with receivables either individually or by group.
Total			5	

Unqualified Opinions - Contracted Audits

№	Name of Entity	Year (s) of Audit	№ of Opinions
1	Guyoil Aviation Services Incorporated	2025	1
2	Guyana Power & Light Incorporated	2025	1
3	Guyana Oil Company Limited	2025	1
4	Guyana Oil Company Limited Consolidated	2025	1
5	Cheddi Jagan International Airport Corporation	2024-2025	2
6	Atlantic Hotel Incorporated	2017-2025	9
7	Guyana National Shipping Corporation Limited	2024	1
8	Guyana National Newspaper Limited	2023	1
9	Power Producers & Distributors Incorporated	2023	1
10	Linden Electricity Company Incorporated	2021	1
11	Guyana Water Incorporated	2021	1
	Total		20

Qualified Opinions – In- House

№	Name of Entity	Year (s) of Audit	№ of Opinions	Reasons for Qualified Opinion
1	Property Holdings Incorporated	2023-2025	3	Properties disclosed in the financial statements were not revalued at the end of the financial year, which is inconsistent with IAS 140.
2	Mahdia Power & Light Company Incorporated	2017-2024	8	The Company had not capitalized assets such as building, land and heavy duty generators. An aged analysis listing was not maintained by the Company for receivables. A schedule of payables was not maintained by the Company.
3	Guyana Marketing Corporation	2022	1	Bank statements and bank reconciliation statements were not presented for audit examination. A schedule of receivables was not presented for audit examination. The fixed asset register was not properly maintained. A general ledger was not provided to support cost of sales totalling $287.378M. A general ledger was not provided to support administrative expenses of $399.786M.
4	Mabaruma Power & Light Incorporated	2020-2022	3	The Company had not capitalized assets such as building and land. A fixed asset register was not maintained. The general ledger was not properly maintained for revenue and expenditure. Payment vouchers were not provided for capital works and purchases totalling $41.316M for the year 2022.
5	Kwakwani Utilities Incorporated	2021-2022	2	Supporting documentation was not provided to verify the movement in related party.

№	Name of Entity	Year (s) of Audit	№ of Opinions	Reasons for Qualified Opinion
6	Hope Coconut Industries Limited	2018-2020	3	Documentation was not provided to verify the value of property, plant and equipment and accounts receivable.
7	Port Kaituma Power & Light Company Incorporated	2016-2019	4	The Company had not capitalized assets such as building, land, two Perkins generators and three fuel tanks. An aged analysis listing was not maintained by the Company for receivables. The value of inventory was omitted from the statement of financial position. Documentation was not provided to verify current liabilities.
8	Matthew's Ridge Power & Light Incorporated	2015-2017	3	The amount of $60.370M represents non-current assets. This figure has remained unchanged since 2014 with no depreciation charges applied. No supporting documentation was provided to substantiate the amount of $12.656M which represents related party.
Total			27	

Unqualified Opinions – In- House

№	Name of Entity	Year (s) of Audit	№ of Opinions
1	National Industrial and Commercial Investments Limited	2024	1
2	Mabaruma Power & Light Incorporated	2016-2019	4
	Total		5

AUDIT OF STATUTORY BODIES

421. There are sixty-five Statutory Bodies that are required under relevant Acts of Parliament to be audited. Of the sixty-five entities, seventy-nine audits had been finalised in respect of forty-one entities bringing twelve of the sixty-five Statutory Bodies up to date in respect of audits. Of the seventy-nine audits finalised, twenty–two were executed under the contracting out arrangement and fifty-seven executed in-house. An analysis of the opinions issued in respect of the twenty-two contracted audits revealed that four were disclaimed, seven were qualified and eleven were unqualified. Of the opinions issued for the fifty-seven audits executed in-house, ten was disclaimed, seventeen were qualified and thirty were unqualified. The details are stated below:

Disclaimer Opinions - Contracted Audit

№	Name of Entity	Year (s) of Audit	№ of Opinions	Reasons for Disclaimed Opinion
1	Guyana Rice Development Board	2023	1	There was no recovery of related entities and receivables balances coming forward from previous years. To date, there was no subsequent recovery of these amounts because of the inadequate supporting documents. Supporting documents and/or schedules were not provided for Government of Guyana and related entities.
2	Transport & Harbours Department	2012-2013	2	Title deeds for buildings, vessels and motor vehicles were not provided and a fixed asset register was not maintained. A net difference of $2.933 billion was noted between the fixed assets listing and the amount reported as property, plant and equipment in the financial statements. An inventory listing was not provided for the verification of quantities and cost. Documentary evidence to substantiate the movement of receivables was not provided. A difference of $489.002M was reported in the closing balance of accumulated deficit for the year ended 31 December 2012. A schedule of payables was not maintained. Documentation was not provided to substantiate income valuing $516.614M and $761.979M for the years 2012 and 2013 respectively.
3	Maritime Administration Department	2011	1	Included in the cost of vessels is additions totalling $101.056M. Supporting documents such as invoices and receipts were not presented. Bank statements and bank reconciliation statements were not presented for audit examination.
Total			4	

Qualified Opinions - Contracted Audit

№	Name of Entity	Year (s) of Audit	№ of Opinions	Reasons for Qualified Opinion
1	Guyana Lands & Surveys Commission	2022-2023	2	A fixed asset register was not maintained. Documentation to substantiate the balance of $346.136M and $377.579M due from Guyana Sugar Corporation for the year 2022 and 2023 respectively were not provided.
2	Guyana Civil Aviation Authority	2020-2021	2	Accounts receivables and prepayments included balances totalling $522.838M that were outstanding for over 365 days. The opening balance for property, plant and equipment is inclusive of an unaudited amount of $1.447 billion that would have originated from a prior period.
3	University of Guyana Pension Scheme	2021	1	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.
4	University of Guyana	2019	1	The University of Guyana could not have provided adequate information and explanations necessary for audit of non-current assets and cash at bank.
5	Guyana Geology and Mines Commission	2017	1	Titles and transports for land and buildings were not provided. Supporting documents were not provided to substantiate trade and other receivables. Investments in gold and diamond totalling $154.391M, however, no market valuation was done.
Total			7	

Unqualified Opinions – Contracted Audits

№	Name of Entity	Year (s) of Audit	№ of Opinions
1	Guyana Gold Board	2024	1
2	Guyana Energy Agency	2023-2024	2
3	Institute of Applied Science and Technology	2023	1
4	Guyana National Bureau of Standards	2022-2023	2
5	National Agricultural Research and Extension Institute	2022	1
6	Guyana Forestry Commission	2021-2022	2
7	Environmental Protection Agency	2020-2021	2
	Total		11

Disclaimer Opinions - In-House

№	Name of Entity	Year (s) of Audit	№ of Opinions	Reasons for Disclaimed Opinion
1	President's College	2014-2023	10	A fixed asset register was not maintained. Documentation was not provided to substantiate inventory and subvention. The cash book was not properly maintained to enable the verification of expenditure. A statement of cash flows was not included in the set of financial statements.
Total			10	

Qualified Opinions - In-House

№	Name of Entity	Year (s) of Audit	№ of Opinions	Reasons for Qualified Opinion
1	National Library	2020-2023	4	A fixed assets register was not properly maintained and assets acquired prior to 2016 were not properly recorded.
2	Mahaica/Mahaicony Abary Agricultural Development Authority (MMA/ADA)	2016-2020	5	No physical count was done for obsolete stocks totalling $11.053M. Documentation for receivables and prepayments amounting to $23.114M were not available for audit.

№	Name of Entity	Year (s) of Audit	№ of Opinions	Reasons for Qualified Opinion
				Relevant records to substantiate payables of $15.352M were not presented for audit examination.
3	Guyana Geology & Mines Commission	2018-2020	3	There were differences between the amounts stated in the fixed asset register and statement of financial position for property, plant and equipment. Supporting documents were not provided to substantiate trade and other receivables for the years 2019-2020. The statement of cash flows was incorrectly prepared for the years 2019-2020.
4	Guyana Nursing Council	2018	1	Documentation was not provided to substantiate the amount of $4.852M which is stated as suspense account in the statement of financial position.
5	National Parks Commission	2009-2012	4	Animal stock report was not in accordance with the valuation rates on certificate issued in 2007. Documentation was not provided to verify the purchase of stands and it was not capitalized in the financial statements. Documentation was not provided to substantiate the amount of $129.971M which is stated as investments for the year 2011, in the statement of financial position. Supporting documents were not provided to substantiate creditors and accruals for the years 2011-2012.
Total			17	

Unqualified Opinions – In-House

№	Name of Entity	Year (s) of Audit	№ of Opinions
1	Bank of Guyana	2025	1
2	Bank of Guyana Pension Scheme	2025	1
3	Dependants' Pension Fund	2025	1
4	Deposit Insurance Corporation of Guyana	2025	1
5	Financial Intelligence Unit	2025	1
6	Integrity Commission	2025	1
7	Natural Resource Fund	2025	1
8	Public Utilities Commission	2025	1
9	The Deeds and Commercial Registries Authority	2025	1
10	Competition and Consumer Affairs Commission	2024-2025	2
11	Telecommunications Agency	2024-2025	2
12	Guyana Lottery Commission	2024-2025	2
13	Bureau of Statistics	2024	1
14	Guyana Food Safety Authority	2024	1
15	Human Organ & Tissue Transplant Agency	2024	1
16	National Trust of Guyana	2024	1
17	Pesticides & Toxic Chemical Control Board	2024	1
18	Small Business Council	2024	1
19	Environmental Protection Agency	2022-2024	3
20	Guyana Water Incorporated Pension Plan	2022-2024	3
21	Guyana National Broadcasting Authority	2021-2022	2
22	National Drainage and Irrigation Authority	2017	1
	Total		30

SUMMARY OF RECOMMENDATIONS – DISCLAIMED/ QUALIFIED OPINIONS

422. 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 366 audit recommendations contained in the management letters issued in respect of the seven disclaimed and thirty-two qualified audit opinions issued for Public Enterprises.

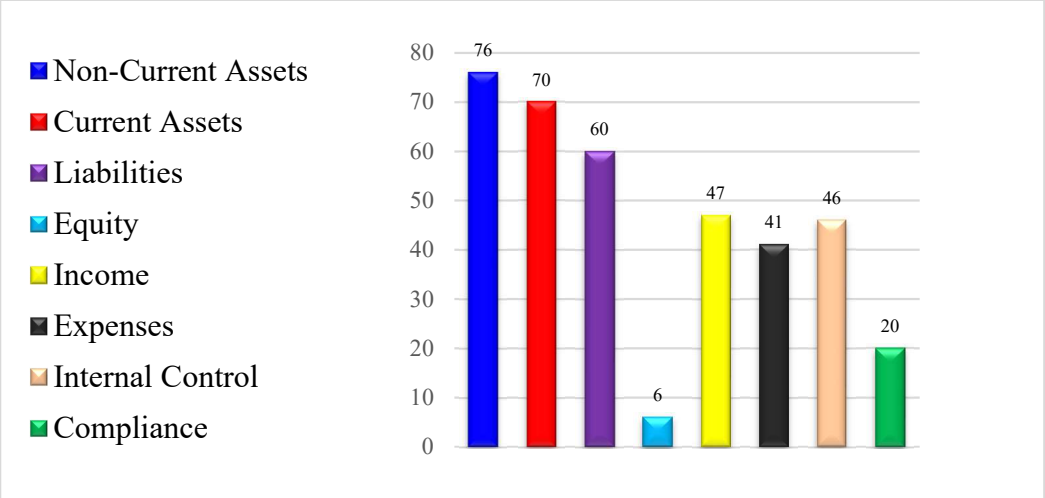


Figure (Source – Audit Reports)

b) The Chart below gives an analysis of 481 audit recommendations contained in the management letters issued in respect of the fourteen disclaimed and twenty-four qualified audit opinions issued for Statutory Bodies.

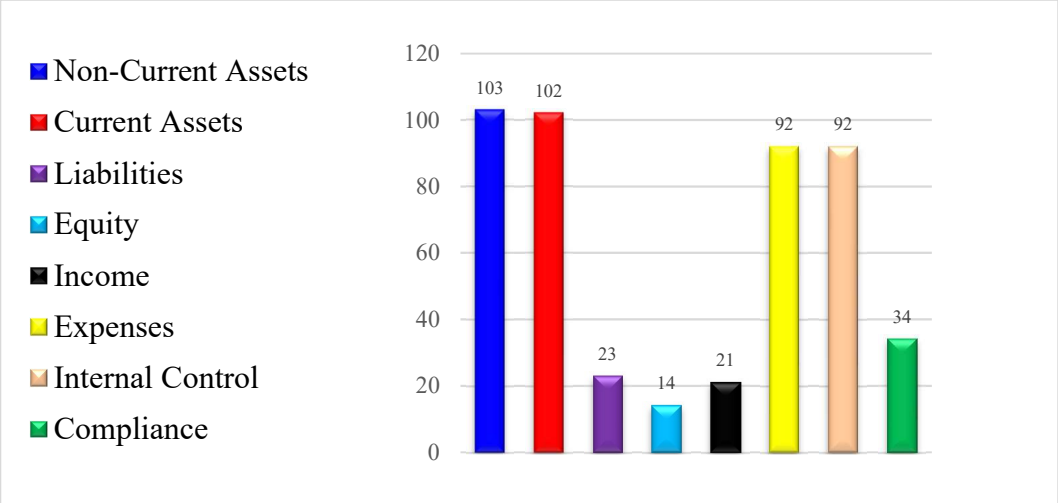


Figure (Source – Audit Reports)

AUDIT OF TRADE UNIONS

423. Section 22 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, seven qualified audit opinions were issued in respect of two Trade Unions. The details are stated below:

№	Name of Entity	Year(s) of Audit	Type of Opinion	№ of Opinions
1	National Association of Agricultural, Commercial and Industrial Employees Union	2020-2022	Qualified	3
2	Guyana Postal & Telecommunication Workers Union	2009-2012	Qualified	4
	Total			7

AUDIT OF FOREIGN FUNDED PROJECTS

424. The Audit Office completed thirty 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	№ of Opinions
Inter-American Development Bank	2021-2026	Unqualified	14
International Development Association	2025-2026	Unqualified	5
United Nations Development Program	2025	Unqualified	2
Caribbean Development Bank	2024-2025	Unqualified	4
International Fund for Agricultural Development	2025	Unqualified	1
Islamic Development Bank	2025	Unqualified	3
Global Environmental Facility	2025	Unqualified	1
Total			30

AUDIT OF MUNICIPALITIES

425. 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, thirty-three audits had been finalised in respect of four Municipalities. An analysis of the opinions issued revealed that five were disclaimed, twenty-four were qualified and four were unqualified. The details are stated below:

Disclaimer Opinions

№	Name of Municipalities	Year(s) of Audit	№ of Opinions	Reasons for Disclaimer Opinion
1	Rosehall Town Council	1999-2002 & 2004	5	The Council did not maintain documentation of transactions to record the activities of the Council nor the balances reflected in the financial statements.
Total			5	

Qualified Opinions

№	Name of Municipalities	Year(s) of Audit	№ of Opinions	Reasons for Qualified Opinion
1	Corriverton Town Council	2022-2024	3	Documentation was not provided to substantiate the amounts stated as debtors.
2	Rosehall Town Council	2005-2024	20	A fixed asset register was not provided. Supporting documents were not provided to substantiate the amounts stated as debtors.
3	Lethem Town Council	2024	1	A fixed asset register was not maintained. Supporting documentation was not provided to substantiate the amounts stated as current assets.
Total			24	

Unqualified Opinions

№	Name of Entity	Year (s) of Audit	№ of Opinions
1	Anna Regina Mayor and Town Council	2021-2024	4

AUDIT OF NEIGHBOURHOOD DEMOCRATIC COUNCILS

426. 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, fifty-one audits had been finalised in respect of fourteen Councils. Of the fifty-one audits finalised, twenty were disclaimed and thirty-one 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 thirty-four of the seventy NDCs did not submit financial statements for the years 2021 to 2025.

Disclaimer Opinions

№	Name of Neighbourhood Democratic Council	Year (s) of Audit	№ of Opinions	Reason for Disclaimed Opinion
1	Golden Grove/Diamond Place	2022-2025	4	The Council failed to submit complete financial statements, including a balance sheet with accompanying notes to the accounts.
2	Eccles/Ramsburg	2002-2009, 2013 & 2015-2021	16	The financial statements were not properly prepared in accordance with Generally Accepted Accounting Principles (GAAPs) and as such, the amounts shown as fixed assets, current assets and current liabilities could not be verified. Payment vouchers were not provided to substantiate expenditure. Documentation to substantiate income for the years 2013, 2015, 2016-2021 were not provided.
Total			20	

Qualified Opinions

№	Name of Neighbourhood Democratic Council	Year (s) of Audit	№ of Opinions	Reason for Qualified Opinion
1	Eccles/Ramsburg	2022-2025	4	The financial statements were not properly prepared in accordance with Generally Accepted Accounting principles (GAAPs) and as such, the amounts shown as fixed assets, current assets and current liabilities could not be verified.
2	Canefield/Enterprise	2022-2024	3	A fixed asset register was not provided.
3	Whim Bloomfield	2023	1	Documentation was not provided to substantiate the amount stated as debtors.
4	Black Bush Polder	2024	1	Valuations were not provided for land and buildings.
5	Kintyre/Borlam	2024	1	
6	Macedonia/Joppa	2024	1	
7	Woodlands/Bel-Air	2024	1	
8	Good Hope/Pomona	2023-2024	2	Documentation was not provided to substantiate the amount stated as debtors.
9	Enfield/New Doe Park	2020-2021	2	
10	Kilcoy/Hampshire	2016-2019	4	
11	Ordinance Fortlands/№. 68	2015-2017	3	
12	Betterhope/La Bonne Intention	2015-2018	4	Valuations were not provided for land and building. Documentation was not provided to substantiate the amount stated as debtors. Documentation was not provided to substantiate the amount stated as cash at bank.
13	Unity/Vereeniging	2006-2009	4	The Council failed to submit complete financial statements with accompanying notes to the accounts.
Total			31	

AUDIT OF CONSTITUTIONAL AGENCIES

427. 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, seventeen audits had been finalised in respect of twelve CA as shown below.

№	Name of Entity	Year(s) of Audit	Type of Opinion	№ of Opinions
1	Human Rights Commission	2025	Unqualified	1
2	Local Government Commission	2025	Unqualified	1
3	Judicial Service Commission	2025	Unqualified	1
4	Public/ Police Service Commission	2025	Unqualified	1
5	Rights of the Child Commission	2025	Unqualified	1
6	Women and Gender Equality Commission	2025	Unqualified	1
7	Public Service Appellate Tribunal	2024-2025	Unqualified	2
8	Director of Public Prosecutions	2024	Unqualified	1
9	Public Procurement Commission	2024-2025	Unqualified	2
10	Teaching Service Commission	2024	Unqualified	1
11	Office of the Ombudsman	2023-2025	Unqualified	3
12	Supreme Court of Judicature	2018-2019	Qualified	2
	Total			17

AUDITS OF ENTITIES FOR GUYANA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE

428. 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 thirteen Entities for the year ended 31 December 2023 as shown in the table below.

№	Name of Entity	Year(s) of Audit
1	Environmental Protection Agency	2023
2	Guyana Forestry Commission	2023
3	Guyana Geology and Mines Commission	2023
4	Guyana Gold Board	2023
5	Guyana Revenue Authority	2023
6	Maritime Administration Department	2023
7	Ministry of Agriculture-Fisheries Department	2023
8	Ministry of Amerindian Affairs	2023
9	Ministry of Finance	2023
10	National Industrial and Commercial Investments Limited	2023
11	National Insurance Scheme	2023
12	Natural Resource Fund	2023
13	Pesticides and Toxic Chemicals Control Board	2023

PERFORMANCE AUDITS

429. 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 controls. In this regard, the Audit Office completed one performance audit on the Implementation of the Solar Home Energy (SHE) Program in Guyana's Hinterland and Riverine Areas in 2026, 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 2025.

430. In addition, the Audit Office is finalizing performance audits on the areas listed below which will be laid in the last quarter of 2026:

i. Access to Potable Water in Guyana's Urban and Rural Areas.

ii. The Impact of Information Communication Technology (ICT) in Rural and Remote Communities in Guyana.

iii. Guyana Fire Service preparedness to respond to Wildfires – a by-product of climate change.

SPECIAL INVESTIGATIONS

431. Six special investigations were issued during the period October 2024 to August 2025, as listed below:

i. Ethnic Relations Commission - Verification of receipts.

ii. Ministry of Human Services and Social Protection - Receipt and Distribution of Old Age Pension and Permanent Disability Voucher Booklets.

iii. Supreme Court of Judicature West Demerara Magisterial District - Instances of Suspected Fraud.

iv. Guyana Election Commission (GECOM) – Misappropriation of Funds.

v. Supreme Court of Judicature East Bank Magisterial District – Instances of Suspected Fraud.

vi. Bushlot/Adventure Neighbourhood Democratic Council Region №. 6 – Alleged removal of cheques leave from the Council's cheque book.

432. At the time of reporting, the following two investigations were in progress:

i. Ministry of Culture, Youth and Sport – Expenditure incurred under the Ground Enhancement Project.

ii. Guyana Revenue Authority (GRA) - Expenditure related to Events executed.

ACKNOWLEDGEMENTS

433. 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 2025

Reporting Object Group	Description	Approved Estimates	Actual Receipts Paid into Consolidated Fund	Variance	Actual Receipts Paid into Consolidated Fund
		2025	2025	2025	2024
		$'000	$'000	$'000	$'000
	CURRENT REVENUE				
500	Customs and Trade Taxes	43,111,738	51,432,396	8,320,658	40,419,470
510	Internal Revenue	270,990,631	253,627,878	(17,362,753)	267,013,555
520	Stamp Duties	357,230	143,665	(213,565)	318,058
525	Other Tax Revenues	231	0	(231)	0
530	Fees and Fines	2,495,793	3,030,954	535,161	2,499,094
541	Interest	1,139	960	(179)	864
545	Rents and Royalties	6,770,931	8,596,171	1,825,240	6,450,212
555	Dividends and Transfers	7,500,000	7,431,548	(68,452)	4,293,467
558	Natural Resource Fund	512,436,702	512,251,661	(185,041)	329,854,298
559	Carbon Credit	41,121,959	14,013,978	(27,107,981)	13,036,293
560	Miscellaneous Receipts	19,654,676	13,297,481	(6,357,195)	8,392,381
590	Value Added Taxes	87,987,873	85,345,296	(2,642,577)	80,183,938
594	Excise Taxes	32,030,108	44,833,538	12,803,430	32,563,357
597	Miscellaneous Receipts	0	0	0	0
	Sub-Total	1,024,459,011	994,005,526	(30,453,485)	785,024,987
	CAPITAL REVENUE				
570	Miscellaneous Capital Revenue	28,000	71,050	43,050	27,067
575	External Grants	6,134,630	8,644,264	2,509,634	2,766,409
578	Cash & Commodity Assistance Grants	1,547,054	1,163,490	(383,564)	105,603
580	External Loans	166,555,512	55,388,987	(111,166,525)	72,929,262
585	BOP Support Loans- Cash	133,476,479	99,037,500	(34,438,979)	18,436,078
586	Other	22,413,000	3,821,607	(18,591,393)	16,815,268
	Sub-Total	330,154,675	168,126,898	(162,027,777)	111,079,687
	GRAND TOTAL	**1,354,613,686**	**1,162,132,424**	**(192,481,262)**	**896,104,674**

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI. K. SINGH
SENIOR MINISTER
IN OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

END OF YEAR OUTCOME AND RECONCILIATION REPORT – REVENUE OF THE GOVERNMENT OF GUYANA FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Current Revenue

a) Central Government's current receipts for 2025 compared to the budgeted amount of $1,024.459 billion were lower by $30.453 billion with total receipts amounting to $994.006 billion. Lower inflows of carbon credits and internal revenues by $27.108 billion and $17.363 billion respectively, contributed to this performance. Collections from miscellaneous receipts, value added taxes and stamp duties were also below their budgeted estimates by $6.357 billion, $2.643 billion and $213.565 million respectively. In contrast, excise taxes, customs and trade taxes, rent and royalties and fees and fines surpassed their budgeted amounts by $12.803 billion, $8.320 billion, $1.825 billion and $535.161 million respectively. Withdrawal from the Natural Resource Fund was $185.041 million lower than the 2024 position.

b) Internal revenue collections were $253.628 billion, $17.363 billion lower than budgeted attributed mainly to lower collections from private sector corporation tax by $22.416 billion, personal income tax of $13.918 billion, public sector corporation tax by $1.958 billion and other personal income tax income of $829.394 million. This was due in part to a series of budget measures implemented in 2025 aimed at increasing disposable income through increasing the income tax threshold and reducing the income tax rate. These were partially offset by increased revenues from withholding taxes.

c) Property tax on private sector companies exceeded the budgeted amount by $1.487 billion, resulting from increased payments made by companies within the private sector, as well as in the oil and gas sector, in addition to approximately 20 percent increase in the number of taxpayers in this category. Public sector property tax experienced growth of $42.785 million, while property taxes earned from individuals declined by $53.411 million.

d) Withholding taxes, capital gains tax, income tax on the self-employed, travel voucher taxes and premium taxes surpassed the budgeted amounts by $17.634 billion, $897.567 million, $631.162 million, $536.553 million and $115.614 million respectively. Of note, the number of taxpayers increased from 1,251 to 1,351 and 19,794 to 22,947 from 2024 to 2025 for capital gains and self-employed respectively.

e) Excise taxes exceeded the budgeted amount of $32.030 billion by $12.803 billion, mainly on account of higher collections from the importation of motor vehicles, petroleum products and to a lesser extent, imports of alcoholic beverages and tobacco of $9.822 billion, $2.869 billion, $886.824 million and $148.295 million, respectively. The categories of motor vehicles that contributed most to higher excise taxes are motor cars (petrol) of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc, motor cars (petrol) of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc and coaches, buses and mini-buses (diesel or semi-diesel) of a seating capacity not exceeding 21 persons. In contrast, lower collections were realised from local production of alcoholic beverages which amounted to $923.515 million, a reduction in payments made by two of the major local beverage manufacturers.

f) Custom and trade taxes recorded a growth of $8.321 billion in revenues, reflecting higher collections from import duties, environmental levy, consumption tax on betting shops, and overtime fees amounting to $44.714 billion, $4.020 billion, $857.429 million, and $633.936 million, respectively. Import duties surpassed the budgeted collections of $37.524 billion by $7.191 billion, which was attributed to increases in the level of commodities imported by several major importers, particularly motor cars and other motor vehicles principally designed for the transport of persons and various types of cements. Environmental levy amounted to $4.020 billion, $288.841 million above the budgeted amount due to higher collections from undenatured ethyl alcohol, coupled with increased revenues from beer made from malt. Consumption tax on betting shops grew to $857.429 million on account of increased payments as a result of expanded gambling and betting activities. Overtime fees contributed an additional $238.750 million to revenue collections for this category and amounted to $633.936 million at the end of 2025 mainly due to increased after-hours service demands along with 8.1 percent increase in the number of merchants making payments in this category of taxes. Departmental fines, export duties and other miscellaneous taxes also recorded higher collections of $136.952 million, $93.036 million and $47.789 million, respectively.

g) In contrast, value-added tax (VAT) generated $85.345 billion, $2.643 billion, lower than budgeted stemming from a decline in collections from the domestic supply of goods. Collections from domestic supply of goods were $7.751 billion below the budgeted level of $54.265 billion mainly due to an overall reduction in payments from entities within the oil and gas sector. Nevertheless, VAT collections from the import of goods and services were $5.026 billion and $82.137 million more than budgeted respectively. This was due to several categories of imports namely, containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more mode of transport, baked confectionary products, alloy steel bars and beer made from malt.

h) Collections from miscellaneous receipts, within the non-tax revenue category, were $13.297 billion compared to budgeted amount of $19.655 billion, mainly on account of lower receipts from Guyana R.E.D.D. Investment Fund by $8.353 billion, and lottery receipts by $165 million.

i) Receipts from dividends and special transfers were $7.432 billion which reflected higher than budgeted profits collected by the Bank of Guyana of $2.432 billion which offset the lower than budgeted collections from statutory bodies and public enterprises and non-financial public enterprises. In addition, rents and royalties grew by $1.825 billion to reach $8.596 billion driven by higher gold declarations.

j) The Natural Resource Fund remained a prime revenue source with $512.252 billion withdrawn in 2025, marginally lower by $185.041 million when compared to the budgeted amount.

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - CURRENT EXPENDITURES
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31st DECEMBER 2025

Agency No.	Description	Notes	2025 Approved Allotment (Allotment 1)	2025 Actual Expenditure	2025 Over (Under) Approved Allotment	2024 Actual Expenditure
			$'000	$'000	$'000	$'000
01	**Office of the President**					
	1 Administration		1,611,171	1,684,391	73,220	1,397,166
	2 National Policy Development and Presidential Advisory Services		2,101,320	2,040,414	(60,906)	1,824,069
	3 Defence and National Security		931,053	930,330	(723)	803,416
	4 Public Policy and Planning		557,600	556,843	(757)	496,052
	5 Environmental Management and Compliance		1,947,504	1,946,315	(1,189)	1,748,749
	6 Police Complaints Authority		63,701	43,130	(20,571)	37,909
02	**Office of the Prime Minister**					
	1 Prime Minister's Secretariat		688,086	687,878	(208)	517,061
	2 Disaster Preparedness, Response and Management		41,324,616	44,311,519	2,986,903	38,112,848
	3 Power Generation		25,540,797	33,340,797	7,800,000	23,319,579
	4 Telecommunications and Innovation		6,675,727	6,675,727	0	5,556,765
	5 Government Information and Communication Services		1,395,045	1,395,045	0	1,243,020
03	**Ministry of Finance**					
	1 Policy and Administration		48,493,729	48,378,163	(115,566)	39,486,549
	2 Public Financial Management Policies and Services		9,114,515	8,927,546	(186,969)	7,750,244
06	**Ministry of Parliamentary Affairs and Governance**					
	1 Policy Development and Administration		194,180	114,344	(79,836)	96,379
	2 Parliamentary Affairs		17,266	8,060	(9,206)	9,501
	3 Governance		181,069	151,080	(29,989)	141,548
12	**Ministry of Foreign Affairs & International Cooperation**					
	1 Development of Foreign Policy		4,011,637	3,907,056	(104,581)	3,866,065
	2 Foreign Policy Promotion		5,088,026	4,905,204	(182,822)	4,152,546
	3 Development of Foreign Trade Policy		60,382	56,177	(4,205)	47,354
13	**Ministry of Local Government and Regional Development**					
	1 Policy Development and Administration		510,372	482,725	(27,647)	358,866
	3 Regional Development		207,350	199,106	(8,244)	96,839
	4 Local Government Development		2,453,231	2,421,082	(32,149)	2,161,658
14	**Ministry of Public Service**					
	1 Policy Development and Administration		189,188	184,210	(4,978)	151,604
	2 Human Resource Development		8,007,713	7,999,902	(7,811)	6,098,010
	3 Human Resource Management and Technology		62,412	59,483	(2,929)	57,825
16	**Ministry of Amerindian Affairs**					
	1 Policy Development and Administration		1,045,007	1,043,936	(1,071)	787,542
	2 Community Development and Empowerment		779,070	749,899	(29,171)	558,294
21	**Ministry of Agriculture**					
	1 Ministry Administration		1,018,849	1,006,233	(12,616)	1,155,409
	2 Agriculture Development and Support Services		31,491,490	31,488,490	(3,000)	35,706,852
	3 Fisheries		587,062	571,919	(15,143)	450,176
	4 Hydrometeorological Services		860,049	853,009	(7,040)	701,504
23	**Ministry of Tourism, Industry and Commerce**					
	1 Policy Development and Administration		437,741	444,391	6,650	393,800
	2 Business Development, Support and Promotion		1,215,414	1,192,916	(22,498)	1,111,404
	3 Consumer Protection		171,120	169,050	(2,070)	164,003
	4 Tourism Development and Promotion		927,876	930,788	2,912	864,648
26	**Ministry of Natural Resources**					
	1 Policy Development and Administration		467,796	464,384	(3,412)	439,857
	2 Natural Resource Management		1,310,965	1,309,189	(1,776)	976,541
	4 Petroleum Management		997,043	864,665	(132,378)	845,502
	C/F		202,737,172	212,495,396	9,758,224	183,687,154

Agency No.	Description	Notes	2025 Approved Allotment (Allotment 1)	2025 Actual Expenditure	2025 Over (Under) Approved Allotment	2024 Actual Expenditure
			$'000	$'000	$'000	$'000
	B/F		202,737,172	212,495,396	9,758,224	183,687,154
31	**Ministry of Public Works**					
	1 Policy Development and Administration		4,231,156	4,237,294	6,138	3,203,321
	2 Public Works		10,542,996	10,525,377	(17,619)	8,981,971
	3 Transport		448,031	447,787	(244)	324,346
38	**Ministry of Labour**					
	1 Policy Development and Administration		957,677	937,583	(20,094)	817,497
	2 Labour Administration Services		385,876	365,221	(20,655)	325,406
39	**Ministry of Human Services and Social Security**					
	1 Policy Development and Administration		469,535	457,952	(11,583)	376,271
	2 Social Services		55,193,711	60,775,539	5,581,828	44,794,406
	3 Child Care and Protection		1,058,393	1,006,950	(51,443)	845,548
40	**Ministry of Education**					
	1 Policy Development and Administration		2,788,451	2,755,910	(32,541)	2,445,575
	2 Training and Development		3,641,175	3,571,715	(69,460)	2,783,999
	3 Nursery Education		5,485,004	5,708,440	223,436	4,278,709
	4 Primary Education		16,664,364	17,591,859	927,495	14,199,387
	5 Secondary Education		13,366,151	13,525,561	159,410	12,049,256
	6 Post-Secondary/Tertiary Education		15,527,161	15,524,041	(3,120)	7,283,455
44	**Ministry of Culture, Youth and Sport**					
	1 Policy Development and Administration		447,572	446,889	(683)	395,537
	2 Culture		1,565,983	1,562,430	(3,553)	1,356,873
	3 Youth		1,069,360	1,067,235	(2,125)	972,363
	4 Sports		1,017,834	1,013,744	(4,090)	951,170
45	**Ministry of Housing and Water**					
	1 Policy Development and Administration		235,643	198,758	(36,885)	191,429
	2 Housing Development		1,643,535	1,634,318	(9,217)	1,509,343
	3 Water Service Expansion and Management		1,721,985	1,720,041	(1,944)	1,490,009
47	**Ministry of Health**					
	1 Policy Development and Administration		5,368,290	5,343,923	(24,367)	5,036,598
	2 Disease Control-Communicable Diseases		7,650,289	7,544,321	(105,968)	7,581,875
	3 Family and Primary Health Care Services		4,437,950	4,395,893	(42,057)	3,929,519
	4 Regional and Clinical Services		41,932,257	42,078,940	146,683	34,303,238
	5 Health Sciences Education		1,737,309	1,709,778	(27,531)	1,576,461
	6 Standards and Technical Services		3,473,207	3,462,635	(10,572)	3,213,233
	7 Disability and Rehabilitation Services		1,558,050	1,553,392	(4,658)	1,129,998
	8 Disease Control-Non-Communicable Diseases		7,228,523	6,853,202	(375,321)	1,479,790
51	**Ministry of Home Affairs**					
	1 Policy Development and Administration		1,786,980	1,826,222	39,242	1,602,196
	2 Guyana Police Force		27,603,511	27,594,748	(8,763)	26,372,831
	3 Guyana Prison Service		3,945,660	3,898,319	(47,341)	3,328,999
	5 Guyana Fire Service		3,112,673	3,107,971	(4,702)	2,233,282
	6 General Register Office		331,196	331,065	(131)	304,012
	7 Customs Anti-Narcotics		740,163	740,143	(20)	666,679
52	**Ministry of Legal Affairs**					
	1 Policy Development and Administration		218,359	231,709	13,350	210,690
	3 Attorney Generals Chambers		1,284,154	1,264,384	(19,770)	1,189,978
	4 State Solicitor		49,378	49,618	240	39,928
53	**Guyana Defence Force**					
	1 Defence and Security Support		25,900,887	25,882,991	(17,896)	21,928,676
	C/F		479,557,601	495,439,294	15,881,693	409,391,008

Agency No.	Description	Notes	2025 Approved Allotment (Allotment 1)	2025 Actual Expenditure	2025 Over (Under) Approved Allotment	2024 Actual Expenditure
			$'000	$'000	$'000	$'000
	B/F		479,557,601	495,439,294	15,881,693	409,391,008
71	**Region 1 - Barima/Waini**					
	1 Regional Administration and Finance		459,088	485,864	26,776	429,907
	2 Public Works		919,397	1,017,086	97,689	880,990
	3 Education Delivery		3,606,056	3,605,969	(87)	2,976,886
	4 Health Services		1,989,435	1,989,015	(420)	1,893,427
	5 Agriculture		37,135	37,033	(102)	32,459
72	**Region 2 - Pomeroon/Supenaam**					
	1 Regional Administration and Finance		380,098	385,954	5,856	355,164
	2 Agriculture		658,345	659,731	1,386	575,680
	3 Public Works		221,569	221,564	(5)	187,424
	4 Education Delivery		5,427,950	5,418,194	(9,756)	4,460,962
	5 Health Services		1,878,600	1,882,597	3,997	1,648,200
73	**Region 3 - Essequibo Islands/West Demerara**					
	1 Regional Administration and Finance		443,525	443,333	(192)	393,537
	2 Agriculture		706,642	705,680	(962)	669,892
	3 Public Works		261,293	259,870	(1,423)	233,739
	4 Education Delivery		7,616,955	7,614,855	(2,100)	6,292,785
	5 Health Services		2,868,630	2,868,142	(488)	2,700,593
74	**Region 4 - Demerara/Mahaica**					
	1 Regional Administration and Finance		318,359	318,252	(107)	288,449
	2 Agriculture		536,283	535,567	(716)	472,507
	3 Public Works		286,142	284,292	(1,850)	265,562
	4 Education Delivery		9,784,815	9,765,753	(19,062)	8,369,384
	5 Health Services		2,267,679	2,267,525	(154)	2,147,472
75	**Region 5 - Mahaica/Berbice**					
	1 Regional Administration and Finance		328,380	336,598	8,218	297,623
	2 Agriculture		270,653	270,623	(30)	252,926
	3 Public Works		234,474	233,138	(1,336)	214,393
	4 Education Delivery		4,253,551	4,252,639	(912)	3,512,989
	5 Health Services		1,543,711	1,543,345	(366)	1,385,913
76	**Region 6 - East Berbice/Corentyne**					
	1 Regional Administration and Finance		337,360	335,979	(1,381)	270,865
	2 Agriculture		1,805,259	1,754,916	(50,343)	1,738,153
	3 Public Works		677,055	687,983	10,928	627,667
	4 Education Delivery		8,297,449	8,324,948	27,499	7,049,793
	5 Health Services		3,593,200	3,599,080	5,880	3,315,935
77	**Region 7 - Cuyuni/Mazaruni**					
	1 Regional Administration and Finance		461,612	460,854	(758)	439,164
	2 Public Works		247,512	249,477	1,965	228,443
	3 Education Delivery		2,946,575	3,093,575	147,000	2,441,537
	4 Health Services		1,329,020	1,328,680	(340)	1,175,759
	5 Agriculture		35,000	34,898	(102)	30,280
78	**Region 8 - Potaro/Siparuni**					
	1 Regional Administration and Finance		259,122	296,373	37,251	233,732
	2 Public Works		217,888	210,538	(7,350)	208,769
	3 Education Delivery		2,015,376	2,084,374	68,998	1,791,404
	4 Health Services		853,480	900,480	47,000	636,587
	5 Agriculture		72,761	71,760	(1,001)	60,731
79	**Region 9 - Upper Takatu/Upper Essequibo**					
	1 Regional Administration and Finance		432,920	431,681	(1,239)	381,680
	2 Agriculture		149,514	148,796	(718)	117,553
	3 Public Works		355,814	354,627	(1,187)	309,143
	4 Education Delivery		3,445,777	3,562,705	116,928	2,900,125
	5 Health Services		1,714,141	1,708,806	(5,335)	1,279,698
	C/F		556,103,201	572,482,443	16,379,242	475,566,889

Agency No.	Description	Notes	2025 Approved Allotment (Allotment 1)	2025 Actual Expenditure	2025 Over (Under) Approved Allotment	2024 Actual Expenditure
			$'000	$'000	$'000	$'000
	B/F		556,103,201	572,482,443	16,379,242	475,566,889
80	**Region 10 - Upper Demerara/ Upper Berbice**					
	1 Regional Administration and Finance		362,412	362,393	(19)	338,640
	2 Public Works		277,186	277,161	(25)	253,238
	3 Education Delivery		5,099,210	5,098,625	(585)	4,560,266
	4 Health Services		1,435,364	1,435,220	(144)	1,231,643
	5 Agriculture		62,037	60,435	(1,602)	44,622
	SUB TOTAL		**563,339,410**	**579,716,277**	**16,376,867**	**481,995,298**
	STATUTORY					
01	Office of the President		56,028	46,244	(9,784)	55,817
03	Ministry of Finance		8,270,325	8,462,309	191,984	7,952,175
07	Parliament Office		2,070,831	2,042,781	(28,050)	2,069,118
08	Audit Office of Guyana		1,537,244	1,537,244	0	1,319,046
09	Public and Police Service Commissions		230,690	230,049	(641)	194,395
10	Teaching Service Commission		193,648	191,682	(1,966)	170,979
11	Guyana Elections Commission		7,106,973	6,832,765	(274,208)	2,882,629
51	Ministry of Home Affairs		12,558	12,873	315	0
55	Supreme Court		3,636,845	3,636,826	(19)	2,962,711
56	Public Prosecutions		524,488	483,362	(41,126)	358,587
57	Office of the Ombudsman		71,275	70,746	(529)	66,440
58	Public Service Appellate Tribunal		76,441	74,526	(1,915)	33,435
59	Ethnic Relations Commission		325,947	309,487	(16,460)	232,709
60	Judicial Service Commission		28,222	26,793	(1,429)	17,003
61	Rights Commissions of Guyana		198,175	189,558	(8,617)	170,189
62	Public Procurement Commission		272,787	220,249	(52,538)	243,355
90	Public Debt		56,518,042	54,892,435	(1,625,607)	40,749,326
	SUB TOTAL		**81,130,519**	**79,259,929**	**(1,870,590)**	**59,477,914**
	TOTAL PAYMENTS		**644,469,929**	**658,976,206**	**14,506,277**	**541,473,212**

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI. K. SINGH
SENIOR MINISTER
IN OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

END OF YEAR OUTCOME AND RECONCILLIATION REPORT EXPENDITURE OF THE GOVERNMENT OF GUYANA FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Current Expenditure

a) Central Government current expenditure was $658.976 billion in 2025, $14.5 billion or 2 percent above the Budget. Of this amount, non-interest spending was $604.084 billion which exceeded the budgeted amount of $587.952 billion by $16.132 billion. The increase was a result of a $18.447 billion in supplementary provision which was partially offset by unspent balances of $2.508 billion across the Central Government Agencies.

b) In the employment cost category, $146.441 billion was spent which was $891.447 million more than the Budget of which the sum of $130.179 billion accounted for wages and salaries and $16.262 billion for benefits and allowances. This outturn was due to the employment of new recruits and promotions in the various sectors as well as the 8 percent across-the-board salary increase granted to public servants in 2025.

c) Other goods and services spending totalled $192.113 billion, $2.057 billion more than the budgeted sum of $190.056 billion. This was driven by approved supplementary provisions of $5.071 billion, primarily due to the one-off cash grant to persons 18 years of age and older - $3.0 billion; dietary for the school feeding programme for the Ministry of Education - $1.439 billion and increased dietary for expanded student population in dormitories for Regions 7, 8 and 9 -$219.423 million ; national and other events namely for interschool's athletics for Regions 5, 7 and 8 - $47.5 million, other - $84.456 million for the Ministry of Social Security and Human Services programmes, including provision of graduation kits for Women's Innovation and Investment Network graduates, and direct assistance to survivors of human trafficking alongside youth resilience, inclusion and empowerment initiatives-$82.956 million and cleaning and extermination services - $18.0 million. Expenditure was also driven by other categories that received supplementary provision: fuel and lubricants ($143.867 million) for the provision of electricity to several communities of which Region 1 accounted for $100 million; and to transport students to riverain schools in Regions 7 and 8 - $29 million; other transport, travel and postage ($111.505 million), to transport students and teachers to return to their communities at the end of the school term in Regions 1, 7 and 8; office materials and supplies ($5.0 million) and local travel and subsistence ($2.0 million) for Region 1 due to an expanded work programme.

d) In the category of transfer payments, expenditure was $265.530 billion which was $13.151 billion more than the budgeted amount of $252.379 billion. This was attributed to additional expenditure from approved supplementary provision to facilitate the payment of old age pension and social assistance ($5.441 billion), operational expenses of the Guyana Power & Light Company Inc. ($7.8 billion) and training by the Women Innovative and Investment Network for the Ministry of Human Services and Social Security ($134.5 million).

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - CAPITAL EXPENDITURES
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Agency No.	Description	Notes	2025 Approved Allotment (Allotment 1)	2025 Actual Expenditure	2025 Over (Under) Approved Allotment	2024 Actual Expenditure
			$'000	$'000	$'000	$'000
01	**Office of the President**					
	1 Administration		1,243,000	1,242,827	(173)	962,950
	2 National Policy Development & Presidential Advisory Services		148,297	148,296	(1)	153,000
	3 Defence and National Security		493,806	493,805	(1)	196,500
	4 Public Policy and Planning		26,380	26,380	0	17,295
	5 Environmental Management and Compliance		2,880,145	2,880,145	0	205,211
	6 Police Complaints Authority		4,995	4,995	0	2,987
02	**Office of the Prime Minister**					
	1 Prime Minister's Secretariat		57,000	56,942	(58)	44,700
	2 Disaster Preparedness, Response & Management		150,000	150,000	0	150,000
	3 Power Generation		55,385,481	83,469,212	28,083,731	110,018,955
	4 Telecommunication & Innovation		10,062,350	10,062,329	(21)	4,368,130
	5 Government Information and Communication Services		180,000	180,000	0	188,700
03	**Ministry of Finance**					
	1 Policy and Administration		65,832,259	29,261,746	(36,570,513)	22,563,236
	2 Public Financial Management Policies & Services		108,590	108,316	(274)	63,150
06	**Ministry of Parliamentary Affairs & Governance**				0	
	1 Policy Development and Administration		3,755	3,741	(14)	5,374
	3 Governance		5,750	5,745	(5)	5,000
07	**Parliament Office**				0	
	1 National Assembly		55,000	48,484	(6,516)	50,500
08	**Audit Office of Guyana**				0	
	1 Audit Office		26,120	26,086	(34)	15,979
09	**Public and Police Service Commission**				0	
	1 Public and Police Service Commission		9,900	9,899	(1)	2,500
10	**Teaching Service Commission**					
	1 Teaching Service Commission		8,300	8,299	(1)	9,990
11	**Elections Commission**					
	1 Elections Commission		237,879	140,330	(97,549)	100,000
12	**Ministry of Foreign Affairs & International Cooperation**					
	1 Development of Foreign Policy		153,000	390,436	237,436	127,297
	2 Foreign Policy Promotion		103,602	97,284	(6,318)	96,742
	3 Development of Foreign Trade Policy		200	144	(56)	0
13	**Ministry of Local Government & Regional Development**					
	1 Policy Development & Administration		48,000	48,000	0	35,997
	3 Regional Development		2,728,500	2,728,500	0	3,000
	4 Local Government Development		35,936,000	35,935,991	(9)	19,151,890
14	**Ministry of Public Service**					
	1 Policy Development and Administration		18,045	17,544	(501)	11,367
	2 Human Resources Development		153,090	152,999	(91)	117,027
	3 Human Resources Management & Technology		2,000	1,970	(30)	6,286
	C/F		76,061,444	167,700,445	(8,360,999)	158,673,763

Agency No.	Description	Notes	2025 Approved Allotment (Allotment 1)	2025 Actual Expenditure	2025 Over (Under) Approved Allotment	2024 Actual Expenditure
			$'000	$'000	$'000	$'000
	B/F		176,061,444	167,700,445	(8,360,999)	158,673,763
16	**Ministry of Amerindian Affairs**					
	1 Policy Development and Administration		78,380	78,224	(156)	82,647
	2 Community Development and Empowerment		5,307,700	5,307,434	(266)	4,787,516
21	**Ministry of Agriculture**					
	1 Ministry Administration		30,000	30,000	0	1,535,462
	2 Agriculture Development and Support Service		29,578,777	29,398,316	(180,461)	27,916,077
	3 Fisheries		80,000	80,000	0	76,703
	4 Hydrometeorological Services		77,868	77,868	0	64,809
23	**Ministry of Tourism, Industry & Commerce**					
	1 Policy Development and Administration		52,000	51,923	(77)	72,224
	2 Business Development, Support and Promotion		5,922,000	5,345,333	(576,667)	5,638,520
	3 Consumer Protection		7,000	6,989	(11)	5,000
	4 Tourism Development and Promotion		71,135	71,107	(28)	43,692
26	**Ministry of Natural Resources**					
	1 Policy Development and Administration		5,000	4,999	(1)	4,000
	2 Natural Resource Management		5,840	5,840	0	0
	4 Petroleum Management		853,500	482,660	(370,840)	832,685
31	**Ministry of Public Works**					
	1 Policy Development and Administration		1,108,500	2,158,500	1,050,000	1,014,000
	2 Public Works		225,304,312	215,977,185	(9,327,127)	212,460,014
	3 Transport		11,194,835	4,832,708	(6,362,127)	6,695,492
38	**Ministry of Labour**					
	1 Policy Development and Administration		192,047	189,123	(2,924)	195,846
	2 Labour Administration Services		25,000	22,360	(2,640)	9,990
39	**Ministry of Human Service & Social Security**					
	1 Policy Development and Administration		238,000	197,626	(40,374)	301,049
	2 Social Services		1,218,000	1,217,766	(234)	232,123
	3 Child Care and Protection		155,468	135,140	(20,328)	181,222
40	**Ministry of Education**					
	1 Policy Development and Administration		3,028,082	1,655,410	(1,372,672)	1,972,360
	2 Training and Development		404,000	381,979	(22,021)	235,280
	3 Nursery Education		1,535,923	1,534,768	(1,155)	3,045,672
	4 Primary Education		6,639,032	6,632,819	(6,213)	3,222,286
	5 Secondary Education		27,959,032	27,912,892	(46,140)	17,042,270
	6 Post-Secondary/Tertiary Education		2,980,059	1,793,391	(1,186,668)	1,378,922
44	**Ministry of Culture, Youth & Sports**					
	1 Policy Development and Administration		16,649	16,647	(2)	33,285
	2 Culture		1,280,000	1,279,995	(5)	1,231,502
	3 Youth		165,000	164,990	(10)	149,984
	4 Sports		7,025,239	6,983,847	(41,392)	4,101,999
45	**Ministry of Housing & Water**					
	1 Policy Development and Administration		4,000	3,988	(12)	3,992
	2 Housing Development		110,950,640	115,658,576	4,707,936	76,919,814
	3 Water Service Expansion & Management		21,280,000	17,750,940	(3,529,060)	20,701,322
47	**Ministry of Health**					
	1 Policy Development and Administration		495,395	475,479	(19,916)	200,331
	2 Disease Control - Communicable Diseases		268,388	253,911	(14,477)	1,024,884
	3 Family and Primary Health Care Services		123,500	122,041	(1,459)	124,647
	4 Regional and Clinical Services		41,726,136	29,695,928	(12,030,208)	47,930,176
	5 Health Sciences Education		1,405,000	1,396,208	(8,792)	1,446,000
	6 Standards and Technical Services		792,500	743,662	(48,838)	746,133
	7 Disability and Rehabilitation Services		459,000	456,670	(2,330)	52,000
	8 Disease Control - Non-Communicable Diseases		2,307,353	2,267,002	(40,351)	1,148,539
	C/F		688,411,734	650,552,689	(37,859,045)	603,534,232

Agency No.	Description	Notes	2025 Approved Allotment (Allotment 1)	2025 Actual Expenditure	2025 Over (Under) Approved Allotment	2024 Actual Expenditure
			$'000	$'000	$'000	$'000
	B/F		688,411,734	650,552,689	(37,859,045)	603,534,232
51	**Ministry of Home Affairs**					
	1 Policy and Development and Administration		438,310	438,304	(6)	906,529
	2 Guyana Police Force		6,790,000	6,790,000	0	6,383,304
	3 Guyana Prison Service		2,260,938	2,260,938	0	2,801,245
	5 Guyana Fire Service		2,570,305	2,570,301	(4)	1,688,416
	6 General Register Office		14,000	14,000	0	13,491
	7 Customs Anti-Narcotics Unit		300,000	300,000	0	162,220
52	**Ministry of Legal Affairs**					
	1 Policy and Development and Administration		30,400	30,202	(198)	385,418
	3 Attorney General's Chambers		25,000	24,995	(5)	18,487
	4 State Solicitor		3,500	3,499	(1)	3,499
53	**Guyana Defence Force**					
	1 Defence and Security Support		24,492,193	10,353,476	(14,138,717)	20,152,073
55	**Supreme Court**					
	1 Supreme Courts of Judicature		2,205,000	1,502,229	(702,771)	1,290,300
56	**Public Prosecutions**					
	1 Public Prosecutions		113,000	33,661	(79,339)	34,979
57	**Office of the Ombudsman**					
	1 Ombudsman		750	748	(2)	0
58	**Public Service Appellate Tribunal**					
	1 Public Service Appelate Tribunal		1,370	1,184	(186)	885
59	**Ethnic Relations Commission**					
	1 Ethnic Relations Commission		9,500	9,493	(7)	2,994
60	**Judicial Service Commission**					
	1 Judicial Service Commission		2,400	2,400	0	0
61	**Rights Commission of Guyana**					
	1 Rights Commission of Guyana		726	716	(10)	3,154
62	**Public Procurement Commission**					
	1 Public Procurement Commission		3,050	3,003	(47)	4,513
71	**Region 1 - Barima/Waini**					
	1 Regional Administration and Finance		26,500	26,425	(75)	18,499
	2 Public Works		344,500	344,410	(90)	313,007
	3 Education Delivery		247,235	247,233	(2)	208,470
	4 Health Services		387,254	387,130	(124)	357,499
	5 Agriculture		32,500	32,173	(327)	29,997
72	**Region 2 - Pomeroon/Supenaam**					
	1 Regional Administration and Finance		69,125	69,125	0	65,997
	2 Agriculture		160,200	160,200	0	139,493
	3 Public Works		196,950	196,949	(1)	218,246
	4 Education Delivery		418,300	418,299	(1)	343,961
	5 Health Services		224,695	224,694	(1)	188,227
	C/F		729,779,435	676,998,476	(52,780,959)	639,269,135

Agency No.	Description	Notes	2025 Approved Allotment (Allotment 1)	2025 Actual Expenditure.	2025 Over (Under) Approved Allotment	2024 Actual Expenditure
			$'000	$'000	$'000	
	B/F		729,779,435	676,998,476	(52,780,959)	639,269,135
73	**Region 3 - Essequibo Islands/West Demerara**					
	1 Regional Administration and Finance		33,500	33,492	(8)	17,915
	2 Agriculture		132,000	131,941	(59)	118,998
	3 Public Works		216,000	215,819	(181)	260,898
	4 Education Delivery		425,000	424,991	(9)	364,998
	5 Health Services		349,000	348,613	(387)	267,582
74	**Region 4 - Demerara/Mahaica**					
	1 Regional Administration and Finance		4,000	3,999	(1)	16,996
	2 Agriculture		81,700	81,698	(2)	57,000
	3 Public Works		215,600	215,598	(2)	205,765
	4 Education Delivery		494,030	494,018	(12)	425,589
	5 Health Services		212,500	212,498	(2)	194,499
75	**Region 5 - Mahaica/Berbice**					
	1 Regional Administration and Finance		20,500	20,445	(55)	15,976
	2 Agriculture		141,970	141,970	0	134,986
	3 Public Works		160,400	160,372	(28)	147,930
	4 Education Delivery		202,500	202,495	(5)	155,772
	5 Health Services		248,000	248,000	0	235,258
76	**Region 6 - East Berbice/Corentyne**					
	1 Regional Administration & Finance		72,100	72,100	0	36,440
	2 Agriculture		90,600	90,600	0	81,985
	3 Public Works		407,600	407,600	0	391,644
	4 Education Delivery		336,405	336,405	0	288,430
	5 Health Services		337,000	337,000	0	312,748
77	**Region 7 - Cuyuni/Mazaruni**					
	1 Regional Administration and Finance		22,500	22,499	(1)	14,747
	2 Public Works		130,483	130,480	(3)	141,698
	3 Education Delivery		320,135	320,134	(1)	274,876
	4 Health Services		267,108	267,105	(3)	227,899
	5 Agriculture		37,642	37,642	0	35,000
78	**Region 8 - Potaro/Siparuni**					
	1 Regional Administration and Finance		18,000	17,954	(46)	15,355
	2 Public Works		183,500	183,500	0	111,130
	3 Education Delivery		278,300	278,279	(21)	291,989
	4 Health Services		252,500	252,497	(3)	235,998
	5 Agriculture		17,500	17,500	0	15,000
79	**Region 9 - Upper Takatu/Upper Essequibo**					
	1 Regional Administration and Finance		23,000	23,000	0	19,999
	2 Agriculture		50,000	49,996	(4)	44,000
	3 Public Works		321,500	321,500	0	261,399
	4 Education Delivery		298,000	298,000	0	272,834
	5 Health Services		257,500	257,491	(9)	250,000
	C/F		736,437,508	683,655,707	(52,781,801)	645,212,468

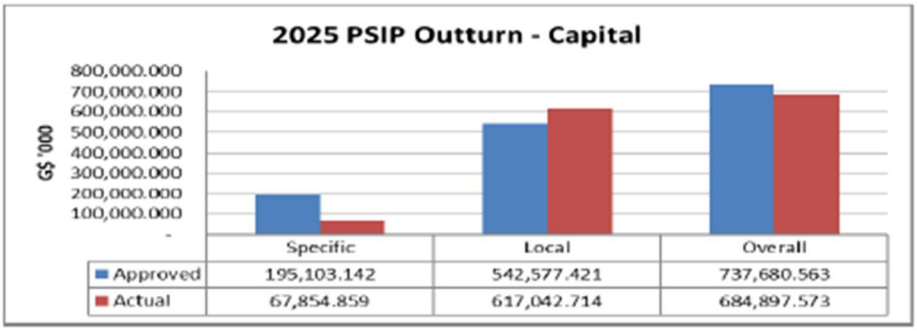
Agency No.	Description	Notes	2025 Approved Allotment (Allotment 1)	2025 Actual Expenditure.	2025 Over (Under) Approved Allotment	2024 Actual Expenditure
			$'000	$'000	$'000	
	B/F		736,437,508	683,655,707	(52,781,801)	645,212,468
80	**Region 10 - Upper Demerara/Upper Berbice**					
	1 Regional Administration and Finance		239,000	238,971	(29)	11,623
	2 Public Works		160,600	159,441	(1,159)	133,218
	3 Education Delivery		578,115	578,115	0	484,991
	4 Health Services		217,450	217,449	(1)	196,292
	5 Agriculture		47,890	47,890	0	46,000
	TOTAL PAYMENTS		**737,680,563**	**684,897,573**	**(52,782,990)**	**646,084,592**

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI. K. SINGH
SENIOR MINISTER
IN OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT
CAPITAL EXPENDITURE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2025

Details	Approved	Actual	Variance	% Actual / Approved Allotment
	G$ '000			
Specific	195,103.142	67,854.859	(127,248.283)	34.8%
Loans	188,968.512	59,210.594	(129,757.918)	31.3%
Grants	6,134.630	8,644.264	2,509.634	140.9%
Local	542,577.421	617,042.714	74,465.293	113.7%
Total	737,680.563	684,897.573	(52,782.990)	92.8%



In 2025 capital expenditure projected at $737.681 billion but recorded SEM 92.8% of the approved budget'. This is on account of continued strong implementation of several public sector projects and programmes despite issues with planned disbursement some initiatives supported by development partners and institutions.

The outturn of the locally financed portfolio continues to be strong and aided by expansion in work programmes in housing, power generation, drainage and irrigation, hinterland roads, and coastal zone protection. Consequently, the local PSIP recorded an implementation rate of 113.7% of the $542.577 billion allocated[2]. Regarding the foreign portfolio of projects and programmes, the outturn was hampered primarily by delays in approval of project financing; and slow execution of ongoing projects. These challenges contributed to an implementation rate of 34.8% of the $195.103 billion allocated[3]. Notwithstanding the overall execution on funded portfolio, we expended more than planned our grant portfolio, specifically the Linden-Mabura Road Project, given the imminent terminal disbursement date of the United Kingdom Caribbean Infrastructure Fund (UKCIF) financing[4], all payments were prioritized from this facility to ensure no additional cost to Government.

[1]This analysis compares the outturn to the approved budget. However, when the outturn is compared to the available budget including supplementary and other adjustments, the implementation rate was 85.4%.
[2]The outturn on the local financed PSIP was 94.3% compared to the available budget.
[3]Compared to the available budget, the outturn on the foreign portfolio was 46.1%.

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	MoPW	New Demerara River Crossing	14,862.000	6,882.449	(7,979.551)	Delay in second tranche of disbursement.
5814	IDB	MoH	Health Sector Improvement Programme	6,000.000	3,010.920	(2,989.080)	Proposed ramp-up in execution affected by design phase and procurement of critical materials.
5824	UKEF	MoPW	CJIA Corporation	7,000.000	-	(7,000.000)	Financial close was not met on account of ESG requirements.
5825	USA	OPM	Gas to Power Project	36,206.875	-	(36,206.875)	Delay in conditions precedent for disbursement.
5826	SfD	MoHW	Housing Development Programme	7,500.000	207.936	(7,292.064)	Pending loan amendment affected progress.
5828	Sweden	MoPW	NA - MC Road (Lot 1 & 3)	9,000.000	-	(9,000.000)	Financial close was not met on account of ESG requirements.
		MoH	Health Sector Improvement Programme	8,000.000	-	(8,000.000)	Dispute between GoG and VAMED.
5861	Other	MoPW	Bridges	10,000.000	-	(10,000.000)	Negotiations re: financing was not concluded with lowest responsive bidder.

Extract for Report - Capital Revenue:

Capital revenue reflected a negative variance of $127.248 billions[5] on account of issues mentioned above including delays in project execution and approval of project financing Further, taking all categories of capital revenue into account, it reflects a negative variance of $162.028 billion on account of the above as well as changes in the disbursement schedule of planned balance of payment supported operations.

[4]Initially scheduled wo expire on March 31, 2026, however an extension of six months was granted to September 2026. This extension will not benefit Guyana as our project would have advanced; drawing down the available grant resources within the original deadline.
[5]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 2025

RECEIPTS

Reporting Object Group	Description	2025 Approved Estimates	2025 Actual Receipts Paid into Consolidated Fund	2025 Variance	2024 Actual Receipts Paid into Consolidated Fund
		$'000	$'000	$'000	$'000
500	Customs and Trade Taxes	43,111,738	51,432,396	8,320,658	40,419,470
510	Internal Revenue	270,990,631	253,627,878	(17,362,753)	267,013,555
520	Stamp Duties	357,230	143,665	(213,565)	318,058
525	Other Tax Revenues	231	0	(231)	0
530	Fees and Fines	2,495,793	3,030,954	535,161	2,499,094
541	Interest	1,139	960	(179)	864
545	Rents and Royalties	6,770,931	8,596,171	1,825,240	6,450,212
555	Dividends and Transfers	7,500,000	7,431,548	(68,452)	4,293,467
558	Natural Resource Fund	512,436,702	512,251,661	(185,041)	329,854,298
559	Carbon Credit	41,121,959	14,013,978	(27,107,981)	13,036,293
560	Miscellaneous Receipts	19,654,676	13,297,481	(6,357,195)	8,392,381
590	Value Added Taxes	87,987,873	85,345,296	(2,642,577)	80,183,938
594	Excise Tax	32,030,108	44,833,538	12,803,430	32,563,357
	SUB TOTAL	1,024,459,011	994,005,526	(30,453,485)	785,024,987
	OTHER RECEIPTS				
	Treasury Bills		1,400,952,798		856,104,620
	TOTAL RECEIPTS		**2,394,958,324**		**1,641,129,607**

PAYMENTS

Agency No.	Description	2025 Revised Allotment	2025 Outstanding Contingency Fund Advances	2025 Total Funds Available	2025 Drawing Rights (Allotment 2)	2025 Actual Expenditure	2024 Actual Expenditure
		$'000	$'000	$'000	$'000	$'000	$'000
	CURRENT						
01	**Office of the President**						
	1 Administration	1,685,688	0	1,685,688	1,685,688	1,684,391	1,397,166
	2 National Policy Development and Presidential Advisory Services	2,046,320	0	2,046,320	2,046,320	2,040,414	1,824,069
	3 Defence and National Security	931,053	0	931,053	931,053	930,330	803,416
	4 Public Policy and Planning	557,600	0	557,600	557,600	556,843	496,052
	5 Environmental Management and Compliance	1,947,504	0	1,947,504	1,947,504	1,946,315	1,748,749
	6 Policy Complaints Authority	44,184	0	44,184	44,184	43,130	37,909
	C/F	7,212,349	0	7,212,349	7,212,349	7,201,423	6,307,361

		2025					2024
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	7,212,349	0	7,212,349	7,212,349	7,201,423	6,307,361
02	**Office of the Prime Minister**						
	1 Prime Minister's Secretariat	688,086	0	688,086	688,086	687,878	517,061
	2 Disaster Preparedness, Response and Management	44,324,616	0	44,324,616	44,311,519	44,311,519	38,112,848
	3 Power Generation	33,340,797	0	33,340,797	33,340,797	33,340,797	23,319,579
	4 Telecommunications and Innovation	6,675,727	0	6,675,727	6,675,727	6,675,727	5,556,765
	5 Government Information and Communication Services	1,395,045	0	1,395,045	1,395,045	1,395,045	1,243,020
03	**Ministry of Finance**						
	1 Policy and Administration	48,493,729	0	48,493,729	48,475,963	48,378,163	39,486,549
	2 Public Financial Management Policies and Services	9,114,515	0	9,114,515	9,032,087	8,927,546	7,750,244
06	**Ministry of Parliamentary Affairs and Governance**						
	1 Policy Development and Administration	194,180	0	194,180	133,303	114,344	96,379
	2 Parliamentary Affairs	17,266	0	17,266	14,466	8,060	9,501
	3 Governance	181,069	0	181,069	163,199	151,080	141,548
12	**Ministry of Foreign Affairs and International Co0operation**						
	1 Development of Foreign Policy	4,171,750	0	4,171,750	4,138,144	3,907,056	3,866,065
	2 Foreign Policy Promotion	4,926,314	0	4,926,314	4,925,494	4,905,204	4,152,546
	3 Development of Foreign Trade Policy	61,981	0	61,981	61,981	56,177	47,354
13	**Ministry of Local Government and Regional Development**						
	1 Policy Development and Administration	510,372	0	510,372	510,009	482,725	358,866
	3 Regional Development	207,350	0	207,350	207,350	199,106	96,839
	4 Local Government Development	2,453,231	0	2,453,231	2,447,047	2,421,082	2,161,658
14	**Ministry of Public Service**						
	1 Policy Development and Administration	190,169	0	190,169	190,169	184,210	151,604
	2 Human Resource Development	8,005,900	0	8,005,900	8,005,874	7,999,902	6,098,010
	3 Human Resource Management and Technology	63,244	0	63,244	63,244	59,483	57,825
16	**Ministry of Amerindain Affairs**						
	1 Policy Development and Administration	1,045,007	0	1,045,007	1,044,946	1,043,936	787,542
	2 Community Development and Empowerment	779,070	0	779,070	751,508	749,899	558,294
21	**Ministry of Agriculture**						
	1 Ministry Administration	1,018,849	0	1,018,849	1,018,849	1,006,233	1,155,409
	2 Agriculture Development and Support Services	31,491,490	0	31,491,490	31,491,490	31,488,490	35,706,852
	3 Fisheries	587,062	0	587,062	587,062	571,919	450,176
	4 Hydrometeorological Services	860,049	0	860,049	860,049	853,009	701,504
23	**Ministry of Tourism, Industry and Commerce**						
	1 Policy Development and Administration	449,267	0	449,267	449,267	444,391	393,800
	2 Business Development, Support and Promotion	1,195,668	0	1,195,668	1,195,668	1,192,916	1,111,404
	3 Consumer Protection	171,120	0	171,120	171,031	169,050	164,003
	4 Tourism Development and Promotion	936,096	0	936,096	936,096	930,788	864,648
26	**Ministry of Natural Resources**						
	1 Policy Development and Administration	467,796	0	467,796	467,796	464,384	439,857
	2 Natural Resource Management	1,310,965	0	1,310,965	1,310,965	1,309,189	976,541
	4 Petroleum Management	997,043	0	997,043	997,043	864,665	845,502
	C/F	213,537,172	0	213,537,172	213,273,623	212,495,396	183,687,154

Agency No.	Description	Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure
		2025					2024
		$'000	$'000	$'000	$'000	$'000	$'000
	B/F	213,537,172	0	213,537,172	213,273,623	212,495,396	183,687,154
31	**Ministry of Public Works**						
	1 Policy Development and Administration	4,237,354	0	4,237,354	4,237,354	4,237,294	3,203,321
	2 Public Works	10,536,797	0	10,536,797	10,526,099	10,525,377	8,981,971
	3 Transport	448,031	0	448,031	448,031	447,787	324,346
38	**Ministry of Labour**						
	1 Policy Development and Administration	957,677	0	957,677	957,677	937,583	817,497
	2 Labour Administration Services	385,876	0	385,876	385,876	365,221	325,406
39	**Ministry of Human Services and Social Security**						
	1 Policy Development and Administration	480,284	0	480,284	480,284	457,952	376,271
	2 Social Services	55,410,618	5,441,471	60,852,089	60,852,089	60,775,539	44,794,406
	3 Child Care and Protection	1,048,193	0	1,048,193	1,048,193	1,006,950	845,548
40	**Ministry of Education**						
	1 Policy Development and Administration	2,792,894	0	2,792,894	2,792,894	2,755,910	2,445,575
	2 Training and Development	3,627,176	0	3,627,176	3,627,176	3,571,715	2,783,999
	3 Nursery Education	5,749,151	0	5,749,151	5,749,151	5,708,440	4,278,709
	4 Primary Education	16,175,054	1,439,423	17,614,477	17,614,477	17,591,859	14,199,387
	5 Secondary Education	13,544,911	0	13,544,911	13,544,911	13,525,561	12,049,256
	6 Post-Secondary/Tertiary Education	15,583,121	0	15,583,121	15,567,621	15,524,041	7,283,455
44	**Ministry of Culture, Youth and Sports**						
	1 Policy Development and Administration	447,572	0	447,572	447,572	446,889	395,537
	2 Culture	1,565,983	0	1,565,983	1,565,983	1,562,430	1,356,873
	3 Youth	1,069,360	0	1,069,360	1,069,360	1,067,235	972,363
	4 Sports	1,017,834	0	1,017,834	1,017,834	1,013,744	951,170
45	**Ministry of Housing and Water**						
	1 Policy Development and Administration	235,643	0	235,643	220,597	198,758	191,429
	2 Housing Development	1,643,535	0	1,643,535	1,636,456	1,634,318	1,509,343
	3 Water Service Expansion and Management	1,721,985	0	1,721,985	1,721,985	1,720,041	1,490,009
47	**Ministry of Health**						
	1 Policy Development and Administration	5,393,125	0	5,393,125	5,393,125	5,343,923	5,036,598
	2 Disease Control Communicable Diseases	7,650,289	0	7,650,289	7,650,289	7,544,321	7,581,875
	3 Family and Primary Health Care Services	4,437,950	0	4,437,950	4,437,950	4,395,893	3,929,519
	4 Regional and Clinical Services	42,225,491	0	42,225,491	42,225,491	42,078,940	34,303,238
	5 Health Sciences Education	1,737,309	0	1,737,309	1,737,309	1,709,778	1,576,461
	6 Standards and Technical Services	3,473,207	0	3,473,207	3,473,207	3,462,635	3,213,233
	7 Disability and Rehabilitation Services	1,558,050	0	1,558,050	1,558,050	1,553,392	1,129,998
	8 Disease Control Non-Communicable Diseases	6,910,454	0	6,910,454	6,910,450	6,853,202	1,479,790
51	**Ministry of Home Affairs**						
	1 Policy Development and Administration	1,826,980	0	1,826,980	1,826,980	1,826,222	1,602,196
	2 Guyana Police Force	27,603,511	0	27,603,511	27,603,511	27,594,748	26,372,831
	3 Guyana Prison Service	3,905,660	0	3,905,660	3,905,660	3,898,319	3,328,999
	5 Guyana Fire Service	3,112,673	0	3,112,673	3,112,673	3,107,971	2,233,282
	6 General Register Office	331,196	0	331,196	331,196	331,065	304,012
	7 Customs Anti-Narcotics	740,163	0	740,163	740,163	740,143	666,679
52	**Ministry of Legal Affairs**						
	1 Policy Development and Administration	235,752	0	235,752	235,752	231,709	210,690
	3 Attorney General's Chambers	1,266,341	0	1,266,341	1,266,341	1,264,384	1,189,978
	4 State Solicitor	49,798	0	49,798	49,798	49,618	39,928
53	**Guyana Defence Force**						
	1 Defence and Security Support	25,900,887	0	25,900,887	25,889,689	25,882,991	21,928,676
	C/F	490,575,057	6,880,894	497,455,951	497,132,877	495,439,294	409,391,008

Agency No.	Description	Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2).	Actual Expenditure	Actual Expenditure
		2025					2024
			$'000	$'000	$'000	$'000	$'000
	B/F	490,575,057	6,880,894	497,455,951	497,132,877	495,439,294	409,391,008
71	**Region 1 - Barima/Waini**						
	1 Regional Administration and Finance	459,088	26,780	485,868	485,868	485,864	429,907
	2 Public Works	919,397	100,076	1,019,473	1,017,117	1,017,086	880,990
	3 Education Delivery	3,606,056	0	3,606,056	3,606,056	3,605,969	2,976,886
	4 Health Services	1,989,435	0	1,989,435	1,989,078	1,989,015	1,893,427
	5 Agriculture	37,135	0	37,135	37,135	37,033	32,459
72	**Region 2 - Pomeroon/Supenaam**						
	1 Regional Administration and Finance	384,459	1,500	385,959	385,959	385,954	355,164
	2 Agriculture	659,734	0	659,734	659,734	659,731	575,680
	3 Public Works	221,569	0	221,569	221,569	221,564	187,424
	4 Education Delivery	5,418,200	0	5,418,200	5,418,200	5,418,194	4,460,962
	5 Health Services	1,882,600	0	1,882,600	1,882,600	1,882,597	1,648,200
73	**Region 3 - Essequibo Islands/West Demerara**						
	1 Regional Administration and Finance	443,525	0	443,525	443,525	443,333	393,537
	2 Agriculture	706,642	0	706,642	706,642	705,680	669,892
	3 Public Works	261,167	0	261,167	260,956	259,870	233,739
	4 Education Delivery	7,617,081	0	7,617,081	7,617,081	7,614,855	6,292,785
	5 Health Services	2,868,630	0	2,868,630	2,868,630	2,868,142	2,700,593
74	**Region 4 - Demerara/Mahaica**						
	1 Regional Administration and Finance	318,359	0	318,359	318,359	318,252	288,449
	2 Agriculture	536,283	0	536,283	535,732	535,567	472,507
	3 Public Works	286,142	0	286,142	284,491	284,292	265,562
	4 Education Delivery	9,784,815	0	9,784,815	9,784,815	9,765,753	8,369,384
	5 Health Services	2,267,679	0	2,267,679	2,267,679	2,267,525	2,147,472
75	**Region 5 - Mahaica/Berbice**						
	1 Regional Administration and Finance	329,707	7,000	336,707	336,707	336,598	297,623
	2 Agriculture	270,653	0	270,653	270,653	270,623	252,926
	3 Public Works	233,147	0	233,147	233,147	233,138	214,393
	4 Education Delivery	4,253,551	0	4,253,551	4,253,551	4,252,639	3,512,989
	5 Health Services	1,543,711	0	1,543,711	1,543,711	1,543,345	1,385,913
76	**Region 6 - East Berbice/Corentyne**						
	1 Regional Administration and Finance	337,360	0	337,360	336,052	335,979	270,865
	2 Agriculture	1,755,759	0	1,755,759	1,755,759	1,754,916	1,738,153
	3 Public Works	688,555	0	688,555	688,006	687,983	627,667
	4 Education Delivery	8,328,449	0	8,328,449	8,328,449	8,324,948	7,049,793
	5 Health Services	3,600,200	0	3,600,200	3,600,200	3,599,080	3,315,935
77	**Region 7 - Cuyuni/Mazaruni**						
	1 Regional Administration and Finance	461,612	0	461,612	461,075	460,854	439,164
	2 Public Works	247,512	2,000	249,512	249,506	249,477	228,443
	3 Education Delivery	2,946,575	148,442	3,095,017	3,095,017	3,093,575	2,441,537
	4 Health Services	1,329,020	0	1,329,020	1,329,020	1,328,680	1,175,759
	5 Agriculture	35,000	0	35,000	35,000	34,898	30,280
78	**Region 8 - Potaro/Siparuni**						
	1 Regional Administration and Finance	273,473	22,900	296,373	296,373	296,373	233,732
	2 Public Works	210,538	0	210,538	210,538	210,538	208,769
	3 Education Delivery	2,009,376	75,000	2,084,376	2,084,376	2,084,374	1,791,404
	4 Health Services	853,480	47,000	900,480	900,480	900,480	636,587
	5 Agriculture	71,761	0	71,761	71,761	71,760	60,731
	C/F	561,022,492	7,311,592	568,334,084	568,003,484	566,275,828	470,578,690

Agency No.	Description	Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2).	Actual Expenditure	Actual Expenditure
		2025					2024
		$'000	$'000	$'000	$'000	$'000	$'000
	B/F	561,022,492	7,311,592	568,334,084	568,003,484	566,275,828	470,578,690
79	**Region 9 - Upper Takatu/Upper Essequibo**						
	1 Regional Administration and Finance	432,920	0	432,920	431,784	431,681	381,680
	2 Agriculture	149,514	0	149,514	148,796	148,796	117,553
	3 Public Works	355,814	0	355,814	355,201	354,627	309,143
	4 Education Delivery	3,445,776	118,097	3,563,873	3,563,583	3,562,705	2,900,125
	5 Health Services	1,714,141	0	1,714,141	1,710,272	1,708,806	1,279,698
80	**Region 10 - Upper Demerara/Upper Berbice**						
	1 Regional Administration and Finance	362,412	0	362,412	362,412	362,393	338,640
	2 Public Works	277,186	0	277,186	277,186	277,161	253,238
	3 Education Delivery	5,099,210	0	5,099,210	5,099,210	5,098,625	4,560,266
	4 Health Services	1,435,364	0	1,435,364	1,435,364	1,435,220	1,231,643
	5 Agriculture	62,037	0	62,037	60,450	60,435	44,622
	SUB TOTAL	574,356,866	7,429,689	581,786,555	581,447,742	579,716,277	481,995,298
	STATUTORY						
01	Office of the President	56,028	0	56,028	56,028	46,244	55,817
03	Ministry of Finance	8,462,325	0	8,462,325	8,462,325	8,462,309	7,952,175
07	Parliament Office	2,070,831	0	2,070,831	2,070,311	2,042,781	2,069,118
08	Audit Office of Guyana	1,537,244	0	1,537,244	1,537,244	1,537,244	1,319,046
09	Public and Police Service Commissions	230,690	0	230,690	230,690	230,049	194,395
10	Teaching Service Commission	193,648	0	193,648	193,648	191,682	170,979
11	Elections Commission	7,106,973	0	7,106,973	7,106,973	6,832,765	2,882,629
51	Ministry of Home Affairs	12,877	0	12,877	12,873	12,873	0
55	Supreme Court	3,636,845	0	3,636,845	3,636,845	3,636,826	2,962,711
56	Public Prosecutions	524,488	0	524,488	524,488	483,362	358,587
57	Office of the Ombudsman	71,275	0	71,275	71,275	70,746	66,440
58	Public Service Appellate Tribunal	76,441	0	76,441	76,441	74,526	33,435
59	Ethnic Relations Commission	325,947	0	325,947	325,585	309,487	232,709
60	Judicial Service Commission	28,222	0	28,222	28,222	26,793	17,003
61	Rights Commission of Guyana	198,175	0	198,175	194,068	189,558	170,189
62	Public Procurement Commission	272,787	0	272,787	232,903	220,249	243,355
90	Public Debt	56,518,042	0	56,518,042	56,518,042	54,892,435	40,749,326
	SUB TOTAL	81,322,838	0	81,322,838	81,277,961	79,259,929	59,477,914
	OTHER EXPENDITURE						
	Treasury Bills					1,171,219,451	636,564,705
	TOTAL PAYMENTS					1,830,195,657	1,178,037,917
	SURPLUS (DEFICIT)					564,762,667	463,091,690

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI. K. SINGH
SENIOR MINISTER
IN OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONSOLIDATED FUND (CAPITAL) OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

RECEIPTS

		2025			2024
Reporting Object Group	Description	Approved Estimates	Actual Receipts Paid into Consolidated Fund	Variance	Actual Receipts Paid into Consolidated Fund
		$'000	$'000	$'000	$'000
570	Miscellaneous Capital Revenue	28,000	71,050	43,050	27,067
575	External Grants	6,134,630	8,644,264	2,509,634	2,766,409
578	Cash & Commodity Assistance Grants	1,547,054	1,163,490	(383,564)	105,603
580	External Loans	166,555,512	55,388,987	(111,166,525)	72,929,262
585	BOP Support Loans - Cash	133,476,479	99,037,500	(34,438,979)	18,436,078
586	Other	22,413,000	3,821,607	(18,591,393)	16,815,268
	TOTAL RECEIPTS	**330,154,675**	**168,126,898**	**(162,027,777)**	**111,079,687**

PAYMENTS

			2025				2024
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
01	**Office of the President**						
	1 Administration	1,243,000	0	1,243,000	1,243,000	1,242,827	962,950
	2 National Policy Development and Presidential Advisory Services	148,297	0	148,297	148,297	148,296	153,000
	3 Defence and National Security	493,806	0	493,806	493,806	493,805	196,500
	4 Public Policy and Planning	26,380	0	26,380	26,380	26,380	17,295
	5 Environmental Management and Compliance	2,880,145	0	2,880,145	2,880,145	2,880,145	205,211
	6 Police Complaints Authority	4,995	0	4,995	4,995	4,995	2,987
02	**Office of the Prime Minister**						
	1 Prime Minister's Secretariat	57,000	0	57,000	56,942	56,942	44,700
	2 Disaster Preparedness, Response and Management	150,000	0	150,000	150,000	150,000	150,000
	3 Power Generation	84,908,640	0	84,908,640	83,469,212	83,469,212	110,018,955
	4 Telecommunications and Innovation	10,062,350	0	10,062,350	10,062,329	10,062,329	4,368,130
	5 Government Information and Communication Services	180,000	0	180,000	180,000	180,000	188,700
03	**Ministry of Finance**						
	1 Policy and Administration	65,832,259	0	65,832,259	29,261,832	29,261,746	22,563,236
	2 Public Financial Management Policies and Services	108,590	0	108,590	108,590	108,316	63,150
06	**Ministry of Parliamentary Affairs and Governance**						
	1 Policy Development and Administration	3,755	0	3,755	3,755	3,741	5,374
	2 Parliamentary Affairs	5,750	0	5,750	0	0	0
	3 Governance		0		5,750	5,745	5,000
07	**Parliament Office**						
	1 National Assembly	55,000	0	55,000	49,964	48,484	50,500
08	**Audit Office of Guyana**						
	1 Audit Office	26,120	0	26,120	26,086	26,086	15,979
09	**Public and Police Service Commissions**						
	1 Public and Police Service Commissions	9,900	0	9,900	9,900	9,899	2,500
10	**Teaching Service Commission**						
	1 Teaching Service Commission	8,300	0	8,300	8,300	8,299	9,990
11	**Guyana Elections Commission**						
	1 Elections Commission	237,879	0	237,879	184,082	140,330	100,000
	C/F	166,442,166	0	166,442,166	128,373,365	128,327,577	139,124,157

PAYMENTS

Agency No.	Description	2025 Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	2024 Actual Expenditure
		$'000	$'000	$'000	$'000	$'000	$'000
	B/F	166,442,166	0	166,442,166	128,373,365	128,327,577	139,124,157
12	**Ministry of Foreign Affairs and International Cooperation**						
	1 Development of Foreign Policy	153,000	237,684	390,684	390,684	390,436	127,297
	2 Foreign Policy Promotion	103,602		103,602	103,602	97,284	96,742
	3 Development of Foreign Trade Policy	200	0	200	200	144	0
13	**Ministry of Local Government and Regional Development**						
	1 Policy Development and Administration	48,000	0	48,000	48,000	48,000	35,997
	3 Regional Development	2,728,500	0	2,728,500	2,728,500	2,728,500	3,000
	4 Local Government Development	35,936,000	0	35,936,000	35,936,000	35,935,991	19,151,890
14	**Ministry of Public Service**						
	1 Policy Development and Administration	18,045	0	18,045	18,036	17,544	11,367
	2 Human Resource Development	153,090	0	153,090	152,999	152,999	117,027
	3 Human Resource Management and Technology	2,000	0	2,000	1,970	1,970	6,286
16	**Ministry of Amerindian Affairs**						
	1 Policy Development and Administration	78,380	0	78,380	78,380	78,224	82,647
	2 Community Development and Empowerment	5,307,700	0	5,307,700	5,307,700	5,307,434	4,787,516
21	**Ministry of Agriculture**						
	1 Ministry Administration	30,000	0	30,000	30,000	30,000	1,535,462
	2 Agriculture Development and Support Services	29,578,777	0	29,578,777	29,398,318	29,398,316	27,916,077
	3 Fisheries	80,000	0	80,000	80,000	80,000	76,703
	4 Hydrometeorological Services	77,868	0	77,868	77,868	77,868	64,809
23	**Ministry of Tourism, Industry and Commerce**						
	1 Policy Development and Administration	52,000	0	52,000	52,000	51,923	72,224
	2 Business Development, Support and Promotion	5,922,000	0	5,922,000	5,345,405	5,345,333	5,638,520
	3 Consumer Protection	7,000	0	7,000	7,000	6,989	5,000
	4 Tourism Development and Promotion	71,135	0	71,135	71,135	71,107	43,692
26	**Ministry of Natural Resources**						
	1 Policy Development and Administration	5,000		5,000	5,000	4,999	4,000
	2 Natural Resource Management	5,840		5,840	5,840	5,840	0
	4 Petroleum Management	853,500	0	853,500	482,660	482,660	832,685
31	**Ministry of Public Works**						
	1 Policy Development and Administration	1,108,500	1,050,000	2,158,500	2,158,500	2,158,500	1,014,000
	2 Public Works	230,256,312	9,463,851	239,720,163	215,977,185	215,977,185	212,460,014
	3 Transport	11,194,835	0	11,194,835	4,832,708	4,832,708	6,695,492
38	**Ministry of Labour**						
	1 Policy Development and Administration	192,047	0	192,047	191,134	189,123	195,846
	2 Labour Administration Services	25,000	0	25,000	22,474	22,360	9,990
39	**Ministry of Human Services and Social Security**						
	1 Policy Development and Administration	238,000	0	238,000	197,630	197,626	301,049
	2 Social Services	1,218,000	0	1,218,000	1,217,840	1,217,766	232,123
	3 Child Care and Protection	155,468	0	155,468	135,975	135,140	181,222
40	**Ministry of Education**						
	1 Policy Development and Administration	3,028,082	0	3,028,082	1,655,537	1,655,410	1,972,360
	2 Training and Development	404,000	0	404,000	403,798	381,979	235,280
	3 Nursery Education	1,535,923	0	1,535,923	1,535,922	1,534,768	3,045,672
	4 Primary Education	6,639,032	0	6,639,032	6,639,032	6,632,819	3,222,286
	5 Secondary Education	27,959,032	0	27,959,032	27,959,002	27,912,892	17,042,270
	6 Post-Secondary/Tertiary Education	2,980,059	0	2,980,059	1,814,017	1,793,391	1,378,922
	C/F	534,588,093	10,751,535	545,339,628	473,435,416	473,282,805	447,719,624

PAYMENTS

Agency No.	Description	2025 Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	2024 Actual Expenditure
		$'000	$'000	$'000	$'000	$'000	$'000
	B/F	534,588,093	10,751,535	545,339,628	473,435,416	473,282,805	447,719,624
44	**Ministry of Culture, Youth and Sport**						
	1 Policy Development and Administration	16,649	0	16,649	16,648	16,647	33,285
	2 Culture	1,280,000	0	1,280,000	1,279,995	1,279,995	1,231,502
	3 Youth	165,000	0	165,000	165,000	164,990	149,984
	4 Sports	7,025,239	0	7,025,239	7,025,239	6,983,847	4,101,999
45	**Ministry of Housing and Water**						
	1 Policy Development and Administration	4,000	0	4,000	4,000	3,988	3,992
	2 Housing Development	122,950,640	0	122,950,640	115,658,576	115,658,576	76,919,814
	3 Water Service Expansion and Management	21,280,000	640,000	21,920,000	17,750,940	17,750,940	20,701,322
47	**Ministry of Health**						
	1 Policy Development and Administration	495,395	0	495,395	495,377	475,479	200,331
	2 Disease Control Communicable Diseases	268,388	0	268,388	254,264	253,911	1,024,884
	3 Family and Primary Health Care Services	123,500	0	123,500	123,498	122,041	124,647
	4 Regional and Clinical Services	41,726,136	0	41,726,136	29,803,197	29,695,928	47,930,176
	5 Health Sciences Education	1,405,000	0	1,405,000	1,405,000	1,396,208	1,446,000
	6 Standards and Technical Services	792,500	0	792,500	792,500	743,662	746,133
	7 Disability and Rehabilitation Services	459,000	0	459,000	459,000	456,670	52,000
	8 Disease Control Non-Communicable Diseases	2,307,353	0	2,307,353	2,307,353	2,267,002	1,148,539
51	**Ministry of Home Affairs**						
	1 Policy Development and Administration	438,310	0	438,310	438,310	438,304	906,529
	2 Guyana Police Force	6,790,000	0	6,790,000	6,790,000	6,790,000	6,383,304
	3 Guyana Prison Service	2,260,938	0	2,260,938	2,260,938	2,260,938	2,801,245
	5 Guyana Fire Service	2,570,305	0	2,570,305	2,570,305	2,570,301	1,688,416
	6 General Register Office	14,000	0	14,000	14,000	14,000	13,491
	7 Customs Anti-Narcotics	300,000	0	300,000	300,000	300,000	162,220
52	**Ministry of Legal Affairs**						
	1 Policy Development and Administration	30,400	0	30,400	30,399	30,202	385,418
	3 Attorney Generals Chambers	25,000	0	25,000	24,997	24,995	18,487
	4 State Solicitor	3,500	0	3,500	3,499	3,499	3,499
53	**Guyana Defence Force**						
	1 Defence and Security Support	24,492,193	0	24,492,193	10,353,498	10,353,476	20,152,073
55	**Supreme Court**						
	1 Supreme Court of Judicature	2,205,000	0	2,205,000	1,502,230	1,502,229	1,290,300
56	**Public Prosecutions**						
	1 Public Prosecutions	113,000	0	113,000	33,710	33,661	34,979
57	**Office of the Ombudsman**						
	1 Office of the Ombudsman	750	0	750	749	748	0
58	**Public Service Appellate Tribunal**						
	1 Public Service Appellate Tribunal	1,370	0	1,370	1,370	1,184	885
59	**Ethnic Relations Commission**						
	1 Ethnic Relations Commission	9,500	0	9,500	9,494	9,493	2,994
60	**Judicial Service Commission**						
	1 Judicial Service Commission	2,400		2,400	2,400	2,400	
61	**Rights Commissions of Guyana**						
	1 Rights Commissions of Guyana	726	0	726	720	716	3,154
62	**Public Procurement Commission**						
	1 Public Procurement Commission	3,050	0	3,050	3,038	3,003	4,513
	C/F	774,147,335	11,391,535	785,538,870	675,315,660	674,891,838	637,385,739

PAYMENTS

Agency No.	Description	2025 Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	2024 Actual Expenditure
		$'000	$'000	$'000	$'000	$'000	$'000
	B/F	774,147,335	11,391,535	785,538,870	675,315,660	674,891,838	637,385,739
71	**Region 1 - Barima/Waini**						
	1 Regional Administration and Finance	26,500	0	26,500	26,435	26,425	18,499
	2 Public Works	344,500	0	344,500	344,500	344,410	313,007
	3 Education Delivery	247,235	0	247,235	247,235	247,233	208,470
	4 Health Services	387,254	0	387,254	387,254	387,130	357,499
	5 Agriculture	32,500	0	32,500	32,500	32,173	29,997
72	**Region 2 - Pomeroon/Supenaam**						
	1 Regional Administration and Finance	69,125	0	69,125	69,125	69,125	65,997
	2 Agriculture	160,200	0	160,200	160,200	160,200	139,493
	3 Public Works	196,950	0	196,950	196,950	196,949	218,246
	4 Education Delivery	418,300	0	418,300	418,300	418,299	343,961
	5 Health Services	224,695	0	224,695	224,695	224,694	188,227
73	**Region 3 - Essequibo Islands/West Demerara**						
	1 Regional Administration and Finance	33,500	0	33,500	33,498	33,492	17,915
	2 Agriculture	132,000	0	132,000	132,000	131,941	118,998
	3 Public Works	216,000	0	216,000	216,000	215,819	260,898
	4 Education Delivery	425,000	0	425,000	424,998	424,991	364,998
	5 Health Services	349,000	0	349,000	349,000	348,613	267,582
74	**Region 4 - Demerara/Mahaica**						
	1 Regional Administration and Finance	4,000	0	4,000	4,000	3,999	16,996
	2 Agriculture	81,700	0	81,700	81,698	81,698	57,000
	3 Public Works	215,600	0	215,600	215,599	215,598	205,765
	4 Education Delivery	494,030	0	494,030	494,030	494,018	425,589
	5 Health Services	212,500	0	212,500	212,499	212,498	194,499
75	**Region 5 - Mahaica/Berbice**						
	1 Regional Administration and Finance	20,500	0	20,500	20,463	20,445	15,976
	2 Agriculture	141,970	0	141,970	141,970	141,970	134,986
	3 Public Works	160,400	0	160,400	160,400	160,372	147,930
	4 Education Delivery	202,500	0	202,500	202,495	202,495	155,772
	5 Health Services	248,000	0	248,000	248,000	248,000	235,258
76	**Region 6 - East Berbice/Corentyne**						
	1 Regional Administration and Finance	72,100	0	72,100	72,100	72,100	36,440
	2 Agriculture	90,600	0	90,600	90,600	90,600	81,985
	3 Public Works	407,600	0	407,600	407,600	407,600	391,644
	4 Education Delivery	336,405	0	336,405	336,405	336,405	288,430
	5 Health Services	337,000	0	337,000	337,000	337,000	312,748
77	**Region 7 - Cuyuni/Mazaruni**						
	1 Regional Administration and Finance	22,500	0	22,500	22,500	22,499	14,747
	2 Public Works	130,483	0	130,483	130,480	130,480	141,698
	3 Education Delivery	320,135	0	320,135	320,135	320,134	274,876
	4 Health Services	267,108	0	267,108	267,106	267,105	227,899
	5 Agriculture	37,642	0	37,642	37,642	37,642	35,000
78	**Region 8 - Potaro/Siparuni**						
	1 Regional Administration and Finance	18,000	0	18,000	17,955	17,954	15,355
	2 Public Works	183,500	0	183,500	183,500	183,500	111,130
	3 Education Delivery	278,300	0	278,300	278,299	278,279	291,989
	4 Health Services	252,500	0	252,500	252,497	252,497	235,998
	5 Agriculture	17,500	0	17,500	17,500	17,500	15,000
	C/F	781,962,667	11,391,535	793,354,202	683,130,823	682,705,720	644,364,236

PAYMENTS

Agency No.	Description	2025 Revised Allotment	2025 Outstanding Contingency Fund Advances	2025 Total Funds Available	2025 Drawing Rights (Allotment 2)	2025 Actual Expenditure	2024 Actual Expenditure
		$'000	$'000	$'000	$'000	$'000	$'000
	B/F	781,962,667	11,391,535	793,354,202	683,130,823	682,705,720	644,364,236
79	**Region 9 - Upper Takatu/Upper Essequibo**						
	1 Regional Administration and Finance	23,000	0	23,000	23,000	23,000	19,999
	2 Agriculture	50,000	0	50,000	50,000	49,996	44,000
	3 Public Works	321,500	0	321,500	321,500	321,500	261,399
	4 Education Delivery	298,000	0	298,000	298,000	298,000	272,834
	5 Health Services	257,500	0	257,500	257,500	257,491	250,000
80	**Region 10 - Upper Demerara/Upper Berbice**						
	1 Regional Administration and Finance	239,000	0	239,000	239,000	238,971	11,623
	2 Public Works	160,600	0	160,600	159,442	159,441	133,218
	3 Education Delivery	578,115	0	578,115	578,115	578,115	484,991
	4 Health Services	217,450	0	217,450	217,450	217,449	196,292
	5 Agriculture	47,890	0	47,890	47,890	47,890	46,000
	SUB TOTAL	**784,155,722**	**11,391,535**	**795,547,257**	**685,322,720**	**684,897,573**	**646,084,592**
	SURPLUS (DEFICIT)					**(516,770,675)**	**(535,004,905)**

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI. K. SINGH
SENIOR MINISTER
IN OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

STATEMENT OF EXPENDITURES FROM THE CONSOLIDATED FUND
AS COMPARED WITH THE TOTAL FUNDS AVAILABLE FOR EXPENDITURE (CURRENT) OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Agency No.	Description	2025 Approved Allotment (Allotment 1)	2025 Revised Allotment	2025 Total Funds Available	2025 Actual Expenditure	2025 Under Total Funds Available	2024 Actual Expenditure
		$'000	$'000	$'000	$'000	$'000	$'000
01	**Office of the President**						
	1 Administration	1,611,171	1,685,688	1,685,688	1,684,391	(1,297)	1,397,166
	2 National Policy Development and Presidential Advisory Services	2,101,320	2,046,320	2,046,320	2,040,414	(5,906)	1,824,069
	3 Defence and National Security	931,053	931,053	931,053	930,330	(723)	803,416
	4 Public Policy and Planning	557,600	557,600	557,600	556,843	(757)	496,052
	5 Environmental Management and Compliance	1,947,504	1,947,504	1,947,504	1,946,315	(1,189)	1,748,749
	6 Policy Complaints Authority	63,701	44,184	44,184	43,130	(1,054)	37,909
02	**Office of the Prime Minister**						
	1 Prime Minister's Secretariat	688,086	688,086	688,086	687,878	(208)	517,061
	2 Disaster Preparedness, Response and Management	41,324,616	44,324,616	44,324,616	44,311,519	(13,097)	38,112,848
	3 Power Generation	25,540,797	33,340,797	33,340,797	33,340,797	0	23,319,579
	4 Telecommunications and Innovation	6,675,727	6,675,727	6,675,727	6,675,727	0	5,556,765
	5 Government Information and Communication Services	1,395,045	1,395,045	1,395,045	1,395,045	0	1,243,020
03	**Ministry of Finance**						
	1 Policy and Administration	48,493,729	48,493,729	48,493,729	48,378,163	(115,566)	39,486,549
	2 Public Financial Management Policies and Services	9,114,515	9,114,515	9,114,515	8,927,546	(186,969)	7,750,244
06	**Ministry of Parliamentary Affairs and Governance**						
	1 Policy Development and Administration	194,180	194,180	194,180	114,344	(79,836)	96,379
	2 Parliamentary Affairs	17,266	17,266	17,266	8,060	(9,206)	9,501
	3 Governance	181,069	181,069	181,069	151,080	(29,989)	141,548
12	**Ministry of Foreign Affairs and International Co-operation**						
	1 Development of Foreign Policy	4,011,637	4,171,750	4,171,750	3,907,056	(264,694)	3,866,065
	2 Foreign Policy Promotion	5,088,026	4,926,314	4,926,314	4,905,204	(21,110)	4,152,546
	3 Development of Foreign Trade Policy	60,382	61,981	61,981	56,177	(5,804)	47,354
13	**Ministry of Local Government and Regional Development**						
	1 Policy Development and Administration	510,372	510,372	510,372	482,725	(27,647)	358,866
	3 Regional Development	207,350	207,350	207,350	199,106	(8,244)	96,839
	4 Local Government Development	2,453,231	2,453,231	2,453,231	2,421,082	(32,149)	2,161,658
14	**Ministry of Public Service**						
	1 Policy Development and Administration	189,188	190,169	190,169	184,210	(5,959)	151,604
	2 Human Resource Development	8,007,713	8,005,900	8,005,900	7,999,902	(5,998)	6,098,010
	3 Human Resource Management and Technology	62,412	63,244	63,244	59,483	(3,761)	57,825
16	**Ministry of Amerindian Affairs**						
	1 Policy Development and Administration	1,045,007	1,045,007	1,045,007	1,043,936	(1,071)	787,542
	2 Community Development and Empowerment	779,070	779,070	779,070	749,899	(29,171)	558,294
21	**Ministry of Agriculture**						
	1 Ministry Administration	1,018,849	1,018,849	1,018,849	1,006,233	(12,616)	1,155,409
	2 Agriculture Development and Support Services	31,491,490	31,491,490	31,491,490	31,488,490	(3,000)	35,706,852
	3 Fisheries	587,062	587,062	587,062	571,919	(15,143)	450,176
	4 Hydrometeorological Services	860,049	860,049	860,049	853,009	(7,040)	701,504
23	**Ministry of Tourism, Industry and Commerce**						
	1 Policy Development and Administration	437,741	449,267	449,267	444,391	(4,876)	393,800
	2 Business Development, Support and Promotion	1,215,414	1,195,668	1,195,668	1,192,916	(2,752)	1,111,404
	3 Consumer Protection	171,120	171,120	171,120	169,050	(2,070)	164,003
	4 Tourism Development and Promotion	927,876	936,096	936,096	930,788	(5,308)	864,648
26	**Ministry of Natural Resources**						
	1 Policy Development and Administration	467,796	467,796	467,796	464,384	(3,412)	439,857
	2 Natural Resource Management	1,310,965	1,310,965	1,310,965	1,309,189	(1,776)	976,541
	4 Petroleum Management	997,043	997,043	997,043	864,665	(132,378)	845,502
31	**Ministry of Public Works**						
	1 Policy Development and Administration	4,231,156	4,237,354	4,237,354	4,237,294	(60)	3,203,321
	2 Public Works	10,542,996	10,536,797	10,536,797	10,525,377	(11,420)	8,981,971
	3 Transport	448,031	448,031	448,031	447,787	(244)	324,346
38	**Ministry of Labour**						
	1 Policy Development and Administration	957,677	957,677	957,677	937,583	(20,094)	817,497
	2 Labour Administration Services	385,876	385,876	385,876	365,221	(20,655)	325,406
39	**Ministry of Human Services and Social Security**						
	1 Policy Development and Administration	469,535	480,284	480,284	457,952	(22,332)	376,271
	2 Social Services	55,193,711	55,410,618	60,852,089	60,775,539	(76,550)	44,794,406
	3 Child Care and Protection	1,058,393	1,048,193	1,048,193	1,006,950	(41,243)	845,548
	C/F	276,024,547	287,042,002	292,483,473	291,249,099	(1,234,374)	243,355,920

Agency No.	Description	2025 Approved Allotment (Allotment 1)	2025 Revised Allotment	2025 Total Funds Available	2025 Actual Expenditure	2025 Under Total Funds Available	2024 Actual Expenditure
		$'000	$'000	$'000	$'000	$'000	$'000
	B/F	276,024,547	287,042,002	292,483,473	291,249,099	(1,234,374)	243,355,920
40	**Ministry of Education**						
	1 Policy Development and Administration	2,788,451	2,792,894	2,792,894	2,755,910	(36,984)	2,445,575
	2 Training and Development	3,641,175	3,627,176	3,627,176	3,571,715	(55,461)	2,783,999
	3 Nursery Education	5,485,004	5,749,151	5,749,151	5,708,440	(40,711)	4,278,709
	4 Primary Education	16,664,364	16,175,053	17,614,477	17,591,859	(22,618)	14,199,387
	5 Secondary Education	13,366,151	13,544,911	13,544,911	13,525,561	(19,350)	12,049,256
	6 Post- Secondary/ Tertiary Education	15,527,161	15,583,121	15,583,121	15,524,041	(59,080)	7,283,455
44	**Ministry of Culture, Youth and Sports**						
	1 Policy Development and Administration	447,572	447,572	447,572	446,889	(683)	395,537
	2 Culture	1,565,983	1,565,983	1,565,983	1,562,430	(3,553)	1,356,873
	3 Youth	1,069,360	1,069,360	1,069,360	1,067,235	(2,125)	972,363
	4 Sports	1,017,834	1,017,834	1,017,834	1,013,744	(4,090)	951,170
45	**Ministry of Housing and Water**						
	1 Policy Development and Administration	235,643	235,643	235,643	198,758	(36,885)	191,429
	2 Housing Development	1,643,535	1,643,535	1,643,535	1,634,318	(9,217)	1,509,343
	3 Water Service Expansion and Management	1,721,985	1,721,985	1,721,985	1,720,041	(1,944)	1,490,009
47	**Ministry of Health**						
	1 Policy Development and Administration	5,368,290	5,393,125	5,393,125	5,343,923	(49,202)	5,036,598
	2 Disease Control-Communicable Diseases	7,650,289	7,650,289	7,650,289	7,544,321	(105,968)	7,581,875
	3 Family and Primary Health Care Services	4,437,950	4,437,950	4,437,950	4,395,893	(42,057)	3,929,519
	4 Regional and Clinical Services	41,932,257	42,225,491	42,225,491	42,078,940	(146,551)	34,303,238
	5 Health Sciences Education	1,737,309	1,737,309	1,737,309	1,709,778	(27,531)	1,576,461
	6 Standards and Technical Services	3,473,207	3,473,207	3,473,207	3,462,635	(10,572)	3,213,233
	7 Disability and Rehabilitation Services	1,558,050	1,558,050	1,558,050	1,553,391	(4,659)	1,129,998
	8 Disease Control - Non-Communicable Diseases	7,228,523	6,910,454	6,910,454	6,853,202	(57,252)	1,479,790
51	**Ministry of Home Affairs**						
	1 Policy Development and Administration	1,786,980	1,826,980	1,826,980	1,826,222	(758)	1,602,196
	2 Guyana Police Force	27,603,511	27,603,511	27,603,511	27,594,748	(8,763)	26,372,831
	3 Guyana Prison Service	3,945,660	3,905,660	3,905,660	3,898,319	(7,341)	3,328,999
	5 Guyana Fire Service	3,112,673	3,112,673	3,112,673	3,107,971	(4,702)	2,233,282
	6 General Register Office	331,196	331,196	331,196	331,065	(131)	304,012
	7 Customs Anti-Narcotics	740,163	740,163	740,163	740,143	(20)	666,679
52	**Ministry of Legal Affairs**						
	1 Policy Development and Administration	218,359	235,752	235,752	231,709	(4,043)	210,690
	3 Attorney General's Chambers	1,284,154	1,266,341	1,266,341	1,264,384	(1,957)	1,189,978
	4 State Solicitor	49,378	49,798	49,798	49,618	(180)	39,928
53	**Guyana Defence Force**						
	1 Defence and Security Support	25,900,887	25,900,887	25,900,887	25,882,991	(17,896)	21,928,676
71	**Region 1 - Barima/Waini**						
	1 Regional Administration and Finance	459,088	459,088	485,868	485,864	(4)	429,907
	2 Public Works	919,397	919,397	1,019,473	1,017,086	(2,387)	880,990
	3 Education Delivery	3,606,056	3,606,056	3,606,056	3,605,969	(87)	2,976,886
	4 Health Services	1,989,435	1,989,435	1,989,435	1,989,015	(420)	1,893,427
	5 Agriculture	37,135	37,135	37,135	37,033	(102)	32,459
72	**Region 2 - Pomeroon/Supenaam**						
	1 Regional Administration and Finance	380,098	384,459	385,959	385,954	(5)	355,164
	2 Agriculture	658,345	659,734	659,734	659,731	(3)	575,680
	3 Public Works	221,569	221,569	221,569	221,564	(5)	187,424
	4 Education Delivery	5,427,950	5,418,200	5,418,200	5,418,194	(6)	4,460,962
	5 Health Services	1,878,600	1,882,600	1,882,600	1,882,597	(3)	1,648,200
73	**Region 3 - Essequibo Islands/West Demerara**						
	1 Regional Administration and Finance	443,525	443,525	443,525	443,333	(192)	393,537
	2 Agriculture	706,642	706,642	706,642	705,680	(962)	669,892
	3 Public Works	261,293	261,167	261,167	259,870	(1,297)	233,739
	4 Education Delivery	7,616,955	7,617,081	7,617,081	7,614,855	(2,226)	6,292,785
	5 Health Services	2,868,630	2,868,630	2,868,630	2,868,142	(488)	2,700,593
74	**Region 4 - Demerara/Mahaica**						
	1 Regional Administration and Finance	318,359	318,359	318,359	318,252	(107)	288,449
	2 Agriculture	536,283	536,283	536,283	535,567	(716)	472,507
	3 Public Works	286,142	286,142	286,142	284,292	(1,850)	265,562
	4 Education Delivery	9,784,815	9,784,815	9,784,815	9,765,753	(19,062)	8,369,384
	5 Health Services	2,267,679	2,267,679	2,267,679	2,267,525	(154)	2,147,472
	C/F	520,225,597	531,243,052	538,252,303	536,205,569	(2,046,734)	444,666,027

Agency No.	Description	Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available	Actual Expenditure
		2025					2024
		$'000	$'000	$'000	$'000	$'000	$'000
	B/F	520,225,597	531,243,052	538,252,303	536,205,569	(2,046,734)	444,666,027
75	**Region 5 - Mahaica/Berbice**						
	1 Regional Administration and Finance	328,380	329,707	336,707	336,598	(109)	297,623
	2 Agriculture	270,653	270,653	270,653	270,623	(30)	252,926
	3 Public Works	234,474	233,147	233,147	233,138	(9)	214,393
	4 Education Delivery	4,253,551	4,253,551	4,253,551	4,252,639	(912)	3,512,989
	5 Health Services	1,543,711	1,543,711	1,543,711	1,543,345	(366)	1,385,913
76	**Region 6 - East Berbice/Corentyne**						
	1 Regional Administration and Finance	337,360	337,360	337,360	335,979	(1,381)	270,865
	2 Agriculture	1,805,259	1,755,759	1,755,759	1,754,916	(843)	1,738,153
	3 Public Works	677,055	688,555	688,555	687,983	(572)	627,667
	4 Education Delivery	8,297,449	8,328,449	8,328,449	8,324,948	(3,501)	7,049,793
	5 Health Services	3,593,200	3,600,200	3,600,200	3,599,080	(1,120)	3,315,935
77	**Region 7 - Cuyuni/Mazaruni**						
	1 Regional Administration and Finance	461,612	461,612	461,612	460,854	(758)	439,164
	2 Public Works	247,512	247,512	249,512	249,477	(35)	228,443
	3 Education Delivery	2,946,575	2,946,575	3,095,017	3,093,575	(1,442)	2,441,537
	4 Health Services	1,329,020	1,329,020	1,329,020	1,328,680	(340)	1,175,759
	5 Agriculture	35,000	35,000	35,000	34,898	(102)	30,280
78	**Region 8 - Potaro/Siparuni**						
	1 Regional Administration and Finance	259,122	273,473	296,373	296,373	0	233,732
	2 Public Works	217,888	210,538	210,538	210,538	0	208,769
	3 Education Delivery	2,015,376	2,009,376	2,084,376	2,084,374	(2)	1,791,404
	4 Health Services	853,480	853,480	900,480	900,480	0	636,587
	5 Agriculture	72,761	71,761	71,761	71,760	(1)	60,731
79	**Region 9 - Upper Takatu/Upper Essequibo**						
	1 Regional Administration and Finance	432,920	432,920	432,920	431,681	(1,239)	381,680
	2 Agriculture	149,514	149,514	149,514	148,796	(718)	117,553
	3 Public Works	355,814	355,814	355,814	354,627	(1,187)	309,143
	4 Education Delivery	3,445,777	3,445,777	3,563,873	3,562,705	(1,168)	2,900,125
	5 Health Services	1,714,141	1,714,141	1,714,141	1,708,806	(5,335)	1,279,698
80	**Region 10 - Upper Demerara/Upper Berbice**						
	1 Regional Administration and Finance	362,412	362,412	362,412	362,393	(19)	338,640
	2 Public Works	277,186	277,186	277,186	277,161	(25)	253,238
	3 Education Delivery	5,099,210	5,099,210	5,099,210	5,098,625	(585)	4,560,266
	4 Health Services	1,435,364	1,435,364	1,435,364	1,435,220	(144)	1,231,643
	5 Agriculture	62,037	62,037	62,037	60,435	(1,602)	44,622
	SUB TOTAL	**563,339,410**	**574,356,866**	**581,786,555**	**579,716,276**	**(2,070,279)**	**481,995,298**

Agency No.	Description	2025 Approved Allotment (Allotment 1)	2025 Revised Allotment	2025 Total Funds Available	2025 Actual Expenditure	2025 Under Total Funds Available	2024 Actual Expenditure
		$'000	$'000	$'000	$'000	$'000	$'000
	STATUTORY						
01	Office of the President	56,028	56,028	56,028	46,244	(9,784)	55,817
03	Ministry of Finance	8,270,325	8,462,325	8,462,325	8,462,309	(16)	7,952,175
07	Parliament Office	2,070,831	2,070,831	2,070,831	2,042,781	(28,050)	2,069,118
08	Audit Office	1,537,244	1,537,244	1,537,244	1,537,244	-	1,319,046
09	Public and Police Service Commissions	230,690	230,690	230,690	230,049	(641)	194,395
10	Teaching Service Commission	193,648	193,648	193,648	191,682	(1,966)	170,979
11	Elections Commission	7,106,973	7,106,973	7,106,973	6,832,765	(274,208)	2,882,629
51	Ministry of Home Affairs	12,558	12,877	12,877	12,873	(4)	-
55	Supreme Court	3,636,845	3,636,845	3,636,845	3,636,826	(19)	2,962,711
56	Public Prosecutions	524,488	524,488	524,488	483,362	(41,126)	358,587
57	Office of the Ombudsman	71,275	71,275	71,275	70,746	(529)	66,440
58	Public Service Appellate Tribunal	76,441	76,441	76,441	74,526	(1,915)	33,435
59	Ethnic Relations Commission	325,947	325,947	325,947	309,487	(16,460)	232,709
60	Judicial Service Commission	28,222	28,222	28,222	26,793	(1,429)	17,003
61	Rights Commissions of Guyana	198,175	198,175	198,175	189,558	(8,617)	170,189
62	Public Procurement Commission	272,787	272,787	272,787	220,249	(52,538)	243,355
90	Public Debt	56,518,042	56,518,042	56,518,042	54,892,435	(1,625,607)	40,749,326
	SUB TOTAL	**81,130,519**	**81,322,838**	**81,322,838**	**79,259,929**	**(2,062,909)**	**59,477,914**
	TOTAL PAYMENTS	**644,469,929**	**655,679,704**	**663,109,393**	**658,976,205**	**(4,133,188)**	**541,473,212**

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI. K. SINGH
SENIOR MINISTER
IN OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

STATEMENT OF EXPENDITURES FROM THE CONSOLIDATED FUND
AS COMPARED WITH THE TOTAL FUNDS AVAILABLE FOR EXPENDITURE (CAPITAL) OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Agency No.	Description	Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available	Actual Expenditure
		2025					2024
		$'000	$'000	$'000	$'000	$'000	$'000
01	**Office of the President**						
	1 Administration	1,243,000	1,243,000	1,243,000	1,242,827	(173)	962,950
	2 National Policy Development & Presidential Advisory Services	148,297	148,297	148,297	148,296	(1)	153,000
	3 Defence and National Security	493,806	493,806	493,806	493,805	1	196,500
	4 Public Policy and Planning	26,380	26,380	26,380	26,380	0	17,295
	5 Environmental Management and Compliance	2,880,145	2,880,145	2,880,145	2,880,145	0	205,211
	6 Police Complaints Authority	4,995	4,995	4,995	4,995	0	2,987
02	**Office of the Prime Minister**						
	1 Prime Minister's Secretariat	57,000	57,000	57,000	56,942	(58)	44,700
	2 Disaster Preparedness, Response and Management	150,000	150,000	150,000	150,000	0	150,000
	3 Power Generation	55,385,481	84,908,640	84,908,640	83,469,212	(1,439,428)	110,018,955
	4 Telecommunications and Innovation	10,062,350	10,062,350	10,062,350	10,062,329	(21)	4,368,130
	5 Government Information and Communication Services	180,000	180,000	180,000	180,000	0	188,700
03	**Ministry of Finance**						
	1 Policy and Administration	65,832,259	65,832,259	65,832,259	29,261,746	(36,570,513)	22,563,236
	2 Public Financial Management Policies and Services	108,590	108,590	108,590	108,316	(274)	63,150
06	**Ministry of Parliamentary Affairs and Governance**						
	1 Policy Development and Administration	3,755	3,755	3,755	3,741	(14)	5,374
	3 Governance	5,750	5,750	5,750	5,745	(5)	5,000
07	**Parliament Office**						
	1 National Assembly	55,000	55,000	55,000	48,484	(6,516)	50,500
08	**Audit Office of Guyana**						
	1 Audit Office	26,120	26,120	26,120	26,086	(34)	15,979
09	**Public and Police Service Commission**						
	1 Public and Police Service Commission	9,900	9,900	9,900	9,899	(1)	2,500
10	**Teaching Service Commission**						
	1 Teaching Service Commission	8,300	8,300	8,300	8,299	(1)	9,990
11	**Elections Commission**						
	1 Elections Commission	237,879	237,879	237,879	140,330	(97,549)	100,000
12	**Ministry of Foreign Affairs and International Cooperation**						
	1 Development of Foreign Policy	153,000	153,000	390,684	390,436	(248)	127,297
	2 Foreign Policy Promotion	103,602	103,602	103,602	97,284	(6,318)	96,742
	3 Development of Foreign Trade Policy	200	200	200	144	(56)	0
13	**Ministry of Local Government & Regional Development**						
	1 Policy Development and Administration	48,000	48,000	48,000	48,000	0	35,997
	3 Regional Development	2,728,500	2,728,500	2,728,500	2,728,500	0	3,000
	4 Local Government Development	35,936,000	35,936,000	35,936,000	35,935,991	(9)	19,151,890
14	**Ministry of Public Service**						
	1 Policy Development and Administration	18,045	18,045	18,045	17,544	(501)	11,367
	2 Human Resource Development	153,090	153,090	153,090	152,999	(91)	117,027
	3 Human Resource Management & Technology	2,000	2,000	2,000	1,970	(30)	6,286
16	**Ministry of Amerindian Affairs**						
	1 Policy Development and Administration	78,380	78,380	78,380	78,224	(156)	82,647
	2 Community Development and Empowerment	5,307,700	5,307,700	5,307,700	5,307,434	(266)	4,787,516
21	**Ministry of Agriculture**						
	1 Ministry Administration	30,000	30,000	30,000	30,000	0	1,535,462
	2 Agriculture Development and Support Services	29,578,777	29,578,777	29,578,777	29,398,316	(180,461)	27,916,077
	3 Fisheries	80,000	80,000	80,000	80,000	0	76,703
	4 Hydrometeorological Services	77,868	77,868	77,868	77,868	0	64,809
	C/F	211,214,169	240,737,328	240,975,012	202,672,287	(38,302,723)	193,136,977

Agency No.	Description	2025 Approved Allotment (Allotment 1)	2025 Revised Allotment	2025 Total Funds Available	2025 Actual Expenditure	2025 Under Total Funds Available	2024 Actual Expenditure
		$'000	$'000	$'000	$'000	$'000	$'000
	B/F	211,214,169	240,737,328	240,975,012	202,672,287	(38,302,723)	193,136,977
23	**Ministry of Tourism, Industry and Commerce**						
	1 Policy Development and Administration	52,000	52,000	52,000	51,923	(77)	72,224
	2 Business Development, Support and Promotion	5,922,000	5,922,000	5,922,000	5,345,333	(576,667)	5,638,520
	3 Consumer Protection	7,000	7,000	7,000	6,989		5,000
	4 Tourism Development and Promotion	71,135	71,135	71,135	71,107	(28)	43,692
26	**Ministry of Natural Resources**						
	1 Policy Development and Administration	5,000	5,000	5,000	4,999	(1)	4,000
	2 Natural Resource Management	5,840	5,840	5,840	5,840	0	0
	4 Petroleum Management	853,500	853,500	853,500	482,660	(370,840)	832,685
31	**Ministry of Public Works**						
	1 Policy Development and Administration	1,108,500	1,108,500	2,158,500	2,158,500	0	1,014,000
	2 Public Works	225,304,312	230,256,312	239,720,163	215,977,185	(23,742,978)	212,460,014
	3 Transport	11,194,835	11,194,835	11,194,835	4,832,708	(6,362,127)	6,695,492
38	**Ministry of Labour**						
	1 Policy Development and Administration	192,047	192,047	192,047	189,123	(2,924)	195,846
	2 Labour Administration Services	25,000	25,000	25,000	22,360	(2,640)	9,990
39	**Ministry of Human Services and Social Security**						
	1 Policy Development and Administration	238,000	238,000	238,000	197,626	(40,374)	301,049
	2 Social Services	1,218,000	1,218,000	1,218,000	1,217,766	(234)	232,123
	3 Child Care and Protection	155,468	155,468	155,468	135,140	(20,328)	181,222
40	**Ministry of Education**						
	1 Policy Development and Administration	3,028,082	3,028,082	3,028,082	1,655,410	(1,372,672)	1,972,360
	2 Training and Development	404,000	404,000	404,000	381,979	(22,021)	235,280
	3 Nursery Education	1,535,923	1,535,923	1,535,923	1,534,768	(1,155)	3,045,672
	4 Primary Education	6,639,032	6,639,032	6,639,032	6,632,819	(6,213)	3,222,286
	5 Secondary Education	27,959,032	27,959,032	27,959,032	27,912,892	(46,140)	17,042,270
	6 Post- Secondary/ Tertiary Education	2,980,059	2,980,059	2,980,059	1,793,391	(1,186,668)	1,378,922
44	**Ministry of Culture, Youth and Sports**						
	1 Policy Development and Administration	16,649	16,649	16,649	16,647	(2)	33,285
	2 Culture	1,280,000	1,280,000	1,280,000	1,279,995	(5)	1,231,502
	3 Youth	165,000	165,000	165,000	164,990	(10)	149,984
	4 Sports	7,025,239	7,025,239	7,025,239	6,983,847	(41,392)	4,101,999
45	**Ministry of Housing and Water**						
	1 Policy Development and Administration	4,000	4,000	4,000	3,988	(12)	3,992
	2 Housing Development	110,950,640	122,950,640	122,950,640	115,658,576	(7,292,064)	76,919,814
	3 Water Service Expansion and Management	21,280,000	21,280,000	21,920,000	17,750,940	(4,169,060)	20,701,322
47	**Ministry of Health**						
	1 Policy Development and Administration	495,395	495,395	495,395	475,479	(19,916)	200,331
	2 Disease Control -Communicable Diseases	268,388	268,388	268,388	253,911	(14,477)	1,024,884
	3 Family and Primary Health Care Services	123,500	123,500	123,500	122,041	(1,459)	124,647
	4 Regional and Clinical Services	41,726,136	41,726,136	41,726,136	29,695,928	(12,030,208)	47,930,176
	5 Health Sciences Education	1,405,000	1,405,000	1,405,000	1,396,208	(8,792)	1,446,000
	6 Standards and Technical Services	792,500	792,500	792,500	743,662	(48,838)	746,133
	7 Disability and Rehabilitation Services	459,000	459,000	459,000	456,670	(2,330)	52,000
	8 Disease Control - Non-Communicable Diseases	2,307,353	2,307,353	2,307,353	2,267,002	(40,351)	1,148,539
51	**Ministry of Home Affairs**						
	1 Policy Development and Administration	438,310	438,310	438,310	438,304	(6)	906,529
	2 Guyana Police Force	6,790,000	6,790,000	6,790,000	6,790,000	0	6,383,304
	3 Guyana Prison Service	2,260,938	2,260,938	2,260,938	2,260,938	0	2,801,245
	5 Guyana Fire Service	2,570,305	2,570,305	2,570,305	2,570,301	(4)	1,688,416
	6 General Register Office	14,000	14,000	14,000	14,000	0	13,491
	7 Customs Anti-Narcotics	300,000	300,000	300,000	300,000	0	162,220
52	**Ministry of Legal Affairs**						
	1 Policy Development and Administration	30,400	30,400	30,400	30,202	(198)	385,418
	3 Attorney General's Chambers	25,000	25,000	25,000	24,995	(5)	18,487
	4 State Solicitor	3,500	3,500	3,500	3,499	(1)	3,499
	C/F	700,844,187	747,319,346	758,710,881	662,984,928	(95,725,940)	615,896,841

Agency No.	Description	Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available	Actual Expenditure
		2025					2024
		$'000	$'000	$'000	$'000	$'000	$'000
	B/F	700,844,187	747,319,346	758,710,881	662,984,928	(95,725,940)	615,896,841
53	**Guyana Defence Force**						
	1 Defence and Security Support	24,492,193	24,492,193	24,492,193	10,353,476	(14,138,717)	20,152,073
55	**Supreme Court**						
	1 Supreme Court of Judicature	2,205,000	2,205,000	2,205,000	1,502,229	(702,771)	1,290,300
56	**Public Prosecutions**						
	1 Public Prosecutions	113,000	113,000	113,000	33,661	(79,339)	34,979
57	**Office of the Ombudsman**						
	1 Ombudsman	750	750	750	748	(2)	0
58	**Public Service Appellate Tribunal**						
	1 Public Service Appellate Tribunal	1,370	1,370	1,370	1,184	(186)	885
59	**Ethnic Relations Commission**						
	1 Ethnic Relations Commission	9,500	9,500	9,500	9,493	(7)	2,994
60	**Judicaial Service Commission**						
	1 Judicial Service Commission	2,400	2,400	2,400	2,400	0	0
61	**Rights Commission of Guyana**						
	1 Rights Commission of Guyana	726	726	726	716	(10)	3,154
62	**Public Procurement Commission**						
	1 Public Procurement Commission	3,050	3,050	3,050	3,003	(47)	4,513
71	**Region 1 - Barima/Waini**						
	1 Regional Administration and Finance	26,500	26,500	26,500	26,425	(75)	18,499
	2 Public Works	344,500	344,500	344,500	344,410	(90)	313,007
	3 Education Delivery	247,235	247,235	247,235	247,233	(2)	208,470
	4 Health Services	387,254	387,254	387,254	387,130	(124)	357,499
	5 Agriculture	32,500	32,500	32,500	32,173	(327)	29,997
72	**Region 2 - Pomeroon/Supenaam**						
	1 Regional Administration and Finance	69,125	69,125	69,125	69,125	0	65,997
	2 Agriculture	160,200	160,200	160,200	160,200	0	139,493
	3 Public Works	196,950	196,950	196,950	196,949	(1)	218,246
	4 Education Delivery	418,300	418,300	418,300	418,299	(1)	343,961
	5 Health Services	224,695	224,695	224,695	224,694	(1)	188,227
73	**Region 3 - Essequibo Islands/West Demerara**						
	1 Regional Administration and Finance	33,500	33,500	33,500	33,492	(8)	17,915
	2 Agriculture	132,000	132,000	132,000	131,941	(59)	118,998
	3 Public Works	216,000	216,000	216,000	215,819	(181)	260,898
	4 Education Delivery	425,000	425,000	425,000	424,991	(9)	364,998
	5 Health Services	349,000	349,000	349,000	348,613	(387)	267,582
74	**Region 4 - Demerara/Mahaica**						
	1 Regional Administration and Finance	4,000	4,000	4,000	3,999	(1)	16,996
	2 Agriculture	81,700	81,700	81,700	81,698	(2)	57,000
	3 Public Works	215,600	215,600	215,600	215,598	(2)	205,765
	4 Education Delivery	494,030	494,030	494,030	494,018	(12)	425,589
	5 Health Services	212,500	212,500	212,500	212,498	(2)	194,499
75	**Region 5 - Mahaica/Berbice**						
	1 Regional Administration and Finance	20,500	20,500	20,500	20,445	(55)	15,976
	2 Agriculture	141,970	141,970	141,970	141,970	0	134,986
	3 Public Works	160,400	160,400	160,400	160,372	(28)	147,930
	4 Education Delivery	202,500	202,500	202,500	202,495	(5)	155,772
	5 Health Services	248,000	248,000	248,000	248,000	0	235,258
76	**Region 6 - East Berbice/Corentyne**						
	1 Regional Administration and Finance	72,100	72,100	72,100	72,100	0	36,440
	2 Agriculture	90,600	90,600	90,600	90,600	0	81,985
	3 Public Works	407,600	407,600	407,600	407,600	0	391,644
	4 Education Delivery	336,405	336,405	336,405	336,405	0	288,430
	5 Health Services	337,000	337,000	337,000	337,000	0	312,748
77	**Region 7 - Cuyuni/Mazaruni**						
	1 Regional Administration and Finance	22,500	22,500	22,500	22,499	(1)	14,747
	2 Public Works	130,483	130,483	130,483	130,480	(3)	141,698
	3 Education Delivery	320,135	320,135	320,135	320,134	(1)	274,876
	4 Health Services	267,108	267,108	267,108	267,105	(3)	227,899
	5 Agriculture	37,642	37,642	37,642	37,642	0	35,000
	C/F	734,737,708	781,212,867	792,604,402	681,955,990	(110,648,399)	643,694,764

Agency No.	Description	Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available	Total Funds Available
		2025					2024
		$'000	$'000	$'000	$'000	$'000	$'000
	B/F	734,737,708	781,212,867	792,604,402	681,955,990	(110,648,399)	643,694,764
78	**Region 8 - Potaro/Siparuni**						
	1 Regional Administration and Finance	18,000	18,000	18,000	17,954	(46)	15,355
	2 Public Works	183,500	183,500	183,500	183,500	0	111,130
	3 Education Delivery	278,300	278,300	278,300	278,279	(21)	291,989
	4 Health Services	252,500	252,500	252,500	252,497	(3)	235,998
	5 Agriculture	17,500	17,500	17,500	17,500	0	15,000
79	**Region 9 - Upper Takatu/Upper Essequibo**						
	1 Regional Administration and Finance	23,000	23,000	23,000	23,000	0	19,999
	2 Agriculture	50,000	50,000	50,000	49,996	(4)	44,000
	3 Public Works	321,500	321,500	321,500	321,500	0	261,399
	4 Education Delivery	298,000	298,000	298,000	298,000	0	272,834
	5 Health Services	257,500	257,500	257,500	257,491	(9)	250,000
80	**Region 10 - Upper Demerara/Upper Berbice**						
	1 Regional Administration and Finance	239,000	239,000	239,000	238,971	(29)	11,623
	2 Public Works	160,600	160,600	160,600	159,441	(1,159)	133,218
	3 Education Delivery	578,115	578,115	578,115	578,115	0	484,991
	4 Health Services	217,450	217,450	217,450	217,449	(1)	196,292
	5 Agriculture	47,890	47,890	47,890	47,890	0	46,000
	TOTAL	**737,680,563**	**784,155,722**	**795,547,257**	**684,897,573**	**(110,649,671)**	**646,084,592**

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI. K. SINGH
SENIOR MINISTER
IN OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

STATEMENT OF EXPENDITURE IN RESPECT OF THOSE SERVICES WHICH BY LAW ARE DIRECTLY CHARGED UPON THE CONSOLIDATED FUND OF THE GOVERNMENT OF GUYANA FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

		2025			2024
Agency No.	Description	Wages & Salaries, etc.	Employment Overhead Expenses	Total Expenditure	Total Expenditure
		$'000	$'000		$'000
01	Office of the President	41,867	4,377	46,244	55,817
07	Parliament Office	0	2,042,781	2,042,781	2,069,118
08	Audit Office of Guyana	0	1,537,244	1,537,244	1,319,046
09	Public and Police Service Commission	0	230,049	230,049	194,395
10	Teaching Service Commission	0	191,682	191,682	170,979
11	Guyana Elections Commission	0	6,832,765	6,832,765	2,882,629
51	Ministry of Home Affairs	11,035	1,839	12,874	0
55	Supreme Court	0	3,636,826	3,636,826	2,962,711
56	Public Prosecutions	0	483,362	483,362	358,587
57	Office of the Ombudsman	0	70,746	70,746	66,440
58	Public Service Appellate Tribunal	0	74,526	74,526	33,435
59	Ethnic Relations Commission	0	309,487	309,487	232,709
60	Judicial Service Commission	0	26,793	26,793	17,003
61	Rights Commissions of Guyana	0	189,558	189,558	170,189
62	Public Procurement Commission	0	220,249	220,249	243,355
	Sub-total	52,902	15,852,284	15,905,186	10,776,413
03	Ministry of Finance				
	Pension and Gratuities	8,132,309	0	8,132,309	7,682,175
	Payments to Dependent's Pension Fund	330,000	0	330,000	270,000
	Sub-total	8,462,309	0	8,462,309	7,952,175
90	Public Debt				
	Internal Principal	9,310,851	0	9,310,851	8,310,394
	Internal Interest	9,036,061	0	9,036,061	6,533,637
	External Principal	22,578,410	0	22,578,410	16,355,674
	External Interest	13,967,112	0	13,967,112	9,549,621
	Sub-total	54,892,434	0	54,892,434	40,749,326
	GRAND TOTAL			79,259,929	59,477,914

MS. JENNIFER CHAPMAN
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IN OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

Statement of Receipts and Payments of the Contingencies Fund
of the Government of Guyana
For the Fiscal year ended 31st December 2025

Notes		2025
4		
		$'000
	R E C E I P T S (Replenishment)	
	Total Receipts	-

P A Y M E N T S (Drawing Rights)

Warrant #	Date of Warrant	Ministry/Department/Region	Amount
			$'000
1	11/18/2025	Ministry of Education	1,439,423
2	11/26/2025	Ministry of Foreign Affairs & International Cooperation	237,684
3	12/13/2025	Ministry off Public Works	1,050,000
4	12/5/2025	Ministry of Public Works	2,444,053
5	12/13/2025	Ministry of Public Works	156,000
6	12/13/2025	Ministry of Public Works	3,718,415
7	12/13/2025	Ministry of Public Works	2,411,383
8	12/13/2025	Ministry of Public Works	734,000
9	12/8/2025	Ministry of Human Services & Social Security	5,441,471
10	12/16/2025	Ministry of Housing	640,000
11	12/24/2025	Barima Waini - Region # 1	5,000
12	12/24/2025	Barima Waini - Region # 1	6,980
13	12/24/2025	Barima Waini - Region # 1	14,800
14	12/24/2025	Barima Waini - Region # 1	100,076
15	12/24/2025	Pomeroon/Supernaam - Region #2	1,500
16	12/24/2025	Mahaica/Berbice - Region #5	7,000
17	12/24/2025	Cuyuni Mazaruni - Region # 7	2,000
18	12/24/2025	Cuyuni Mazaruni - Region # 7	8,591
19	12/24/2025	Cuyuni Mazaruni - Region # 7	31,525
20	12/24/2025	Cuyuni Mazaruni - Region # 7	7,000
21	12/24/2025	Cuyuni Mazaruni - Region # 7	7,000
22	12/24/2025	Cuyuni Mazaruni - Region # 7	94,326
23	12/24/2025	Potaro Siparuni - Region #8	10,400
24	12/24/2025	Potaro Siparuni - Region #8	7,000
25	12/24/2025	Potaro Siparuni - Region #8	5,500
26	12/24/2025	Potaro Siparuni - Region #8	36,000
27	12/24/2025	Potaro Siparuni - Region #8	11,000
28	12/24/2025	Potaro Siparuni - Region #8	28,000
29	12/24/2025	Potaro Siparuni - Region #8	10,000
30	12/24/2025	Potaro Siparuni - Region #8	30,000
31	12/24/2025	Potaro Siparuni - Region #8	7,000
32	12/24/2025	Upper Takutu/ Upper Essequibo - Region #9	118,097
		Total Payments	**18,821,224**

Summary

	2024
	$000
Uncleared advances for 2024	-
Add: Payments(Drawing Rights) Authorised in 2025	**18,821,224**
Less: Replacements Authorised in 2024	-
Less: Replenishments in 2025	-
Balance Outstanding as at 31/12/2025	**18,821,224**

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI. K. SINGH
SENIOR MINISTER
IN OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

STATEMENT OF CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT OF GUYANA
AS AT 31st DECEMBER 2025

	Notes		2025 $'000		2024 $'000
CURRENT ASSETS					
Central Government Bank Balances					
Consolidated Fund					
New 407 Account			(135,659,443)		(184,077,725)
2000 Series	3		(329,942)		4,338,392
Other Ministries/Departments			84,641,667		101,042,731
Monetary Sterilisation Account	1.7		0		0
Redemption of T-Bills (*Account # 404*)			(3)		(3)
Total Current Assets			(51,347,721)		(78,696,604)
CURRENT LIABILITIES					
Treasury Bills					
91 Days & K Series	1.7	232,318,272		128,395,181	
180 & 360 Days	1.7	0		0	
G Series	1.8	149,131,961		151,825,301	
F Series	1.8	120,002		330,755	
E Series		0		0	
H Series	1.8	440,298,445	821,868,679	311,584,095	592,135,332
Other Liabilities					
Dependents Pension Fund		5,142,016		4,528,224	
Sugar Industry Welfare Committee		50,691		50,691	
Sugar Industry Welfare Labour Fund		464,906		499,627	
Sugar Industry Rehabilitation Fund		74,833		74,833	
Sugar Industry Price Stabilization Fund		14,924		14,924	
Miscellaneous		1,847,579	7,594,950	2,302,345	7,470,644
Total Current Liabilities			829,463,629		599,605,977
NET CURRENT LIABILIITIES			880,811,350		678,302,581

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI. K. SINGH
SENIOR MINISTER
IN OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

Notes to and Forming Part of the Financial Statements for the Fiscal Year 2025

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 30th, 2026, by Hon. Dr. Ashni Singh, Senior Minister, Office of the President with responsibility for Finance.

3.0 2000 Series Bank Accounts

The 2000 series are a combination 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. Please see Appendix 1 attached.

4.0 Statement of Receipts and Payments of the Contingencies Fund

The sum of $18.821B Contingency Fund Advance Warrants was issued during the period January to December 2025. They were outstanding as at 31/12/2025 but were subsequently cleared in 2026 via Financial Paper 2.

2000 Series Bank Accounts

ACC'T #	Description	2025 $	2024 $	Net Change $
	TOTAL INACTIVE TO BE TRANSFERRED TO 407	**0**	**0**	**0**
	OLD ACCOUNTS			
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	(3,453,231,217)	2,126,213,119	(5,579,444,336)
200970	HIA	3,030,933	3,030,933	0
200980	IDB - Technical Coop Small Projects Swiss Fund	0	0	0
New Accounts for 2005				
201400	GOG/IBRD Global Fund-National Initiative to Accelerat Access…	78,145,889	6,168,722	71,977,167
New Accounts for 2006				
201440	Multilateral Debt Relief	464,217,348	464,217,348	0
201450	Japanese Non-Project Grant Aid	21,909,609	21,909,609	0
New Accounts for 2008				
201520	Official Global Fund/MOH Mal/Reg 9	199,365,554	96,158,158	103,207,396
New Accounts for 2010				
201590	Off Global Fund / MOH TB	62,101	20,559,609	(20,497,508)
New Accounts for 2013				
201620	Off-SBB LCDS US	0	0	0
New Accounts for 2014				
201660	Off- SEPG-GRT/FM-13897-GY	1,691,200	1,691,200	0
New Accounts for 2015				
201681	OFF-GUY FOR TNC UNEP US$	0	0	0
New Accounts for 2016				
201390	BUDGETARY SUPPORT	0	0	0
201683	OFF IDB/GOG CIT. SEC. STRENGTHEN	0	0	0
201690	OFFICIAL USD HINTERLAND PROG	21	21	0
New Accounts for 2017				
201670	JAPANESE NON-PROJECT GRANT AID YEAR 2013	189,344,523	189,344,523	0
201691	OFFICIAL GUY NUR UNEP-US$	0	0	0
New Accounts for 2018				
201694	OFFICIAL ATN/OC-15978-GY -SNAMPGP	0	0	0
201696	GUY CDB/OCC GRSNT-US$	55,722	55,722	0
201698	OFFICIAL PSMOSP-INST. STRENGTH TO GUY SSFETY NET USD	0	0	0
New Accounts for 2019				
201651	Off GOG CDBTIP USD	5,629,500	5,629,500	0
201672	OFF-PROJRCT UNIT ACCOUNT	5,801,513	5,801,513	0
201697	OFFICIAL CAPITAL BUILDING FOR LOCAL GOVT TRFORM	0	0	0
New Accounts for 2020				
201240	Special Deposit - Accountant General	0	0	0
201653	OFF CRUDE LIFTING	41,254,844	87,744,522	(46,489,678)
New Accounts for 2021				
201321	OFF-Support for Indigenous Education	0	99,325	(99,325)
New Accounts for 2022				
201322	Official BNTF 10USD	82,283	4,792,422	(4,710,139)
201323	Official ESPP	0	1,210,341	(1,210,341)
201324	Official-ATN/OC-18997-GY GEDS USD	0	887,184	(887,184)
New Accounts for 2023				
201325	Official:GEF CREW + USD	32,000	81,732,000	(81,700,000)
New Accounts for 2024				
201326	OFF Hospitality Tourism	1,210,483,123	318,963,351	891,519,772
201327	OFFICIAL NEW WISMAR BRIDGE	637,969,966	637,969,966	0
	TOTAL ACTIVE	**(329,942,048)**	**4,338,392,128**	**(4,668,334,176)**
	TOTAL (ACTIVE & INACTIVE)	**(329,942,048)**	**4,338,392,128**	**(4,668,334,176)**

STATEMENT OF PUBLIC DEBT
AS AT 31 DECEMBER 2025

S U M M A R Y S H E E T

DESCRIPTION	EXTERNAL	INTERNAL	TOTAL
	$'000	**$'000**	**$'000**
FUNDED	0	3,898,537	3,898,537
UNFUNDED	605,833,033	194,651,072	800,484,105
SUB TOTAL	**605,833,033**	**198,549,608**	**804,382,642**
SHORT-TERM Treasury Bills (91 days and K Series)	0	232,955,400	232,955,400
MEDIUM -TERM Treasury Bills (182 and 364 days)	0	595,886,000	595,886,000
GRAND TOTAL	**605,833,033**	**1,027,391,008**	**1,633,224,042**

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI. K. SINGH
SENIOR MINISTER
IN OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURRENCY 2	ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2025 5 *_/3	AMOUNT DISBURSED IN 2025 1_/ 6	DEBT SERVICE COST DUE & PAYABLE IN 2025		ACTUAL DEBT SERVICE COST PAID IN 2025			DEBT RELIEF (DEBT CANCELLATION/ 10	CLOSING BALANCE AS AT 31.12.25 11 11=(5+6+7b-8a-8b)-10	GUYANA DOLLAR EQUIVALENT 31.12.25 12	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL 7 a	INTEREST b	PRINCIPAL 8 a	INT b	TOTAL PAYMENT 9 9=8a+8b				
		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	
INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)													
Secondary School Reform No. 2879-0 GUA *_/3	SDR	2,780	958	0	83	9	83	9	92	0	874	249,657	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	2,732	753	0	84	5	84	5	89	0	669	191,071	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	1,742	0	97	10	97	10	106	0	1,645	469,710	This loan shall be repaid in semi-annual installments commencing 15 June 2013 ending 15 December 2042
Improving Teachers Education Project 4803-GY	SDR	2,800	1,532	0	279	10	279	10	289	0	1,253	357,860	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	4,030	0	620	27	620	27	647	0	3,410	973,694	The borrower shall repay the principle amount, the credit in semi-annual installments payable on Dec 1st 2021 and ending June 1st, 2031.
Secondary Education Improvement Project 5473-GY	SDR	6,500	5,320	0	215	104	215	104	319	0	5,106	1,457,900	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	6,302	0	254	124	254	124	378	0	6,048	1,727,041	Repayment commencing ,December1, 2019 to and including June 1,2029 at 1.65% of principle amount of credit and commencing December 1,2029 to and including June 1,2039 at 3.35% of principle amount of credit.
Additional Financing University of Guyana Science &Technology Support Project 5753- GY	SDR	2,700	2,343	0	89	46	89	46	135	0	2,254	643,611	Repayment commencing on June 1, 2021 to and including December1, 2030 at 1.65% of Principle amount of Credit and commencing on June 1, 2031 to and including December1, 2040 at 3.35% of Principle amount of credit
Guyana Payment System Project 5966-GY	SDR	4,500	1,484	0	54	29	54	29	84	0	1,430	408,225	Repayment commencing on June 1, 2022 to and including December1, 2031 at 1.65% of Principle amount of Credit and commencing on June 1, 2032 to and including December1, 2041 at 3.35% of Principle amount of Credit
Guyana Education Sector Improvement Project 6009-GY	SDR	9,900	7,801	0	293	146	293	146	439	684	6,823	1,948,345	Repayment commencing on June 1, 2022 to and including December1, 2031 at 1.65% of Principle amount of Credit and commencing on June 1, 2032 to and including December1, 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	184	0	184	184	0	24,400	6,967,194	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	11,226	2487	0	97	0	97	97	2,590	11,123	3,176,026	This loan shall be paid on each May 15 and November 15 commencing on May 15, 2029 to 2038 at 1%, and comencing on May 15 to and including November 15, and including November 15 2058 at 2%.
Additional Financing for Flood Risk Management Proj. & Amendment to Orginal Financing Agreement 6786-GY	SDR	18,400	18,400	0	0	134	0	134	134	1,484	16,916	4,830,221	This loan shall be repaid commencing on December 1, 2030 to and including June 1, 2040at 1%, and commencing on December 2021 to and including June 1 2060 at 2%.
Covid-19 Emergency Response Proj. 6802-GY	SDR	5,400	4,726	0	0	35	0	35	35	0	4,726	1,349,339	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	9000	0	0	67	0	67	67	0	9,000	2,569,851	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	2,847	0	0	21	0	21	21	0	2,847	813,054	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	13,039	416	0	100	0	100	100	0	13,455	3,841,822	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%.
C/F												**31,974,621**	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2025 5	AMOUNT DIS- BURSED IN 2025 1_/ 6	DEBT SERVICE COST DUE & PAYABLE IN 2025		ACTUAL DEBT SERVICE COST PAID IN 2025			DEBT RELIEF (DEBT CANCEL LATION/ 10	CLOSING BALANCE AS AT 31.12.25 11 11=(5+6+7b -8a-8b)-10	GUYANA DOLLAR EQ- UIVALENT 31.12.25 12	TERMS AND CONDITIONS OF LOAN
					PRIN- CIPAL 7 a	INTEREST b	PRIN- CIPAL 8 a	INT b	TOTAL PAYMENT 9 9=8a+8b				
		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	
B/F												**31,974,621**	
Enhancing Policies for Human Capital Accumulation Development Policy Financing 7473	SDR	26,700	26,700	0	0	0	0	0	0	0	26,700	7,623,938	This loan shall be repaid commencing on June 1,2030, through June 1,2035 at 8.33334% and 8.33326% on December 1,2035.
Integrated transportation corridors Project. 7704-GY	SDR	63,200	0	0	0	0	0	0	0	0	0	0	This loan shall be repaid commencing on May 15, 2035 to and including November 15, 2044 at 1% and commencing May 15, 2045 to and inclusive
Integrated transportation corridors Project. 7705-GY	SDR	13,000	0	0	0	0	0	0	0	0	0	0	This loan shall be repaid commencing on May 15, 2031 to and including May 15, 2036 at 8.33% and November 15, 2036 at 8.37%.
Integrated transportation corridors Project. 7706-GY	EUR	53,100	0	133	0	0	0	0	0	0	133	32,505	This loan shall be repaid commencing on May 15, 2030 through November 15, 2049 at 2.5%.
Caribbean Efficient and Green -Energy Building Project 7709	SDR	15,300	0	206	0	0	0	0	0	0	206	58,785	This loan shall be repaid commencing on May 15, 2035 to and including November 15, 2044 at 8.33% and November 15, 2036 at 8.37%.
Caribbean Efficient and Green -Energy Building Project 7710	SDR	7,700	0	0	0	0	0	0	0	0	0	0	This loan shall be repaid commencing on May 15, 2031 to and including May 15, 2036 at 8.33% and November 15, 2036 at 8.37%.
Guyana One Health Project 7717	SDR	5,400	0	0	0	0	0	0	0	0	0	0	This loan shall be repaid commencing on May 15, 2035 to and including November 15, 2044 at 1% and May 15, 2045 and including November 15,2064 at 2%.
Additional Financing for Guyana Strengthening Human Capital through Education Project 7860-GY	SDR	1,690	0	0	0	0	0	0	0	0	0	0	This loan shall be repaid commencing on December 1, 2035 to and including June 1, 2045 at 1% and December 1, 2045 and including June 1,2065 at 2%.
CARIBBEAN DEVELOPMENT BANK (CDB)													
Caribbean Court of Justice 01/SFR-OR-GUY (OCR)	USD	4,400	1,045	0	220	53	220	53	273	0	825	172,013	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	1,045	0	220	19	220	19	239	0	825	172,013	This loan shall be repaid in 80 equal quarterly repayments beginning 1 October, 2009, ending 1 July, 2029.
Third Road Project 2/SFR-OR-GUY (OCR)	USD	9,102	639	0	511	25	511	25	536	0	128	26,654	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	4,500	0	500	86	500	86	586	0	4,000	834,000	This loan shall be repaid in 80 equal quarterly repayments beginning 1 January, 2014, ending 1 October, 2033.
Skeldon Sugar Modernization 3/SFR-OR-GUY (OCR)	USD	14,321	1,267	0	845	52	845	52	897	0	422	88,054	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	6,270	0	697	120	697	120	817	0	5,573	1,161,954	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	433	0	217	19	217	19	236	0	217	45,183	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	1,625	0	162	31	162	31	194	0	1,462	304,871	This loan shall be repaid in 80 equal quarterly repayments beginning 1 October, 2016, ending 1 July2036
Community Services Enhancement Project 5/SFR-OR-GUY (OCR)	USD	3,580	737	0	211	36	211	36	247	0	526	109,769	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	5,554	0	473	108	473	108	580	0	5,081	1,059,394	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	1,874	0	227	98	227	98	325	0	1,647	343,351	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	9,970	0	614	195	614	195	808	0	9,356	1,950,759	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	5,558	0	542	294	542	294	836	0	5,016	1,045,813	This loan shall be repaid in 68 equal quarterly repayments beginning 1 April 2019
C/F												**47,003,676**	

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					PRINCIPAL 7 a	INTEREST b	PRINCIPAL 8 a	INT b	TOTAL PAYMENT 9 9=8a+8b				
		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	
B/F												**47,003,676**	
Fourth Road Project W.C.D. Road Improvement 7/SFR-OR-GUY (SFR)	USD	25,000	22,779	0	1,248	446	1,248	446	1,694	0	21,531	4,489,172	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	8,050	0	1,400	151	1,400	151	1,551	0	6,650	1,386,525	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	2,408	0	241	46	241	46	287	0	2,168	451,952	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 *_/4	USD	2,893	2,091	0	182	111	182	111	293	0	1,910	398,144	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 *_/4	USD	21,300	20,768	0	1065	407	1065	407	1,472	0	19,703	4,108,067	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
Drainage and Irrigation 9/SFR-GUY	USD	5,026	2,974	0	168	58	168	58	226	0	2,806	585,135	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	4,549	0	357	88	357	88	445	0	4,192	873,988	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	3,594	0	293	70	293	70	363	0	3,301	688,183	This loan shall be repaid in 120 equal quarterly repayments beginning 31 March 2007, ending 1 January 2037
Poor Rural Community Support Services 13/SFR-GUY	USD	5,100	1,785	0	255	34	255	34	289	0	1,530	319,005	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	29	0	29	0	29	0	30	0	- 0	(0)	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	5,753	0	371	112	371	112	483	0	5,382	1,122,139	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	10,462	1231	0	217	0	217	217	0	11,693	2,437,950	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 o 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	835	0	145	8	145	8	153	0	689	143,759	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	1,238	0	330	11	330	11	341	0	908	189,319	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	51,893	5,725	0	3,330	0	3,330	3,330	0	57,618	12,013,274	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.
Linden to Mabura Hill Road Upgrade Project 10/SFR-OR-GUY-SFR	USD	10,966	4,135	39	0	40	0	40	40	0	4,174	870,359	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	3063	5,782	0	31	0	31	31	0	8,845	1,844,222	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.
Environmental Sector Policy-Based Loan 9/OR-GUY	USD	125,000	0	125,000	0	1,270	0	1,270	1,270	0	125,000	26,062,500	The borrower shall repay this loan in thirty-two(32) equal instalments on each due date, commencing on the first due date after expiration of 2 years following the loan agreement
Water Supply Improvement Project 11/SFR-OR-GUY-OCR	USD	26,699	0	2,261	0	88	0	88	88	0	2,261	471,380	The borrower shall repay this loan in sixty-eight(68) equal instalments on each due date, commencing on the first due date after expiration of 5 years following the loan agreement
C/F												**105,458,748**	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURRENCY 2	ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2025 5 *_/3	AMOUNT DISBURSED IN 2025 1_/ 6	DEBT SERVICE COST DUE & PAYABLE IN 2025		ACTUAL DEBT SERVICE COST PAID IN 2025			DEBT RELIEF (DEBT CANCELLATION/ 10	CLOSING BALANCE AS AT 31.12.25 11 11=(5+6+7b-8a-8b)-10	GUYANA DOLLAR EQUIVALENT 31.12.25 12	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL 7 a	INTEREST b	PRINCIPAL 8 a	INT b	TOTAL PAYMENT 9 9=8a+8b				
		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	
B/F												**105,458,748**	
Water Supply Improvement Project 11/SFR-OR-GUY-SDF(SFR)	USD	38,110	0	0	0	0	0	0	0	0	0	0	The borrower shall repay this loan in one hundred twenty (120) equal instalments on each due date, commencing on the first due date after expiration of 5 years following the loan agreement
Water Supply Improvement Project 11/SFR-OR-GUY-ILC (SFR)	EUR	10,639	0	0	0	0	0	0	0	0	0	0	The borrower shall repay this loan in sixty-eight (68) equal instalments on each due date, commencing on the first due date after expiration of 5 years following the loan agreement
CARICOM DEVELOPMENT FUND (CDF)													
Upgrade Weather Access Roads- Region #3, Parika and Ruby & Upgrade Fair- Weather, Access Dams -Kuru Kuru to Laluni, Region 4 and Onvergwagt Loan No. GUY/L0001	USD	6,224	2,830	0	437	80	437	80	517	0	2,393	498,867	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	4,497	0	428	130	428	130	559	0	4,069	848,359	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.
Implementation of an integrated agricultural developent programme to contribute to Guyana's Food and Nutition Security Loan No. GUY/L0003	USD	15,000	0	3,450	0	0	0	0	0	0	3,450	719,325	The borrower shall repay this loan in forty (40) equal or approximately equal and consecutive quarterly instalments on each due date, commencing on the first due date after expiration of 2 years following the date of first disbursement of the loan.
INTER-AMERICAN DEVELOPMENT BANK (IDB)													
Main Road Rehabilitation - Transportation Loan No. 999/SF-GY	USD	41,000	5,776	0	428	113	428	113	541	0	5,348	1,115,044	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	3,423	0	236	67	236	67	303	0	3,187	664,569	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	6,041	0	390	119	390	119	508	0	5,651	1,178,325	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	959	0	62	19	62	19	81	0	897	186,967	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	5,033	0	325	99	325	99	424	0	4,708	981,592	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	6,764	0	436	133	436	133	569	0	6,328	1,319,291	60 semi-annual equal installments commencing 2010-12-14 and to be conclude 2040-06-14. Disbursements shall expire 5 years from the effective date of contract.
Environmental Protection Loan No.1052/SF-GY	USD	900	193	0	12	4	12	4	16	0	181	37,713	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	7,910	0	452	156	452	156	608	0	7,458	1,555,063	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	6,856	0	392	135	392	135	527	0	6,465	1,347,871	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
Unserved Areas Electrification Prog Loan No.1103	USD	27,400	11,445	0	636	225	636	225	861	0	10,809	2,253,664	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	14,907	0	828	294	828	294	1,122	0	14,079	2,935,494	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	2,690	0	145	53	145	53	198	0	2,545	530,541	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	1,798	0	92	35	92	35	128	0	1,706	355,665	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 2044/3/24
C/F												**121,987,097**	

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					PRINCIPAL 7 a	INTEREST b	PRINCIPAL 8 a	INT b	TOTAL PAYMENT 9 9=8a+8b				
		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	
B/F												**121,987,097**	
Health Sector Programme Loan No.1548/SF-GY	USD	23,000	15,717	0	767	310	767	310	1,077	0	14,950	3,117,075	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	3,409	0	170	67	170	67	238	0	3,239	675,304	Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 30/7/2044 and 2% per annum thereafter.
Fiscal & Financial Management Prog Loan No. 1551/SF-GY	USD	13,000	7,926	0	396	156	396	156	553	0	7,530	1,569,960	Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 30/7/2044 and 2% per annum thereafter.
New Amsterdam Road Project Loan No.1554/SF-GY	USD	37,300	25,395	0	1,239	502	1,239	502	1,740	0	24,156	5,036,494	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	11,274	0	564	222	564	222	786	0	10,710	2,233,112	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	2,062	0	101	41	101	41	141	0	1,961	408,884	The loan shall be repaid semi-annual, 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	11,391	0	506	225	506	225	731	0	10,884	2,269,376	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	11,250	0	500	222	500	222	722	0	10,750	2,241,375	Loan shall be repaid semiannual, consecutive equal installments. The first installment on 6 Jun. 2017 and last installment 6 June 2057.
Prog. For Modernization of Justice Admin. Loan No. 1746/SF- GY	USD	10,000	7,496	0	333	148	333	148	481	0	7,162	1,493,359	Loan shall be repaid in 60 semi-annual, consecutive equal installment. The first installment on Sept. 20th, 2017 and last installment March 20th, 2047.
Support For Competitiveness Loan No. 1750/SF- GY	USD	18,000	13,500	0	600	267	600	267	867	0	12,900	2,689,650	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	5,583	0	248	110	248	110	358	0	5,335	1,112,322	Loan shall be repaid in 60 semi-annual installments commencing Sept. 20th ,2017 ending March 20th, 2047,Int. at 1% per annum for first 10 years and 2% thereafter .
Citizen Security Programme Loan No. 1752/SF- GY	USD	19,800	14,850	0	660	293	660	293	953	0	14,190	2,958,608	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	18,538	0	806	366	806	366	1,172	0	17,732	3,697,153	Loan shall be repaid in 60 semi-annual, consecutive equal installment. The first installments on 11 Jan. 2018 and last installment 11 July 2047. and Interest at 1% per annum until the 11st Jan 2018 and 2% thereafter
Agricultural Export Diversification Programme Loan No 1929/BL - GY OCR	USD	10,450	5,773	0	428	267	428	267	694	0	5,345	1,114,424	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
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 in a 1 shot payment on April 6th, 2048 and interest is 0.25% per annum
Power Sector Support Programme Loan No 1938/ BL - GY OCR	USD	6,000	3,306	0	245	141	245	141	386	0	3,061	638,265	This loan shall be repaid in semi-annual consecutive and equal installment the 1st installments beginning April 6th, 2014 ending April 6th, 2038.
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 a 1 shot payment on April 6th, 2048 and Int. is 0.25% per annum.
C/F												**156,671,904**	

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					PRIN-CIPAL 7 a	INTEREST b	PRIN-CIPAL 8 a	INT b	TOTAL PAYMENT 9 9=8a+8b				
		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	
B/F												**156,671,904**	
Financial Sector Reform Prog. Loan No 2091/ BL - GY Fixed OCR	USD	2,500	1,429	0	102	76	102	76	178	0	1,327	276,582	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning Dec 12th,2014 and ending Dec 12th,2038. Int. is 5.54% per annum
Financial Sector Reform Prog. 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	8,238	0	568	424	568	424	992	0	7,670	1,599,106	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning April 17th, 2015 and ending April 17th, 2049. Interest is 4.66% per annum.
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 a 1 shot payment on April 17th, 2048 and Int. is 0.25% per annum.
Transportation Rehab Project Loan No 2215 / BL-GY OCR	USD	12,400	7,889	0	509	274	509	274	783	0	7,380	1,538,797	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning March 21st, 2016 and ending March 21st,2040.
Transportation Rehab Project Loan No 2215 / BL-GY FSO	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	1,531	0	102	67	102	67	169	0	1,429	297,857	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning Nov 23rd, 2015 and ending Nov 23rd, 2039.Int is 4.28% per annum.
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.
Health Sector Reform Prog. Loan No. 2270 / BL-GY OCR	USD	2,500	1,682	0	109	69	109	69	178	0	1,574	328,160	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning Feb 23rd, 2016 and ending Feb 17th, 2040. Interest is 4.66% per annum.
Health Sector Reform 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	653	0	41	21	41	21	62	0	612	127,653	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning July 26th, 2016 and ending July 26th, 2040. Interest is 4.66% per annum.
Water and Sanitation Rehab. Proj. Loan No. 2326 / BL- GY FSO	USD	1,000	1,000	0	0	2	0	2	2	0	1,000	208,500	This loan shall be repaid in a 1 shot payment on July 26th,2050 and Int. is 0.25% per annum.
Water and Sanitation Rehab. Proj. Loan No.2428 / BL- GY OCR	USD	4,750	3,065	0	192	130	192	130	321	0	2,874	599,204	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning Dec 8th, 2016 and ending Dec 8th,2040.
Water and Sanitation Rehab. 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	1,633	0	102	83	102	83	185	0	1,531	319,133	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	6,531	0	408	257	408	257	666	0	6,123	1,276,669	This loan shall be repaid in semi-annual consecutive and equal installment. First installment beginning Dec 8th, 2016 and ending Dec 8th,2020.
East Bank Demerara Four Lane Extension Loan No. 2454 / BL- GY FSO	USD	10,000	9,996	0	0	25	0	25	25	0	9,996	2,084,104	This loan shall be repaid in a 1 shot payment on Dec 8th,2050 and Int. is 0.25% per annum.
Linden Water Supply Rehabilitation Prog. Loan No.2535 BL-GY FSO	USD	6,000	6,000	0	0	15	0	15	15	0	6,000	1,251,000	This loan shall be repaid in a 1 shot payment on July, 13 2051 and Int. is 0.25% per annum.
C/F												**175,096,376**	

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					PRIN-CIPAL 7 a	INTEREST b	PRIN-CIPAL 8 a	INT b	TOTAL PAYMENT 9 9=8a+8b				
		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	
B/F												**175,096,376**	
Linden Water Supply Rehabilitation Prog. Loan No.2535 BL-GY OCR	USD	6,000	4,163	0	245	158	245	158	403	0	3,918	816,980	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning July 13th, 2017 and ending July 13th,2041.
New Energy Programme Loan No.2567 BL-GY OCR	USD	2,500	1,751	0	103	68	103	68	171	0	1,648	343,589	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning Sept 23rd, 2017 and ending Sept 23rd, 2041. Int. is 4.66% per annum.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	27,809	0	1,503	1,056	1,503	1,056	2,559	0	26,306	5,484,794	Repayment begins 72 months from date of contract and ends no later than thirty years from the same date.
Road Network Upgrade & Expansion Prog. Loan No.2741 BL-GY FSO	USD	33,100	33,100	0	0	82	0	82	82	0	33,100	6,901,350	This loan shall be repaid in a 1 shot payment on March 15th,2053
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	6,561	0	345	304	345	304	650	0	6,216	1,295,934	The first installment shall be paid 6 years from the date of signature of this contract and the last installment shall be paid no later than 30 years from the same date
Power Utility Upgrade Prog. Loan No.3238-OC-GY	USD	22,500	17,536	0	877	622	877	622	1,498	0	16,659	3,473,375	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/BL GY OCR	USD	7,571	6,382	0	319	183	319	183	502	0	6,063	1,264,041	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/BL GY 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	6,122	0	306	228	306	228	534	0	5,816	1,212,704	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	3,812	0	191	103	191	103	294	0	3,621	754,969	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/BL GY FSO	USD	4,669	4,669	0	0	12	0	12	12	0	4,669	973,514	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	6,339	0	309	277	309	277	587	0	6,030	1,257,154	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	7500	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
Environment and Natural Disasters Loan No. 3422/BL-GY (OCR)	USD	8,580	7,179	0	350	242	350	242	592	0	6,829	1,423,842	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	This portion of loan shall be repaid in one single installment 40 years from the date of signature of this contract.
Support of Improved Maternal & Child Health Proj. Loan No. 3779/BL-GY (OCR)	USD	4,000	3,673	0	163	118	163	118	281	0	3,510	731,878	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 yaers from the said date
C/F												**209,080,867**	

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		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	
B/F												**209,080,867**	
Sustainable Agriculture Development Prog. Loan No.3798/BL-GY (OCR)	USD	7,500	7,089	0	315	401	315	401	716	0	6,774	1,412,409	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	7,500	0	0	19	0	19	19	0	7,500	1,563,750	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. 3824/BL-GY (0CR)	USD	12,500	4,192	0	186	229	186	229	415	0	4,006	835,223	The first payment installment shall be paid 6 years from date of signature of this contract and the last installment shall be paid no later than 30 years from the said date
Enhancing of the National Quality Infrastructure for Economic Diversification and Trade Promotion Program Loan No.3824/BL-GY (FSO)	USD	4,500	4,499	0	0	11	0	11	11	0	4,499	938,131	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	3,983	0	0	10	0	10	10	0	3,983	830,500	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 (0CR)	USD	4,000	3,716	0	165	200	165	200	366	0	3,551	740,288	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
Strengthening the energy sector Loan No.4698/BL-GY (OCR)	USD	5,820	5,432	0	388	106	388	106	494	0	5,044	1,051,674	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	2213	550	123	127	123	127	250	0	2,640	550,370	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	2,213	550	0	6	0	6	6	0	2,763	576,000	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 and Institutional Strengthening of Energy (ESIMSE) Loan No. 4676-BL-GY OCR	USD	10,580	6,904	96	363	402	363	402	765	0	6,637	1,383,780	This loan shall be repaid by the borrower in semi-annual consecutive equal installment .
Energy Matrix Diversification and Institutional Strengthening of Energy (ESIMSE) Loan No.4676-BL-GY-FSO	USD	10,580	7,196	96	0	18	0	18	18	0	7,292	1,520,436	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-O0006 Loan No.5186 OCR	USD	15,400	15,400	0	0	906	0	906	906	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 orginal WAL of each disbursement of Contingent loan is 15.25 years.
Contingent Loan for COVID-19 Public Health Emergency GY-O0006 Loan No.5186 FSO	USD	6,600	6,600	0	0	16	0	16	16	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	18,683	630	0	1,116	0	1,116	1,116	0	19,313	4,026,779	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 Concessional OC	USD	9,120	8,007	270	0	20	0	20	20	0	8,277	1,725,762	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	1,418	0	1,418	1,418	0	23,800	4,962,300	The loan shall be repaid by the borrower in semi-annual ,consecutive , in sofar as possible ,equal installment
C/F												**236,998,739**	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURRENCY 2	ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2025 5 *_/3	AMOUNT DIS-BURSED IN 2025 1_/ 6	DEBT SERVICE COST DUE & PAYABLE IN 2025		ACTUAL DEBT SERVICE COST PAID IN 2025			DEBT RELIEF (DEBT CANCELLATION/ 10	CLOSING BALANCE AS AT 31.12.25 11 11=(5+6+7b-8a-8b)-10	GUYANA DOLLAR EQ-UIVALENT 31.12.25 12	TERMS AND CONDITIONS OF LOAN
					PRIN-CIPAL 7 a	INTEREST b	PRIN-CIPAL 8 a	INT b	TOTAL PAYMENT 9 9=8a+8b				
		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	
B/F												**236,998,739**	
Strengthen Public Policy & Fiscal Management in Loan No. 5201/BL-GY Concessional OC	USD	10200	10,200	0	0	25	0	25	25	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	7,513	0	7,513	7,513	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 .
Enhancing the National Quality Infrastructure for Competitiveness Loan No.5594/OC-GY	USD	8,000	5,799	0	0	352	0	352	352	0	5,799	1,209,184	The loan shall be repaid by borrower in semiannual ,consecutive,and insofar as possible,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	18,434	39,467	0	1,338	0	1,338	1,338	0	57,901	12,072,377	The loan shall be repaid by borrower in semiannual ,consecutive,and insofar as possible,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	17,049	29,342	0	1,553	0	1,553	1,553	0	46,390	9,672,376	The loan shall be repaid by borrower in semiannual ,consecutive,and insofar as possible,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	30,000	0	0	1,697	0	1,697	1,697	0	30,000	6,255,000	The loan shall be repaid by borrower in semiannual ,consecutive,and insofar as possible,equal installments.The first installment due on expiration date of (66) months period.
Support for Educational Recovery and Transformation Loan No.5809/OC-GY	USD	90,000	1,460	0	0	535	0	535	535	0	1,460	304,410	The loan shall be repaid by the borrower in semiannual, consecutive, and insofar as possible ,equal installments.The first installment shall be due on the expiration date of (66) months period .
Support to Human Service in Guyana 11 Loan No.5998/OC-GY	USD	350,000	0	350,000	0	8,553	0	8,553	8,553	0	350,000	72,975,000	The loan shall be repaid by the borrower in semiannual ,consecutive ,and insofar as possible ,equal installments.The first installment shall be due on the expiration date of (66) months period .
First Individual Operation for the Guyana Climate Resilient Infrastructure Improvement Program Loan No.6024/OC-GY	USD	15,570	0	0	0	0	0	0	0	0	-	0	The loan shall be repaid by the borrower in semiannual ,consecutive ,and insofar as possible ,equal installments.The first installment shall be due on the expiration date of (66) months period .
Sub Total - IDB											**902,727**		
INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT													
CAD/Guyana Poor Rural Communities Support Services Project Loan No.436-GY	SDR	7,300	2,651	0	221	19	221	19	240	0	2,430	693,920	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	1,418	0	62	11	62	11	72	0	1,356	387,293	To be repaid in 60 semi-annual payments begining June 15, 2018, ending December 15,2047
Hinterland Environmentally Sustainable Agriculture Development Project	USD	7960	6,567	0	398	129	398	129	527	0	6,169	1,286,237	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%
OPEC - INTERNATIONAL DEVELOPMENT													
OPEC Fund for International Development Loan No. 1058 H	USD	7,500	2,250	0	375	22	375	22	397	0	1,875	390,938	Repayment of 40 equal and consecutive semi-annual installments. Commencing 2011-01-15 and ending 2030-07-15
OPEC Fund for International Development Loan No. 716pg	USD	18226	3,645	0	608	35	608	35	643	0	3,038	633,331	Principle repayment shall be made semi-annually commencing 2006/02/16, ending 2030/08/16
GUYMINE'S Liabilities Bond- Ruston Bucyrus plc	GBP	21	22	0	0	0	0	0	0	0	22	6,264	The Bond N0.3/1994 to Ruston Bucyrus plc for GBP 21,273.94 Date of Maturity 17th May 2006
USA PL 480 for 1999	USD	3,000	241	0	48	6	48	6	54	0	193	40,143	26 Annual principle Repayments commencing 2004-12-30 and ending 2029-12-30
EUROPEAN ECONOMIC COMMUNITY (EEC)													
Rehabilitation of the Bauxite Industry Sysmin - 3663/Gua/P	EUR	10,496	2,497	0	444	24	444	24	467	0	2,053	502,787	Repayment in 51 semi-annual installment beginning March 1 ,2005, ending March 1 ,2030.
C/F												**372,659,699**	

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		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	
B/F												**372,659,699**	
NON-PARIS CLUB CREDITORS													
YOGOSLAVIA CREDIT AGREEMENT	USD	1,175	1,524	0	0	24	0	0	0	0	1,548	322,701	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.
UNITED ARAB EMIRATES ECONOMIC CO-OPERATION *_/5	UAE	19,840	32,807	0	0	476	0	0	0	0	33,283	1,889,384	The principle repayment of loan amount paid 4/3 yearly beginning 4-3-78. Interest is paid on 4/3 yearly beginning 4/3/78 and ending 4/3/87.
ARGENTINA	USD	6,783	17,591	0	0	339	0	0	0	0	17,930	3,738,384	Repayable 1996 to 1998 at 7.5%.
KUWAIT	USD	26,854	17,907	0	946	38	946	38	984	0	16,961	3,536,303	Principle of USD8,000,000 is to be repaid in equal annual instalments over 4yrs commenced on 15 May,2019 and end 15 May,2022.The remaining principle would be treated under a debt swap arrangement. Interest outstanding is USD67,652,340.90 ,25% would be treated in part of a debt swap arrangement and the balance would be repaid in cash over 5yrs with interest rate of 1% per annum as of 15 May,2024.
LIBYA	USD	15,000	46,321	0	0	283	0	0	0	0	46,604	9,716,975	Repayable 1981 to 1993 at varying interest rates.
ITALY													
Procurement of Equipment for rehab.main. and construct.of drainage and irrigation facilities in Mahaica	EUR	3,305	1,397	0	175	14	175	14	188	0	1,223	299,395	36 semi-annual installments beginning April 23, 2015, ending October 23 2032
EXPORT IMPORT BANK OF CHINA													
The design and supply of the co-generation plant under the Skeldon Sugar Modernization Project	YUAN	270,000	8,613	0	8,613	60	8,613	60	8,673	0	0	0	31 equal semi-annual installments commencing March 21, 2010, ending on March 21, 2025.
Guyana Power and light Infrastructure Development Project	YUAN	270,000	95,972	0	15,995	1,864	15,995	1,864	17,860	0	79,976	2,386,179	31 equal semi-annual installments commencing September 21, 2015, ending on June 29, 2030.
Supply and Implementation Service Contract for Guyana E-Government Project	YUAN	215,000	103,606	0	13,814	2,002	13,814	2,002	15,817	0	89,792	2,679,023	31 equal semi-annual installments comm. March 21, 2017, ending on September 21, 2032.
CJIA Loan Extension Project	YUAN	825,000	460,875	0	53,206	8,949	53,206	8,949	62,155	0	407,669	12,163,207	31 equal semi-annual installments comm. March 21, 2018, ending on December 17, 2032.
East Coast Demerara Road Improvement Project	YUAN	313,839	263,055	0	20,235	5,159	20,235	5,159	25,394	0	242,820	7,244,778	31 equal semi-annual installments principle, 5 years grace period and Fixed Interest Rate at 2% per annum
Guyana National Broad Band Project	YUAN	249,044	232,972	0	16,067	4,642	16,067	4,642	20,709	0	216,905	6,471,577	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	806,314	273,190	0	18,085	0	18,085	18,085	0	1,079,504	32,208,091	The Maturity Period for Facility shall be 240 months, among which the Grace Period shall be 60 months and the Repayment Period shall be 180 months
BANK OF CHINA													
Facility Agreement for the construction of the New Demerara River Bridge	EUR	160,852	100,000	0	0	3,295	0	3,295	3,295	0	100,000	24,486,201	The borrower shall repay the loan in 24 equal semi-annual instalments .
CHINA CAMC ENGINEERING.CO.LTD (CAMCE)													
Regional Hospital Project Lot 1 Essequibo,Region 2 *_/6	EUR	22,689	17,530	4,385	3,241	438	3,241	438	3,679	0	18,674	4,572,637	Repayment in 14 installments beginning from 2025 every January 10 and July 10 .
Regional Hospital Project Lot 2 De Kinderen,Region 3 *_/6	EUR	22,689	18,182	3,717	3,241	438	3,241	438	3,679	0	18,658	4,568,739	Repayment in 14 installments beginning from 2025 every January 10 and July 10 .
Regional Hospital Project Lot 3 Diamond,Region 4 *_/6	EUR	22,689	19,444	2,459	3,241	438	3,241	438	3,679	0	18,662	4,569,577	Repayment in 14 installments beginning from 2025 every January 10 and July 10 .
Regional Hospital Project Lot 4 Enmore ,Region 4 *_/6	EUR	22,689	19,793	2,119	3,241	438	3,241	438	3,679	0	18,671	4,571,834	Repayment in 14 installments beginning from 2025 every January 10 and July 10 .
Regional Hospital Project Lot 5 Bath ,Region 5 *_/6	EUR	22,689	19,778	2,098	3,241	438	3,241	438	3,679	0	18,635	4,562,960	Repayment in 14 installments beginning from 2025 every January 10 and July 10 .
Regional Hospital Project Lot 6 Bath ,Region 6 *_/6	EUR	22,689	19,743	2,193	3,241	438	3,241	438	3,679	0	18,694	4,577,554	Repayment in 14 installments beginning from 2025 every January 10 and July 10 .
China Road And Bridge Corporation	USD	162,657	0	0	0	0	0	0	0	0	0	0	Principal repayment of first instalment commencing every 10 January and 10 July
C/F												**507,225,198**	

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		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	
B/F												**507,225,198**	
EXIM BANK OF INDIA													
Construction of Traffic Lights	USD	2,100	282	0	140	4	140	4	144	0	142	29,599	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	973	0	195	16	195	16	211	0	779	162,319	30 equal semi-annual installments commencing January 14, 2015, ending on July 14, 2029.
Multi Specialty Hospital Project	USD	19,000	2,286	0	286	39	286	39	325	0	2,000	416,973	30 equal semi-annual installments commencing Jan 14, 2018, ending on July 14, 2032.
East Bank East Coast Road Linkage Project	USD	50,000	33,245	10,046	3,226	662	3,226	662	3,888	0	40,065	8,353,557	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	7,074	0	0	125	0	125	125	0	7,074	1,474,880	The principle amount shall be repaid in semi-annual equal substantially equal installments commencing on the 14th January, 2022 and ending on the 14th July, 2036.
High Capacity Fixed and Mobile Drainage Pumps and Associated Structures	USD	4,000	2,636	0	232	50	232	50	282	0	2,404	501,222	40 equal semi-annual installments commencing July19th 2022, ending on July 19th , 2032. Fixed Interest Rate at 1.75%.
Hospital Upgrade	USD	17,500	845	0	0	16	0	16	16	0	845	176,117	40 equal semi-annual installments commencing July19th 2022, ending on July 19th , 2032. Fixed Interest Rate at 1.75%.
Procurement and installation of Solar Home Lighting System	USD	7,290	7,290	0	0	130	0	130	130	0	7,290	1,519,954	The principal shall be repaid after 5 years from the date of the first advance in half yearly sustantially equal installments over a period of 20 years from the date of advance.
Installation of Solar Photo Voltaic Power Plant at Cheddi Jagan International Airport	USD	2,500	0	0	0	0	0	0	0	0	-	0	The principal shall be repaid after 5 years from the date of the first advance in half yearly sustantially equal installments over a period of 20 years from the date of advance.
Procurement of Hindustan 228-201 Aircraft	USD	23,370	23,370	0	0	392	0	392	392	0	23,370	4,872,645	The principal shall be repaid after 5 years from the date of the first advance in half yearly sustantially equal installments over a period of 20 years from the date of advance.
ISLAMIC DEVELOPMENT BANK													
Power Small Hydro Project	USD	14,630	12,367	2,198	0	703	0	703	703	0	14,564	3,036,608	Payments shall be made in 32 semi-annual equal and consecutive installments. The first payment installmenrt shall be due and payable after 6 months at the gestation period and each subsequent installment shall be due and payable at the end of 6 months from the date of the payment installment immediately proceding it. This payment shall not exceed 20 years.
Reconstruction of the Soesdyke-Linden Highway Project	USD	200,000	25,169	44,603	0	2,224	0	2,224	2,224	0	69,772	14,547,401	Payments shall be made in 32 semi-annual equal and consecutive installments.The first payment installment shall be due and payable after 6 months at the gestation period each subsequent installment shall be due and payable at the end of 6 months from the date of and of the payment installment immediately preceding it.
REPUBLIC BANK LIMITED (T&T)													
Atlantic Hotel Inc	USD	17,307	11,173	0	1,114	688	1,114	688	1,802	0	10,059	2,097,387	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.
UK EXPORT FINANCE													
Facility relating to the delivery of medical equipment to Guyana Paediatric and Maternal Hospital	EUR	161,017	70,070	37,987	8,051	781	8,051	781	8,832	0	100,006	24,487,740	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.
UNICREDIT BANK OF AUSTRIA -EKN SWEDEN													
Facility relating to the design and build and delivery of medical equipment to a New hospital campus in New Amsterdam	EUR	135,000	22,650	0	0	870	0	870	870	0	22,650	5,546,125	This loan shall be repaid in 20 equal consecutive annual instalments
CANADA													
Supporting Guyana's Social Protection Priorities	CAD	120,000	108,000	0	12,000	4,048	12,000	4,048	16,048	0	96,000	14,602,758	This Loan shall be repaid in 10 substantially equal consectutive annual installments.
												589,050,483	
C/F													

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		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	
B/F												**589,050,483**	
VENEZUELA													
PetroCaribe Agreement-7th shipment 2014	USD	3,199	1,564	0	97	16	97	16	113	0	1,467	305,840	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	1,714	0	106	17	106	17	124	0	1,607	335,116	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	1,616	0	100	16	100	16	117	0	1,516	315,987	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	1,598	0	99	16	99	16	115	0	1,498	312,415	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	1,465	0	91	15	91	15	106	0	1,374	286,385	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	1,725	0	107	17	107	17	124	0	1,618	337,260	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	1436	0	89	14	89	14	104	0	1,347	280,880	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	1,896	0	118	19	118	19	137	0	1,779	370,828	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	1,747	0	109	17	109	17	126	0	1,638	341,622	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	2,239	0	139	22	139	22	161	0	2,100	437,857	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	1,695	0	105	17	105	17	122	0	1,590	331,517	Repayment of 23 installments to be paid once each year commencing 2017-04-30 & ending 2039-04-30.
PetroCaribe Agreement-18th shipment 2014	USD	2,461	1,702	0	106	17	106	17	123	0	1,596	332,806	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	1,270	0	79	13	79	13	92	0	1,191	248,367	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	1,481	0	92	15	92	15	107	0	1,389	289,642	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	1,753	0	109	18	109	18	126	0	1,644	342,739	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	1,544	0	96	15	96	15	111	0	1,448	301,852	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	1,589	0	99	16	99	16	115	0	1,490	310,700	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	2,024	0	126	20	126	20	146	0	1,899	395,854	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	1,533	0	95	15	95	15	111	0	1,437	299,692	Repayment of 23 installments to be paid once each ear commencing 2017-06-27 & ending 2039-06-27.
PetroCaribe Agreement-26th shipment 2014	USD	1,786	1,235	0	77	12	77	12	89	0	1,158	241,456	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	1,906	0	118	19	118	19	137	0	1,787	372,680	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	1,526	0	95	15	95	15	110	0	1,432	298,473	Repayment of 23 installments to be paid once each year commencing 2017-07-15 & ending 2039-07-15.
C/F												**596,140,452**	

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		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	
B/F												**596,140,452**	
PetroCaribe Agreement-29th shipment 2014	USD	2,538	1,755	0	109	18	109	18	127	0	1,646	343,159	Repayment of 23 installments to be paid once each year commencing 2017-07-30 & ending 2039-07-30
PetroCaribe Agreement-30th shipment 2014	USD	2,294	1,586	0	99	16	99	16	114	0	1,488	310,212	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	1,635	0	102	16	102	16	118	0	1,533	319,637	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	1,604	0	100	16	100	16	116	0	1,505	313,697	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	1,453	0	90	15	90	15	105	0	1,363	284,119	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	2,057	0	128	21	128	21	148	0	1,930	402,320	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	1,737	0	108	17	108	17	125	0	1,629	339,747	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	1,329	0	83	13	83	13	96	0	1,246	259,853	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	1,503	0	93	15	93	15	108	0	1,410	294,002	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	1,332	0	83	13	83	13	96	0	1,249	260,473	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	1,541	0	96	15	96	15	111	0	1,445	301,267	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	914	0	57	9	57	9	66	0	857	178,735	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	1,326	0	82	13	82	13	96	0	1,244	259,326	Repayment of 23 installments to be paid once each year commencing 2017-10-12 & ending 2039-10-12
PetroCaribe Agreement-42nd shipment 2014	USD	932	644	0	40	6	40	6	46	0	604	125,978	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	987	0	61	10	61	10	71	0	926	193,012	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	1,672	0	104	17	104	17	121	0	1,568	326,912	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	759	0	47	8	47	8	55	0	712	148,398	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	960	0	60	10	60	10	69	0	900	187,692	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	865	0	54	9	54	9	62	0	811	169,153	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	822	0	51	8	51	8	59	0	771	160,756	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	700	0	43	7	43	7	50	0	656	136,861	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	571	0	35	6	35	6	41	0	536	111,704	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	642	0	40	6	40	6	46	0	602	125,513	Repayment of 23 installments to be paid once each year commencing 2017-12-08 & ending 2039-12-08
C/F												**601,692,977**	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURRENCY 2	ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2025 5 *_/3	AMOUNT DISBURSED IN 2025 1_/ 6	DEBT SERVICE COST DUE & PAYABLE IN 2025		ACTUAL DEBT SERVICE COST PAID IN 2025			DEBT RELIEF (DEBT CANCELLATION/ 10	CLOSING BALANCE AS AT 31.12.25 11 11=(5+6+7b-8a-8b)-10	GUYANA DOLLAR EQUIVALENT 31.12.25 12	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL 7 a	INTEREST b	PRINCIPAL 8 a	INT b	TOTAL PAYMENT 9 9=8a+8b				
		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	
B/F												**601,692,977**	
PetroCaribe Agreement-52nd shipment 2014	USD	866	599	0	37	6	37	6	43	0	562	117,114	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	631	0	39	6	39	6	46	0	592	123,391	Repayment of 23 installments to be paid once each year commencing 2017-12-28 & ending 2039-12-28
2015 Shipments													
PetroCaribe Agreement-1st shipment 2015 *_/2	USD	713	520	0	31	5	31	5	36	0	490	102,082	Repayment of 1% Interest per annum until January 12, 2040 commencing on January 12, 2018
PetroCaribe Agreement-2nd shipment 2015 *_/2	USD	832	608	0	36	6	36	6	42	0	573	119,372	Repayment of 1% Interest per annum until January 17, 2040 commencing on January 17, 2018
PetroCaribe Agreement-3rd shipment 2015 *_/2	USD	638	465	0	28	5	28	5	32	0	437	91,151	Repayment of 1% Interest per annum until January 19, 2040 commencing on January 19, 2018
PetroCaribe Agreement-4th shipment 2015 *_/2	USD	675	496	0	29	5	29	5	34	0	467	97,331	Repayment of 1% Interest per annum until January 24, 2040 commencing on January 24, 2018
PetroCaribe Agreement-5th shipment 2015 *_/2	USD	844	620	0	36	6	36	6	42	0	584	121,708	Repayment of 1% Interest per annum until January 30, 2040 commencing on January 30, 2018
PetroCaribe Agreement-6th shipment 2015 *_/2	USD	1,035	759	0	44	8	44	8	52	0	715	149,175	Repayment of 1% Interest per annum until February 8, 2040 commencing on February 8, 2018
PetroCaribe Agreement-7th shipment 2015 *_/2	USD	472	346	0	20	3	20	3	24	0	326	68,058	Repayment of 1% Interest per annum until February 13, 2040 commencing on February 13, 2018
PetroCaribe Agreement-8th shipment 2015 *_/2	USD	1,130	829	0	48	8	48	8	56	0	781	162,887	Repayment of 1% Interest per annum until February 20, 2040 commencing on February 20, 2018
PetroCaribe Agreement-9th shipment 2015 *_/2	USD	1,076	790	0	46	8	46	8	54	0	744	155,098	Repayment of 1% Interest per annum until February 26, 2040 commencing on February 26, 2018
PetroCaribe Agreement-10th shipment 2015 *_/2	USD	574	422	0	24	4	24	4	29	0	397	82,797	Repayment of 1% Interest per annum until March 12, 2040 commencing on March 12, 2018
PetroCaribe Agreement-11th shipment 2015 *_/2	USD	902	662	0	38	7	38	7	45	0	623	129,985	Repayment of 1% Interest per annum until March 14, 2040 commencing on March 14, 2018
PetroCaribe Agreement-12th shipment 2015 *_/2	USD	912	669	0	39	7	39	7	45	0	631	131,495	Repayment of 1% Interest per annum until March 24, 2040 commencing on March 24, 2018
PetroCaribe Agreement-13th shipment 2015 *_/2	USD	323	237	0	14	2	14	2	16	0	223	46,584	Repayment of 1% Interest per annum until March 26, 2040 commencing on March 26, 2018
PetroCaribe Agreement-14th shipment 2015 *_/2	USD	963	707	0	41	7	41	7	48	0	666	138,893	Repayment of 1% Interest per annum until April 11, 2040 commencing on April 11, 2018
PetroCaribe Agreement-15th shipment 2015 *_/2	USD	929	682	0	39	7	39	7	46	0	642	133,883	Repayment of 1% Interest per annum until April 21, 2040 commencing on April 21, 2018
PetroCaribe Agreement-16th shipment 2015 *_/2	USD	1,328	975	0	56	10	56	10	66	0	918	191,506	Repayment of 1% Interest per annum until April 23, 2040 commencing on April 23, 2018
PetroCaribe Agreement-17th shipment 2015 *_/2	USD	1,347	989	0	57	10	57	10	67	0	931	194,201	Repayment of 1% Interest per annum until April 26, 2040 commencing on April 26, 2018
PetroCaribe Agreement-18th shipment 2015 *_/2	USD	1,320	969	0	56	10	56	10	66	0	913	190,318	Repayment of 1% Interest per annum until May 15, 2040 commencing on May 15, 2018
PetroCaribe Agreement-19th shipment 2015 *_/2	USD	903	663	0	38	7	38	7	45	0	624	130,142	Repayment of 1% Interest per annum until May 15, 2040 commencing on May 15, 2018
PetroCaribe Agreement-20th shipment 2015 *_/2	USD	1,307	959	0	56	10	56	10	65	0	904	188,437	Repayment of 1% Interest per annum until May 19, 2040 commencing on May 19, 2018
PetroCaribe Agreement-21st shipment 2015 *_/2	USD	1,248	916	0	53	9	53	9	62	0	863	179,927	Repayment of 1% Interest per annum until May 27, 2040 commencing on May 27, 2018
C/F												**604,738,510**	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURRENCY 2	ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2025 5 *_/3	AMOUNT DISBURSED IN 2025 1_/ 6	DEBT SERVICE COST DUE & PAYABLE IN 2025		ACTUAL DEBT SERVICE COST PAID IN 2025			DEBT RELIEF (DEBT CANCELLATION/ 10	CLOSING BALANCE AS AT 31.12.25 11 11=(5+6+7b-8a-8b)-10	GUYANA DOLLAR EQUIVALENT 31.12.25 12	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL 7 a	INTEREST b	PRINCIPAL 8 a	INT b	TOTAL PAYMENT 9 9=8a+8b				
		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	
B/F												**604,738,510**	
PetroCaribe Agreement-22nd shipment 2015 *_/2	USD	1,211	889	0	51	9	51	9	60	0	837	174,543	Repayment of 1% Interest per annum until June 02, 2040 commencing on June 02, 2018
PetroCaribe Agreement-23rd shipment 2015 *_/2	USD	578	424	0	25	4	25	4	29	0	400	83,351	Repayment of 1% Interest per annum until June 06, 2040 ommencing on June 06, 2018
PetroCaribe Agreement-24th shipment 2015 *_/2	USD	1,548	1,136	0	66	11	66	11	77	0	1,070	223,120	Repayment of 1% Interest per annum until June 17, 2040 commencing on June 17, 2018
PetroCaribe Agreement-25th shipment 2015 *_/2	USD	578	424	0	25	4	25	4	29	0	400	83,380	Repayment of 1% Interest per annum until June 21, 2040 commencing on June 21, 2018
PetroCaribe Agreement-26th shipment 2015 *_/2	USD	1,396	1,024	0	59	10	59	10	70	0	965	201,188	Repayment of 1% Interest per annum until June 25, 2040 commencing on June 25, 2018
PetroCaribe Agreement-27th shipment 2015 *_/2	USD	851	625	0	36	6	36	6	42	0	589	122,708	Repayment of 1% Interest per annum until July 04, 2040 commencing on July 04, 2018
THE SAUDI FUND FOR DEVELOPMENT													
Infrastructural Development works for the Housing Sector Project	SAUDI RIYALS	375,000	0	3,710	0	0	0	0	0	0	3,710	206,233	The borrower shall repay the principal amount of the loan in accordance with the Amortization Schedule.
EXPORT-IMPORT BANK OF THE UNITED STATES													
Guyana Gas to Energy	USD	526,873	0	0	0	0	0	0	0	0	0	0	This loan shall be repaid in thirty (30) semi-annual installments due and payable on May 1 and November 1, commencing May 1,2031.
TOTAL PUBLIC DEBT - EXTERNAL												**605,833,033**	

* Notes to the Accounts

* _/ 1 It is to be noted that the amounts reflected under Actual Debt Service for loans Hospitality and Tourism Training Institute Project -CDB 22/SFR-GY ,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	Hospitality and Tourism Training Institute Project-22SFR-GY	**USD**	0	31	12
CDB	Skills Development and Employability- 19SFR-GUY	**USD**	149	68	217
CDB	Linden to Mabura Hill Road Upgrade Project-10/SFR	**USD**	1	39	40
CDB	Linden to Mabura Hill Road Upgrade Project-10/OCR	**USD**	500	2830	3330

* _/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)

* _/3 It is to be noted that the reason for the difference on the principal amount of SDR 2,111.66 for IDA Loan No. 60090 is that IDA applied this amount to an accrued service charge which reduced the principal payment by the said amount, therefore the principal and interest had to be adjusted in the Public Debt Statement to reflect the creditor statement balance.

* _/3 It is to be noted that IDA Loans No.60090,6382 and 67860 had cancellations in 2025.

ANALYSIS OF PUBLIC DEBT
BY CURRENCIES AS AT 31ST DECEMBER 2025

NO.	DESCRIPTION	RATE AT 31-12-25	NO. OF UNITS OF CURRENCY OUTSTANDING '000	EQUIVALENT G $ '000
1	UNITED STATES DOLLARS (US$)	208.50000	1,930,258.65649	402,458,930
2	CHINA RENMINBI (YUAN)	29.83601	2,116,665.56256	63,152,853
3	POUND STERLING (GBP)	280.43040	22.33764	6,264
4	SPECIAL DRAWING RIGHTS (SDR) (IDA)	285.54075	138,885.05752	39,657,343
5	SPECIAL DRAWING RIGHTS (SDR) (IFAD)	285.53821	3,786.57885	1,081,213
6	EUROPEAN CURRENCY UNITS (EUR)	244.86201	338,060.01607	82,778,054
7	UAE DIRHAMS (AED)	56.76713	33,283.06261	1,889,384
8	CANADIAN DOLLARS (CAD)	152.11206	96,000.00000	14,602,758
9	SAUDI RIYALS (SAR)	55.58814	3,710.02500	206,233
	GRAND TOTAL			**605,833,033**

STATEMENT OF PUBLIC DEBT

EQUATED ANNUITY DEBENTURES 2025

DESCRIPTION	AUTHORITY	DATE OF FIRST INSTAL-MENT	DATE OF FINAL INSTAL-MENT	DUE DATE OF INSTAL-MENT	AMOUNT OF LOAN 31-12-24	LOAN CONTRACTED IN 2025	AMOUNT OF LOAN 31-12-25	AMOUNT RE-PAID AT 31-12-24	AMOUNT RE-PAID IN 2025	AMOUNT RE-PAID AS AT 31-12-25	AMOUNT OUT-STANDING AT 31-12-24	AMOUNT OUT-STANDING AT 31-12-25
1	2	3	4	5	6	7	(8)=(6)+(7)	9	10	(11)=(9)+(10)	(12)=(6)-(9)	(13)=(8)-(11)
					G$`000	G$`000	G$`000	G$`000	G$`000	G$`000	G$`000	G$`000
Government of Guyana Debenture to National Paint Co. (1997)	Loan Act 11 of 73	30-11-91	31-05-97	31-5 & 30-11	3,485	0	3,485	1,405	0	1,405	2,080	2,080
TOTAL					**3,485**	**0**	**3,485**	**1,405**	**0**	**1,405**	**2,080**	**2,080**

STATEMENT OF PUBLIC DEBT
VARIABLE INTEREST RATES DEBENTURES 2025

DESCRIPTION 1	AUTH-ORITY 2	DATE OF FIRST INSTAL-MENT 3	AMOUNT OF LOAN 4	LOAN CONTRACTED 2025 5	AMOUNT OF LOAN 31-12-25 (6)=(4)+(5)	AMOUNT REPAID AT 31-12-24 7	AMOUNT REPAID IN 2025 8	AMOUNT REPAID AS AT 31-12-25 (9)=(7)+(8)	AMOUNT OUT-STANDING AT 31-12-24 (10)=(4)-(7)	AMOUNT OUT-STANDING AT 31-12-25 (11)=(6)-(9)
			$`000	**$`000**	**$`000**	**$`000**	**$`000**	**$`000**	**$`000**	**$`000**
Variable Interest Rate Fixed Date Debentures 1st series 1995	5/1991	On Demand	2,835,122	0	2,835,122	0	0	0	2,835,122	2,835,122
Variable Interest Rate Fixed Date on demand Debenture 1st series 1996	5/1991	On Demand	927,449	0	927,449	0	0	0	927,449	927,449
Variable Interest Rate Debenture 3rd Series 1997	5/1991	On Demand	135,966	0	135,966	0	0	0	135,966	135,966
TOTAL			**3,898,537**	**0**	**3,898,537**	**0**	**0**	**0**	**3,898,537**	**3,898,537**

STATEMENT OF PUBLIC DEBT
NON - INTEREST BEARING DEBENTURES 2025

DESCRIPTION	AMOUNT OF LOAN	LOAN MADE IN 2025	AMOUNT OF LOAN AT 31 - 12 - 25	AMOUNT REPAID AT 31-12-24	AMOUNT REPAID IN 2025	AMOUNT REPAID AT 12/31/2025	AMOUNT OUT-STANDING 12/31/2024	AMOUNT OUT-STANDING 12/31/2025
(1)	(2)	(3)	(4)=(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(2)-(5)	(9)=(4)-(7)
	$`000	$`000	$`000	$`000	$`000	$`000	$`000	$`000
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 31/12/22 (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	3,148,238	0	3,148,238	0	0	0	3,148,238	3,148,238
ID 31/12/24 (117th Issue) Non Interest Bearing Debenture	121,076	0	121,076	0	0	0	121,076	121,076
ID 31/12/25 (118th Issue) Non Interest Bearing Debenture	0	296,044	296,044	0	0	0	0	296,044
GRAND TOTAL	**22,758,959**	**296,044**	**23,055,003**	**0**	**0**	**0**	**22,758,959**	**23,055,003**

INTERNAL LOANS 2025- UNFUNDED

DESCRIPTION 1	CUR - RENCY LOAN 2	DATE OF FINAL INSTAL- MENT 3	ORIGINAL AMOUNT OF LOAN 4	AMOUNT OF LOAN 12/31/2024 5	LOAN CONTRACTED IN 2025 6	AMOUNT OF LOAN 12/31/2025 7=(5)+(6)	AMOUNT RE-PAID AT 12/31/2024 8	AMOUNT REPAID IN 2025 9	AMOUNT OF LOAN REPAID AS AT 31-12-25 10=(8)+(9)	AMOUNT OUT- STANDING AT 31-12-24 11=(5)-(8)	AMOUNT OUT- STANDING AT 31-12-25 12=(7)-(10)	GUYANA EQUIVALENT DOLLAR 13
			$`000	$`000	$`000	$`000	$`000	$`000	$`000	$`000	$`000	$`000
Caricom Headquarters Building Project with NIS - 25yrs (US $4 m)	USD	12/1/2025	4,000	4,000	0	4,000	3,830	170	4,000	170	0	0
TOTAL			**4,000**	**4,000**	**0**	**4,000**	**3,830**	**170**	**4,000**	**170**	**0**	**0**

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 12/31/2024 5	BOND ISSUED IN 2025 6	AMOUNT OF BOND 12/31/2025 7=(5)+(6)	AMOUNT RE-PAID AT 12/31/2024 8	AMOUNT REPAID IN 2025 9	AMOUNT OF BOND REPAID AS AT 31-12-25 10=(8)+(9)	AMOUNT OUT- STANDING AT 31-12-24 11=(5)-(8)	AMOUNT OUT- STANDING AT 31-12-25 12=(7)-(10)	GUYANA EQUIVALENT DOLLAR 13
			$`000	$`000	$`000	$`000	$`000	$`000	$`000	$`000	$`000	$`000
NIS Debentures 05 &12-20/2016	GUY	12/1/2036	4,882,446	4,882,446	0	4,882,446	4,013,428	275,029	4,288,458	869,018	593,989	593,989
TOTAL			**4,882,446**	**4,882,446**	**0**	**4,882,446**	**4,013,428**	**275,029**	**4,288,458**	**869,018**	**593,989**	**593,989**

STATEMENT OF PUBLIC DEBT
Bank of Guyana Debenture (Series A-T) 2025

DESCRIPTION 1	CUR - RENCY BOND 2	DATE OF FINAL INSTAL- MENT 3	ORIGINAL AMOUNT OF BOND 4	AMOUNT OF BOND 12/31/2024 5	BOND MADE IN 2025 6	AMOUNT OF BOND 12/31/2025 7=(5)+(6)	AMOUNT RE-PAID AT 12/31/2024 8	AMOUNT REPAID IN 2025 9	AMOUNT OF BOND REPAID AS AT 31-12-25 10=(8)+(9)	AMOUNT OUT- STANDING AT 31-12-24 11=(7)-(8)	AMOUNT OUT- STANDING AT 31-12-25 12=(7)-(10)	GUYANA EQUIVALENT DOLLAR 13
			$`000	$`000	$`000	$`000	$`000	$`000	$`000	$`000	$`000	$`000
Bank of Guyana Debenture (Series A-T)	GUY	12/15/2041	200,000,000	200,000,000	0	200,000,000	20,000,000	9,000,000	29,000,000	180,000,000	171,000,000	171,000,000
TOTAL			**200,000,000**	**200,000,000**	**0**	**200,000,000**	**20,000,000**	**9,000,000**	**29,000,000**	**180,000,000**	**171,000,000**	**171,000,000**
TOTAL INTERNAL UNFUNDED PRINCIPAL												**171,593,989**

STATEMENT OF PUBLIC DEBT
TREASURY BILLS OUTSTANDING FOR 2025

DATE OF ISSUE	ISSUE NO.	DESCRIPTION	SUBSCRIBED AMOUNT	FACE VALUE
			G$ ' 000	G$ ' 000
		91 Days		
03/10/2025	731	Treasury Bill #731	8,975,385	9,000,000
10/10/2025	732	Treasury Bill #732	10,471,283	10,500,000
17/10/2025	733	Treasury Bill #733	18,150,223	18,200,000
24/10/2025	734	Treasury Bill #734	25,031,352	25,100,000
31/10/2025	735	Treasury Bill #735	39,391,968	39,500,000
07/11/2025	736	Treasury Bill #736	13,363,351	13,400,000
14/11/2025	737	Treasury Bill #737	15,457,608	15,500,000
21/11/2025	738	Treasury Bill #738	15,956,240	16,000,000
28/11/2025	739	Treasury Bill #739	27,125,608	27,200,000
05/12/2025	740	Treasury Bill #740	19,904,661	19,959,250
12/12/2025	741	Treasury Bill #741	14,562,462	14,602,400
19/12/2025	742	Treasury Bill #742	4,986,325	5,000,000
24/12/2025	743	Treasury Bill #743	17,950,770	18,000,000
Sub-Total			231,327,235	231,961,650
		K Series		
10/31/2025	K226	Treasury Bill #K226	546,404	547,900
12/5/2025	K227	Treasury Bill #K227	444,633	445,850
Sub-Total			991,037	993,750
GRAND TOTAL	**91 Days**		232,318,272	232,955,400
		182-364 Days		
		A-Series		
		NIL		
182 Days		**F-Series**		
11/14/2025	F18	Treasury Bill# F18	120,002	120,600
Sub-Total			120,002	120,600
SUBTOTAL B/F			120,002	120,600

STATEMENT OF PUBLIC DEBT
TREASURY BILLS OUTSTANDING FOR 2025

DATE OF ISSUE	ISSUE NO.	DESCRIPTION	SUBSCRIBED AMOUNT	FACE VALUE
			G$ ' 000	G$ ' 000
364 Days		**G-Series**		
1/3/2025	G176	Treasury Bill# G176	10,880,639	11,000,000
1/10/2025	G177	Treasury Bill# G177	11,869,788	12,000,000
1/17/2025	G178	Treasury Bill# G178	12,661,107	12,800,000
1/24/2025	G179A	Treasury Bill# G179A	257,179	260,000
1/24/2025	G179	Treasury Bill# G179	4,945,745	5,000,000
1/31/2025	G180	Treasury Bill# G180	6,231,639	6,300,000
2/14/2025	G181	Treasury Bill# G181	5,440,320	5,500,000
2/21/2025	G182	Treasury Bill# G182	2,077,213	2,100,000
2/28/2025	G183	Treasury Bill# G183	1,483,724	1,500,000
2/28/2025	G183A	Treasury Bill# G183A	594,076	600,000
3/7/2025	G184	Treasury Bill# G184	4,945,745	5,000,000
3/13/2025	G185	Treasury Bill# G185	2,176,064	2,200,000
3/21/2025	G186	Treasury Bill# G186	4,055,610	4,100,100
3/28/2025	G187	Treasury Bill# G187	1,978,298	2,000,000
4/4/2025	G188	Treasury Bill# G188	2,967,537	3,000,000
4/11/2025	G189	Treasury Bill# G189	198,025	200,000
4/25/2025	G191	Treasury Bill# G191	4,154,426	4,200,000
5/2/2025	G192	Treasury Bill# G192	198,031	200,000
5/9/2025	G193	Treasury Bill# G193	297,038	300,000
5/16/2025	G194	Treasury Bill# G194	198,025	200,000
5/23/2025	G195	Treasury Bill# G195	544,569	550,000
6/6/2025	G197	Treasury Bill# G197	1,780,468	1,800,000
6/13/2025	G198	Treasury Bill# G198	1,978,298	2,000,000
6/20/2025	G199	Treasury Bill# G199	1,978,298	2,000,000
6/27/2025	G200	Treasury Bill# G200	1,978,298	2,000,000
7/11/2025	G202	Treasury Bill# G202	1,978,298	2,000,000
7/18/2025	G203	Treasury Bill# G203	1,978,298	2,000,000
7/25/2025	G204	Treasury Bill# G204	2,225,585	2,250,000
7/31/2025	G205	Treasury Bill# G205	4,945,745	5,000,000
8/15/2025	G207	Treasury Bill# G207	198,025	200,000
8/22/2025	G208	Treasury Bill# G208	2,319,554	2,345,000
8/29/2025	G209	Treasury Bill# G209	2,096,996	2,120,000
9/4/2025	G210	Treasury Bill# G210	1,582,592	1,600,000
9/12/2025	G211	Treasury Bill# G211	1,186,979	1,200,000
9/19/2025	G212	Treasury Bill# G212	99,013	100,000
9/26/2025	G213	Treasury Bill# G213	99,013	100,000
10/3/2025	G214	Treasury Bill# G214	99,013	100,000
10/10/2025	G215	Treasury Bill# G215	24,827,640	25,100,000
10/17/2025	G216	Treasury Bill# G216	3,956,596	4,000,000
10/31/2025	G218	Treasury Bill# G218	5,934,894	6,000,000
11/7/2025	G219	Treasury Bill# G219	1,780,468	1,800,000
11/14/2025	G220	Treasury Bill# G220	39,605	40,000
11/21/2025	G221	Treasury Bill# G221	1,978,298	2,000,000
11/28/2025	G222	Treasury Bill# G222	1,978,298	2,000,000
12/19/2025	G225	Treasury Bill# G225	297	300
12/24/2025	G226	Treasury Bill# G226	3,956,596	4,000,000
Total			149,131,961	150,765,400

STATEMENT OF PUBLIC DEBT
TREASURY BILLS OUTSTANDING FOR 2025

DATE OF ISSUE	ISSUE NO.	DESCRIPTION	SUBSCRIBED AMOUNT	FACE VALUE
364 Days		H -Series		
6/24/2025	H10	H10	79,131,920	80,000,000
6/27/2025	H11	H11	84,077,665	85,000,000
11/28/2025	H12	H12	39,565,960	40,000,000
12/24/2025	H13	H13	128,716,510	130,000,000
12/31/2025	H14	H14	59,348,940	60,000,000
12/31/2025	H15	H15	49,457,450	50,000,000
			440,298,445	**445,000,000**
Sub-Total	364		**589,430,406**	**595,765,400**
			589,550,407	**595,886,000**
TOTAL	182-364			
GRAND TOTAL			**821,868,679**	**828,841,400**

FINANCIAL REPORT OF THE DEPOSIT FUND
FOR THE FISCAL YEAR ENDING 31 DECEMBER 2025

Type of Deposit	Amount 2025	Amount 2024
	$'000	$'000
Dependents Pension Fund	5,142,016	4,528,224
Sugar Industry Welfare Committee	50,691	50,691
Sugar Industry Welfare Labour Fund	464,906	499,627
Sugar Industry Rehabilitation Fund	74,833	74,833
Sugar Industry Price Stabilization Fund	14,924	14,924
Miscellaneous	1,847,579	2,302,345
Total	**7,594,950**	**7,470,645**

Type of Advances	Amount 2025	Amount 2024
	$'000	$'000
Personal	26,298	27,758
Gratutity	1,492,838	1,251,763
Auto Advance	97,690	101,647
Guyana Gold Board	8,650,148	8,650,148
Imprest & Cash on Hand	3,479,879	3,585,855
Crown Agents	420,491	417,824
Total	**14,167,344**	**14,034,996**

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI. K. SINGH
SENIOR MINISTER
IN OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

SCHEDULE OF ISSUANCE OF LOANS AND EXTINGUISHMENT OF ALL LOANS
MADE FROM THE CONSOLIDATED FUND
AS AT 31 DECEMBER 2025

	DESCRIPTION	AMOUNT OF LOAN	AMOUNT OUTSTANDING AS AT 01/01/2025	LOAN MADE DURING 2025	DISBURSED AMOUNT/ CAPITALIZED INTEREST IN 2025	TOTAL (2) + (3)+(4) = (5)	PRINCIPAL REPAID DURING 2025	INTEREST REPAID DURING 2025	AMOUNT WRITTEN OFF DURING 2025	TOTAL (6) + (7) + (8) = (9)	BALANCE OUTSTANDING (5) - (6) - (8) = (10)
		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		73,592	0	0	0	0	73,592
2	Ogle Airport Inc.	402,251	233,105	0		233,105	15,540	0	0	15,540	217,565
3	Guyana Sugar Corporation	25,879,935	28,376,385	0		28,376,385	0	0	0	0	28,376,385
4	Guyana Power & Light Inc.	56,294,813	53,995,926	0	253,543	54,249,469	0	0	0	0	54,249,469
5	Small Businees Dev. Finance Trust Inc.	100,000	100,000	0		100,000	11,111	8,011	0	0	88,889
	TOTAL	**82,676,998**	**82,779,008**	**0**	**253,543**	**83,032,551**	**26,651**	**8,011**	**0**	**0**	**83,005,899**

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI. K. SINGH
SENIOR MINISTER
IN OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

STATEMENT OF GOVERNMENT GUARANTEES
AS AT 31 DECEMBER 2025

NAME OF AGENCY	OUTSTANDING LIABILITY AT 12/31/2025
	G$'000
Bank of Guyana (Contribution to the Deposit Insurance Fund)	500,000
	500,000

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI. K. SINGH
SENIOR MINISTER
IN OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

STATEMENT OF CONTINGENT LIABILITIES
AS AT 31 DECEMBER 2025

NAME OF GOVERNMENT AGENCY	OUTSTANDING LIABILITY AT 12/31/2025
	G$'000
Bank of Guyana (Contribution to the Deposit Insurance Fund)	500,000
	500,000

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI. K. SINGH
SENIOR MINISTER
IN OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 011 - ADMINISTRATIVE SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,611,170**	**74,517**	**0**	**1,685,688**	**0**	**1,685,688**	**1,685,688**	**1,684,390**	**1,298**	**1,298**
Wages & Salaries		**247,196**	**540**	**0**	**247,736**	**0**	**247,736**	**247,736**	**247,736**	**0**	**0**
6111	Administrative	15,116	(240)	0	14,876	0	14,876	14,876	14,876	0	0
6113	Other Technical & Craft Skilled	1,363	(795)	0	568	0	568	568	568	0	0
6114	Clerical & Office Support	7,853	4	0	7,857	0	7,857	7,857	7,857	0	0
6115	Semi-Skilled Operatives & Unskilled	14,790	443	0	15,233	0	15,233	15,233	15,233	0	0
6116	Contracted Employees	208,074	1,128	0	209,202	0	209,202	209,202	209,202	0	0
Overhead Expenses		**8,574**	**(540)**	**0**	**8,035**	**0**	**8,035**	**8,035**	**8,035**	**0**	**0**
6131	Other Direct Labour Costs	2,340	80	0	2,420	0	2,420	2,420	2,420	0	0
6133	Benefits & Allowances	3,809	(288)	0	3,521	0	3,521	3,521	3,521	0	0
6134	National Insurance	2,425	(332)	0	2,094	0	2,094	2,094	2,094	0	0
Materials, Equipment & Supplies		**30,400**	**0**	**0**	**30,400**	**0**	**30,400**	**30,400**	**30,348**	**52**	**52**
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	14,948	52	52
6224	Print & Non-Print Materials	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
Fuel & Lubricants		**37,000**	**0**	**0**	**37,000**	**0**	**37,000**	**37,000**	**36,930**	**70**	**70**
6231	Fuel & Lubricants	37,000	0	0	37,000	0	37,000	37,000	36,930	70	70
Rental & Maintenance of Buildings		**134,000**	**40,000**	**0**	**174,000**	**0**	**174,000**	**174,000**	**173,984**	**16**	**16**
6242	Maintenance of Buildings	117,000	40,000	0	157,000	0	157,000	157,000	156,984	16	16
6243	Janitorial & Cleaning Supplies	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
Maintenance of Infrastructure		**115,000**	**0**	**0**	**115,000**	**0**	**115,000**	**115,000**	**114,996**	**4**	**4**
6255	Maintenance of Other Infrastructure	115,000	0	0	115,000	0	115,000	115,000	114,996	4	4

AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 011 - ADMINISTRATIVE SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Transport, Travel & Postage		**109,500**	**15,500**	**0**	**125,000**	**0**	**125,000**	**125,000**	**124,870**	**130**	**130**
6261	Local Travel & Subsistence	15,000	9,000	0	24,000	0	24,000	24,000	24,000	0	0
6263	Postage, Telex & Cablegrams	500	500	0	1,000	0	1,000	1,000	1,000	0	0
6264	Vehicle Spares & Service	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
6265	Other Transport, Travel & Postage	14,000	6,000	0	20,000	0	20,000	20,000	19,870	130	130
Utility Charges		**171,500**	**(10,000)**	**0**	**161,500**	**0**	**161,500**	**161,500**	**161,481**	**19**	**19**
6271	Telephone & Internet Charges	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
6272	Electricity Charges	119,000	(12,500)	0	106,500	0	106,500	106,500	106,491	9	9
6273	Water Charges	7,500	2,500	0	10,000	0	10,000	10,000	9,990	10	10
Other Goods & Services Purchased		**441,000**	**5,000**	**0**	**446,000**	**0**	**446,000**	**446,000**	**445,751**	**249**	**249**
6281	Security Services	60,000	0	0	60,000	0	60,000	60,000	59,765	235	235
6282	Equipment Maintenance	15,000	0	0	15,000	0	15,000	15,000	14,986	14	14
6283	Cleaning & Extermination Services	16,000	5,000	0	21,000	0	21,000	21,000	21,000	0	0
6284	Other	350,000	0	0	350,000	0	350,000	350,000	350,000	0	0
Other Operating Expenses		**300,000**	**24,017**	**0**	**324,017**	**0**	**324,017**	**324,017**	**323,806**	**211**	**211**
6291	National & Other Events	100,000	18,017	0	118,017	0	118,017	118,017	118,014	3	3
6293	Refreshment & Meals	50,000	0	0	50,000	0	50,000	50,000	49,983	17	17
6294	Other	150,000	6,000	0	156,000	0	156,000	156,000	155,809	191	191
Education Subventions & Training		**9,500**	**0**	**0**	**9,500**	**0**	**9,500**	**9,500**	**9,416**	**84**	**84**
6302	Training (including Scholarships)	9,500	0	0	9,500	0	9,500	9,500	9,416	84	84
Rates,Taxes & Subvention to Local Authorities		**7,500**	**0**	**0**	**7,500**	**0**	**7,500**	**7,500**	**7,037**	**463**	**463**
6311	Rates & Taxes	7,500	0	0	7,500	0	7,500	7,500	7,037	463	463

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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**2,101,320**	**(55,000)**	**0**	**2,046,320**	**0**	**2,046,320**	**2,046,320**	**2,040,414**	**5,906**	**5,906**
Wages & Salaries		**520,162**	**0**	**0**	**520,162**	**0**	**520,162**	**520,162**	**520,162**	**0**	**0**
6113	Other Technical & Craft Skilled	1,441	0	0	1,441	0	1,441	1,441	1,441	0	0
6114	Clerical & Office Support	1,265	0	0	1,265	0	1,265	1,265	1,265	0	0
6116	Contracted Employees	517,456	0	0	517,456	0	517,456	517,456	517,456	0	0
Overhead Expenses		**496**	**0**	**0**	**496**	**0**	**496**	**496**	**376**	**120**	**120**
6131	Other Direct Labour Costs	120	0	0	120	0	120	120	120	0	0
6133	Benefits & Allowances	248	0	0	248	0	248	248	128	120	120
6134	National Insurance	128	0	0	128	0	128	128	128	0	0
Materials, Equipment & Supplies		**17,700**	**0**	**0**	**17,700**	**0**	**17,700**	**17,700**	**17,697**	**3**	**3**
6221	Drugs & Medical Supplies	700	0	0	700	0	700	700	700	0	0
6222	Field Materials & Supplies	2,000	0	0	2,000	0	2,000	2,000	1,997	3	3
6223	Office Materials & Supplies	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6224	Print & Non-Print Materials	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
Fuel & Lubricants		**8,000**	**0**	**0**	**8,000**	**0**	**8,000**	**8,000**	**7,906**	**94**	**94**
6231	Fuel & Lubricants	8,000	0	0	8,000	0	8,000	8,000	7,906	94	94
Rental & Maintenance of Buildings		**65,000**	**(25,000)**	**0**	**40,000**	**0**	**40,000**	**40,000**	**40,000**	**0**	**0**
6241	Rental of Buildings	60,000	(25,000)	0	35,000	0	35,000	35,000	35,000	0	0
6243	Janitorial & Cleaning Supplies	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
Transport, Travel & Postage		**33,000**	**0**	**0**	**33,000**	**0**	**33,000**	**33,000**	**32,981**	**19**	**19**
6261	Local Travel & Subsistence	5,000	0	0	5,000	0	5,000	5,000	4,994	6	6
6264	Vehicle Spares & Service	18,000	0	0	18,000	0	18,000	18,000	17,999	1	1
6265	Other Transport, Travel & Postage	10,000	0	0	10,000	0	10,000	10,000	9,988	12	12
Other Goods & Services Purchased		**258,262**	**0**	**0**	**258,262**	**0**	**258,262**	**258,262**	**252,842**	**5,420**	**5,420**
6282	Equipment Maintenance	6,000	0	0	6,000	0	6,000	6,000	5,848	152	152
6284	Other	252,262	0	0	252,262	0	252,262	252,262	246,994	5,268	5,268

AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 012 - NATIONAL POLICY DEVELOPMENT PRESIDENTIAL ADVISORY SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Operating Expenses		**160,000**	**25,000**	**0**	**185,000**	**0**	**185,000**	**185,000**	**184,990**	**10**	**10**
6291	National & Other Events	105,000	25,000	0	130,000	0	130,000	130,000	130,000	0	0
6293	Refreshment & Meals	14,000	0	0	14,000	0	14,000	14,000	13,994	6	6
6294	Other	41,000	0	0	41,000	0	41,000	41,000	40,996	4	4
Education Subventions & Training		**5,500**	**0**	**0**	**5,500**	**0**	**5,500**	**5,500**	**5,260**	**240**	**240**
6302	Training (including Scholarships)	5,500	0	0	5,500	0	5,500	5,500	5,260	240	240
Local Organ, Intl. Organ & Constitutional Agencies		**1,033,200**	**(55,000)**	**0**	**978,200**	**0**	**978,200**	**978,200**	**978,200**	**0**	**0**
6321	Subsidies & Contributions to Local Organisation	1,033,200	(55,000)	0	978,200	0	978,200	978,200	978,200	0	0

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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL		**931,052**	**0**	**0**	**931,052**	**0**	**931,052**	**931,052**	**930,330**	**722**	**722**
Wages & Salaries		**75,474**	**(4)**	**0**	**75,470**	**0**	**75,470**	**75,470**	**75,451**	**19**	**19**
6115	Semi-Skilled Operatives & Unskilled	1,238	99	0	1,337	0	1,337	1,337	1,337	0	0
6116	Contracted Employees	74,236	(103)	0	74,133	0	74,133	74,133	74,114	19	19
Overhead Expenses		**207**	**4**	**0**	211	**0**	211	**211**	**211**	0	0
6133	Benefits & Allowances	103	0	0	103	0	103	103	103	0	0
6134	National Insurance	104	4	0	108	0	108	108	108	0	0
Materials, Equipment & Supplies		**20,852**	**9,000**	**0**	**29,852**	**0**	**29,852**	**29,852**	**29,680**	**172**	**172**
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	498	2	2
6222	Field Materials & Supplies	15,000	9,000	0	24,000	0	24,000	24,000	23,991	9	9
6223	Office Materials & Supplies	2,352	0	0	2,352	0	2,352	2,352	2,289	63	63
6224	Print & Non-Print Materials	3,000	0	0	3,000	0	3,000	3,000	2,902	98	98
Fuel & Lubricants		**11,880**	**(7,128)**	**0**	**4,752**	**0**	**4,752**	**4,752**	**4,752**	**0**	**0**
6231	Fuel & Lubricants	11,880	(7,128)	0	4,752	0	4,752	4,752	4,752	0	0
Rental & Maintenance of Buildings		**13,791**	**0**	**0**	**13,791**	**0**	**13,791**	**13,791**	**13,785**	**6**	**6**
6242	Maintenance of Buildings	11,000	0	0	11,000	0	11,000	11,000	10,994	6	6
6243	Janitorial & Cleaning Supplies	2,791	0	0	2,791	0	2,791	2,791	2,791	0	0
Maintenance of Infrastructure		**4,000**	**0**	**0**	**4,000**	**0**	**4,000**	**4,000**	**3,962**	**38**	**38**
6255	Maintenance of Other Infrastructure	4,000	0	0	4,000	0	4,000	4,000	3,962	38	38
Transport, Travel & Postage		**34,200**	**23,000**	**0**	**57,200**	**0**	**57,200**	**57,200**	**57,100**	**100**	**100**
6261	Local Travel & Subsistence	100	0	0	100	0	100	100	0	100	100
6264	Vehicle Spares & Service	16,100	3,000	0	19,100	0	19,100	19,100	19,100	0	0
6265	Other Transport, Travel & Postage	18,000	20,000	0	38,000	0	38,000	38,000	38,000	0	0
Utility Charges		**22,652**	**9,500**	**0**	**32,152**	**0**	**32,152**	**32,152**	**32,152**	**0**	**0**
6271	Telephone & Internet Charges	22,652	9,500	0	32,152	0	32,152	32,152	32,152	0	0

AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 013 - DEFENCE & NATIONAL SECURITY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Goods & Services Purchased		**68,234**	**10,000**	**0**	**78,234**	**0**	**78,234**	**78,234**	**77,847**	**387**	**387**
6281	Security Services	10,512	0	0	10,512	0	10,512	10,512	10,512	0	0
6282	Equipment Maintenance	6,280	0	0	6,280	0	6,280	6,280	6,225	55	55
6283	Cleaning & Extermination Services	1,630	0	0	1,630	0	1,630	1,630	1,433	197	197
6284	Other	49,812	10,000	0	59,812	0	59,812	59,812	59,677	135	135
Other Operating Expenses		**560,762**	**12,128**	**0**	**572,890**	**0**	**572,890**	**572,890**	**572,890**	**0**	**0**
6293	Refreshment & Meals	10,762	0	0	10,762	0	10,762	10,762	10,762	0	0
6294	Other	550,000	12,128	0	562,128	0	562,128	562,128	562,128	0	0
Education Subventions & Training		**119,000**	**(56,500)**	**0**	**62,500**	**0**	**62,500**	**62,500**	**62,500**	**0**	**0**
6302	Training (including Scholarships)	119,000	(56,500)	0	62,500	0	62,500	62,500	62,500	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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**557,600**	**0**	**0**	**557,600**	**0**	**557,600**	**557,600**	**556,843**	**757**	**757**
Materials, Equipment & Supplies		**5,600**	**0**	**0**	**5,600**	**0**	**5,600**	**5,600**	**5,594**	**6**	**6**
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	1,499	1	1
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	1,995	5	5
Transport, Travel & Postage		**37,000**	**0**	**0**	**37,000**	**0**	**37,000**	**37,000**	**36,780**	**220**	**220**
6261	Local Travel & Subsistence	14,000	0	0	14,000	0	14,000	14,000	13,888	112	112
6264	Vehicle Spares & Service	3,000	0	0	3,000	0	3,000	3,000	2,966	34	34
6265	Other Transport, Travel & Postage	20,000	0	0	20,000	0	20,000	20,000	19,926	74	74
Other Goods & Services Purchased		**51,000**	**0**	**0**	**51,000**	**0**	**51,000**	**51,000**	**50,773**	**227**	**227**
6282	Equipment Maintenance	500	0	0	500	0	500	500	437	63	63
6283	Cleaning & Extermination Services	500	0	0	500	0	500	500	336	164	164
6284	Other	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
Other Operating Expenses		**40,000**	**0**	**0**	**40,000**	**0**	**40,000**	**40,000**	**39,696**	**304**	**304**
6293	Refreshment & Meals	10,000	0	0	10,000	0	10,000	10,000	9,965	35	35
6294	Other	30,000	0	0	30,000	0	30,000	30,000	29,731	269	269
Education Subventions & Training		**5,000**	**(3,216)**	**0**	**1,784**	**0**	**1,784**	**1,784**	**1,784**	**0**	**0**
6302	Training (including Scholarships)	5,000	(3,216)	0	1,784	0	1,784	1,784	1,784	0	0
Local Organ, Intl. Organ & Constitutional Agencies		**419,000**	**3,216**	**0**	**422,216**	**0**	**422,216**	**422,216**	**422,216**	**0**	**0**
6321	Subsidies & Contributions to Local Organisation	419,000	3,216	0	422,216	0	422,216	422,216	422,216	0	0

MS. A. MOORE
HEAD OF BUDGET AGENCY

AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 015- ENVIRONMENTAL MANAGEMENT & COMPLIANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,947,505**	**0**	**0**	**1,947,505**	**0**	**1,947,505**	**1,947,505**	**1,946,315**	**1,191**	**1,191**
Wages & Salaries		**28,394**	**0**	**0**	**28,394**	**0**	**28,394**	**28,394**	**28,394**	**0**	**0**
6114	Clerical & Office Support	1,328	**0**	**0**	1,328	0	1,328	1,328	1,328	0	0
6116	Contracted Employees	27,066	**0**	**0**	27,066	0	27,066	27,066	27,066	0	0
Overhead Expenses		**486**	**0**	**0**	**486**	**0**	**486**	**486**	**486**	**0**	**0**
6131	Other Direct Labour Costs	240	0	0	240	0	240	240	240	0	0
6133	Benefits & Allowances	134	0	0	134	0	134	134	134	0	0
6134	National Insurance	112	0	0	112	0	112	112	112	0	0
Materials, Equipment & Supplies		**9,700**	**0**	**0**	**9,700**	**0**	**9,700**	**9,700**	**9,572**	**128**	**128**
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	465	35	35
6223	Office Materials & Supplies	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6224	Print & Non-Print Materials	8,000	0	0	8,000	0	8,000	8,000	7,907	93	93
Fuel & Lubricants		**1,500**	**0**	**0**	**1,500**	**0**	**1,500**	**1,500**	**1,500**	**0**	**0**
6231	Fuel & Lubricants	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
Rental & Maintenance of Buildings		**1,500**	**0**	**0**	**1,500**	**0**	**1,500**	**1,500**	**1,499**	**1**	**1**
6243	Janitorial & Cleaning Supplies	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
Transport, Travel & Postage		**8,100**	**0**	**0**	**8,100**	**0**	**8,100**	**8,100**	**7,739**	**362**	**362**
6261	Local Travel & Subsistence	100	0	0	100	0	100	100	57	44	44
6264	Vehicle Spares & Service	3,000	0	0	3,000	0	3,000	3,000	2,934	66	66
6265	Other Transport, Travel & Postage	5,000	0	0	5,000	0	5,000	5,000	4,748	252	252

AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 015- ENVIRONMENTAL MANAGEMENT & COMPLIANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Goods & Services Purchased		**84,800**	**0**	**0**	**84,800**	**0**	**84,800**	**84,800**	**84,290**	**510**	**510**
6281	Security Services	3,500	0	0	3,500	0	3,500	3,500	3,201	299	299
6282	Equipment Maintenance	1,000	0	0	1,000	0	1,000	1,000	789	211	211
6283	Cleaning & Extermination Services	300	0	0	300	0	300	300	300	0	0
6284	Other	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
Other Operating Expenses		**11,500**	**0**	**0**	**11,500**	**0**	**11,500**	**11,500**	**11,310**	**190**	**190**
6291	National & Other Events	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
6293	Refreshment & Meals	5,000	0	0	5,000	0	5,000	5,000	4,983	17	17
6294	Other	5,000	0	0	5,000	0	5,000	5,000	4,828	172	172
Local Organ, Intl. Organ & Constitutional Agencies		**1,801,525**	**0**	**0**	**1,801,525**	**0**	**1,801,525**	**1,801,525**	**1,801,525**	**0**	**0**
6321	Subsidies & Contributions to Local Organisation	1,801,525	0	0	1,801,525	0	1,801,525	1,801,525	1,801,525	0	0

MS. A. MOORE
HEAD OF BUDGET AGENCY

AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 016 - POLICE COMPLAINTS AUTHORITY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**63,700**	**(19,517)**	**0**	**44,183**	**0**	**44,183**	**44,183**	**43,129**	**1,054**	**1,054**
Wages & Salaries		**25,751**	**0**	**0**	**25,751**	**0**	**25,751**	**25,751**	**25,751**	**0**	**0**
6111	Administrative	1,682	0	0	1,682	0	1,682	1,682	1,682	0	0
6114	Clerical an&d Office Support	3,602	0	0	3,602	0	3,602	3,602	3,602	0	0
6115	Semi-Skilled Operatives & Unskilled	1,137	0	0	1,137	0	1,137	1,137	1,137	0	0
6116	Contracted Employees	19,330	0	0	19,330	0	19,330	19,330	19,330	0	0
Overhead Expenses		**1,097**	**0**	**0**	**1,097**	**0**	**1,097**	**1,097**	**1,097**	**0**	**0**
6133	Benefits & Allowances	558	0	0	558	0	558	558	558	0	0
6134	National Insurance	539	0	0	539	0	539	539	539	0	0
Materials, Equipment & Supplies		**2,430**	**550**	**0**	**2,980**	**0**	**2,980**	**2,980**	**2,939**	**41**	**41**
6221	Drugs & Medical Supplies	350	0	0	350	**0**	350	350	349	1	1
6222	Field Materials & Supplies	80	0	0	80	**0**	80	80	55	25	25
6223	Office Materials & Supplies	1,400	300	0	1,700	**0**	1,700	1,700	1,699	1	1
6224	Print & Non-Print Materials	600	250	0	850	**0**	850	850	836	14	14
Fuel & Lubricants		**700**	**0**	**0**	**700**	**0**	**700**	**700**	**699**	**1**	**1**
6231	Fuel & Lubricants	700	0	0	700	**0**	700	700	699	1	1
Rental & Maintenance of Buildings		**13,500**	**(11,790)**	**0**	**1,710**	**0**	**1,710**	**1,710**	**1,665**	**45**	**45**
6241	Rental of Buildings	12,000	(12,000)	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	500	0	0	500	0	500	500	455	45	45
6243	Janitorial & Cleaning Supplies	1,000	210	0	1,210	0	1,210	1,210	1,210	0	0
Maintenance of Infrastructure		**200**	**0**	**0**	**200**	**0**	**200**	**200**	**197**	**3**	**3**
6255	Maintenance of Other Infrastructure	200	0	0	200	0	200	200	197	3	3
Transport, Travel & Postage		**6,105**	**0**	**0**	**6,105**	**0**	**6,105**	**6,105**	**6,037**	**68**	**68**
6261	Local Travel & Subsistence	400	**0**	0	400	0	400	400	367	33	33
6263	Postage, Telex & Cablegrams	5	0	0	5	0	5	5	0	5	5
6264	Vehicle Spares & Service	700	0	0	700	0	700	700	670	30	30
6265	Other Transport, Travel & Postage	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0

AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 016 - POLICE COMPLAINTS AUTHORITY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**3,220**	**(1,920)**	**0**	**1,300**	**0**	**1,300**	**1,300**	**548**	**752**	**752**
6271	Telephone & Internet Charges	1,400	(920)	0	480	0	480	480	300	180	180
6272	Electricity Charges	1,400	(1,000)	0	400	0	400	400	157	243	243
6273	Water Charges	420	0	0	420	0	420	420	91	329	329
Other Goods & Services Purchased		**8,747**	**(6,517)**	**0**	**2,230**	**0**	**2,230**	**2,230**	**2,126**	**104**	**104**
6281	Security Services	6,517	(6,517)	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	1,000	0	0	1,000	0	1,000	1,000	987	13	13
6283	Cleaning & Extermination Services	450	0	0	450	0	450	450	359	91	91
6284	Other	780	0	0	780	0	780	780	780	0	0
Other Operating Expenses		**1,650**	**160**	**0**	**1,810**	**0**	**1,810**	**1,810**	**1,770**	**40**	**40**
6291	National & Other Events	350	0	0	350	0	350	350	329	21	21
6293	Refreshment & Meals	900	0	0	900	0	900	900	897	3	3
6294	Other	400	160	0	560	0	560	560	544	16	16
Education Subventions & Training		**300**	**0**	**0**	**300**	**0**	**300**	**300**	**300**	**0**	**0**
6302	Training (including Scholarships)	300	0	0	300	0	300	300	300	0	0

MS. A. MOORE
HEAD OF BUDGET AGENCY

AGENCY 02 - OFFICE OF THE PRIME MINISTER
PROGRAMME 021- PRIME MINISTER'S SECRETARIAT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**688,086**	**0**	**0**	**688,086**	**0**	**688,086**	**688,086**	**687,877**	**209**	**209**
Wages & Salaries		**212,480**	**1,375**	**0**	**213,855**	**0**	**213,855**	**213,855**	**213,733**	**122**	**122**
6111	Administrative	14,935	0	0	14,935	0	14,935	14,935	14,917	18	18
6112	Senior Technical	1,799	(1,349)	0	450	0	450	450	346	104	104
6113	Other Technical & Craft Skilled	3,162	(1,317)	0	1,845	0	1,845	1,845	1,845	0	0
6114	Clerical & Office Support	4,043	0	0	4,043	0	4,043	4,043	4,043	0	0
6115	Semi-Skilled Operatives & Unskilled	5,298	0	0	5,298	0	5,298	5,298	5,298	0	0
6116	Contracted Employees	183,243	4,041	0	187,284	0	187,284	187,284	187,284	0	0
Overhead Expenses		**8,035**	**(1,375)**	**0**	**6,660**	**0**	**6,660**	**6,660**	**6,573**	**87**	**87**
6131	Other Direct Labour Costs	2,748	(1,352)	0	1,396	0	1,396	1,396	1,396	0	0
6133	Benefits & Allowances	2,920	(14)	0	2,906	0	2,906	2,906	2,819	87	87
6134	National Insurance	2,367	(9)	0	2,358	0	2,358	2,358	2,358	0	0
Materials, Equipment & Supplies		**9,615**	**0**	**0**	**9,615**	**0**	**9,615**	**9,615**	**9,615**	**0**	**0**
6221	Drugs & Medical Supplies	1,100	**0**	0	1,100	0	1,100	1,100	1,100	0	0
6222	Field Materials & Supplies	915	**0**	0	915	0	915	915	915	0	0
6223	Office Materials & Supplies	2,050	**0**	0	2,050	0	2,050	2,050	2,050	0	0
6224	Print & Non-Print Materials	5,550	**0**	0	5,550	0	5,550	5,550	5,550	0	0
Fuel & Lubricants		**14,700**	**0**	**0**	**14,700**	**0**	**14,700**	**14,700**	**14,700**	**0**	**0**
6231	Fuel & Lubricants	14,700	0	0	14,700	0	14,700	14,700	14,700	0	0
Rental & Maintenance of Buildings		**25,400**	**0**	**0**	**25,400**	**0**	**25,400**	**25,400**	**25,400**	**0**	**0**
6241	Rental of Buildings	8,400	0	0	8,400	0	8,400	8,400	8,400	0	0
6242	Maintenance of Buildings	11,900	0	0	11,900	0	11,900	11,900	11,900	0	0
6243	Janitorial & Cleaning Supplies	5,100	0	0	5,100	0	5,100	5,100	5,100	0	0
Maintenance of Infrastructure		**11,741**	**1,298**	**0**	**13,039**	**0**	**13,039**	**13,039**	**13,039**	**0**	**0**
6255	Maintenance of Other Infrastructure	11,741	1,298	0	13,039	0	13,039	13,039	13,039	0	0
Transport, Travel & Postage		**57,780**	**0**	**0**	**57,780**	**0**	**57,780**	**57,780**	**57,780**	**0**	**0**
6261	Local Travel & Subsistence	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
6263	Postage, Telex & Cablegrams	30	0	0	30	0	30	30	30	0	0
6264	Vehicle Spares & Service	20,750	0	0	20,750	0	20,750	20,750	20,750	0	0
6265	Other Transport, Travel & Postage	23,000	0	0	23,000	0	23,000	23,000	23,000	0	0

AGENCY 02 - OFFICE OF THE PRIME MINISTER
PROGRAMME 021- PRIME MINISTER'S SECRETARIAT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED DECEMBER 2025

Acct 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
Utility Charges		**16,683**	**(6,105)**	**0**	**10,578**	**0**	**10,578**	**10,578**	**10,578**	**0**	**0**
6271	Telephone & Internet Charges	3,048	1,233	0	4,281	0	4,281	4,281	4,281	0	0
6272	Electricity Charges	12,200	(7,338)	0	4,862	0	4,862	4,862	4,862	0	0
6273	Water Charges	1,435	0	0	1,435	0	1,435	1,435	1,435	0	0
Other Goods & Services Purchased		**316,596**	**2,400**	**0**	**318,996**	**0**	**318,996**	**318,996**	**318,996**	**0**	**0**
6281	Security Services	21,698	(2,328)	0	19,370	0	19,370	19,370	19,370	0	0
6282	Equipment Maintenance	5,490	0	0	5,490	0	5,490	5,490	5,490	0	0
6283	Cleaning & Extermination Services	4,408	0	0	4,408	0	4,408	4,408	4,408	0	0
6284	Other	285,000	4,728	0	289,728	0	289,728	289,728	289,728	0	0
Other Operating Expenses		**13,350**	**1,377**	**0**	**14,727**	**0**	**14,727**	**14,727**	**14,727**	**0**	**0**
6291	National & Other Events	5,000	1,377	0	6,377	0	6,377	6,377	6,377	0	0
6293	Refreshment & Meals	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6294	Other	350	0	0	350	0	350	350	350	0	0
Education Subventions & Training		**630**	**1,030**	**0**	**1,660**	**0**	**1,660**	**1,660**	**1,660**	**0**	**0**
6302	Training (including Scholarships)	630	1,030	0	1,660	0	1,660	1,660	1,660	0	0
Rates,Taxes & Subvention to Local Authorities		**1,076**	**0**	**0**	**1,076**	**0**	**1,076**	**1,076**	**1,076**	**0**	**0**
6311	Rates & Taxes	1,076	0	0	1,076	0	1,076	1,076	1,076	0	0

DR. A. KING
HEAD OF BUDGET AGENCY

AGENCY 02 - OFFICE OF THE PRIME MINISTER
PROGRAMME 022- DISASTER PREPAREDNESS, RESPONSE & MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**41,324,616**	**0**	**3,000,000**	**44,324,616**	**0**	**44,324,616**	**44,311,519**	**44,311,519**	**13,097**	**0**
Wages &Salaries		**98,712**	**0**	**0**	**98,712**	**0**	**98,712**	**98,712**	**98,712**	**0**	**0**
6116	Contracted Employees	98,712	0	0	98,712	0	98,712	98,712	98,712	0	0
Materials, Equipment & Supplies		**31,842**	**-8,059**	**0**	**23,783**	**0**	**23,783**	**23,783**	**23,783**	**0**	**0**
6221	Drugs & Medical Supplies	642	0	0	642	0	642	642	642	0	0
6222	Field Materials & Supplies	19,000	(8,059)	0	10,941	0	10,941	10,941	10,941	0	0
6223	Office Materials & Supplies	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6224	Print & Non-Print Materials	10,100	0	0	10,100	0	10,100	10,100	10,100	0	0
Fuel & Lubricants		**12,500**	**0**	**0**	**12,500**	**0**	**12,500**	**12,500**	**12,500**	**0**	**0**
6231	Fuel & Lubricants	12,500	0	0	12,500	0	12,500	12,500	12,500	0	0
Rental & Maintenance of Buildings		**71,145**	**0**	**0**	**71,145**	**0**	**71,145**	**71,145**	**71,145**	**0**	**0**
6242	Maintenance of Buildings	10,200	0	0	10,200	0	10,200	10,200	10,200	0	0
6243	Janitorial & Cleaning Supplies	60,945	0	0	60,945	0	60,945	60,945	60,945	0	0
Maintenance of Infrastructure		**6,000**	**0**	**0**	**6,000**	**0**	**6,000**	**6,000**	**6,000**	**0**	**0**
6255	Maintenance of Other Infrastructure	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
Transport, Travel & Postage		**76,000**	**0**	**0**	**76,000**	**0**	**76,000**	**76,000**	**76,000**	**0**	**0**
6261	Local Travel & Subsistence	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	100	0	0
6264	Vehicle Spares & Service	20,900	0	0	20,900	0	20,900	20,900	20,900	0	0
6265	Other Transport, Travel & Postage	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
Utility Charges		**19,400**	**1,838**	**0**	**21,238**	**0**	**21,238**	**21,238**	**21,238**	**0**	**0**
6271	Telephone & Internet Charges	7,400	1,838	0	9,238	0	9,238	9,238	9,238	0	0
6272	Electricity Charges	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
Other Goods & Services Purchased		**63,775**	**6,221**	**0**	**69,996**	**0**	**69,996**	**69,996**	**69,996**	**0**	**0**
6281	Security Services	21,358	2,769	0	24,127	0	24,127	24,127	24,127	0	0
6282	Equipment Maintenance	4,600	2,187	0	6,787	0	6,787	6,787	6,787	0	0
6283	Cleaning & Extermination Services	1,332	835	0	2,167	0	2,167	2,167	2,167	0	0
6284	Other	36,485	430	0	36,915	0	36,915	36,915	36,915	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 2025

Acct 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
Other Operating Expenses		**40,932,242**	**0**	**3,000,000**	**43,932,242**	**0**	**43,932,242**	**43,919,145**	**43,919,145**	**13,097**	**0**
6291	National & Other Events	4,900	0	0	4,900	0	4,900	4,900	4,900	0	0
6292	Dietary	470,842	0	0	470,842	0	470,842	470,842	470,842	0	0
6293	Refreshment & Meals	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6294	Other	40,450,000	0	3,000,000	43,450,000	0	43,450,000	43,436,903	43,436,903	13,097	0
Education Subventions & Training		**13,000**	**0**	**0**	**13,000**	**0**	**13,000**	**13,000**	**13,000**	**0**	**0**
6302	Training (including Scholarships)	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0

DR. A. KING
HEAD OF BUDGET AGENCY

AGENCY 02 - OFFICE OF THE PRIME MINISTER
PROGRAMME 023- POWER GENERATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**25,540,797**	**0**	**7,800,000**	**33,340,797**	**0**	**33,340,797**	**33,340,797**	**33,340,797**	**0**	**0**
Materials, Equipment & Supplies		**1,422**	**0**	**0**	**1,422**	**0**	**1,422**	**1,422**	**1,422**	**0**	**0**
6221	Drugs & Medical Supplies	177	0	0	177	0	177	177	177	0	0
6222	Field Materials & Supplies	398	0	0	398	0	398	398	398	0	0
6223	Office Materials & Supplies	242	0	0	242	0	242	242	242	0	0
6224	Print & Non-Print Materials	605	0	0	605	0	605	605	605	0	0
Rental & Maintenance of Buildings		**384**	**0**	**0**	**384**	**0**	**384**	**384**	**384**	**0**	**0**
6243	Janitorial & Cleaning Supplies	384	0	0	384	0	384	384	384	0	0
Transport, Travel & Postage		**12,600**	**0**	**0**	**12,600**	**0**	**12,600**	**12,600**	**12,600**	**0**	**0**
6261	Local Travel & Subsistence	12,600	0	0	12,600	0	12,600	12,600	12,600	0	0
Other Goods & Services Purchased		**1,000**	**0**	**0**	**1,000**	**0**	**1,000**	**1,000**	**1,000**	**0**	**0**
6284	Other	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
Other Operating Expenses		**5,600**	**0**	**0**	**5,600**	**0**	**5,600**	**5,600**	**5,600**	**0**	**0**
6293	Refreshment & Meals	5,600	0	0	5,600	0	5,600	5,600	5,600	0	0
Local Organ, Intl. Organ & Constitutional Agencies		**25,519,791**	**0**	**7,800,000**	**33,319,791**	**0**	**33,319,791**	**33,319,791**	**33,319,791**	**0**	**0**
6321	Subsidies & Contributions to Local Organisation	25,519,791	0	7,800,000	33,319,791	0	33,319,791	33,319,791	33,319,791	0	0

DR. A. KING
HEAD OF BUDGET AGENCY

AGENCY 02 - OFFICE OF THE PRIME MINISTER
PROGRAMME 024- TELECOMMUNICATIONS & INNOVATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**6,675,727**	**0**	**0**	**6,675,727**	**0**	**6,675,727**	**6,675,727**	**6,675,727**	**0**	**0**
Wages & Salaries		**75,731**	**0**	**0**	**75,731**	**0**	**75,731**	**75,731**	**75,731**	**0**	**0**
6116	Contracted Employees	75,731	0	0	75,731	0	75,731	75,731	75,731	0	0
Materials, Equipment & Supplies		**2,560**	**0**	**0**	**2,560**	**0**	**2,560**	**2,560**	**2,560**	**0**	**0**
6221	Drugs & Medical Supplies	130	0	0	130	0	130	130	130	0	0
6222	Field Materials & Supplies	280	0	0	280	0	280	280	280	0	0
6223	Office Materials & Supplies	850	0	0	850	0	850	850	850	0	0
6224	Print & Non-Print Materials	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
Fuel & Lubricants		**1,450**	**0**	**0**	**1,450**	**0**	**1,450**	**1,450**	**1,450**	**0**	**0**
6231	Fuel & Lubricants	1,450	0	0	1,450	0	1,450	1,450	1,450	0	0
Rental & Maintenance of Buildings		**40,570**	**0**	**0**	**40,570**	**0**	**40,570**	**40,570**	**40,570**	**0**	**0**
6242	Maintenance of Buildings	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
6243	Janitorial & Cleaning Supplies	570	0	0	570	0	570	570	570	0	0
Maintenance of Infrastructure		**20,000**	**0**	**0**	**20,000**	**0**	**20,000**	**20,000**	**20,000**	**0**	**0**
6255	Maintenance of Other Infrastructure	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
Transport, Travel & Postage		**12,300**	**0**	**0**	**12,300**	**0**	**12,300**	**12,300**	**12,300**	**0**	**0**
6261	Local Travel & Subsistence	5,600	0	0	5,600	0	5,600	5,600	5,600	0	0
6264	Vehicle Spares & Service	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6265	Other Transport, Travel & Postage	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
Utility Charges		**220**	**0**	**0**	**220**	**0**	**220**	**220**	**220**	**0**	**0**
6271	Telephone & Internet Charges	220	0	0	220	0	220	220	220	0	0
Other Goods & Services Purchased		**283,666**	**(269,100)**	**0**	**14,566**	**0**	**14,566**	**14,566**	**14,566**	**0**	**0**
6282	Equipment Maintenance	5,976	0	0	5,976	0	5,976	5,976	5,976	0	0
6283	Cleaning & Extermination Services	590	0	0	590	0	590	590	590	0	0
6284	Other	277,100	(269,100)	0	8,000	0	8,000	8,000	8,000	0	0

AGENCY 02 - OFFICE OF THE PRIME MINISTER
PROGRAMME 024- TELECOMMUNICATIONS & INNOVATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Operating Expenses		**7,330**	**0**	**0**	**7,330**	**0**	**7,330**	**7,330**	**7,330**	**0**	**0**
6291	National & Other Events	6,900	0	0	6,900	0	6,900	6,900	6,900	0	0
6293	Refreshment & Meals	430	0	0	430	0	430	430	430	0	0
Education Subventions & Training		**31,900**	**0**	**0**	**31,900**	**0**	**31,900**	**31,900**	**31,900**	**0**	**0**
6302	Training (including Scholarships)	31,900	0	0	31,900	0	31,900	31,900	31,900	0	0
Local Org., Int'l. Org. & Constitutional Agencies		**6,200,000**	**269,100**	**0**	**6,469,100**	**0**	**6,469,100**	**6,469,100**	**6,469,100**	**0**	**0**
6321	Subsidies & Contributions to Local Organisation	6,200,000	269,100	0	6,469,100	0	6,469,100	6,469,100	6,469,100	0	0

DR. A. KING
HEAD OF BUDGET AGENCY

AGENCY 02 - OFFICE OF THE PRIME MINISTER
PROGRAMME 025-GOVERNMENT INFORMATION & COMMUNICATION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,395,045**	**0**	**0**	**1,395,045**	**0**	**1,395,045**	**1,395,045**	**1,395,045**	**0**	**0**
Wages & Salaries		**150,254**	**0**	**0**	**150,254**	**0**	**150,254**	**150,254**	**150,254**	**0**	**0**
6116	Contracted Employees	150,254	0	0	150,254	0	150,254	150,254	150,254	0	0
Materials, Equipment & Supplies		**11,473**	**0**	**0**	**11,473**	**0**	**11,473**	**11,473**	**11,473**	**0**	**0**
6221	Drugs & Medical Supplies	320	0	0	320	0	320	320	320	0	0
6222	Field Materials & Supplies	360	0	0	360	0	360	360	360	0	0
6223	Office Materials & Supplies	4,293	0	0	4,293	0	4,293	4,293	4,293	0	0
6224	Print & Non-Print Materials	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
Fuel & Lubricants		**3,567**	**0**	**0**	**3,567**	**0**	**3,567**	**3,567**	**3,567**	**0**	**0**
6231	Fuel & Lubricants	3,567	0	0	3,567	0	3,567	3,567	3,567	0	0
Rental & Maintenance of Buildings		**14,980**	**(2,000)**	**0**	**12,980**	**0**	**12,980**	**12,980**	**12,980**	**0**	**0**
6241	Rental of Buildings	9,480	0	0	9,480	0	9,480	9,480	9,480	0	0
6242	Maintenance of Buildings	4,500	(2,000)	0	2,500	0	2,500	2,500	2,500	0	0
6243	Janitorial & Cleaning Supplies	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
Maintenance of Infrastructure		**1,500**	**(1,250)**	**0**	**250**	**0**	**250**	**250**	**250**	**0**	**0**
6255	Maintenance of Other Infrastructure	1,500	(1,250)	0	250	0	250	250	250	0	0
Transport, Travel & Postage		**28,849**	**0**	**0**	**28,849**	**0**	**28,849**	**28,849**	**28,849**	**0**	**0**
6261	Local Travel & Subsistence	7,100	0	0	7,100	0	7,100	7,100	7,100	0	0
6264	Vehicle Spares & Service	5,949	0	0	5,949	0	5,949	5,949	5,949	0	0
6265	Other Transport, Travel & Postage	15,800	0	0	15,800	0	15,800	15,800	15,800	0	0
Utility Charges		**4,661**	**0**	**0**	**4,661**	**0**	**4,661**	**4,661**	**4,661**	**0**	**0**
6271	Telephone & Internet Charges	1,049	0	0	1,049	0	1,049	1,049	1,049	0	0
6272	Electricity Charges	3,342	0	0	3,342	0	3,342	3,342	3,342	0	0
6273	Water Charges	270	0	0	270	0	270	270	270	0	0
Other Goods & Services Purchased		**244,514**	**3,250**	**0**	**247,764**	**0**	**247,764**	**247,764**	**247,764**	**0**	**0**
6281	Security Services	20,714	0	0	20,714	0	20,714	20,714	20,714	0	0
6282	Equipment Maintenance	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6283	Cleaning & Extermination Services	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
6284	Other	220,000	3,250	0	223,250	0	223,250	223,250	223,250	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 2025

Acct 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
Other Operating Expenses		**7,600**	**0**	**0**	**7,600**	**0**	**7,600**	**7,600**	**7,600**	**0**	**0**
6291	National & Other Events	6,600	0	0	6,600	0	6,600	6,600	6,600	0	0
6293	Refreshment & Meals	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
Education Subventions & Training		**12,000**	**0**	**0**	**12,000**	**0**	**12,000**	**12,000**	**12,000**	**0**	**0**
6302	Training (including Scholarships)	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
Local Organ, Intl. Organ & Constitutional Agencies		**915,647**	**0**	**0**	**915,647**	**0**	**915,647**	**915,647**	**915,647**	**0**	**0**
6321	Subsidies & Contributions to Local Organisati	915,647	0	0	915,647	0	915,647	915,647	915,647	0	0

DR. A. KING
HEAD OF BUDGET AGENCY

AGENCY 03 - MINISTRY OF FINANCE
PROGRAMME 031-POLICY & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**48,493,729**	**0**	**0**	**48,493,731**	**0**	**48,493,731**	**48,475,965**	**48,378,161**	**115,570**	**97,804**
Wages & Salaries		**209,997**	**2,152**	**0**	**212,150**	**0**	**212,150**	**212,150**	**212,150**	**0**	**0**
6111	Administrative	9,364	(2,481)	0	6,883	0	6,883	6,883	6,883	0	0
6112	Senior Technical	3,344	268	0	3,611	0	3,611	3,611	3,611	0	0
6113	Other Technical & Craft Skilled	14,133	(815)	0	13,318	0	13,318	13,318	13,318	0	0
6114	Clerical & Office Support	35,287	(1,244)	0	34,043	0	34,043	34,043	34,043	0	0
6115	Semi-Skilled Operatives & Unskilled	11,030	(341)	0	10,690	0	10,690	10,690	10,690	0	0
6116	Contracted Employees	136,839	6,765	0	143,605	0	143,605	143,605	143,605	0	0
Overhead Expenses		**17,137**	**(2,152)**	**0**	**14,986**	**0**	**14,986**	**14,986**	**14,986**	0	**0**
6131	Other Direct Labour Costs	2,665	(250)	0	2,415	0	2,415	2,415	2,415	0	0
6133	Benefits & Allowances	8,544	(1,477)	0	7,067	0	7,067	7,067	7,067	0	0
6134	National Insurance	5,928	(425)	0	5,504	0	5,504	5,504	5,504	0	0
Other Employment Costs		**24,530,613**	**0**	**0**	**24,530,613**	**0**	**24,530,613**	**24,530,613**	**24,472,667**	**57,946**	**57,946**
6141	Other Employment Costs	24,530,613	0	0	24,530,613	0	24,530,613	24,530,613	24,472,667	57,946	57,946
Materials, Equipment & Supplies		**19,297**	**500**	**0**	**19,797**	**0**	**19,797**	**19,797**	**19,066**	**731**	**731**
6221	Drugs & Medical Supplies	480	0	0	480	0	480	480	477	3	3
6222	Field Materials & Supplies	334	0	0	334	0	334	334	45	289	289
6223	Office Materials & Supplies	15,180	500	0	15,680	0	15,680	15,680	15,577	103	103
6224	Print & Non-Print Materials	3,303	0	0	3,303	0	3,303	3,303	2,967	336	336
Fuel & Lubricants		**5,303**	**0**	**0**	**5,303**	**0**	**5,303**	**5,303**	**4,203**	**1,100**	**1,100**
6231	Fuel & Lubricants	5,303	0	0	5,303	0	5,303	5,303	4,203	1,100	1,100
Rental & Maintenance of Buildings		**80,520**	**27,000**	**0**	**107,520**	**0**	**107,520**	**107,520**	**105,861**	**1,659**	**1,659**
6242	Maintenance of Buildings	75,000	27,000	0	102,000	0	102,000	102,000	100,565	1,435	1,435
6243	Janitorial & Cleaning Supplies	5,520	0	0	5,520	0	5,520	5,520	5,296	224	224
Maintenance of Infrastructure		**10,760**	**0**	**0**	**10,760**	**0**	**10,760**	**9,585**	**8,063**	**2,697**	**1,522**
6255	Maintenance of Other Infrastructure	10,760	0	0	10,760	0	10,760	9,585	8,063	2,697	1,522
Transport, Travel & Postage		**33,632**	**8,148**	**0**	**41,780**	**0**	**41,780**	**41,753**	**40,925**	**855**	**828**
6261	Local Travel & Subsistence	25,870	4,000	0	29,870	0	29,870	29,870	29,185	685	685
6263	Postage, Telex & Cablegrams	162	0	0	162	0	162	135	0	162	135
6264	Vehicle Spares & Service	7,600	4,148	0	11,748	0	11,748	11,748	11,740	8	8
Utility Charges		**122,003**	**160,030**	**0**	**282,033**	**0**	**282,033**	**282,033**	**277,656**	**4,377**	**4,377**
6271	Telephone & Internet Charges	3,951	0	0	3,951	0	3,951	3,951	3,951	0	0
6272	Electricity Charges	111,264	160,000	0	271,264	0	271,264	271,264	266,887	4,377	4,377
6273	Water Charges	6,788	30	0	6,818	0	6,818	6,818	6,818	0	0

AGENCY 03 - MINISTRY OF FINANCE
PROGRAMME 031-POLICY & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Goods & Services Purchased		**325,658**	**11,974**	**0**	**337,632**	**0**	**337,632**	**334,859**	**324,384**	**13,248**	**10,475**
6281	Security Services	27,953	0	0	27,953	0	27,953	25,180	24,436	3,517	744
6282	Equipment Maintenance	14,414	6,000	0	20,414	0	20,414	20,414	20,306	108	108
6283	Cleaning & Extermination Services	3,257	1,000	0	4,257	0	4,257	4,257	3,654	603	603
6284	Other	280,034	4,974	0	285,008	0	285,008	285,008	275,988	9,020	9,020
Other Operating Expenses		**52,780**	**0**	**0**	**52,780**	**0**	**52,780**	**41,166**	**35,771**	**17,009**	**5,395**
6291	National & Other Events	7,290	0	0	7,290	0	7,290	7,290	6,350	940	940
6293	Refreshment & Meals	11,080	0	0	11,080	0	11,080	9,100	8,946	2,134	154
6294	Other	34,410	0	0	34,410	0	34,410	24,776	20,475	13,935	4,301
Education Subventions & Training		**2,300**	**0**	**0**	**2,300**	**0**	**2,300**	**2,300**	**1,658**	**642**	**642**
6302	Training (including Scholarships)	2,300	0	0	2,300	0	2,300	2,300	1,658	642	642
Rates,Taxes & Subvention to Local Authorities		**8,060**	**0**	**0**	**8,060**	**0**	**8,060**	**5,883**	**3,683**	**4,377**	**2,200**
6311	Rates & Taxes	8,060	0	0	8,060	0	8,060	5,883	3,683	4,377	2,200
Local Organ, Intl. Organ & Constitutional Agencies		**23,075,669**	**(207,652)**	**0**	**22,868,017**	**0**	**22,868,017**	**22,868,017**	**22,857,088**	**10,929**	**10,929**
6321	Subsidies & Contributions to Local	23,014,882	(207,652)	0	22,807,230	0	22,807,230	22,807,230	22,798,277	8,953	8,953
6322	Subsidies & Contributions to Intl. Organisation	60,787	0	0	60,787	0	60,787	60,787	58,811	1,976	1,976

MS. T. BLAIR
HEAD OF BUDGET AGENCY

AGENCY 03-MINISTRY OF FINANCE
PROGRAMME 032-PUBLIC FINANCIAL MANAGEMENT POLICIES & SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**9,114,515**	**1**	**0**	**9,114,514**	**0**	**9,114,514**	**9,032,086**	**8,927,544**	**186,970**	**104,542**
Wages & Salaries		**733,488**	**423**	**0**	**733,909**	**0**	**733,909**	**733,909**	**733,909**	**0**	**0**
6111	Administrative	34,348	3,182	0	37,529	0	37,529	37,529	37,529	0	0
6112	Senior Technical	6,630	0	0	6,630	0	6,630	6,630	6,630	0	0
6113	Other Technical & Craft Skilled	21,601	(345)	0	21,255	0	21,255	21,255	21,255	0	0
6114	Clerical & Office Support	43,212	(2,414)	0	40,798	0	40,798	40,798	40,798	0	0
6116	Contracted Employees	627,697	0	0	627,697	0	627,697	627,697	627,697	0	0
Overhead Expenses		**23,513**	**(422)**	**0**	**23,091**	**0**	**23,091**	**23,091**	**23,091**	**0**	**0**
6131	Other Direct Labour Costs	2,553	0	0	2,553	0	2,553	2,553	2,553	0	0
6133	Benefits & Allowances	11,912	(74)	0	11,838	0	11,838	11,838	11,838	0	0
6134	National Insurance	9,048	(348)	0	8,700	0	8,700	8,700	8,700	0	0
Materials, Equipment & Supplies		**79,554**	**15,000**	**0**	**94,554**	**0**	**94,554**	**94,173**	**86,844**	**7,710**	**7,329**
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	307	193	193
6222	Field Materials & Supplies	460	0	0	460	0	460	460	0	460	460
6223	Office Materials & Supplies	26,352	0	0	26,352	0	26,352	25,971	25,900	452	71
6224	Print & Non-Print Materials	52,242	15,000	0	67,242	0	67,242	67,242	60,637	6,605	6,605
Fuel & Lubricants		**10,380**	**0**	**0**	**10,380**	**0**	**10,380**	**8,425**	**8,337**	**2,043**	**88**
6231	Fuel & Lubricants	10,380	0	0	10,380	0	10,380	8,425	8,337	2,043	88
Rental & Maintenance of Buildings		**4,400**	**0**	**0**	**4,400**	**0**	**4,400**	**4,400**	**3,157**	**1,243**	**1,243**
6243	Janitorial & Cleaning Supplies	4,400	0	0	4,400	0	4,400	4,400	3,157	1,243	1,243
Transport, Travel & Postage		**761,474**	**6,000**	**0**	**767,474**	**0**	**767,474**	**701,165**	**675,703**	**91,771**	**25,462**
6261	Local Travel & Subsistence	50,110	6,000	0	56,110	0	56,110	56,110	54,708	1,402	1,402
6262	Overseas Conferences & Official Visits	701,000	0	0	701,000	0	701,000	636,000	617,106	83,894	18,894
6263	Postage, Telex & Cablegrams	1,164	0	0	1,164	0	1,164	855	610	554	245
6264	Vehicle Spares & Service	7,200	0	0	7,200	0	7,200	6,200	3,279	3,921	2,921
6265	Other Transport, Travel & Postage	2,000	0	0	2,000	0	2,000	2,000	0	2,000	2,000
Utility Charges		**43,448**	**22,000**	**0**	**65,448**	**0**	**65,448**	**65,448**	**65,444**	**4**	**4**
6271	Telephone & Internet Charges	43,448	22,000	0	65,448	0	65,448	65,448	65,444	4	4
Other Goods & Services Purchased		**420,281**	**96,000**	**0**	**516,281**	**0**	**516,281**	**516,281**	**488,686**	**27,595**	**27,595**
6282	Equipment Maintenance	30,929	1,000	0	31,929	0	31,929	31,929	31,624	305	305
6284	Other	389,352	95,000	0	484,352	0	484,352	484,352	457,062	27,290	27,290

AGENCY 03-MINISTRY OF FINANCE
PROGRAMME 032-PUBLIC FINANCIAL MANAGEMENT POLICIES & SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Operating Expenses		**233,299**	**(139,000)**	**0**	**94,299**	**0**	**94,299**	**93,665**	**85,843**	**8,456**	**7,822**
6293	Refreshment & Meals	7,826	0	0	7,826	0	7,826	7,192	4,977	2,849	2,215
6294	Other	225,473	(139,000)	0	86,473	0	86,473	86,473	80,866	5,607	5,607
Education Subventions & Training		**30,934**	**0**	**0**	**30,934**	**0**	**30,934**	**23,085**	**18,209**	**12,725**	**4,876**
6302	Training (including Scholarships)	30,934	0	0	30,934	0	30,934	23,085	18,209	12,725	4,876
Refunds of Revenues		**15,000**	**0**	**0**	**15,000**	**0**	**15,000**	**9,700**	**8,944**	**6,056**	**756**
6331	Refunds of Revenues	15,000	0	0	15,000	0	15,000	9,700	8,944	6,056	756
Pensions & Social Assistance		**6,758,744**	**0**	**0**	**6,758,744**	**0**	**6,758,744**	**6,758,744**	**6,729,377**	**29,367**	**29,367**
6341	Non-Pensionable Employees	478,500	(25,000)	0	453,500	0	453,500	453,500	424,133	29,367	29,367
6342	Pension Increases	6,280,244	25,000	0	6,305,244	0	6,305,244	6,305,244	6,305,244	0	0

MS. T. BLAIR
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AGENCY 06-MINISTRY OF PARLIAMENTARY AFFAIRS & GOVERNANCE
PROGRAMME 061-POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**194,180**	**(1)**	**0**	**194,179**	**0**	**194,179**	**133,302**	**114,343**	**79,835**	**18,958**
Wages & Salaries		**36,414**	**(57)**	**0**	**36,357**	**0**	**36,357**	**36,314**	**36,314**	**43**	**0**
6112	Senior Technical	0	278	0	278	0	278	278	278	0	0
6116	Contracted Employees	36,414	(335)	0	36,079	0	36,079	36,036	36,036	43	0
Overhead Expenses		**0**	**56**	**0**	**56**	**0**	**56**	**56**	**56**	**0**	**0**
6133	Benefits & Allowances	0	33	0	33	0	33	33	33	0	0
6134	National Insurance	0	23	0	23	0	23	23	23	0	0
Materials, Equipment & Supplies		**6,269**	**0**	**0**	**6,269**	**0**	**6,269**	**6,269**	**2,743**	**3,526**	**3,526**
6221	Drugs & Medical Supplies	166	0	0	166	0	166	166	135	31	31
6222	Field Materials & Supplies	233	0	0	233	0	233	233	10	223	223
6223	Office Materials & Supplies	3,370	0	0	3,370	0	3,370	3,370	1,057	2,313	2,313
6224	Print & Non-Print Materials	2,500	0	0	2,500	0	2,500	2,500	1,541	959	959
Fuel & Lubricants		**2,312**	**0**	**0**	**2,312**	**0**	**2,312**	**2,312**	**1,500**	**812**	**812**
6231	Fuel & Lubricants	2,312	0	0	2,312	0	2,312	2,312	1,500	812	812
Rental & Maintenance of Buildings		**5,128**	**0**	**0**	**5,128**	**0**	**5,128**	**3,764**	**2,778**	**2,350**	**986**
6242	Maintenance of Buildings	3,440	0	0	3,440	0	3,440	2,076	2,056	1,384	20
6243	Janitorial & Cleaning Supplies	1,688	0	0	1,688	0	1,688	1,688	722	966	966
Maintenance of Infrastructure		**3,880**	**0**	**0**	**3,880**	**0**	**3,880**	**1,836**	**1,823**	**2,057**	**13**
6255	Maintenance of Other Infrastructure	3,880	0	0	3,880	0	3,880	1,836	1,823	2,057	13
Transport, Travel & Postage		**11,490**	**0**	**0**	**11,490**	**0**	**11,490**	**11,490**	**6,110**	**5,380**	**5,380**
6261	Local Travel & Subsistence	3,000	0	0	3,000	0	3,000	3,000	491	2,509	2,509
6263	Postage, Telex & Cablegrams	50	0	0	50	0	50	50	0	50	50
6264	Vehicle Spares & Service	2,200	0	0	2,200	0	2,200	2,200	1,950	250	250
6265	Other Transport, Travel & Postage	6,240	0	0	6,240	0	6,240	6,240	3,669	2,571	2,571
Utility Charges		**3,580**	**0**	**0**	**3,580**	**0**	**3,580**	**3,580**	**2,487**	**1,093**	**1,093**
6271	Telephone & Internet Charges	600	0	0	600	0	600	600	542	58	58
6272	Vehicle Spares & Service	2,500	0	0	2,500	0	2,500	2,500	1,721	779	779
6273	Water Charges	480	0	0	480	0	480	480	224	256	256

AGENCY 06-MINISTRY OF PARLIAMENTARY AFFAIRS & GOVERNANCE
PROGRAMME 061-POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Goods & Services Purchased		**110,752**	**0**	**0**	**110,752**	**0**	**110,752**	**55,005**	**53,317**	**57,434**	**1,687**
6281	Security Services	7,843	0	0	7,843	0	7,843	7,843	7,815	27	27
6282	Equipment Maintenance	2,009	0	0	2,009	0	2,009	2,009	1,220	789	789
6283	Cleaning & Extermination Services	900	0	0	900	0	900	900	669	231	231
6284	Other	100,000	0	0	100,000	0	100,000	44,253	43,613	56,387	640
Other Operating Expenses		**13,605**	**0**	**0**	**13,605**	**0**	**13,605**	**12,676**	**7,215**	**6,390**	**5,461**
6291	National & Other Events	9,605	0	0	9,605	0	9,605	9,605	4,593	5,012	5,012
6293	Refreshment & Meals	2,000	0	0	2,000	0	2,000	2,000	1,867	133	133
6294	Other	2,000	0	0	2,000	0	2,000	1,071	755	1,245	316
Education Subventions & Training		**750**	**0**	**0**	**750**	**0**	**750**	**0**	**0**	**750**	**0**
6302	Training (including Scholarships)	750	0	0	750	0	750	0	0	750	0

MR. R. CHAN
HEAD OF BUDGET AGENCY

AGENCY 06-MINISTRY OF PARLIAMENTARY AFFAIRS & GOVERNANCE
PROGRAMME 062-PARLIAMENTARY AFFAIRS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**17,266**	**0**	**0**	**17,266**	**0**	**17,266**	**14,466**	**8,058**	**9,208**	**6,408**
Wages & Salaries		**5,176**	**0**	**0**	**5,176**	**0**	**5,176**	**5,176**	**5,176**	**0**	**0**
6112	Senior Technical	5,176	0	0	5,176	0	5,176	5,176	5,176	0	0
Overhead Expenses		**1,649**	**0**	**0**	**1,649**	**0**	**1,649**	**1,649**	**1,649**	**0**	**0**
6131	Other Direct Labour Costs	480	0	0	480	0	480	480	480	0	0
6133	Benefits & Allowances	887	0	0	887	0	887	887	887	0	0
6134	National Insurance	282	0	0	282	0	282	282	282	0	0
Materials, Equipment & Supplies		**1,710**	**0**	**0**	**1,710**	**0**	**1,710**	**1,710**	**81**	**1,629**	**1,629**
6222	Field Materials & Supplie	10	0	0	10	0	10	10	9	1	1
6223	Office Materials & Supplies	700	0	0	700	0	700	700	25	675	675
6224	Print & Non-Print Materials	1,000	0	0	1,000	0	1,000	1,000	47	953	953
Rental & Maintenance of Buildings		**91**	**0**	**0**	**91**	**0**	**91**	**91**	**13**	**78**	**78**
6243	Janitorial & Cleaning Supplies	91	0	0	91	0	91	91	13	78	78
Transport, Travel & Postage		**3,000**	**0**	**0**	**3,000**	**0**	**3,000**	**3,000**	**21**	**2,979**	**2,979**
6261	Local Travel & Subsistence	2,000	0	0	2,000	0	2,000	2,000	21	1,979	1,979
6265	Other Transport, Travel & Postage	1,000	0	0	1,000	0	1,000	1,000	0	1,000	1,000
Utility Charges		**240**	**0**	**0**	**240**	**0**	**240**	**240**	**89**	**151**	**151**
6271	Telephone & Internet Charges	240	0	0	240	0	240	240	89	151	151
Other Goods & Services Purchased		**3,800**	**0**	**0**	**3,800**	**0**	**3,800**	**1,500**	**1,019**	**2,781**	**481**
6284	Other	3,800	0	0	3,800	0	3,800	1,500	1,019	2,781	481
Other Operating Expenses		**1,100**	**0**	**0**	**1,100**	**0**	**1,100**	**1,100**	**10**	**1,090**	**1,090**
6293	Refreshment & Meals	1,100	0	0	1,100	0	1,100	1,100	10	1,090	1,090
Education Subventions & Training		**500**	**0**	**0**	**500**	**0**	**500**	**0**	**0**	**500**	**0**
6302	Training (including Scholarships)	500	0	0	500	0	500	0	0	500	0

MR. R. CHAN
HEAD OF BUDGET AGENCY

AGENCY 06-MINISTRY OF PARLIAMENTARY AFFAIRS & GOVERNANCE
PROGRAMME 063-GOVERNANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**181,069**	**0**	**0**	**181,069**	**0**	**181,069**	**163,199**	**151,079**	**29,990**	**12,120**
Wages & Salaries		**32,456**	**0**	**0**	**32,456**	**0**	**32,456**	**32,456**	**32,456**	**0**	**0**
6116	Contracted Employees	32,456	0	0	32,456	0	32,456	32,456	32,456	0	0
Materials, Equipment & Supplies		**5,030**	**0**	**0**	**5,030**	**0**	**5,030**	**5,030**	**1,337**	**3,693**	**3,693**
6222	Field Materials & Supplies	92	0	0	92	0	92	92	11	81	81
6223	Office Materials & Supplies	1,293	0	0	1,293	0	1,293	1,293	209	1,084	1,084
6224	Print & Non-Print Materials	3,645	0	0	3,645	0	3,645	3,645	1,117	2,528	2,528
Rental & Maintenance of Buildings		**152**	**0**	**0**	**152**	**0**	**152**	**152**	**83**	**69**	**69**
6243	Janitorial & Cleaning Supplies	152	0	0	152	0	152	152	83	69	69
Transport, Travel & Postage		**500**	**0**	**0**	**500**	**0**	**500**	**500**	**42**	**458**	**458**
6261	Local Travel & Subsistence	300	0	0	300	0	300	300	42	258	258
6265	Other Transport, Travel & Postage	200	0	0	200	0	200	200	0	200	200
Utility Charges		**360**	**0**	**0**	**360**	**0**	**360**	**360**	**240**	**120**	**120**
6271	Telephone & Internet Charges	360	0	0	360	0	360	360	240	120	120
Other Goods & Services Purchased		**23,000**	**0**	**0**	**23,000**	**0**	**23,000**	**5,130**	**4,946**	**18,054**	**184**
6284	Other	23,000	0	0	23,000	0	23,000	5,130	4,946	18,054	184
Other Operating Expenses		**2,000**	**0**	**0**	**2,000**	**0**	**2,000**	**2,000**	**67**	**1,933**	**1,933**
6293	Refreshment & Meals	2,000	0	0	2,000	0	2,000	2,000	67	1,933	1,933
Education Subventions & Training		**10,020**	**0**	**0**	**10,020**	**0**	**10,020**	**10,020**	**8,657**	**1,363**	**1,363**
6302	Training (including Scholarships)	10,020	0	0	10,020	0	10,020	10,020	8,657	1,363	1,363
Local Organ, Intl. Organ & Constitutional Agencies		**107,551**	**0**	**0**	**107,551**	**0**	**107,551**	**107,551**	**103,251**	**4,300**	**4,300**
6321	Subsidies & Contributions to Local Organisation	107,551	0	0	107,551	0	107,551	107,551	103,251	4,300	4,300

MR. R. CHAN
HEAD OF BUDGET AGENCY

AGENCY 12-MINISTRY OF FOREIGN AFFAIRS & INTERNATIONAL COOPERATION
PROGRAMME 121-DEVELOPMENT OF FOREIGN POLICY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**4,011,637**	**160,112**	**0**	**4,171,749**	**0**	**4,171,749**	**4,138,144**	**3,907,058**	**264,694**	**231,088**
Wages & Salaries		**556,412**	**(1,600)**	**0**	**554,812**	**0**	**554,812**	**526,880**	**522,536**	**32,276**	**4,344**
6111	Administrative	156,676	4,711	0	161,387	0	161,387	161,388	161,358	30	30
6112	Senior Technical	5,552	444	0	5,996	0	5,996	5,996	5,996	0	0
6113	Other Technical & Craft Skilled	4,000	360	0	4,360	0	4,360	4,360	4,360	0	0
6114	Clerical & Office Support	31,997	1,657	0	33,654	0	33,654	33,653	33,653	0	0
6115	Semi-Skilled Operatives & Unskilled	25,659	741	0	26,400	0	26,400	26,400	26,400	0	0
6116	Contracted Employees	332,528	(9,513)	0	323,015	0	323,015	295,083	290,769	32,246	4,314
Overhead Expenses		**54,416**	**0**	**0**	**54,416**	**0**	**54,416**	**48,743**	**48,743**	**5,674**	**0**
6131	Other Direct Labour Costs	8,193	0	0	8,193	0	8,193	5,131	5,131	3,063	0
6133	Benefits & Allowances	27,753	0	0	27,753	0	27,753	27,628	27,628	125	0
6134	National Insurance	18,470	0	0	18,470	0	18,470	15,984	15,984	2,486	0
Materials, Equipment & Supplies		**68,025**	**3,316**	**0**	**71,341**	**0**	**71,341**	**71,341**	**57,072**	**14,269**	**14,269**
6221	Drugs & Medical Supplies	525	0	0	525	0	525	525	413	112	112
6223	Office Materials & Supplies	28,500	(6,300)	0	22,200	0	22,200	22,200	10,857	11,343	11,343
6224	Print & Non-Print Materials	39,000	9,616	0	48,616	0	48,616	48,616	45,802	2,814	2,814
Fuel & Lubricants		**11,500**	**(52)**	**0**	**11,448**	**0**	**11,448**	**11,448**	**6,767**	**4,681**	**4,681**
6231	Fuel & Lubricants	11,500	(52)	0	11,448	0	11,448	11,448	6,767	4,681	4,681
Rental & Maintenance of Buildings		**71,276**	**11,159**	**0**	**82,435**	**0**	**82,435**	**82,435**	**67,254**	**15,182**	**15,182**
6241	Rental of Buildings	17,776	11,686	0	29,462	0	29,462	29,462	29,336	127	127
6242	Maintenance of Buildings	31,500	(527)	0	30,973	0	30,973	30,973	23,497	7,476	7,476
6243	Janitorial & Cleaning Supplies	22,000	0	0	22,000	0	22,000	22,000	14,421	7,579	7,579
Maintenance of Infrastructure		**0**	**527**	**0**	**527**	**0**	**527**	**527**	**527**	**0**	**0**
6255	Maintenance of Other Infrastructure	0	527	0	527	0	527	527	527	0	0
Transport, Travel & Postage		**213,000**	**92,019**	**0**	**305,019**	**0**	**305,019**	**305,019**	**230,796**	**74,223**	**74,223**
6261	Local Travel & Subsistence	71,500	92,019	0	163,519	0	163,519	163,519	157,016	6,503	6,503
6263	Postage, Telex & Cablegrams	50,000	0	0	50,000	0	50,000	50,000	23,694	26,306	26,306
6264	Vehicle Spares & Service	21,500	0	0	21,500	0	21,500	21,500	16,955	4,545	4,545
6265	Other Transport, Travel & Postage	70,000	0	0	70,000	0	70,000	70,000	33,131	36,869	36,869

AGENCY 12-MINISTRY OF FOREIGN AFFAIRS & INTERNATIONAL COOPERATION
PROGRAMME 121-DEVELOPMENT OF FOREIGN POLICY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**52,350**	**0**	**0**	**52,350**	**0**	**52,350**	**52,350**	**43,879**	**8,471**	**8,471**
6271	Telephone & Internet Charges	12,600	0	0	12,600	0	12,600	12,600	8,357	4,243	4,243
6272	Electricity Charges	26,000	0	0	26,000	0	26,000	26,000	24,017	1,983	1,983
6273	Water Charges	13,750	0	0	13,750	0	13,750	13,750	11,505	2,245	2,245
Other Goods & Services Purchased		**838,070**	**(49,502)**	**0**	**788,568**	**0**	**788,568**	**788,568**	**734,180**	**54,388**	**54,388**
6281	Security Services	19,570	0	0	19,570	0	19,570	19,570	13,632	5,938	5,938
6282	Equipment Maintenance	9,920	0	0	9,920	0	9,920	9,920	6,978	2,942	2,942
6283	Cleaning & Extermination Services	3,780	0	0	3,780	0	3,780	3,780	2,713	1,067	1,067
6284	Other	804,800	(49,502)	0	755,298	0	755,298	755,298	710,857	44,441	44,441
Other Operating Expenses		**628,800**	**48,192**	**0**	**676,992**	**0**	**676,992**	**676,992**	**633,451**	**43,541**	**43,541**
6291	National & Other Events	1,800	0	0	1,800	0	1,800	1,800	1,289	511	511
6293	Refreshment & Meals	27,000	0	0	27,000	0	27,000	27,000	26,914	86	86
6294	Other	600,000	48,192	0	648,192	0	648,192	648,192	605,248	42,944	42,944
Education Subventions & Training		**10,000**	**0**	**0**	**10,000**	**0**	**10,000**	**10,000**	**9,023**	**977**	**977**
6302	Training (including Scholarships)	10,000	0	0	10,000	0	10,000	10,000	9,023	977	977
Rates,Taxes & Subvention to Local Authorities		**3,000**	**52**	**0**	**3,052**	**0**	**3,052**	**3,052**	**3,042**	**10**	**10**
6311	Rates & Taxes	3,000	52	0	3,052	0	3,052	3,052	3,042	10	10
Local Organ, Intl. Organ & Constitutional Agencies		**1,504,788**	**56,001**	**0**	**1,560,789**	**0**	**1,560,789**	**1,560,789**	**1,549,788**	**11,002**	**11,002**
6322	Subsidies & Contributions to Intl. Organisation	1,504,788	56,001	0	1,560,789	0	1,560,789	1,560,789	1,549,788	11,002	11,002

MRS. S. ROOPCHAND-EDWARDS
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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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**5,088,026**	**(161,711)**	**0**	**4,926,316**	**0**	**4,926,316**	**4,925,497**	**4,905,206**	**21,110**	**20,291**
Wages & Salaries		**1,637,657**	**(5,558)**	**0**	**1,632,100**	**0**	**1,632,100**	**1,632,100**	**1,632,100**	**0**	**0**
6111	Administrative	178,229	3,994	0	182,224	0	182,224	182,224	182,224	0	0
6113	Other Technical & Craft Skilled	362,568	12,866	0	375,434	0	375,434	375,434	375,434	0	0
6114	Clerical & Office Support	192,726	(15,714)	0	177,012	0	177,012	177,012	177,012	0	0
6115	Semi-Skilled Operatives & Unskilled	257,825	(7,305)	0	250,520	0	250,520	250,520	250,520	0	0
6116	Contracted Employees	639,531	2,654	0	642,185	0	642,185	642,185	642,185	0	0
6117	Temporary Employees	6,778	(2,053)	0	4,725	0	4,725	4,725	4,725	0	0
Overhead Expenses		**961,194**	**5,557**	**0**	**966,751**	**0**	**966,751**	**965,932**	**965,932**	**819**	**0**
6131	Other Direct Labour Costs	145,000	9,294	0	154,294	0	154,294	154,294	154,294	0	0
6133	Benefits & Allowances	800,194	763	0	800,957	0	800,957	800,957	800,957	0	0
6134	National Insurance	16,000	(4,500)	0	11,500	0	11,500	10,681	10,681	819	0
Materials, Equipment & Supplies		**45,000**	**(13,360)**	**0**	**31,640**	**0**	**31,640**	**31,640**	**31,640**	**0**	**0**
6223	Office Materials & Supplies	25,000	(9,165)	0	15,835	0	15,835	15,835	15,835	0	0
6224	Print & Non-Print Materials	20,000	(4,195)	0	15,805	0	15,805	15,805	15,805	0	0
Fuel & Lubricants		**45,000**	**0**	**0**	**45,000**	**0**	**45,000**	**45,000**	**45,000**	**0**	**0**
6231	Fuel & Lubricants	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
Rental & Maintenance of Buildings		**1,331,062**	**(32,242)**	**0**	**1,298,820**	**0**	**1,298,820**	**1,298,820**	**1,286,564**	**12,256**	**12,256**
6241	Rental of Buildings	1,239,062	(9,000)	0	1,230,062	0	1,230,062	1,230,062	1,230,062	0	0
6242	Maintenance of Buildings	75,000	(19,600)	0	55,400	0	55,400	55,400	43,144	12,256	12,256
6243	Janitorial & Cleaning Supplies	17,000	(3,642)	0	13,358	0	13,358	13,358	13,358	0	0
Maintenance of Infrastructure		**10,750**	**0**	**0**	**10,750**	**0**	**10,750**	**10,750**	**8,970**	**1,780**	**1,780**
6255	Maintenance of Other Infrastructure	10,750	0	0	10,750	0	10,750	10,750	8,970	1,780	1,780
Transport, Travel & Postage		**195,010**	**21,012**	**0**	**216,022**	**0**	**216,022**	**216,022**	**215,097**	**925**	**925**
6261	Local Travel & Subsistence	85,000	13,115	0	98,115	0	98,115	98,115	98,030	85	85
6263	Postage, Telex & Cablegrams	28,000	0	0	28,000	0	28,000	28,000	27,160	840	840
6264	Vehicle Spares & Service	82,010	7,897	0	89,907	0	89,907	89,907	89,907	0	0
Utility Charges		**155,000**	**(31,789)**	**0**	**123,211**	**0**	**123,211**	**123,211**	**123,211**	**0**	**0**
6271	Telephone & Internet Charges	70,000	(6,340)	0	63,660	0	63,660	63,660	63,660	0	0
6272	Electricity Charges	65,000	(17,313)	0	47,687	0	47,687	47,687	47,687	0	0
6273	Water Charges	20,000	(8,136)	0	11,864	0	11,864	11,864	11,864	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 2025

Acct 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
Other Goods & Services Purchased		**415,245**	**(106,831)**	**0**	**308,414**	**0**	**308,414**	**308,414**	**307,231**	**1,183**	**1,183**
6281	Security Services	93,245	(22,000)	0	71,245	0	71,245	71,245	70,062	1,183	1,183
6282	Equipment Maintenance	35,000	(8,973)	0	26,027	0	26,027	26,027	26,027	0	0
6283	Cleaning & Extermination Services	37,000	(3,857)	0	33,143	0	33,143	33,143	33,143	0	0
6284	Other	250,000	(72,001)	0	177,999	0	177,999	177,999	177,999	0	0
Other Operating Expenses		**280,000**	**0**	**0**	**280,000**	**0**	**280,000**	**280,000**	**279,999**	**1**	**1**
6291	National & Other Events	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6293	Refreshment & Meals	15,000	0	0	15,000	0	15,000	15,000	14,999	1	1
6294	Other	253,000	0	0	253,000	0	253,000	253,000	253,000	0	0
Education Subventions & Training		**9,000**	**0**	**0**	**9,000**	**0**	**9,000**	**9,000**	**5,885**	**3,115**	**3,115**
6302	Training (including Scholarships)	9,000	0	0	9,000	0	9,000	9,000	5,885	3,115	3,115
Rates, Taxes & Subvention to Local Authorities		**2,458**	**0**	**0**	**2,458**	**0**	**2,458**	**2,458**	**1,427**	**1,031**	**1,031**
6311	Rates & Taxes	2,458	0	0	2,458	0	2,458	2,458	1,427	1,031	1,031
Refunds of Revenues		**650**	**1,500**	**0**	**2,150**	**0**	**2,150**	**2,150**	**2,150**	**0**	**0**
6,331	Refunds of Revenues	650	1,500	0	2,150	0	2,150	2,150	2,150	0	0

MS. S. ROOPCHAND-EDWARDS
HEAD OF BUDGET AGENCY

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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**60,384**	**1,600**	**0**	**61,983**	**0**	**61,983**	**61,983**	**56,176**	**5,807**	**5,807**
Wages & Salaries		**44,041**	**2,437**	**0**	**46,478**	**0**	**46,478**	**46,478**	**46,477**	**1**	**1**
6111	Administrative	20,210	(705)	0	19,505	0	19,505	19,505	19,505	0	0
6116	Contracted Employees	23,831	3,142	0	26,973	0	26,973	26,973	26,972	1	1
Overhead Expenses		**3,886**	**(837)**	**0**	**3,048**	**0**	**3,048**	**3,048**	**3,048**	**0**	**0**
6133	Benefits & Allowances	2,188	(144)	0	2,044	0	2,044	2,044	2,044	0	0
6134	National Insurance	1,698	(693)	0	1,004	0	1,004	1,004	1,004	0	0
Materials, Equipment & Supplies		**840**	**0**	**0**	**840**	**0**	**840**	**840**	**263**	**577**	**577**
6223	Office Materials & Supplies	315	0	0	315	0	315	315	0	315	315
6224	Print & Non-Print Materials	525	0	0	525	0	525	525	263	262	262
Fuel & Lubricants		**420**	**0**	**0**	**420**	**0**	**420**	**420**	**0**	**420**	**420**
6231	Fuel & Lubricants	420	0	0	420	0	420	420	0	420	420
Rental & Maintenance of Buildings		**473**	**0**	**0**	**473**	**0**	**473**	**473**	**0**	**473**	**473**
6243	Janitorial & Cleaning Supplies	473	0	0	473	0	473	473	0	473	473
Transport, Travel & Postage		**2,101**	**0**	**0**	**2,101**	**0**	**2,101**	**2,101**	**702**	**1,399**	**1,399**
6261	Local Travel & Subsistence	1,575	0	0	1,575	0	1,575	1,575	702	873	873
6263	Postage, Telex & Cablegrams	158	0	0	158	0	158	158	0	158	158
6264	Vehicle Spares & Service	368	0	0	368	0	368	368	0	368	368
Utility Charges		**1,575**	**0**	**0**	**1,575**	**0**	**1,575**	**1,575**	**658**	**917**	**917**
6271	Telephone & Internet Charges	1,575	0	0	1,575	0	1,575	1,575	658	917	917
Other Goods & Services Purchased		**473**	**0**	**0**	**473**	**0**	**473**	**473**	**20**	**453**	**453**
6282	Equipment Maintenance	263	0	0	263	0	263	263	20	243	243
6283	Cleaning & Extermination Services	210	**0**	**0**	210	**0**	210	210	0	210	210
Other Operating Expenses		**6,575**	**0**	**0**	**6,575**	**0**	**6,575**	**6,575**	**5,008**	**1,567**	**1,567**
6293	Refreshment & Meals	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6294	Other	1,575	0	0	1,575	0	1,575	1,575	8	1,567	1,567

MS. S. ROOPCHAND-EDWARDS
HEAD OF BUDGET AGENCY

AGENCY 13-MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME 131-POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**510,372**	**1**	**0**	**510,373**	**0**	**510,373**	**510,011**	**482,724**	**27,648**	**27,286**
Wages & Salaries		**231,408**	**(208)**	**0**	**231,200**	**0**	**231,200**	**230,960**	**230,960**	**240**	**0**
6111	Administrative	40,554	1,238	0	41,792	0	41,792	41,792	41,792	0	0
6112	Senior Technical	13,372	588	0	13,960	0	13,960	13,960	13,960	0	0
6113	Other Technical & Craft Skilled	1,363	109	0	1,472	0	1,472	1,472	1,472	0	0
6114	Clerical & Office Support	12,687	8	0	12,695	0	12,695	12,695	12,695	0	0
6115	Semi-Skilled Operatives & Unskilled	15,644	(109)	0	15,535	0	15,535	15,310	15,310	225	0
6116	Contracted Employees	147,788	(2,042)	0	145,746	0	145,746	145,731	145,731	15	0
Overhead Expenses		**17,796**	**208**	**0**	**18,004**	**0**	**18,004**	**17,882**	**17,882**	**122**	**0**
6131	Other Direct Labour Costs	1,860	0	0	1,860	0	1,860	1,792	1,792	68	0
6133	Benefits & Allowances	9,422	208	0	9,630	0	9,630	9,630	9,630	0	0
6134	National Insurance	6,514	0	0	6,514	0	6,514	6,460	6,460	54	0
Materials, Equipment & Supplies		**15,199**	**202**	**0**	**15,401**	**0**	**15,401**	**15,401**	**14,813**	**587**	**587**
6221	Drugs & Medical Supplies	600	202	0	802	0	802	802	801	0	0
6222	Field Materials & Supplies	1,099	0	0	1,099	0	1,099	1,099	1,099	0	0
6223	Office Materials & Supplies	7,800	0	0	7,800	0	7,800	7,800	7,213	587	587
6224	Print & Non-Print Materials	5,700	0	0	5,700	0	5,700	5,700	5,700	0	0
Fuel & Lubricants		**24,000**	**(11,099)**	**0**	**12,901**	**0**	**12,901**	**12,901**	**9,586**	**3,315**	**3,315**
6231	Fuel & Lubricants	24,000	(11,099)	0	12,901	0	12,901	12,901	9,586	3,315	3,315
Rental & Maintenance of Buildings		**14,000**	**6,000**	**0**	**20,000**	**0**	**20,000**	**20,000**	**16,287**	**3,713**	**3,713**
6242	Maintenance of Buildings	9,500	6,000	0	15,500	0	15,500	15,500	11,787	3,713	3,713
6243	Janitorial & Cleaning Supplies	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
Maintenance of Infrastructure		**2,000**	**0**	**0**	**2,000**	**0**	**2,000**	**2,000**	**1,820**	**180**	**180**
6255	Maintenance of Other Infrastructure	2,000	0	0	2,000	0	2,000	2,000	1,820	180	180
Transport, Travel & Postage		**77,600**	**978**	**0**	**78,578**	**0**	**78,578**	**78,578**	**77,773**	**805**	**805**
6261	Local Travel & Subsistence	26,400	0	0	26,400	0	26,400	26,400	25,760	640	640
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	7	93	93
6264	Vehicle Spares & Service	12,600	0	0	12,600	0	12,600	12,600	12,528	72	72
6265	Other Transport, Travel & Postage	38,500	978	0	39,478	0	39,478	39,478	39,478	0	0

AGENCY 13-MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME 131-POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**16,443**	**510**	**0**	**16,953**	**0**	**16,953**	**16,953**	**15,343**	**1,610**	**1,610**
6271	Telephone & Internet Charges	6,000	0	0	6,000	0	6,000	6,000	4,400	1,600	1,600
6272	Electricity Charges	9,443	1,500	0	10,943	0	10,943	10,943	10,943	0	0
6273	Water Charges	1,000	(990)	0	10	0	10	10	0	10	10
Other Goods & Services Purchased		**88,176**	**0**	**0**	**88,176**	**0**	**88,176**	**88,176**	**79,759**	**8,417**	**8,417**
6281	Security Services	51,950	0	0	51,950	0	51,950	51,950	44,505	7,445	7,445
6282	Equipment Maintenance	6,600	0	0	6,600	0	6,600	6,600	6,595	5	5
6283	Cleaning & Extermination Services	2,800	0	0	2,800	0	2,800	2,800	2,800	0	0
6284	Other	26,826	0	0	26,826	0	26,826	26,826	25,859	967	967
Other Operating Expenses		**18,450**	**3,410**	**0**	**21,860**	**0**	**21,860**	**21,860**	**17,867**	**3,993**	**3,993**
6291	National & Other Events	5,000	0	0	5,000	0	5,000	5,000	4,945	55	55
6293	Refreshment & Meals	10,300	3,410	0	13,710	0	13,710	13,710	11,911	1,799	1,799
6294	Other	3,150	0	0	3,150	0	3,150	3,150	1,011	2,139	2,139
Education Subventions & Training		**2,600**	**0**	**0**	**2,600**	**0**	**2,600**	**2,600**	**0**	**2,600**	**2,600**
6302	Training (including Scholarships)	2,600	0	0	2,600	0	2,600	2,600	0	2,600	2,600
Rates,Taxes & Subvention to Local Authorities		**2,000**	**0**	**0**	**2,000**	**0**	**2,000**	**2,000**	**0**	**2,000**	**2,000**
6311	Rates & Taxes	2,000	0	0	2,000	0	2,000	2,000	0	2,000	2,000
Local Organ, Intl. Organ & Constitutional Agencies		**700**	**0**	**0**	**700**	**0**	**700**	**700**	**634**	**66**	**66**
6322	Subsidies & Contributions to Intl. Organisation	700	0	0	700	0	700	700	634	66	66

MR. M. CHOO-KANG
HEAD OF BUDGET AGENCY

AGENCY 13-MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME 133-POLICY DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**207,350**	**0**	**0**	**207,350**	**0**	**207,350**	**207,350**	**199,106**	**8,244**	**8,244**
Wages & Salaries		**124,358**	**1,455**	**0**	**125,813**	**0**	**125,813**	**125,813**	**125,813**	**0**	**0**
6111	Administrative	8,517	0	0	8,517	0	8,517	8,517	8,517	0	0
6112	Senior Technical	28,772	(7,324)	0	21,448	0	21,448	21,448	21,448	0	0
6116	Contracted Employees	87,069	8,779	0	95,848	0	95,848	95,848	95,848	0	0
Overhead Expenses		**9,315**	**(1,455)**	**0**	**7,860**	**0**	**7,860**	**7,860**	**7,860**	**0**	**0**
6131	Other Direct Labour Costs	840	(179)	0	661	0	661	661	661	0	0
6133	Benefits & Allowances	5,691	(519)	0	5,172	0	5,172	5,172	5,172	0	0
6134	National Insurance	2,784	(757)	0	2,027	0	2,027	2,027	2,027	0	0
Materials, Equipment & Supplies		**5,150**	**0**	**0**	**5,150**	**0**	**5,150**	**5,150**	**4,629**	**521**	**521**
6221	Drugs & Medical Supplies	400	0	0	400	0	400	400	400	0	0
6222	Field Materials & Supplies	1,250	0	0	1,250	0	1,250	1,250	1,212	38	38
6223	Office Materials & Supplies	2,400	0	0	2,400	0	2,400	2,400	2,145	255	255
6224	Print & Non-Print Materials	1,100	0	0	1,100	0	1,100	1,100	872	228	228
Fuel & Lubricants		**3,350**	**(2,000)**	**0**	**1,350**	**0**	**1,350**	**1,350**	**1,022**	**328**	**328**
6231	Fuel & Lubricants	3,350	(2,000)	0	1,350	0	1,350	1,350	1,022	328	328
Rental & Maintenance of Buildings		**7,400**	**0**	**0**	**7,400**	**0**	**7,400**	**7,400**	**4,942**	**2,458**	**2,458**
6242	Maintenance of Buildings	5,800	0	0	5,800	0	5,800	5,800	3,353	2,447	2,447
6243	Janitorial & Cleaning Supplies	1,600	0	0	1,600	0	1,600	1,600	1,589	11	11
Transport, Travel & Postage		**16,041**	**(3,539)**	**0**	**12,502**	**0**	**12,502**	**12,502**	**9,714**	**2,788**	**2,788**
6261	Local Travel & Subsistence	6,877	(1,539)	0	5,338	0	5,338	5,338	4,726	612	612
6264	Vehicle Spares & Service	3,477	0	0	3,477	0	3,477	3,477	1,468	2,009	2,009
6265	Other Transport, Travel & Postage	5,687	(2,000)	0	3,687	0	3,687	3,687	3,520	167	167
Utility Charges		**950**	**0**	**0**	**950**	**0**	**950**	**950**	**317**	**633**	**633**
6271	Telephone & Internet Charges	950	0	0	950	0	950	950	317	633	633

AGENCY 13-MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME 133-POLICY DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Goods & Services Purchased		**34,686**	**39**	**0**	**34,725**	**0**	**34,725**	**34,725**	**34,725**	**0**	**0**
6281	Security Services	28,536	0	0	28,536	0	28,536	28,536	28,536	0	0
6282	Equipment Maintenance	1,850	0	0	1,850	0	1,850	1,850	1,850	0	0
6283	Cleaning & Extermination Services	1,100	39	0	1,139	0	1,139	1,139	1,139	0	0
6284	Other	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
Other Operating Expenses		**4,900**	**5,500**	**0**	**10,400**	**0**	**10,400**	**10,400**	**10,084**	**316**	**316**
6291	National & Other Events	3,950	5,500	0	9,450	0	9,450	9,450	9,434	16	16
6293	Refreshment & Meals	650	0	0	650	0	650	650	650	0	0
6294	Other	300	0	0	300	0	300	300	0	300	300
Education Subventions & Training		**1,200**	**0**	**0**	**1,200**	**0**	**1,200**	**1,200**	**0**	**1,200**	**1,200**
6302	Training (including Scholarships)	1,200	0	0	1,200	0	1,200	1,200	0	1,200	1,200

MR. M.CHOO-KANG
HEAD OF BUDGET AGENCY

AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME 134-LOCAL GOVERNMENT DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**2,453,231**	**1**	**0**	**2,453,232**	**0**	**2,453,232**	**2,447,048**	**2,421,084**	**32,150**	**25,966**
Wages & Salaries		**112,539**	**1,183**	**0**	**113,722**	**0**	**113,722**	**113,722**	**113,722**	**0**	**0**
6111	Administrative	19,979	378	0	20,357	0	20,357	20,357	20,357	0	0
6112	Senior Technical	12,834	1,026	0	13,860	0	13,860	13,860	13,860	0	0
6113	Other Technical & Craft Skilled	8,400	(317)	0	8,083	0	8,083	8,083	8,083	0	0
6115	Semi-Skilled Operatives & Unskilled	1,188	96	0	1,284	0	1,284	1,284	1,284	0	0
6116	Contracted Employees	70,138	0	0	70,138	0	70,138	70,138	70,138	0	0
Overhead Expenses		**9,853**	**(1,182)**	**0**	**8,671**	**0**	**8,671**	**8,671**	**8,671**	**0**	**0**
6131	Other Direct Labour Costs	960	(265)	0	695	0	695	695	695	0	0
6133	Benefits & Allowances	5,592	17	0	5,609	0	5,609	5,609	5,609	0	0
6134	National Insurance	3,301	(934)	0	2,367	0	2,367	2,367	2,367	0	0
Expenses Specific to the Agency		**246,503**	**16,200**	**0**	**262,703**	**0**	**262,703**	**262,703**	**258,903**	**3,800**	**3,800**
6211	Expenses Specific to the Agency	246,503	16,200	0	262,703	0	262,703	262,703	258,903	3,800	3,800
Materials, Equipment & Supplies		**9,700**	**0**	**0**	**9,700**	**0**	**9,700**	**9,700**	**9,092**	**608**	**608**
6221	Drugs & Medical Supplies	300	0	0	300	0	300	300	300	0	0
6222	Field Materials & Supplies	1,700	0	0	1,700	0	1,700	1,700	1,462	238	238
6223	Office Materials & Supplies	3,200	0	0	3,200	0	3,200	3,200	2,933	267	267
6224	Print & Non-Print Materials	4,500	0	0	4,500	0	4,500	4,500	4,397	103	103
Fuel & Lubricants		**6,000**	**(2,096)**	**0**	**3,904**	**0**	**3,904**	**3,904**	**3,821**	**84**	**84**
6231	Fuel & Lubricants	6,000	(2,096)	0	3,904	0	3,904	3,904	3,821	84	84
Rental & Maintenance of Buildings		**8,100**	**29,133**	**0**	**37,233**	**0**	**37,233**	**37,233**	**34,880**	**2,353**	**2,353**
6242	Maintenance of Buildings	5,500	29,000	0	34,500	0	34,500	34,500	32,147	2,353	2,353
6243	Janitorial & Cleaning Supplies	2,600	133	0	2,733	0	2,733	2,733	2,733	0	0
Maintenance of Infrastructure		**45,000**	**0**	**0**	**45,000**	**0**	**45,000**	**45,000**	**44,739**	**262**	**262**
6251	Maintenance of Roads	18,000	0	0	18,000	0	18,000	18,000	17,885	115	115
6252	Maintenance of Bridges	10,000	0	0	10,000	0	10,000	10,000	9,921	79	79
6253	Maintenance of Drainage & Irrigation Works	10,000	0	0	10,000	0	10,000	10,000	9,933	68	68
6255	Maintenance of Other Infrastructure	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
Transport, Travel & Postage		**54,466**	**(473)**	**0**	**53,993**	**0**	**53,993**	**53,993**	**43,581**	**10,412**	**10,412**
6261	Local Travel & Subsistence	24,000	0	0	24,000	0	24,000	24,000	16,675	7,325	7,325
6264	Vehicle Spares & Service	15,654	(473)	0	15,181	0	15,181	15,181	12,357	2,824	2,824
6265	Other Transport, Travel & Postage	14,812	0	0	14,812	0	14,812	14,812	14,549	263	263

AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME 134-LOCAL GOVERNMENT DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED DECEMBER 2025

Acct 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
Utility Charges		**6,205**	**460**	**0**	**6,665**	**0**	**6,665**	**6,665**	**5,403**	**1,262**	**1,262**
6271	Telephone & Internet Charges	3,105	0	0	3,105	0	3,105	3,105	1,853	1,252	1,252
6272	Electricity Charges	2,100	1,450	0	3,550	0	3,550	3,550	3,550	0	0
6273	Water Charges	1,000	(990)	0	10	0	10	10	0	10	10
Other Goods & Services Purchased		**114,095**	**(9,764)**	**0**	**104,331**	**0**	**104,331**	**104,331**	**99,997**	**4,334**	**4,334**
6281	Security Services	96,095	(10,460)	0	85,635	0	85,635	85,635	81,301	4,334	4,334
6282	Equipment Maintenance	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6283	Cleaning & Extermination Services	1,600	696	0	2,296	0	2,296	2,296	2,296	0	0
6284	Other	13,900	0	0	13,900	0	13,900	13,900	13,900	0	0
Other Operating Expenses		**1,636,492**	**(33,460)**	**0**	**1,603,032**	**0**	**1,603,032**	**1,596,848**	**1,596,427**	**6,605**	**421**
6291	National & Other Events	21,130	1,740	0	22,870	0	22,870	22,870	22,450	420	420
6293	Refreshment & Meals	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
6294	Other	1,612,962	(35,200)	0	1,577,762	0	1,577,762	1,571,578	1,571,577	6,185	1
Education Subventions & Training		**7,000**	**0**	**0**	**7,000**	**0**	**7,000**	**7,000**	**4,570**	**2,430**	**2,430**
6302	Training (including Scholarships)	7,000	0	0	7,000	0	7,000	7,000	4,570	2,430	2,430
Local Organ, Intl. Organ & Constitutional Agencies		**197,278**	**0**	**0**	**197,278**	**0**	**197,278**	**197,278**	**197,278**	**0**	**0**
6321	Subsidies & Contributions to Local Organisation	197,278	0	0	197,278	0	197,278	197,278	197,278	0	0

MR. M. CHOO-KANG
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AGENCY 14-MINISTRY OF PUBLIC SERVICE, GOVERNMENT EFFICIENCY & IMPLEMENTATION
PROGRAMME 141-POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**189,188**	**982**	**0**	**190,170**	**0**	**190,170**	**190,170**	**184,210**	**5,961**	**5,961**
Wages & Salaries		**83,113**	**3,890**	**0**	**87,003**	**0**	**87,003**	**87,003**	**86,982**	**21**	**21**
6111	Administrative	12,476	5,162	0	17,638	0	17,638	17,638	17,638	0	0
6112	Senior Technical	7,286	(1,284)	0	6,002	0	6,002	6,002	6,002	0	0
6114	Clerical & Office Support	11,539	12	0	11,551	0	11,551	11,551	11,530	21	21
6115	Semi-Skilled Operatives & Unskilled	4,975	0	0	4,975	0	4,975	4,975	4,975	0	0
6116	Contracted Employees	46,837	0	0	46,837	0	46,837	46,837	46,837	0	0
Overhead Expenses		**9,930**	**(11)**	**0**	**9,919**	**0**	**9,919**	**9,919**	**9,919**	**0**	**0**
6131	Other Direct Labour Costs	3,234	0	0	3,234	0	3,234	3,234	3,234	0	0
6133	Benefits & Allowances	4,307	(161)	0	4,146	0	4,146	4,146	4,146	0	0
6134	National Insurance	2,389	150	0	2,539	0	2,539	2,539	2,539	0	0
Materials, Equipment & Supplies		**11,145**	**0**	**0**	**11,145**	**0**	**11,145**	**11,145**	**11,145**	**0**	**0**
6221	Drugs & Medical Supplies	645	0	0	645	0	645	645	645	0	0
6223	Office Materials & Supplies	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6224	Print & Non-Print Materials	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
Fuel & Lubricants		**3,200**	**0**	**0**	**3,200**	**0**	**3,200**	**3,200**	**1,009**	**2,191**	**2,191**
6231	Fuel & Lubricants	3,200	0	0	3,200	0	3,200	3,200	1,009	2,191	2,191
Rental & Maintenance of Buildings		**11,800**	**833**	**0**	**12,633**	**0**	**12,633**	**12,633**	**12,610**	**23**	**23**
6242	Maintenance of Buildings	8,800	0	0	8,800	0	8,800	8,800	8,800	0	0
6243	Janitorial & Cleaning Supplies	3,000	833	0	3,833	0	3,833	3,833	3,810	23	23
Maintenance of Infrastructure		**1,180**	**1,097**	**0**	**2,277**	**0**	**2,277**	**2,277**	**2,268**	**9**	**9**
6255	Maintenance of Other Infrastructure	1,180	1,097	0	2,277	0	2,277	2,277	2,268	9	9
Transport, Travel & Postage		**3,547**	**658**	**0**	**4,205**	**0**	**4,205**	**4,205**	**4,181**	**24**	**24**
6261	Local Travel & Subsistence	577	0	0	577	0	577	577	577	0	0
6263	Postage, Telex & Cablegrams	33	0	0	33	0	33	33	33	0	0
6264	Vehicle Spares & Service	2,437	1,156	0	3,593	0	3,593	3,593	3,571	22	22
6265	Other Transport, Travel & Postage	500	(498)	0	2	0	2	2	0	2	2

AGENCY 14-MINISTRY OF PUBLIC SERVICE, GOVERNMENT EFFICIENCY & IMPLEMENTATION
PROGRAMME 141-POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**14,563**	**1,513**	**0**	**16,076**	**0**	**16,076**	**16,076**	**15,538**	**538**	**538**
6271	Telephone & Internet Charges	6,000	0	0	6,000	0	6,000	6,000	5,462	538	538
6272	Electricity Charges	6,610	0	0	6,610	0	6,610	6,610	6,610	0	0
6273	Water Charges	1,953	1,513	0	3,466	0	3,466	3,466	3,466	0	0
Other Goods & Services Purchased		**31,431**	**(8,281)**	**0**	**23,150**	**0**	**23,150**	**23,150**	**22,451**	**699**	**699**
6281	Security Services	22,873	(9,120)	0	13,753	0	13,753	13,753	13,103	650	650
6282	Equipment Maintenance	2,030	576	0	2,606	0	2,606	2,606	2,588	18	18
6283	Cleaning & Extermination Services	2,528	263	0	2,791	0	2,791	2,791	2,791	0	0
6284	Other	4,000	0	0	4,000	0	4,000	4,000	3,969	31	31
Other Operating Expenses		**7,900**	**1,283**	**0**	**9,183**	**0**	**9,183**	**9,183**	**9,110**	**74**	**74**
6291	National & Other Events	2,800	0	0	2,800	0	2,800	2,800	2,799	1	1
6293	Refreshment & Meals	2,100	1,283	0	3,383	0	3,383	3,383	3,311	73	73
6294	Other	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
Rates,Taxes & Subvention to Local Authorities		**880**	**0**	**0**	**880**	**0**	**880**	**880**	**880**	**0**	**0**
6311	Rates & Taxes	880	0	0	880	0	880	880	880	0	0
Local Organ, Intl. Organ & Constitutional Agencies		**10,499**	**0**	**0**	**10,499**	**0**	**10,499**	**10,499**	**8,117**	**2,382**	**2,382**
6321	Subsidies & Contributions to Local Organisation	2,000	0	0	2,000	0	2,000	2,000	0	2,000	2,000
6322	Subsidies & Contributions to Intl. Organisation	8,499	0	0	8,499	0	8,499	8,499	8,117	382	382

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AGENCY 14-MINISTRY OF PUBLIC SERVICE, GOVERNMENT EFFICIENCY & IMPLEMENTATION
PROGRAMME 142-HUMAN RESOURCE DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**8,007,713**	**(1,813)**	**0**	**8,005,900**	**0**	**8,005,900**	**8,005,874**	**7,999,903**	**5,998**	**5,972**
Wages & Salaries		**85,458**	**(5,058)**	**0**	**80,400**	**0**	**80,400**	**80,374**	**80,366**	**34**	**8**
6111	Administrative	1,466	0	**0**	1,466	**0**	1,466	1,466	1,466	0	0
6112	Senior Technical	5,737	1,175	**0**	6,912	**0**	6,912	6,912	6,912	0	0
6114	Clerical & Office Support	6,318	8	**0**	6,326	**0**	6,326	6,326	6,326	0	0
6115	Semi-Skilled Operatives & Unskilled	1,342	107	**0**	1,449	**0**	1,449	1,449	1,449	0	0
6116	Contracted Employees	38,289	20,413	**0**	58,702	**0**	58,702	58,702	58,694	8	8
6117	Temporary Employees	32,306	(26,761)	**0**	5,545	**0**	5,545	5,519	5,519	26	0
Overhead Expenses		**3,522**	**348**	**0**	**3,870**	**0**	**3,870**	**3,870**	**3,870**	**0**	**0**
6131	Other Direct Labour Costs	1,010	(1)	**0**	1,009	**0**	1,009	1,009	1,009	0	0
6133	Benefits & Allowances	1,239	338	**0**	1,577	**0**	1,577	1,577	1,577	0	0
6134	National Insurance	1,273	11	**0**	1,284	**0**	1,284	1,284	1,284	0	0
Materials, Equipment & Supplies		**10,824**	**0**	**0**	**10,824**	**0**	**10,824**	**10,824**	**10,424**	**400**	**400**
6222	Field Materials & Supplies	120	**0**	**0**	120	**0**	120	120	116	4	4
6223	Office Materials & Supplies	4,704	**0**	**0**	4,704	**0**	4,704	4,704	4,688	16	16
6224	Print & Non-Print Materials	6,000	**0**	**0**	6,000	**0**	6,000	6,000	5,620	380	380
Fuel & Lubricants		**460**	**0**	**0**	**460**	**0**	**460**	**460**	**460**	**0**	**0**
6231	Fuel & Lubricants	460	**0**	**0**	460	**0**	460	460	460	0	0
Rental & Maintenance of Buildings		**4,500**	**0**	**0**	**4,500**	**0**	**4,500**	**4,500**	**4,354**	**146**	**146**
6242	Maintenance of Buildings	4,000	**0**	**0**	4,000	**0**	4,000	4,000	3,854	146	146
6243	Janitorial & Cleaning Supplies	500	**0**	**0**	500	**0**	500	500	500	0	0
Maintenance of Infrastructure		**3,600**	**0**	**0**	**3,600**	**0**	**3,600**	**3,600**	**3,521**	**80**	**80**
6255	Maintenance of Other Infrastructure	3,600	**0**	**0**	3,600	**0**	3,600	3,600	3,521	80	80
Transport, Travel & Postage		**1,673**	**(60)**	**0**	**1,613**	**0**	**1,613**	**1,613**	**1,040**	**573**	**573**
6261	Local Travel & Subsistence	821	(60)	**0**	761	**0**	761	761	196	565	565
6263	Postage, Telex & Cablegrams	227	0	**0**	227	**0**	227	227	227	0	0
6264	Vehicle Spares & Service	625	0	**0**	625	**0**	625	625	617	8	8
Utility Charges		**10,640**	**1,385**	**0**	**12,025**	**0**	**12,025**	**12,025**	**12,025**	**0**	**0**
6271	Telephone & Internet Charges	2,000	78	**0**	2,078	**0**	2,078	2,078	2,078	0	0
6272	Electricity Charges	5,100	0	**0**	5,100	**0**	5,100	5,100	5,100	0	0
6273	Water Charges	3,540	1,307	**0**	4,847	**0**	4,847	4,847	4,847	0	0

AGENCY 14-MINISTRY OF PUBLIC SERVICE, GOVERNMENT EFFICIENCY & IMPLEMENTATION
PROGRAMME 142-HUMAN RESOURCE DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Goods & Services Purchased		**46,590**	**1,572**	**0**	**48,162**	**0**	**48,162**	**48,162**	**48,028**	**134**	**134**
6281	Security Services	31,570	1,512	**0**	33,082	**0**	33,082	33,082	33,046	36	36
6282	Equipment Maintenance	9,000	0	**0**	9,000	**0**	9,000	9,000	8,909	91	91
6283	Cleaning & Extermination Services	1,720	60	**0**	1,780	**0**	1,780	1,780	1,780	0	0
6284	Other	4,300	0	**0**	4,300	**0**	4,300	4,300	4,293	7	7
Other Operating Expenses		**710**	**0**	**0**	**710**	**0**	**710**	**710**	**313**	**397**	**397**
6293	Refreshment & Meals	510	**0**	**0**	510	**0**	510	510	113	397	397
6294	Other	200	**0**	**0**	200	**0**	200	200	200	0	0
Education Subventions & Training		**7,838,775**	**0**	**0**	**7,838,775**	**0**	**7,838,775**	**7,838,775**	**7,834,541**	**4,234**	**4,234**
6302	Training (including Scholarships)	7,838,775	**0**	**0**	7,838,775	**0**	7,838,775	7,838,775	7,834,541	4,234	4,234
Rates,Taxes & Subvention to Local Authorities		**961**	**0**	**0**	**961**	**0**	**961**	**961**	**961**	**0**	**0**
6311	Rates & Taxes	961	**0**	**0**	961	**0**	961	961	961	0	0

MS. S. GROGAN
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AGENCY 14-MINISTRY OF PUBLIC SERVICE, GOVERNMENT EFFICIENCY & IMPLEMENTATION
PROGRAMME 143-HUMAN RESOURCE MANAGEMENT & TECHNOLOGY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**62,412**	**833**	**0**	**63,245**	**0**	**63,245**	**63,245**	**59,484**	**3,761**	**3,761**
Wages & Salaries		**45,618**	**70**	**0**	**45,688**	**0**	**45,688**	**45,688**	**45,454**	**234**	**234**
6111	Administrative	33,121	0	0	33,121	0	33,121	33,121	32,887	234	234
6112	Senior Technical	3,350	0	0	3,350	0	3,350	3,350	3,350	0	0
6113	Other Technical & Craft Skilled	0	1,506	0	1,506	0	1,506	1,506	1,506	0	0
6114	Clerical & Office Support	1,567	(1,436)	0	131	0	131	131	131	0	0
6116	Contracted Employees	7,580	0	0	7,580	0	7,580	7,580	7,580	0	0
Overhead Expenses		**11,014**	**763**	**0**	**11,777**	**0**	**11,777**	**11,777**	**11,777**	**0**	**0**
6131	Other Direct Labour Costs	3,448	(75)	0	3,373	0	3,373	3,373	3,373	0	0
6133	Benefits & Allowances	5,198	828	0	6,026	0	6,026	6,026	6,026	0	0
6134	National Insurance	2,368	10	0	2,378	0	2,378	2,378	2,378	0	0
Materials, Equipment & Supplies		**2,280**	**0**	**0**	**2,280**	**0**	**2,280**	**2,280**	**841**	**1,439**	**1,439**
6223	Office Materials & Supplies	800	0	0	800	0	800	800	800	0	0
6224	Print & Non-Print Materials	1,480	0	0	1,480	0	1,480	1,480	41	1,439	1,439
Transport, Travel & Postage		**3,000**	**(500)**	**0**	**2,500**	**0**	**2,500**	**2,500**	**517**	**1,983**	**1,983**
6261	Local Travel & Subsistence	3,000	(500)	**0**	2,500	**0**	2,500	2,500	517	1,983	1,983
Other Goods & Services Purchased		**300**	**500**	**0**	**800**	**0**	**800**	**800**	**800**	**0**	**0**
6284	Other	300	500	0	800	0	800	800	800	0	0
Other Operating Expenses		**200**	**0**	**0**	**200**	**0**	**200**	**200**	**95**	**105**	**105**
6293	Refreshment & Meals	200	0	0	200	0	200	200	95	105	105

MS. S. GROGAN
HEAD OF BUDGET AGENCY

AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS
PROGRAMME 161-POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,045,006**	**(2)**	**0**	**1,045,004**	**0**	**1,045,004**	**1,044,944**	**1,043,937**	**1,070**	**1,010**
							0			0	0
Wages & Salaries		**227,887**	**(1)**	**0**	**227,886**	**0**	**227,886**	**227,886**	**227,886**	**0**	**0**
6111	Administrative	22,914	654	**0**	23,568	**0**	23,568	23,568	23,568	0	0
6112	Senior Technical	5,086	31	**0**	5,117	**0**	5,117	5,117	5,117	0	0
6113	Other Technical & Craft Skilled	1,411	549	**0**	1,960	**0**	1,960	1,960	1,960	0	0
6114	Clerical & Office Support	6,347	(654)	**0**	5,693	**0**	5,693	5,693	5,693	0	0
6115	Semi-Skilled Operatives & Unskilled	10,416	16	**0**	10,432	**0**	10,432	10,432	10,432	0	0
6116	Contracted Employees	181,713	(597)	**0**	181,116	**0**	181,116	181,116	181,116	0	0
Overhead Expenses		**9,990**	**0**	**0**	**9,990**	**0**	**9,990**	**9,990**	**9,990**	**0**	**0**
6131	Other Direct Labour Costs	1,400	**0**	**0**	1,400	**0**	1,400	1,400	1,400	0	0
6133	Benefits & Allowances	4,821	**0**	**0**	4,821	**0**	4,821	4,821	4,821	0	0
6134	National Insurance	3,769	**0**	**0**	3,769	**0**	3,769	3,769	3,769	0	0
Materials, Equipment & Supplies		**11,296**	**2,731**	**0**	**14,027**	**0**	**14,027**	**14,027**	**14,007**	**20**	**20**
6221	Drugs & Medical Supplies	296	0	**0**	296	**0**	296	296	296	0	0
6222	Field Materials & Supplies	800	171	**0**	971	**0**	971	971	971	0	0
6223	Office Materials & Supplies	7,000	2,560	**0**	9,560	**0**	9,560	9,560	9,560	0	0
6224	Print & Non-Print Materials	3,200	0	**0**	3,200	**0**	3,200	3,200	3,180	20	20
Fuel & Lubricants		**43,343**	**(14,257)**	**0**	**29,086**	**0**	**29,086**	**29,086**	**28,851**	**236**	**236**
6231	Fuel & Lubricants	43,343	(14,257)	**0**	29,086	**0**	29,086	29,086	28,851	236	236
Rental & Maintenance of Buildings		**39,000**	**1,016**	**0**	**40,016**	**0**	**40,016**	**40,016**	**39,964**	**52**	**52**
6242	Maintenance of Buildings	31,000	0	**0**	31,000	**0**	31,000	31,000	31,000	0	0
6243	Janitorial & Cleaning Supplies	8,000	1,016	**0**	9,016	**0**	9,016	9,016	8,964	52	52
Maintenance of Infrastructure		**9,500**	**0**	**0**	**9,500**	**0**	**9,500**	**9,500**	**9,500**	**0**	**0**
6255	Maintenance of Other Infrastructure	9,500	**0**	**0**	9,500	**0**	9,500	9,500	9,500	0	0
Transport, Travel & Postage		**288,195**	**-8,964**	**0**	**279,231**	**0**	**279,231**	**279,231**	**279,096**	**134**	**134**
6261	Local Travel & Subsistence	56,500	(8,964)	**0**	47,536	**0**	47,536	47,536	47,523	12	12
6264	Vehicle Spares & Service	31,695	0	**0**	31,695	**0**	31,695	31,695	31,577	118	118
6265	Other Transport, Travel & Postage	200,000	0	**0**	200,000	**0**	200,000	200,000	199,996	4	4

AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS
PROGRAMME 161-POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**28,944**	**4,255**	**0**	**33,199**	**0**	**33,199**	**33,199**	**33,067**	**132**	**132**
6271	Telephone & Internet Charges	6,306	0	0	6,306	0	6,306	6,306	6,174	132	132
6272	Electricity Charges	17,370	625	0	17,995	0	17,995	17,995	17,995	0	0
6273	Water Charges	5,268	3,630	0	8,898	0	8,898	8,898	8,898	0	0
Other Goods & Services Purchased		**110,651**	**6,116**	**0**	**116,767**	**0**	**116,767**	**116,767**	**116,586**	**183**	**183**
6281	Security Services	73,000	8,105	0	81,105	0	81,105	81,105	81,105	0	0
6282	Equipment Maintenance	4,642	1,019	0	5,661	0	5,661	5,661	5,589	73	73
6283	Cleaning & Extermination Services	7,009	1,614	0	8,623	0	8,623	8,623	8,599	25	25
6284	Other	26,000	(4,622)	0	21,378	0	21,378	21,378	21,293	85	85
Other Operating Expenses		**200,500**	**29,042**	**0**	**229,542**	**0**	**229,542**	**229,542**	**229,470**	**73**	**73**
6291	National & Other Events	181,700	26,114	0	207,814	0	207,814	207,814	207,802	12	12
6293	Refreshment & Meals	6,614	2,018	0	8,632	0	8,632	8,632	8,606	26	26
6294	Other	12,186	910	0	13,096	0	13,096	13,096	13,062	35	35
Education Subventions & Training		**75,000**	**(19,940)**	**0**	**55,060**	**0**	**55,060**	**55,000**	**54,931**	**129**	**69**
6302	Training (including Scholarships)	75,000	(19,940)	0	55,060	0	55,060	55,000	54,931	129	69
Rates,Taxes & Subvention to Local Authorities		**700**	**0**	**0**	**700**	**0**	**700**	**700**	**589**	**111**	**111**
6311	Rates & Taxes	700	**0**	0	700	0	700	700	589	111	111

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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**779,068**	**0**	**0**	**779,072**	**0**	**779,072**	**751,510**	**749,901**	**29,170**	**1,608**
Total Wages & Salaries		**77,872**	**(493)**	**0**	**77,382**	**0**	**77,382**	**75,256**	**75,256**	**2,126**	**0**
6111	Administrative	1,765	(493)	0	1,273	0	1,273	158	158	1,115	0
6112	Senior Technical	1,569	126	0	1,695	0	1,695	1,695	1,695	0	**0**
6113	Other Technical & Craft Skilled	4,341	484	0	4,826	0	4,826	4,826	4,826	0	0
6115	Semi-Skilled Operatives & Unskilled	17,555	1,706	0	19,262	0	19,262	19,262	19,262	0	0
6116	Contracted Employees	52,642	(2,316)	0	50,326	0	50,326	49,315	49,315	1,011	0
Overhead Expenses		**4,805**	**493**	**0**	**5,298**	**0**	**5,298**	**5,252**	**5,252**	**46**	**0**
6131	Other Direct Labour Costs	300	412	0	712	0	712	712	712	0	0
6133	Benefits & Allowances	2,386	81	0	2,467	0	2,467	2,467	2,467	0	0
6134	National Insurance	2,119	0	0	2,119	0	2,119	2,073	2,073	46	0
Fuel & Lubricants		**16,100**	**(11,334)**	**0**	**4,766**	**0**	**4,766**	**4,766**	**4,666**	**100**	**100**
6231	Fuel & Lubricants	16,100	(11,334)	0	4,766	0	4,766	4,766	4,666	100	100
Transport, Travel & Postage		**75,985**	**14,714**	**0**	**90,700**	**0**	**90,700**	**90,700**	**89,897**	**802**	**802**
6261	Local Travel & Subsistence	16,036	(10,890)	0	5,146	0	5,146	5,146	4,843	303	303
6265	Other Transport, Travel & Postage	59,949	25,604	0	85,554	0	85,554	85,554	85,054	499	499
Other Goods & Services Purchased		**41,290**	**6,840**	**0**	**48,130**	**0**	**48,130**	**48,130**	**48,123**	**7**	**7**
6284	Other	41,290	6,840	0	48,130	0	48,130	48,130	48,123	7	7
Other Operating Expenses		**319,882**	**27,286**	**0**	**347,168**	**0**	**347,168**	**324,944**	**324,809**	**22,359**	**135**
6291	National & Other Events	205,000	0	0	205,000	0	205,000	182,776	182,756	22,244	20
6292	Dietary	108,782	26,834	0	135,616	0	135,616	135,616	135,528	88	88
6294	Other	6,100	452	0	6,552	0	6,552	6,552	6,525	27	27
Education Subventions & Training		**126,996**	**(42,489)**	**0**	**84,507**	**0**	**84,507**	**81,341**	**80,777**	**3,730**	**564**
6302	Training (including Scholarships)	126,996	(42,489)	0	84,507	0	84,507	81,341	80,777	3,730	564
Local Organ, Intl. Organ & Constitutional Agencies		**116,138**	**4,983**	**0**	**121,121**	**0**	**121,121**	**121,121**	**121,121**	**0**	**0**
6321	Subsidies & Contributions to Local Organisation	116,138	4,983	0	121,121	0	121,121	121,121	121,121	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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,018,849**	**0**	**0**	**1,018,850**	**0**	**1,018,850**	**1,018,850**	**1,006,235**	**12,615**	**12,615**
Wages & Salaries		**372,444**	**1,274**	**0**	**373,718**	**0**	**373,718**	**373,718**	**373,718**	**0**	**0**
6111	Administrative	54,253	0	0	54,253	0	54,253	54,253	54,253	0	0
6112	Senior Technical	24,138	(82)	0	24,056	0	24,056	24,056	24,056	0	0
6113	Other Technical & Craft Skilled	4,675	0	0	4,675	0	4,675	4,675	4,675	0	0
6114	Clerical & Office Support	17,440	(2,519)	0	14,921	0	14,921	14,921	14,921	0	0
6115	Semi-Skilled Operatives & Unskilled	8,717	0	0	8,717	0	8,717	8,717	8,717	0	0
6116	Contracted Employees	248,526	7,977	0	256,503	0	256,503	256,503	256,503	0	0
6117	Temporary Employees	14,695	(4,102)	0	10,593	0	10,593	10,593	10,593	0	0
Overhead Expenses		**24,393**	**(1,274)**	**0**	**23,119**	**0**	**23,119**	**23,119**	**23,119**	**0**	**0**
6131	Other Direct Labour Costs	3,018	0	0	3,018	0	3,018	3,018	3,018	0	0
6133	Benefits & Allowances	13,734	(801)	0	12,933	0	12,933	12,933	12,933	0	0
6134	National Insurance	7,641	(473)	0	7,168	0	7,168	7,168	7,168	0	0
Materials, Equipment & Supplies		**19,000**	**192**	**0**	**19,192**	**0**	**19,192**	**19,192**	**19,189**	**3**	**3**
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	500	0	0
6222	Field Materials & Supplies	1,500	0	0	1,500	0	1,500	1,500	1,498	2	2
6223	Office Materials & Supplies	11,000	192	0	11,192	0	11,192	11,192	11,192	0	0
6224	Print & Non-Print Materials	6,000	0	0	6,000	0	6,000	6,000	5,999	1	1
Fuel & Lubricants		**17,800**	**(6,439)**	**0**	**11,362**	**0**	**11,362**	**11,362**	**10,028**	**1,334**	**1,334**
6231	Fuel & Lubricants	17,800	(6,439)	0	11,362	0	11,362	11,362	10,028	1,334	1,334
Rental & Maintenance of Buildings		**28,500**	**0**	**0**	**28,500**	**0**	**28,500**	**28,500**	**28,499**	**1**	**1**
6242	Maintenance of Buildings	20,000	0	0	20,000	0	20,000	20,000	19,999	1	1
6243	Janitorial & Cleaning Supplies	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
Maintenance of Infrastructure		**6,500**	**4,207**	**0**	**10,707**	**0**	**10,707**	**10,707**	**10,707**	**0**	**0**
6255	Maintenance of Other Infrastructure	6,500	4,207	0	10,707	0	10,707	10,707	10,707	0	0
Transport, Travel & Postage		**53,665**	**8,749**	**0**	**62,414**	**0**	**62,414**	**62,414**	**62,393**	**21**	**21**
6261	Local Travel & Subsistence	21,000	1,500	0	22,500	0	22,500	22,500	22,500	0	0
6263	Postage, Telex & Cablegrams	40	0	0	40	0	40	40	20	20	20
6264	Vehicle Spares & Service	25,725	7,100	0	32,825	0	32,825	32,825	32,824	1	1
6265	Other Transport, Travel & Postage	6,900	149	0	7,049	0	7,049	7,049	7,049	0	0

AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 211-MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**30,951**	**(1,700)**	**0**	**29,251**	**0**	**29,251**	**29,251**	**29,154**	**97**	**97**
6271	Telephone & Internet Charges	10,600	1,300	0	11,900	0	11,900	11,900	11,900	0	0
6272	Electricity Charges	17,201	(3,000)	0	14,201	0	14,201	14,201	14,125	76	76
6273	Water Charges	3,150	0	0	3,150	0	3,150	3,150	3,129	21	21
Other Goods & Services Purchased		**85,546**	**4,529**	**0**	**90,075**	**0**	**90,075**	**90,075**	**89,448**	**627**	**627**
6281	Security Services	34,816	(4,600)	0	30,216	0	30,216	30,216	29,818	398	398
6282	Equipment Maintenance	14,730	1,969	0	16,699	0	16,699	16,699	16,699	0	0
6283	Cleaning & Extermination Services	8,000	1,260	0	9,260	0	9,260	9,260	9,226	34	34
6284	Other	28,000	5,900	0	33,900	0	33,900	33,900	33,705	195	195
Other Operating Expenses		**219,050**	**(2,513)**	**0**	**216,537**	**0**	**216,537**	**216,537**	**206,202**	**10,335**	**10,335**
6291	National & Other Events	142,800	0	0	142,800	0	142,800	142,800	134,195	8,605	8,605
6293	Refreshment & Meals	12,000	2,000	0	14,000	0	14,000	14,000	13,999	1	1
6294	Other	64,250	(4,513)	0	59,737	0	59,737	59,737	58,008	1,729	1,729
Education Subventions & Training		**3,700**	**(3,000)**	**0**	**700**	**0**	**700**	**700**	**655**	**45**	**45**
6302	Training (including Scholarships)	3,700	(3,000)	0	700	0	700	700	655	45	45
Rates,Taxes & Subvention to Local Authorities		**1,976**	**(192)**	**0**	**1,784**	**0**	**1,784**	**1,784**	**1,784**	**0**	**0**
6311	Rates & Taxes	1,976	(192)	0	1,784	0	1,784	1,784	1,784	0	0
Local Organ, Intl. Organ & Constitutional Agencies		**155,324**	**(3,833)**	**0**	**151,491**	**0**	**151,491**	**151,491**	**151,339**	**152**	**152**
6322	Subsidies & Contributions to Intl. Organisation	155,324	(3,833)	0	151,491	0	151,491	151,491	151,339	152	152

MS. D. ELLIS
HEAD OF BUDGET AGENCY

AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 212-AGRIUCLTURE DEVELOPMENT & SUPPORT SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**31,491,490**	**0**	**0**	**31,491,490**	**0**	**31,491,490**	**31,491,490**	**31,488,490**	**3,000**	**3,000**
Local Organ, Intl. Organ & Constitutional Agencies		**31,491,490**	**0**	**0**	**31,491,490**	**0**	**31,491,490**	**31,491,490**	**31,488,490**	**3,000**	**3,000**
6321	Subsidies & Contributions to Local Organisation	31,491,490	0	0	31,491,490	0	31,491,490	31,491,490	31,488,490	3,000	3,000

MS. D. ELLIS
HEAD OF BUDGET AGENCY

AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 213-FISHERIES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**587,063**	**0**	**0**	**587,064**	**0**	**587,064**	**587,064**	**571,923**	**15,143**	**15,143**
Wages & Salaries		**205,047**	**4,085**	**0**	**209,133**	**0**	**209,133**	**209,132**	**209,132**	**0**	**0**
6111	Administrative	8,090	(6,553)	0	1,537	0	1,537	1,537	1,537	0	0
6112	Senior Technical	89,841	(3,153)	0	86,689	0	86,689	86,689	86,689	0	0
6113	Other Technical & Craft Skilled	9,508	(700)	0	8,808	0	8,808	8,808	8,808	0	0
6114	Clerical & Office Support	2,832	(80)	0	2,752	0	2,752	2,752	2,752	0	0
6115	Semi-Skilled Operatives & Unskilled	19,505	0	0	19,505	0	19,505	19,505	19,505	0	0
6116	Contracted Employees	73,543	14,932	0	88,475	0	88,475	88,474	88,474	1	0
6117	Temporary Employees	1,728	(361)	0	1,367	0	1,367	1,367	1,367	0	0
Overhead Expenses		**29,312**	**(4,085)**	**0**	**25,227**	**0**	**25,227**	**25,228**	**25,228**	**0**	**0**
6131	Other Direct Labour Costs	480	(90)	0	390	0	390	390	390	0	0
6133	Benefits & Allowances	19,383	(3,443)	0	15,940	0	15,940	15,941	15,941	0	0
6134	National Insurance	9,449	(552)	0	8,897	0	8,897	8,897	8,897	0	0
Materials, Equipment & Supplies		**147,560**	**(23,686)**	**0**	**123,874**	**0**	**123,874**	**123,874**	**123,579**	**296**	**296**
6221	Drugs & Medical Supplies	560	0	0	560	0	560	560	560	0	0
6222	Field Materials & Supplies	142,000	(23,686)	0	118,314	0	118,314	118,314	118,303	12	12
6223	Office Materials & Supplies	2,500	0	0	2,500	0	2,500	2,500	2,499	1	1
6224	Print & Non-Print Materials	2,500	0	0	2,500	0	2,500	2,500	2,217	283	283
Fuel & Lubricants		**15,000**	**(5,000)**	**0**	**10,000**	**0**	**10,000**	**10,000**	**7,903**	**2,097**	**2,097**
6231	Fuel & Lubricants	15,000	(5,000)	0	10,000	0	10,000	10,000	7,903	2,097	2,097
Rental & Maintenance of Buildings		**13,500**	**4,824**	**0**	**18,324**	**0**	**18,324**	**18,324**	**13,422**	**4,902**	**4,902**
6241	Rental of Buildings	0	640	0	640	0	640	640	480	160	160
6242	Maintenance of Buildings	11,000	4,184	0	15,184	0	15,184	15,184	10,442	4,742	4,742
6243	Janitorial & Cleaning Supplies	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
Maintenance of Infrastructure		**15,000**	**(15,000)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6255	Maintenance of Other Infrastructure	15,000	(15,000)	0	0	0	0	0	0	0	0
Transport, Travel & Postage		**49,015**	**5,210**	**0**	**54,225**	**0**	**54,225**	**54,225**	**52,908**	**1,318**	**1,318**
6261	Local Travel & Subsistence	15,000	0	0	15,000	0	15,000	15,000	14,059	941	941
6263	Postage, Telex & Cablegrams	15	0	0	15	0	15	15	10	5	5
6264	Vehicle Spares & Service	25,000	4,058	0	29,058	0	29,058	29,058	28,687	372	372
6265	Other Transport, Travel & Postage	9,000	1,152	0	10,152	0	10,152	10,152	10,152	0	0

AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 213-FISHERIES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**9,300**	**(1,882)**	**0**	**7,418**	**0**	**7,418**	**7,418**	**5,211**	**2,207**	**2,207**
6271	Telephone & Internet Charges	5,000	(2,482)	0	2,518	0	2,518	2,518	1,457	1,061	1,061
6272	Electricity Charges	4,000	0	0	4,000	0	4,000	4,000	2,951	1,049	1,049
6273	Water Charges	300	600	0	900	0	900	900	803	97	97
Other Goods & Services Purchased		**49,551**	**36,509**	**0**	**86,060**	**0**	**86,060**	**86,060**	**83,540**	**2,520**	**2,520**
6281	Security Services	28,251	(5,800)	0	22,451	0	22,451	22,451	20,533	1,918	1,918
6282	Equipment Maintenance	4,500	(1,752)	0	2,748	0	2,748	2,748	2,738	10	10
6283	Cleaning & Extermination Services	2,000	1,645	0	3,645	0	3,645	3,645	3,451	194	194
6284	Other	14,800	42,416	0	57,216	0	57,216	57,216	56,818	398	398
Other Operating Expenses		**23,468**	**(125)**	**0**	**23,343**	**0**	**23,343**	**23,343**	**21,564**	**1,779**	**1,779**
6291	National & Other Events	10,050	0	0	10,050	0	10,050	10,050	9,982	68	68
6292	Dietary	1,218	(1,000)	0	218	0	218	218	0	218	218
6293	Refreshment & Meals	3,500	875	0	4,375	0	4,375	4,375	4,278	97	97
6294	Other	8,700	0	0	8,700	0	8,700	8,700	7,304	1,396	1,396
Education Subventions & Training		**15,310**	**0**	**0**	**15,310**	**0**	**15,310**	**15,310**	**15,286**	**24**	**24**
6302	Training (including Scholarships)	15,310	0	0	15,310	0	15,310	15,310	15,286	24	24
Local Organ, Intl. Organ & Constitutional Agencies		**15,000**	**(850)**	**0**	**14,150**	**0**	**14,150**	**14,150**	**14,150**	**0**	**0**
6322	Subsidies & Contributions to Intl. Organisation	15,000	(850)	0	14,150	0	14,150	14,150	14,150	0	0

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AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 214-HYDROMETEOROLOGICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**860,048**	**1**	**0**	**860,050**	**0**	**860,050**	**860,050**	**853,010**	**7,040**	**7,040**
Wages & Salaries		**191,675**	**1,602**	**0**	**193,276**	**0**	**193,276**	**193,276**	**193,276**	**0**	**0**
6111	Administrative	17,981	0	0	17,981	0	17,981	17,981	17,981	0	0
6112	Senior Technical	73,667	4,924	0	78,590	0	78,590	78,590	78,590	0	0
6113	Other Technical & Craft Skilled	39,336	(3,565)	0	35,771	0	35,771	35,771	35,771	0	0
6114	Clerical & Office Support	8,003	(1,033)	0	6,970	0	6,970	6,970	6,970	0	0
6115	Semi-Skilled Operatives & Unskilled	7,224	0	0	7,224	0	7,224	7,224	7,224	0	0
6116	Contracted Employees	32,086	1,276	0	33,362	0	33,362	33,362	33,362	0	0
6117	Temporary Employees	13,378	0	0	13,378	0	13,378	13,378	13,378	0	0
Overhead Expenses		**48,756**	**(1,601)**	**0**	**47,157**	**0**	**47,157**	**47,157**	**47,157**	**0**	**0**
6131	Other Direct Labour Costs	22,380	(1,231)	0	21,149	0	21,149	21,149	21,149	0	0
6133	Benefits & Allowances	15,333	(334)	0	15,000	0	15,000	15,000	15,000	0	0
6134	National Insurance	11,043	(36)	0	11,008	0	11,008	11,008	11,008	0	0
Materials, Equipment & Supplies		**56,200**	**1,358**	**0**	**57,558**	**0**	**57,558**	**57,558**	**57,529**	**29**	**29**
6221	Drugs & Medical Supplies	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6222	Field Materials & Supplies	39,000	(3,000)	0	36,000	0	36,000	36,000	35,975	25	25
6223	Office Materials & Supplies	6,500	2,058	0	8,558	0	8,558	8,558	8,557	1	1
6224	Print & Non-Print Materials	9,500	2,300	0	11,800	0	11,800	11,800	11,797	3	3
Fuel & Lubricants		**19,500**	**(8,700)**	**0**	**10,800**	**0**	**10,800**	**10,800**	**10,799**	**1**	**1**
6231	Fuel & Lubricants	19,500	(8,700)	0	10,800	0	10,800	10,800	10,799	1	1
Rental & Maintenance of Buildings		**19,500**	**(7,800)**	**0**	**11,700**	**0**	**11,700**	**11,700**	**11,681**	**19**	**19**
6242	Maintenance of Buildings	14,000	(7,800)	0	6,200	0	6,200	6,200	6,181	19	19
6243	Janitorial & Cleaning Supplies	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
Maintenance of Infrastructure		**22,000**	**(3,000)**	**0**	**19,000**	**0**	**19,000**	**19,000**	**18,385**	**615**	**615**
6255	Maintenance of Other Infrastructure	22,000	(3,000)	0	19,000	0	19,000	19,000	18,385	615	615
Transport, Travel & Postage		**99,600**	**16,800**	**0**	**116,400**	**0**	**116,400**	**116,400**	**113,151**	**3,249**	**3,249**
6261	Local Travel & Subsistence	28,500	(4,000)	0	24,500	0	24,500	24,500	24,500	0	0
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	100	0	0
6264	Vehicle Spares & Service	21,000	16,800	0	37,800	0	37,800	37,800	36,402	1,398	1,398
6265	Other Transport, Travel & Postage	50,000	4,000	0	54,000	0	54,000	54,000	52,149	1,851	1,851

AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 214-HYDROMETEOROLOGICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**52,000**	**(19,400)**	**0**	**32,600**	**0**	**32,600**	**32,600**	**31,594**	**1,006**	**1,006**
6271	Telephone & Internet Charges	26,000	(12,500)	0	13,500	0	13,500	13,500	12,503	997	997
6272	Electricity Charges	18,000	(2,300)	0	15,700	0	15,700	15,700	15,700	0	0
6273	Water Charges	8,000	(4,600)	0	3,400	0	3,400	3,400	3,391	9	9
Other Goods & Services Purchased		**197,097**	**8,500**	**0**	**205,597**	**0**	**205,597**	**205,597**	**203,554**	**2,043**	**2,043**
6281	Security Services	24,397	(3,500)	0	20,897	0	20,897	20,897	19,918	979	979
6282	Equipment Maintenance	70,000	700	0	70,700	0	70,700	70,700	70,408	292	292
6283	Cleaning & Extermination Services	5,700	0	0	5,700	0	5,700	5,700	5,699	1	1
6284	Other	97,000	11,300	0	108,300	0	108,300	108,300	107,529	771	771
Other Operating Expenses		**26,420**	**15,676**	**0**	**42,096**	**0**	**42,096**	**42,096**	**42,051**	**45**	**45**
6291	National & Other Events	23,370	15,000	0	38,370	0	38,370	38,370	38,369	1	1
6293	Refreshment & Meals	1,350	276	0	1,626	0	1,626	1,626	1,625	1	1
6294	Other	1,700	400	0	2,100	0	2,100	2,100	2,057	43	43
Education Subventions & Training		**35,000**	**(700)**	**0**	**34,300**	**0**	**34,300**	**34,300**	**34,297**	**3**	**3**
6302	Training (including Scholarships)	35,000	(700)	0	34,300	0	34,300	34,300	34,297	3	3
Rates,Taxes & Subvention to Local Authorities		**2,500**	**(676)**	**0**	**1,824**	**0**	**1,824**	**1,824**	**1,824**	**0**	**0**
6311	Rates & Taxes	2,500	(676)	0	1,824	0	1,824	1,824	1,824	0	0
Local Organ, Intl. Organ & Constitutional Agencies		**89,800**	**(2,058)**	**0**	**87,742**	**0**	**87,742**	**87,742**	**87,712**	**30**	**30**
6322	Subsidies & Contributions to Intl. Organisatio	89,800	(2,058)	0	87,742	0	87,742	87,742	87,712	30	30

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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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**437,741**	**11,525**	**0**	**449,266**	**0**	**449,266**	**449,266**	**444,390**	**4,877**	**4,877**
Wages & Salaries		**122,730**	**871**	**0**	**123,601**	**0**	**123,601**	**123,601**	**123,508**	**94**	**94**
6111	Administrative	18,788	2,740	0	21,528	0	21,528	21,528	21,528	0	0
6113	Other Technical & Craft Skilled	2,925	2,604	0	5,529	0	5,529	5,529	5,529	0	0
6114	Clerical & Office Support	18,332	(5,008)	0	13,324	0	13,324	13,324	13,302	23	23
6115	Semi-Skilled Operatives & Unskilled	6,848	535	0	7,383	0	7,383	7,383	7,383	0	0
6116	Contracted Employees	75,837	0	0	75,837	0	75,837	75,837	75,766	71	71
Overhead Expenses		**10,517**	**(872)**	**0**	**9,645**	**0**	**9,645**	**9,645**	**9,645**	**0**	**0**
6131	Other Direct Labour Costs	858	(104)	0	754	0	754	754	754	0	0
6133	Benefits & Allowances	5,883	(703)	0	5,180	0	5,180	5,180	5,180	0	0
6134	National Insurance	3,776	(65)	0	3,711	0	3,711	3,711	3,711	0	0
Materials, Equipment & Supplies		**10,185**	**0**	**0**	**10,185**	**0**	**10,185**	**10,185**	**9,662**	**523**	**523**
6221	Drugs & Medical Supplies	170	0	0	170	0	170	170	170	0	0
6222	Field Materials & Supplies	850	0	0	850	0	850	850	763	87	87
6223	Office Materials & Supplies	6,485	0	0	6,485	0	6,485	6,485	6,157	328	328
6224	Print & Non-Print Materials	2,680	0	0	2,680	0	2,680	2,680	2,572	108	108
Fuel & Lubricants		**7,714**	**0**	**0**	**7,714**	**0**	**7,714**	**7,714**	**7,708**	**6**	**6**
6231	Fuel & Lubricants	7,714	0	0	7,714	0	7,714	7,714	7,708	6	6
Rental & Maintenance of Buildings		**13,529**	**914**	**0**	**14,443**	**0**	**14,443**	**14,443**	**14,345**	**98**	**98**
6242	Maintenance of Buildings	7,779	914	0	8,693	0	8,693	8,693	8,693	0	0
6243	Janitorial & Cleaning Supplies	5,750	0	0	5,750	0	5,750	5,750	5,652	98	98
Maintenance of Infrastructure		**31,600**	**0**	**0**	**31,600**	**0**	**31,600**	**31,600**	**31,475**	**125**	**125**
6251	Maintenance of Roads	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6252	Maintenance of Bridges	3,000	0	0	3,000	0	3,000	3,000	2,997	3	3
6255	Maintenance of Other Infrastructure	19,600	0	0	19,600	0	19,600	19,600	19,478	122	122
Transport, Travel & Postage		**16,185**	**1,500**	**0**	**17,685**	**0**	**17,685**	**17,685**	**17,518**	**167**	**167**
6261	Local Travel & Subsistence	7,580	0	0	7,580	0	7,580	7,580	7,457	123	123
6263	Postage, Telex & Cablegrams	5	0	0	5	0	5	5	0	5	5
6264	Vehicle Spares & Service	4,900	1,500	0	6,400	0	6,400	6,400	6,390	10	10
6265	Other Transport, Travel & Postage	3,700	0	0	3,700	0	3,700	3,700	3,671	29	29

AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE
PROGRAMME 231-POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**49,144**	**10,612**	**0**	**59,756**	**0**	**59,756**	**59,756**	**58,368**	**1,388**	**1,388**
6271	Telephone & Internet Charges	5,744	0	0	5,744	0	5,744	5,744	4,799	945	945
6272	Electricity Charges	34,800	10,612	0	45,412	0	45,412	45,412	44,969	443	443
6273	Water Charges	8,600	0	0	8,600	0	8,600	8,600	8,600	0	0
Other Goods & Services Purchased		**77,587**	**(6,278)**	**0**	**71,309**	**0**	**71,309**	**71,309**	**69,075**	**2,235**	**2,235**
6281	Security Services	53,215	(1,500)	0	51,715	0	51,715	51,715	50,566	1,150	1,150
6282	Equipment Maintenance	5,072	0	0	5,072	0	5,072	5,072	5,051	21	21
6283	Cleaning & Extermination Services	2,300	0	0	2,300	0	2,300	2,300	1,999	301	301
6284	Other	17,000	(4,778)	0	12,222	0	12,222	12,222	11,459	763	763
Other Operating Expenses		**93,911**	**4,864**	**0**	**98,775**	**0**	**98,775**	**98,775**	**98,643**	**132**	**132**
6291	National & Other Events	90,001	4,778	0	94,779	0	94,779	94,779	94,691	88	88
6293	Refreshment & Meals	3,240	0	0	3,240	0	3,240	3,240	3,232	8	8
6294	Other	670	86	0	756	0	756	756	720	36	36
Education Subventions & Training		**3,909**	**(86)**	**0**	**3,823**	**0**	**3,823**	**3,823**	**3,732**	**90**	**90**
6302	Training (including Scholarships)	3,909	(86)	0	3,823	0	3,823	3,823	3,732	90	90
Rates,Taxes & Subvention to Local Authorities		**730**	**0**	**0**	**730**	**0**	**730**	**730**	**711**	**19**	**19**
6311	Rates & Taxes	730	0	0	730	0	730	730	711	19	19

MR. R. ROGERS
HEAD OF BUDGET AGENCY

AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE
PROGRAMME 232-BUSINESS DEVELOPMENT, SUPPORT & PROMOTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,215,414**	**(19,745)**	**0**	**1,195,669**	**0**	**1,195,669**	**1,195,669**	**1,192,917**	**2,752**	**2,752**
Wages & Salaries		**63,749**	**5**	**0**	**63,754**	**0**	**63,754**	**63,754**	**63,754**	**0**	**0**
6111	Administrative	3,888	0	0	3,888	0	3,888	3,888	3,888	0	0
6112	Senior Technical	1,996	0	0	1,996	0	1,996	1,996	1,996	0	0
6113	Other Technical & Craft Skilled	1,717	5	0	1,722	0	1,722	1,722	1,722	0	0
6116	Contracted Employees	56,148	0	0	56,148	0	56,148	56,148	56,148	0	0
Overhead Expenses		**1,625**	**-5**	**0**	**1,620**	**0**	**1,620**	**1,620**	**1,620**	**0**	**0**
6133	Benefits & Allowances	1,030	(5)	0	1,025	0	1,025	1,025	1,025	0	0
6134	National Insurance	595	0	0	595	0	595	595	595	0	0
Materials, Equipment & Supplies		**2,692**	**0**	**0**	**2,692**	**0**	**2,692**	**2,692**	**2,563**	**129**	**129**
6221	Drugs & Medical Supplies	20	0	0	20	0	20	20	20	0	0
6222	Field Materials & Supplies	560	0	0	560	0	560	560	552	8	8
6223	Office Materials & Supplies	1,412	0	0	1,412	0	1,412	1,412	1,293	119	119
6224	Print & Non-Print Materials	700	0	0	700	0	700	700	698	2	2
Fuel & Lubricants		**1,500**	**0**	**0**	**1,500**	**0**	**1,500**	**1,500**	**1,500**	**0**	**0**
6231	Fuel & Lubricants	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
Rental & Maintenance of Buildings		**3,566**	**0**	**0**	**3,566**	**0**	**3,566**	**3,566**	**3,495**	**71**	**71**
6242	Maintenance of Buildings	2,000	0	0	2,000	0	2,000	2,000	1,929	71	71
6243	Janitorial & Cleaning Supplies	1,566	0	0	1,566	0	1,566	1,566	1,566	0	0
Maintenance of Infrastructure		**16,800**	**0**	**0**	**16,800**	**0**	**16,800**	**16,800**	**16,718**	**82**	**82**
6253	Maintenance of Drainage & Irrigation Works	4,000	1,160	0	5,160	0	5,160	5,160	5,160	0	0
6255	Maintenance of Other Infrastructure	12,800	(1,160)	0	11,640	0	11,640	11,640	11,558	82	82
Transport, Travel & Postage		**8,810**	**(914)**	**0**	**7,896**	**0**	**7,896**	**7,896**	**7,576**	**320**	**320**
6261	Local Travel & Subsistence	7,350	(1,200)	0	6,150	0	6,150	6,150	5,856	294	294
6264	Vehicle Spares & Service	800	286	0	1,086	0	1,086	1,086	1,086	0	0
6265	Other Transport, Travel & Postage	660	0	0	660	0	660	660	634	26	26

AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE
PROGRAMME 232-BUSINESS DEVELOPMENT, SUPPORT & PROMOTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**3,002**	**0**	**0**	**3,002**	**0**	**3,002**	**3,002**	**1,809**	**1,193**	**1,193**
6271	Telephone & Internet Charges	2,672	0	0	2,672	0	2,672	2,672	1,751	921	921
6272	Electricity Charges	330	0	0	330	0	330	330	58	272	272
Other Goods & Services Purchased		**79,542**	**(18,831)**	**0**	**60,711**	**0**	**60,711**	**60,711**	**59,966**	**745**	**745**
6281	Security Services	67,792	(18,831)	0	48,961	0	48,961	48,961	48,616	345	345
6282	Equipment Maintenance	250	0	0	250	0	250	250	248	2	2
6283	Cleaning & Extermination Services	1,320	0	0	1,320	0	1,320	1,320	939	381	381
6284	Other	10,180	0	0	10,180	0	10,180	10,180	10,163	17	17
Other Operating Expenses		**2,640**	**0**	**0**	**2,640**	**0**	**2,640**	**2,640**	**2,430**	**210**	**210**
6291	National & Other Events	1,600	0	0	1,600	0	1,600	1,600	1,392	208	208
6293	Refreshment & Meals	950	0	0	950	0	950	950	950	0	0
6294	Other	90	0	0	90	0	90	90	88	2	2
Education Subventions & Training		**4,000**	**0**	**0**	**4,000**	**0**	**4,000**	**4,000**	**3,999**	**1**	**1**
6302	Training (including Scholarships)	4,000	0	0	4,000	0	4,000	4,000	3,999	1	1
Rates,Taxes & Subvention to Local Authorities		**153**	**0**	**0**	**153**	**0**	**153**	**153**	**152**	**1**	**1**
6311	Rates & Taxes	153	0	0	153	0	153	153	152	1	1
Local Organ, Intl. Organ & Constitutional Agencies		**1,027,335**	**0**	**0**	**1,027,335**	**0**	**1,027,335**	**1,027,335**	**1,027,335**	**0**	**0**
6321	Subsidies & Contributions to Local Organisation	1,027,335	0	0	1,027,335	0	1,027,335	1,027,335	1,027,335	0	0

MR. R. ROGERS
HEAD OF BUDGET AGENCY

AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE
PROGRAMME 233-CONSUMER PROTECTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**171,120**	**1**	**0**	**171,121**	**0**	**171,121**	**171,032**	**169,052**	**2,070**	**1,981**
Wages & Salaries		**7,187**	**151**	**0**	**7,338**	**0**	**7,338**	**7,249**	**7,249**	**89**	**0**
6112	Senior Technical	0	1,078	0	1,078	0	1,078	989	989	89	0
6113	Other Technical & Craft Skilled	2,937	(1,078)	0	1,859	0	1,859	1,859	1,859	0	0
6116	Contracted Employees	4,250	151	0	4,401	0	4,401	4,401	4,401	0	0
Overhead Expenses		**886**	**(150)**	**0**	**736**	**0**	**736**	**736**	**736**	**0**	**0**
6131	Other Direct Labour Costs	120	0	0	120	0	120	120	120	0	0
6133	Benefits & Allowances	509	(132)	0	377	0	377	377	377	0	0
6134	National Insurance	257	(18)	0	239	0	239	239	239	0	0
Materials, Equipment & Supplies		**1,930**	**0**	**0**	**1,930**	**0**	**1,930**	**1,930**	**1,684**	**246**	**246**
6222	Field Materials & Supplies	200	0	0	200	0	200	200	166	34	34
6223	Office Materials & Supplies	850	0	0	850	0	850	850	642	208	208
6224	Print & Non-Print Materials	880	0	0	880	0	880	880	876	4	4
Rental & Maintenance of Buildings		**250**	**0**	**0**	**250**	**0**	**250**	**250**	**250**	**0**	**0**
6243	Janitorial & Cleaning Supplies	250	0	0	250	0	250	250	250	0	0
Transport, Travel & Postage		**3,100**	**0**	**0**	**3,100**	**0**	**3,100**	**3,100**	**2,887**	**214**	**214**
6261	Local Travel & Subsistence	2,500	0	0	2,500	0	2,500	2,500	2,351	149	149
6265	Other Transport, Travel & Postage	600	0	0	600	0	600	600	536	65	65
Utility Charges		**296**	**0**	**0**	**296**	**0**	**296**	**296**	**139**	**157**	**157**
6271	Telephone & Internet Charges	296	0	0	296	0	296	296	139	157	157
Other Goods & Services Purchased		**1,800**	**0**	**0**	**1,800**	**0**	**1,800**	**1,800**	**1,642**	**158**	**158**
6284	Other	1,800	0	0	1,800	0	1,800	1,800	1,642	158	158
Other Operating Expenses		**3,207**	**0**	**0**	**3,207**	**0**	**3,207**	**3,207**	**3,201**	**6**	**6**
6291	National & Other Events	2,900	0	0	2,900	0	2,900	2,900	2,894	6	6
6293	Refreshment & Meals	307	0	0	307	0	307	307	307	0	0
Education Subventions & Training		**500**	**0**	**0**	**500**	**0**	**500**	**500**	**464**	**36**	**36**
6302	Training (including Scholarships)	500	0	0	500	0	500	500	464	36	36
Local Organ, Intl. Organ & Constitutional Agencies		**151,964**	**0**	**0**	**151,964**	**0**	**151,964**	**151,964**	**150,800**	**1,164**	**1,164**
6321	Subsidies & Contributions to Local Organisation	151,964	0	0	151,964	0	151,964	151,964	150,800	1,164	1,164

MR. R. ROGERS
HEAD OF BUDGET AGENCY

AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE
PROGRAMME 234-TOURISM DEVELOPMENT & PROMOTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**927,876**	**8,218**	**0**	**936,094**	**0**	**936,094**	**936,094**	**930,785**	**5,309**	**5,309**
Wages & Salaries		**56,348**	**478**	**0**	**56,826**	**0**	**56,826**	**56,826**	**56,826**	**0**	**0**
6111	Administrative	10,001	368	0	10,369	0	10,369	10,369	10,369	0	0
6112	Senior Technical	6,277	(139)	0	6,138	0	6,138	6,138	6,138	0	0
6113	Other Technical & Craft Skilled	1,509	(151)	0	1,358	0	1,358	1,358	1,358	0	0
6114	Clerical & Office Support	1,253	0	0	1,253	0	1,253	1,253	1,253	0	0
6115	Semi-Skilled Operatives & Unskilled	4,787	151	0	4,938	0	4,938	4,938	4,938	0	0
6116	Contracted Employees	32,521	249	0	32,770	0	32,770	32,770	32,770	0	0
Overhead Expenses		**7,266**	**(479)**	**0**	**6,787**	**0**	**6,787**	**6,787**	**6,787**	**0**	**0**
6131	Other Direct Labour Costs	2,967	(372)	0	2,595	0	2,595	2,595	2,595	0	0
6133	Benefits & Allowances	2,502	(40)	0	2,462	0	2,462	2,462	2,462	0	0
6134	National Insurance	1,797	(67)	0	1,730	0	1,730	1,730	1,730	0	0
Materials, Equipment & Supplies		**5,507**	**0**	**0**	**5,507**	**0**	**5,507**	**5,507**	**5,288**	**219**	**219**
6221	Drugs & Medical Supplies	60	0	0	60	0	60	60	60	0	0
6222	Field Materials & Supplies	647	0	0	647	0	647	647	633	14	14
6223	Office Materials & Supplies	2,300	0	0	2,300	0	2,300	2,300	2,146	154	154
6224	Print & Non-Print Materials	2,500	0	0	2,500	0	2,500	2,500	2,449	51	51
Fuel & Lubricants		**5,000**	**0**	**0**	**5,000**	**0**	**5,000**	**5,000**	**5,000**	**0**	**0**
6231	Fuel & Lubricants	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
Rental & Maintenance of Buildings		**13,760**	**0**	**0**	**13,760**	**0**	**13,760**	**13,760**	**13,655**	**105**	**105**
6241	Rental of Buildings	300	0	0	300	0	300	300	300	0	0
6242	Maintenance of Buildings	9,700	0	0	9,700	0	9,700	9,700	9,695	5	5
6243	Janitorial & Cleaning Supplies	3,760	0	0	3,760	0	3,760	3,760	3,660	100	100
Maintenance of Infrastructure		**6,800**	**0**	**0**	**6,800**	**0**	**6,800**	**6,800**	**6,799**	**1**	**1**
6255	Maintenance of Other Infrastructure	6,800	0	0	6,800	0	6,800	6,800	6,799	1	1
Transport, Travel & Postage		**5,000**	**0**	**0**	**5,000**	**0**	**5,000**	**5,000**	**4,814**	**186**	**186**
6261	Local Travel & Subsistence	3,400	0	0	3,400	0	3,400	3,400	3,396	4	4
6264	Vehicle Spares & Service	900	0	0	900	0	900	900	768	132	132
6265	Other Transport, Travel & Postage	700	0	0	700	0	700	700	650	50	50

AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE
PROGRAMME 234-TOURISM DEVELOPMENT & PROMOTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**15,530**	**6,832**	**0**	**22,362**	**0**	**22,362**	**22,362**	**21,384**	**978**	**978**
6271	Telephone & Internet Charges	1,360	0	0	1,360	0	1,360	1,360	382	978	978
6272	Electricity Charges	10,500	6,832	0	17,332	0	17,332	17,332	17,332	0	0
6273	Water Charges	3,670	0	0	3,670	0	3,670	3,670	3,670	0	0
Other Goods & Services Purchased		**61,557**	**1,124**	**0**	**62,681**	**0**	**62,681**	**62,681**	**59,055**	**3,626**	**3,626**
6281	Security Services	28,460	3,068	0	31,528	0	31,528	31,528	31,528	0	0
6282	Equipment Maintenance	6,600	(1,661)	0	4,939	0	4,939	4,939	4,854	85	85
6283	Cleaning & Extermination Services	3,000	1,161	0	4,161	0	4,161	4,161	4,159	2	2
6284	Other	23,497	(1,444)	0	22,053	0	22,053	22,053	18,514	3,539	3,539
Other Operating Expenses		**29,377**	**1,155**	**0**	**30,532**	**0**	**30,532**	**30,532**	**30,353**	**179**	**179**
6291	National & Other Events	28,052	1,155	0	29,207	0	29,207	29,207	29,131	76	76
6293	Refreshment & Meals	1,325	0	0	1,325	0	1,325	1,325	1,222	103	103
Education Subventions & Training		**2,300**	**0**	**0**	**2,300**	**0**	**2,300**	**2,300**	**2,285**	**15**	**15**
6302	Training (including Scholarships)	2,300	0	0	2,300	0	2,300	2,300	2,285	15	15
Local Organ, Intl. Organ & Constitutional Agencies		**719,431**	**(892)**	**0**	**718,539**	**0**	**718,539**	**718,539**	**718,539**	**0**	**0**
6321	Subsidies & Contributions to Local Organisation	695,000	0	0	695,000	0	695,000	695,000	695,000	0	0
6322	Subsidies & Contributions to Intl. Organisation	24,431	(892)	0	23,539	0	23,539	23,539	23,539	0	0

MR. R. ROGERS
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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**467,796**	**1**	**0**	**467,797**	**0**	**467,797**	**467,797**	**464,384**	**3,413**	**3,413**
Wages & Salaries		**269,327**	**80**	**0**	**269,407**	**0**	**269,407**	**269,407**	**268,520**	**887**	**887**
6111	Administrative	2,304	0	0	2,304	0	2,304	2,304	2,304	0	0
6112	Senior Technical	2,347	0	0	2,347	0	2,347	2,347	2,347	0	0
6113	Other Technical & Craft Skilled	1,185	(118)	0	1,067	0	1,067	1,067	950	117	117
6114	Clerical & Office Support	5,426	198	0	5,624	0	5,624	5,624	5,624	0	0
6115	Semi-Skilled Operatives & Unskilled	4,962	0	0	4,962	0	4,962	4,962	4,962	0	0
6116	Contracted Employees	253,103	0	0	253,103	0	253,103	253,103	252,333	770	770
Overhead Expenses		**2,658**	**(79)**	**0**	**2,579**	**0**	**2,579**	**2,579**	**2,579**	**0**	**0**
6131	Other Direct Labour Costs	160	(23)	0	137	0	137	137	137	0	0
6133	Benefits & Allowances	1,135	0	0	1,135	0	1,135	1,135	1,135	0	0
6134	National Insurance	1,363	-56	0	1,307	0	1,307	1,307	1,307	0	0
Materials, Equipment & Supplies		**12,700**	**1,100**	**0**	**13,800**	**0**	**13,800**	**13,800**	**13,761**	**39**	**39**
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	499	1	1
6222	Field Materials & Supplies	2,500	0	0	2,500	0	2,500	2,500	2,482	18	18
6223	Office Materials & Supplies	3,900	500	0	4,400	0	4,400	4,400	4,400	0	0
6224	Print & Non-Print Materials	5,800	600	0	6,400	0	6,400	6,400	6,380	20	20
Fuel & Lubricants		**11,000**	**0**	**0**	**11,000**	**0**	**11,000**	**11,000**	**11,000**	**0**	**0**
6231	Fuel & Lubricants	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
Rental & Maintenance of Buildings		**31,400**	**0**	**0**	**31,400**	**0**	**31,400**	**31,400**	**30,876**	**524**	**524**
6241	Rental of Buildings	26,000	0	0	26,000	0	26,000	26,000	25,906	94	94
6242	Maintenance of Buildings	3,300	0	0	3,300	0	3,300	3,300	2,916	384	384
6243	Janitorial & Cleaning Supplies	2,100	0	0	2,100	0	2,100	2,100	2,054	46	46
Maintenance of Infrastructure		**2,150**	**0**	**0**	**2,150**	**0**	**2,150**	**2,150**	**1,448**	**702**	**702**
6255	Maintenance of Other Infrastructure	2,150	0	0	2,150	0	2,150	2,150	1,448	702	702
Transport, Travel & Postage		**28,560**	**0**	**0**	**28,560**	**0**	**28,560**	**28,560**	**28,558**	**2**	**2**
6261	Local Travel & Subsistence	8,250	0	0	8,250	0	8,250	8,250	8,249	1	1
6263	Postage, Telex & Cablegrams	10	0	0	10	0	10	10	10	0	0
6264	Vehicle Spares & Service	10,250	0	0	10,250	0	10,250	10,250	10,250	0	0
6265	Other Transport, Travel & Postage	10,050	0	0	10,050	0	10,050	10,050	10,049	1	1

AGENCY 26 - MINISTRY OF NATURAL RESOURCES
PROGRAMME 261- POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outst&ing Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Utility Charges		**9,650**	**3,400**	**0**	**13,050**	**0**	**13,050**	**13,050**	**12,716**	**334**	**334**
6271	Telephone & Internet Charges	2,000	0	0	2,000	0	2,000	2,000	1,864	136	136
6272	Electricity Charges	7,500	3,000	0	10,500	0	10,500	10,500	10,500	0	0
6273	Water Charges	150	400	0	550	0	550	550	352	198	198
Other Goods & Services Purchased		**82,680**	**(4,500)**	**0**	**78,180**	**0**	**78,180**	**78,180**	**77,396**	**784**	**784**
6281	Security Services	25,580	(8,500)	0	17,080	0	17,080	17,080	16,371	709	709
6282	Equipment Maintenance	5,900	0	0	5,900	0	5,900	5,900	5,898	2	2
6283	Cleaning & Extermination Services	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6284	Other	48,000	4,000	0	52,000	0	52,000	52,000	51,927	73	73
Other Operating Expenses		**10,566**	**0**	**0**	**10,566**	**0**	**10,566**	**10,566**	**10,494**	**72**	**72**
6291	National & Other Events	2,416	0	0	2,416	0	2,416	2,416	2,353	63	63
6293	Refreshment & Meals	2,800	0	0	2,800	0	2,800	2,800	2,792	8	8
6294	Other	5,350	0	0	5,350	0	5,350	5,350	5,349	1	1
Education Subventions & Training		**5,000**	**0**	**0**	**5,000**	**0**	**5,000**	**5,000**	**4,931**	**69**	**69**
6302	Training (including Scholarships)	5,000	0	0	5,000	0	5,000	5,000	4,931	69	69
Local Organ, Intl. Organ & Constitutional Agencies		**2,105**	**0**	**0**	**2,105**	**0**	**2,105**	**2,105**	**2,105**	**0**	**0**
6322	Subsidies & Contributions to Intl. 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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,310,965**	**0**	**0**	**1,310,965**	**0**	**1,310,965**	**1,310,965**	**1,309,191**	**1,775**	**1,775**
Wages & Salaries		**145,617**	**0**	**0**	**145,617**	**0**	**145,617**	**145,617**	**145,617**	**0**	**0**
6116	Contracted Employees	145,617	0	0	145,617	0	145,617	145,617	145,617	0	0
Materials, Equipment & Supplies		**16,500**	**0**	**0**	**16,500**	**0**	**16,500**	**16,500**	**16,400**	**100**	**100**
6221	Drugs & Medical Supplies	700	0	0	700	0	700	700	672	28	28
6222	Field Materials & Supplies	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6223	Office Materials & Supplies	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
6224	Print & Non-Print Materials	1,900	0	0	1,900	0	1,900	1,900	1,828	72	72
Fuel & Lubricants		**6,600**	**0**	**0**	**6,600**	**0**	**6,600**	**6,600**	**6,600**	**0**	**0**
6231	Fuel & Lubricants	6,600	0	0	6,600	0	6,600	6,600	6,600	0	0
Rental & Maintenance of Buildings		**9,590**	**0**	**0**	**9,590**	**0**	**9,590**	**9,590**	**9,539**	**51**	**51**
6242	Maintenance of Buildings	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6243	Janitorial & Cleaning Supplies	1,590	0	0	1,590	0	1,590	1,590	1,539	51	51
Maintenance of Infrastructure		**240**	**0**	**0**	**240**	**0**	**240**	**240**	**0**	**240**	**240**
6255	Maintenance of Other Infrastructure	240	0	0	240	0	240	240	0	240	240
Transport, Travel & Postage		**33,360**	**0**	**0**	**33,360**	**0**	**33,360**	**33,360**	**33,337**	**23**	**23**
6261	Local Travel & Subsistence	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6263	Postage, Telex & Cablegrams	10	0	0	10	0	10	10	10	0	0
6264	Vehicle Spares & Service	12,250	0	0	12,250	0	12,250	12,250	12,230	20	20
6265	Other Transport, Travel & Postage	14,100	0	0	14,100	0	14,100	14,100	14,097	3	3
Utility Charges		**7,600**	**600**	**0**	**8,200**	**0**	**8,200**	**8,200**	**7,310**	**890**	**890**
6271	Telephone & Internet Charges	2,800	0	0	2,800	0	2,800	2,800	1,911	889	889
6272	Electricity Charges	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6273	Water Charges	300	600	0	900	0	900	900	899	1	1
Other Goods & Services Purchased		**1,059,878**	**(5,670)**	**0**	**1,054,208**	**0**	**1,054,208**	**1,054,208**	**1,054,202**	**6**	**6**
6281	Security Services	11,878	(5,670)	0	6,208	0	6,208	6,208	6,208	0	0
6282	Equipment Maintenance	1,470	0	0	1,470	0	1,470	1,470	1,470	0	0
6283	Cleaning & Extermination Services	1,530	0	0	1,530	0	1,530	1,530	1,530	0	0
6284	Other	1,045,000	0	0	1,045,000	0	1,045,000	1,045,000	1,044,994	6	6

AGENCY 26 - MINISTRY OF NATURAL RESOURCES
PROGRAMME 262- NATURAL RESOURCE MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Operating Expenses		**26,000**	**0**	**0**	**26,000**	**0**	**26,000**	**26,000**	**25,548**	**452**	**452**
6291	National & Other Events	1,100	0	0	1,100	0	1,100	1,100	1,012	88	88
6292	Dietary	18,500	0	0	18,500	0	18,500	18,500	18,500	0	0
6293	Refreshment & Meals	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6294	Other	5,400	0	0	5,400	0	5,400	5,400	5,037	363	363
Education Subventions & Training		**5,580**	**5,070**	**0**	**10,650**	**0**	**10,650**	**10,650**	**10,638**	**13**	**13**
6302	Training (including Scholarships)	5,580	5,070	0	10,650	0	10,650	10,650	10,638	13	13

MR. J. McKENZIE
HEAD OF BUDGET AGENCY

AGENCY 26 - MINISTRY OF NATURAL RESOURCES
PROGRAMME 264- PETROLEUM MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**997,043**	**0**	**0**	**997,043**	**0**	**997,043**	**997,043**	**864,666**	**132,377**	**132,377**
Wages & Salaries		**247,752**	**0**	**0**	**247,752**	**0**	**247,752**	**247,752**	**247,414**	**338**	**338**
6116	Contracted Employees	247,752	0	0	247,752	0	247,752	247,752	247,414	338	338
Materials, Equipment & Supplies		**7,550**	**5,500**	**0**	**13,050**	**0**	**13,050**	**13,050**	**12,924**	**126**	**126**
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	499	1	1
6222	Field Materials & Supplies	1,900	0	0	1,900	0	1,900	1,900	1,775	125	125
6223	Office Materials & Supplies	2,900	3,000	0	5,900	0	5,900	5,900	5,900	0	0
6224	Print & Non-Print Materials	2,250	2,500	0	4,750	0	4,750	4,750	4,750	0	0
Fuel & Lubricants		**1,250**	**0**	**0**	**1,250**	**0**	**1,250**	**1,250**	**1,029**	**221**	**221**
6231	Fuel & Lubricants	1,250	0	0	1,250	0	1,250	1,250	1,029	221	221
Rental & Maintenance of Buildings		**4,100**	**0**	**0**	**4,100**	**0**	**4,100**	**4,100**	**4,035**	**65**	**65**
6242	Maintenance of Buildings	2,420	0	0	2,420	0	2,420	2,420	2,420	0	0
6243	Janitorial & Cleaning Supplies	1,680	0	0	1,680	0	1,680	1,680	1,615	65	65
Maintenance of Infrastructure		**1,800**	**0**	**0**	**1,800**	**0**	**1,800**	**1,800**	**480**	**1,320**	**1,320**
6255	Maintenance of Other Infrastructure	1,800	0	0	1,800	0	1,800	1,800	480	1,320	1,320
Transport, Travel & Postage		**9,180**	**2,000**	**0**	**11,180**	**0**	**11,180**	**11,180**	**11,035**	**145**	**145**
6261	Local Travel & Subsistence	3,050	0	0	3,050	0	3,050	3,050	2,984	66	66
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	94	6	6
6264	Vehicle Spares & Service	880	0	0	880	0	880	880	810	70	70
6265	Other Transport, Travel & Postage	5,150	2,000	0	7,150	0	7,150	7,150	7,147	3	3
Utility Charges		**8,000**	**3,000**	**0**	**11,000**	**0**	**11,000**	**11,000**	**10,780**	**220**	**220**
6271	Telephone & Internet Charges	2,500	0	0	2,500	0	2,500	2,500	2,300	200	200
6272	Electricity Charges	5,400	3,000	0	8,400	0	8,400	8,400	8,400	0	0
6273	Water Charges	100	0	0	100	0	100	100	80	20	20

AGENCY 26 - MINISTRY OF NATURAL RESOURCES
PROGRAMME 264- PETROLEUM MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Goods & Services Purchased		**232,981**	**(20,000)**	**0**	**212,981**	**0**	**212,981**	**212,981**	**211,861**	**1,120**	**1,120**
6281	Security Services	34,831	(20,000)	0	14,831	0	14,831	14,831	13,902	929	929
6282	Equipment Maintenance	3,000	0	0	3,000	0	3,000	3,000	2,993	7	7
6283	Cleaning & Extermination Services	1,650	0	0	1,650	0	1,650	1,650	1,650	0	0
6284	Other	193,500	0	0	193,500	0	193,500	193,500	193,316	184	184
Other Operating Expenses		**480,830**	**0**	**0**	**480,830**	**0**	**480,830**	**480,830**	**352,045**	**128,785**	**128,785**
6291	National & Other Events	7,700	0	0	7,700	0	7,700	7,700	7,599	101	101
6293	Refreshment & Meals	630	0	0	630	0	630	630	629	1	1
6294	Other	472,500	0	0	472,500	0	472,500	472,500	343,817	128,683	128,683
Education Subventions & Training		**3,600**	**9,500**	**0**	**13,100**	**0**	**13,100**	**13,100**	**13,063**	**37**	**37**
6302	Training (including Scholarships)	3,600	9,500	0	13,100	0	13,100	13,100	13,063	37	37

MR. J. McKENZIE
HEAD OF BUDGET AGENCY

AGENCY 31 - MINISTRY OF PUBLIC WORKS
PROGRAMME 311- POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**4,231,156**	**6,199**	**0**	**4,237,354**	**0**	**4,237,354**	**4,237,354**	**4,237,294**	**60**	**60**
Wages & Salaries		**83,711**	**6,976**	**0**	**90,686**	**0**	**90,686**	**90,687**	**90,650**	**36**	**37**
6111	Administrative	19,533	2,570	0	22,103	0	22,103	22,103	22,103	0	0
6112	Senior Technical	5,050	404	0	5,454	0	5,454	5,454	5,454	0	0
6113	Other Technical & Craft Skilled	7,718	(1,012)	0	6,705	0	6,705	6,705	6,705	0	0
6114	Clerical & Office Support	23,181	2,149	0	25,330	0	25,330	25,330	25,293	37	37
6115	Semi-Skilled Operatives & Unskilled	8,697	884	0	9,581	0	9,581	9,581	9,581	0	0
6116	Contracted Employees	19,532	1,981	0	21,513	0	21,513	21,514	21,514	(1)	0
Overhead Expenses		**12,544**	**(777)**	**0**	**11,767**	**0**	**11,767**	**11,766**	**11,766**	**1**	**0**
6131	Other Direct Labour Costs	1,121	(297)	0	824	0	824	824	824	0	0
6133	Benefits & Allowances	6,129	(637)	0	5,492	0	5,492	5,492	5,492	0	0
6134	National Insurance	5,294	157	0	5,451	0	5,451	5,450	5,450	1	0
Materials, Equipment & Supplies		**10,570**	**0**	**0**	**10,570**	**0**	**10,570**	**10,570**	**10,556**	**14**	**14**
6221	Drugs & Medical Supplies	270	0	0	270	0	270	270	270	0	0
6222	Field Materials & Supplies	600	0	0	600	0	600	600	600	0	0
6223	Office Materials & Supplies	6,700	0	0	6,700	0	6,700	6,700	6,700	0	0
6224	Print & Non-Print Materials	3,000	0	0	3,000	0	3,000	3,000	2,986	14	14
Fuel & Lubricants		**14,500**	**0**	**0**	**14,500**	**0**	**14,500**	**14,500**	**14,500**	**0**	**0**
6231	Fuel & Lubricants	14,500	0	0	14,500	0	14,500	14,500	14,500	0	0
Rental & Maintenance of Buildings		**210,607**	**0**	**0**	**210,607**	**0**	**210,607**	**210,607**	**210,607**	**0**	**0**
6241	Rental of Buildings	207,307	0	0	207,307	0	207,307	207,307	207,307	0	0
6243	Janitorial & Cleaning Supplies	3,300	0	0	3,300	0	3,300	3,300	3,300	0	0
Transport, Travel & Postage		**27,920**	**0**	**0**	**27,920**	**0**	**27,920**	**27,920**	**27,911**	**9**	**9**
6261	Local Travel & Subsistence	9,900	0	0	9,900	0	9,900	9,900	9,900	0	0
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Service	9,500	0	0	9,500	0	9,500	9,500	9,491	9	9
6265	Other Transport, Travel & Postage	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0

AGENCY 31 - MINISTRY OF PUBLIC WORKS
PROGRAMME 311- POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**77,728**	**0**	**0**	**77,728**	**0**	**77,728**	**77,728**	**77,728**	**0**	**0**
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
Other Goods & Services Purchased		**394,112**	**0**	**0**	**394,112**	**0**	**394,112**	**394,112**	**394,112**	**0**	**0**
6281	Security Services	343,612	0	0	343,612	0	343,612	343,612	343,612	0	0
6282	Equipment Maintenance	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6283	Cleaning & Extermination Services	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6284	Other	36,500	0	0	36,500	0	36,500	36,500	36,500	0	0
Other Operating Expenses		**9,700**	**0**	**0**	**9,700**	**0**	**9,700**	**9,700**	**9,700**	**0**	**0**
6291	National & Other Events	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6293	Refreshment & Meals	5,900	0	0	5,900	0	5,900	5,900	5,900	0	0
6294	Other	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
Education Subventions & Training		**1,552**	**0**	**0**	**1,552**	**0**	**1,552**	**1,552**	**1,552**	**0**	**0**
6302	Training (including Scholarships)	1,552	0	0	1,552	0	1,552	1,552	1,552	0	0
Rates,Taxes & Subvention to Local Authorities		**22,243**	**0**	**0**	**22,243**	**0**	**22,243**	**22,243**	**22,243**	**0**	**0**
6311	Rates & Taxes	22,243	0	0	22,243	0	22,243	22,243	22,243	0	0
Local Organ, Intl. Organ & Constitutional Agencies		**3,365,969**	**0**	**0**	**3,365,969**	**0**	**3,365,969**	**3,365,969**	**3,365,969**	**0**	**0**
6321	Subsidies & Contributions to Local Organisation	3,331,875	0	0	3,331,875	0	3,331,875	3,331,875	3,331,875	0	0
6322	Subsidies & Contributions to Intl. Organisation	34,094	0	0	34,094	0	34,094	34,094	34,094	0	0

MR. V. PERSAUD
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AGENCY 31 -MINISTRY OF PUBLIC WORKS
PROGRAMME 312-PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**10,542,996**	**(6,198)**	**0**	**10,536,799**	**0**	**10,536,799**	**10,526,101**	**10,525,379**	**11,421**	**722**
Wages & Salaries		**2,607,650**	**(734,861)**	**0**	**1,872,790**	**0**	**1,872,790**	**1,871,453**	**1,871,453**	**1,337**	**0**
6111	Administrative	0	710	0	710	0	710	710	710	0	0
6112	Senior Technical	57,266	4,257	0	61,523	0	61,523	61,523	61,523	0	0
6113	Other Technical & Craft Skilled	26,520	2,141	0	28,661	0	28,661	28,661	28,661	0	0
6114	Clerical & Office Support	19,823	0	0	19,823	0	19,823	18,574	18,574	1,249	0
6115	Semi-Skilled Operatives & Unskilled	56,099	2,677	0	58,777	0	58,777	58,777	58,777	0	0
6116	Contracted Employees	2,447,942	(744,646)	0	1,703,296	0	1,703,296	1,703,208	1,703,208	88	0
Overhead Expenses		**50,089**	**1,352**	**0**	**51,441**	**0**	**51,441**	**42,080**	**42,080**	**9,362**	**0**
6131	Other Direct Labour Costs	8,500	1,347	0	9,847	0	9,847	9,847	9,847	0	0
6133	Benefits & Allowances	29,054	0	0	29,054	0	29,054	19,693	19,693	9,362	0
6134	National Insurance	12,535	5	0	12,540	0	12,540	12,540	12,540	0	0
Materials, Equipment & Supplies		**57,160**	**0**	**0**	**57,160**	**0**	**57,160**	**57,160**	**56,926**	**234**	**234**
6221	Drugs & Medical Supplies	160	0	0	160	0	160	160	160	0	0
6222	Field Materials & Supplies	19,500	0	0	19,500	0	19,500	19,500	19,497	3	3
6223	Office Materials & Supplies	22,000	0	0	22,000	0	22,000	22,000	21,923	77	77
6224	Print & Non-Print Materials	15,500	0	0	15,500	0	15,500	15,500	15,346	154	154
Fuel & Lubricants		**87,000**	**34,000**	**0**	**121,000**	**0**	**121,000**	**121,000**	**121,000**	**0**	**0**
6231	Fuel & Lubricants	87,000	34,000	0	121,000	0	121,000	121,000	121,000	0	0
Rental & Maintenance of Buildings		**134,420**	**2,600**	**0**	**137,020**	**0**	**137,020**	**137,020**	**136,989**	**31**	**31**
6241	Rental of Buildings	1,920	0	0	1,920	0	1,920	1,920	1,890	30	30
6242	Maintenance of Buildings	120,000	2,600	0	122,600	0	122,600	122,600	122,600	0	0
6243	Janitorial & Cleaning Supplies	12,500	0	0	12,500	0	12,500	12,500	12,499	1	1
Maintenance of Infrastructure		**6,835,000**	**516,346**	**0**	**7,351,346**	**0**	**7,351,346**	**7,351,346**	**7,351,099**	**247**	**247**
6251	Maintenance of Roads	4,300,000	396,496	0	4,696,496	0	4,696,496	4,696,496	4,696,496	0	0
6252	Maintenance of Bridges	175,000	0	0	175,000	0	175,000	175,000	175,000	0	0
6254	Maintenance of Sea & River Defenses	1,950,000	0	0	1,950,000	0	1,950,000	1,950,000	1,949,753	247	247
6255	Maintenance of Other Infrastructure	410,000	119,850	0	529,850	0	529,850	529,850	529,850	0	0

AGENCY 31 -MINISTRY OF PUBLIC WORKS
PROGRAMME 312-PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Transport, Travel & Postage		**150,650**	**164,193**	**0**	**314,843**	**0**	**314,843**	**314,843**	**314,739**	**104**	**104**
6261	Local Travel & Subsistence	35,000	0	0	35,000	0	35,000	35,000	34,896	104	104
6263	Postage, Telex & Cablegrams	650	0	0	650	0	650	650	650	0	0
6264	Vehicle Spares & Service	115,000	164,193	0	279,193	0	279,193	279,193	279,193	0	0
Utility Charges		**502,480**	**0**	**0**	**502,480**	**0**	**502,480**	**502,480**	**502,480**	**0**	**0**
6271	Telephone & Internet Charges	28,000	0	0	28,000	0	28,000	28,000	28,000	0	0
6272	Electricity Charges	474,050	0	0	474,050	0	474,050	474,050	474,050	0	0
6273	Water Charges	430	0	0	430	0	430	430	430	0	0
Other Goods & Services Purchased		**75,547**	**10,172**	**0**	**85,719**	**0**	**85,719**	**85,719**	**85,718**	**1**	**1**
6281	Security Services	4,747	0	0	4,747	0	4,747	4,747	4,747	0	0
6282	Equipment Maintenance	37,000	8,108	0	45,108	0	45,108	45,108	45,107	1	1
6283	Cleaning & Extermination Services	6,800	2,064	0	8,864	0	8,864	8,864	8,864	0	0
6284	Other	27,000	0	0	27,000	0	27,000	27,000	27,000	0	0
Other Operating Expenses		**23,000**	**0**	**0**	**23,000**	**0**	**23,000**	**23,000**	**22,895**	**105**	**105**
6293	Refreshment & Meals	11,000	0	0	11,000	0	11,000	11,000	10,895	105	105
6294	Other	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
Education Subventions & Training		**20,000**	**0**	**0**	**20,000**	**0**	**20,000**	**20,000**	**20,000**	**0**	**0**
6302	Training (including Scholarships)	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0

MR. V. PERSAUD
HEAD OF BUDGET AGENCY

AGENCY 31 -MINISTRY OF PUBLIC WORKS
PROGRAMME 313-TRANSPORT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**448,031**	**0**	**0**	**448,031**	**0**	**448,031**	**448,031**	**447,788**	**243**	**243**
Materials, Equipment & Supplies		**961**	**0**	**0**	**961**	**0**	**961**	**961**	**881**	**80**	**80**
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	100	80	80
Fuel & Lubricants		**876**	**0**	**0**	**876**	**0**	**876**	**876**	**876**	**0**	**0**
6231	Fuel & Lubricants	876	0	0	876	0	876	876	876	0	0
Rental & Maintenance of Buildings		**190**	**0**	**0**	**190**	**0**	**190**	**190**	**190**	**0**	**0**
6243	Janitorial & Cleaning Supplies	190	0	0	190	0	190	190	190	0	0
Maintenance of Infrastructure		**423,500**	**0**	**0**	**423,500**	**0**	**423,500**	**423,500**	**423,500**	**0**	**0**
6255	Maintenance of Other Infrastructure	423,500	0	0	423,500	0	423,500	423,500	423,500	0	0
Transport, Travel & Postage		**20,565**	**0**	**0**	**20,565**	**0**	**20,565**	**20,565**	**20,408**	**157**	**157**
6261	Local Travel & Subsistence	500	0	0	500	0	500	500	463	37	37
6263	Postage, Telex & Cablegrams	10	0	0	10	0	10	10	10	0	0
6264	Vehicle Spares & Service	1,030	0	0	1,030	0	1,030	1,030	939	91	91
6265	Other Transport, Travel & Postage	19,025	0	0	19,025	0	19,025	19,025	18,996	29	29
Utility Charges		**210**	**0**	**0**	**210**	**0**	**210**	**210**	**210**	**0**	**0**
6271	Telephone & Internet Charges	210	0	0	210	0	210	210	210	0	0
Other Goods & Services Purchased		**1,632**	**0**	**0**	**1,632**	**0**	**1,632**	**1,632**	**1,626**	**6**	**6**
6282	Equipment Maintenance	223	0	0	223	0	223	223	217	6	6
6283	Cleaning & Extermination Services	100	0	0	100	0	100	100	100	0	0
6284	Other	1,309	0	0	1,309	0	1,309	1,309	1,309	0	0
Other Operating Expenses		**97**	**0**	**0**	**97**	**0**	**97**	**97**	**97**	**0**	**0**
6293	Refreshment & Meals	97	0	0	97	0	97	97	97	0	0

MR. V. PERSAUD
HEAD OF BUDGET AGENCY

AGENCY 38 -MINISTRY OF LABOUR & MANPOWER PLANNING
PROGRAMME 381-POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**957,677**	**0**	**0**	**957,677**	**0**	**957,677**	**957,677**	**937,584**	**20,093**	**20,093**
Wages & Salaries		**121,577**	**674**	**0**	**122,251**	**0**	**122,251**	**122,251**	**122,240**	**11**	**11**
6111	Administrative	13,397	492	0	13,889	0	13,889	13,889	13,889	0	0
6112	Senior Technical	2,500	27	0	2,527	0	2,527	2,527	2,526	1	1
6113	Other Technical & Craft Skilled	1,364	1,340	0	2,704	0	2,704	2,704	2,704	0	0
6114	Clerical & Office Support	15,534	(330)	0	15,204	0	15,204	15,204	15,197	7	7
6115	Semi-Skilled Operatives & Unskilled	2,402	2,029	0	4,431	0	4,431	4,431	4,428	3	3
6116	Contracted Employees	86,380	(2,884)	0	83,496	0	83,496	83,496	83,496	0	0
Overhead Expenses		**6,619**	**(674)**	**0**	**5,945**	**0**	**5,945**	**5,945**	**5,945**	**0**	**0**
6131	Other Direct Labour Costs	720	8	0	728	0	728	728	728	0	0
6133	Benefits & Allowances	3,081	(864)	0	2,217	0	2,217	2,217	2,217	0	0
6134	National Insurance	2,818	182	0	3,000	0	3,000	3,000	3,000	0	0
Materials, Equipment & Supplies		**8,592**	**0**	**0**	**8,592**	**0**	**8,592**	**8,592**	**8,587**	**5**	**5**
6221	Drugs & Medical Supplies	430	0	0	430	0	430	430	429	1	1
6222	Field Materials & Supplies	975	0	0	975	0	975	975	975	0	0
6223	Office Materials & Supplies	4,087	0	0	4,087	0	4,087	4,087	4,083	4	4
6224	Print & Non-Print Materials	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
Fuel & Lubricants		**4,734**	**0**	**0**	**4,734**	**0**	**4,734**	**4,734**	**4,087**	**647**	**647**
6231	Fuel & Lubricants	4,734	0	0	4,734	0	4,734	4,734	4,087	647	647
Rental & Maintenance of Buildings		**6,761**	**1,979**	**0**	**8,740**	**0**	**8,740**	**8,740**	**8,737**	**3**	**3**
6242	Maintenance of Buildings	3,700	1,979	0	5,679	0	5,679	5,679	5,677	2	2
6243	Janitorial & Cleaning Supplies	3,061	0	0	3,061	0	3,061	3,061	3,060	1	1
Maintenance of Infrastructure		**1,320**	**0**	**0**	**1,320**	**0**	**1,320**	**1,320**	**699**	**621**	**621**
6255	Maintenance of Other Infrastructure	1,320	0	0	1,320	0	1,320	1,320	699	621	621
Transport, Travel & Postage		**20,675**	**0**	**0**	**20,675**	**0**	**20,675**	**20,675**	**20,608**	**67**	**67**
6261	Local Travel & Subsistence	10,150	0	0	10,150	0	10,150	10,150	10,147	3	3
6263	Postage, Telex & Cablegrams	25	0	0	25	0	25	25	0	25	25
6264	Vehicle Spares & Service	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6265	Other Transport, Travel & Postage	4,000	0	0	4,000	0	4,000	4,000	3,961	39	39

AGENCY 38 -MINISTRY OF LABOUR & MANPOWER PLANNING
PROGRAMME 381-POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**25,316**	**0**	**0**	**25,316**	**0**	**25,316**	**25,316**	**23,311**	**2,005**	**2,005**
6271	Telephone & Internet Charges	6,678	0	0	6,678	0	6,678	6,678	5,050	1,628	1,628
6272	Electricity Charges	17,034	0	0	17,034	0	17,034	17,034	16,883	151	151
6273	Water Charges	1,604	0	0	1,604	0	1,604	1,604	1,378	226	226
Other Goods & Services Purchased		**66,283**	**(1,979)**	**0**	**64,304**	**0**	**64,304**	**64,304**	**53,498**	**10,806**	**10,806**
6281	Security Services	37,500	0	0	37,500	0	37,500	37,500	27,571	9,929	9,929
6282	Equipment Maintenance	1,500	0	0	1,500	0	1,500	1,500	1,479	21	21
6283	Cleaning & Extermination Services	3,283	0	0	3,283	0	3,283	3,283	3,036	247	247
6284	Other	24,000	(1,979)	0	22,021	0	22,021	22,021	21,412	609	609
Other Operating Expenses		**9,938**	**0**	**0**	**9,938**	**0**	**9,938**	**9,938**	**9,938**	**0**	**0**
6291	National & Other Events	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6293	Refreshment & Meals	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
6294	Other	2,038	0	0	2,038	0	2,038	2,038	2,038	0	0
Education Subventions & Training		**2,829**	**0**	**0**	**2,829**	**0**	**2,829**	**2,829**	**2,401**	**428**	**428**
6302	Training (including Scholarships)	2,829	0	0	2,829	0	2,829	2,829	2,401	428	428
Rates,Taxes & Subvention to Local Authorities		**4,000**	**0**	**0**	**4,000**	**0**	**4,000**	**4,000**	**0**	**4,000**	**4,000**
6311	Rates & Taxes	4,000	0	0	4,000	0	4,000	4,000	0	4,000	4,000
Local Organ, Intl. Organ & Constitutional Agencies		**679,033**	**0**	**0**	**679,033**	**0**	**679,033**	**679,033**	**677,533**	**1,500**	**1,500**
6321	Subsidies & Contributions to Local Organisation	679,033	0	0	679,033	0	679,033	679,033	677,533	1,500	1,500

MS. I. RAMNARINE
HEAD OF BUDGET AGENCY

AGENCY 38 -MINISTRY OF LABOUR & MANPOWER PLANNING
PROGRAMME 382-LABOR ADMINISTRATION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**385,876**	**0**	**0**	**385,876**	**0**	**385,876**	**385,876**	**365,222**	**20,654**	**20,654**
Wages & Salaries		**188,941**	**(59)**	**0**	**188,882**	**0**	**188,882**	**188,882**	**188,599**	**283**	**283**
6111	Administrative	15,069	0	0	15,069	0	15,069	15,069	15,032	37	37
6112	Senior Technical	7,604	1,669	0	9,273	0	9,273	9,273	9,273	0	0
6113	Other Technical & Craft Skilled	41,810	0	0	41,810	0	41,810	41,810	41,810	0	0
6114	Clerical & Office Support	2,993	(59)	0	2,934	0	2,934	2,934	2,934	0	0
6116	Contracted Employees	121,465	(1,669)	0	119,796	0	119,796	119,796	119,550	246	246
Overhead Expenses		**18,407**	**59**	**0**	**18,466**	**0**	**18,466**	**18,466**	**18,466**	**0**	**0**
6131	Other Direct Labour Costs	5,062	0	0	5,062	0	5,062	5,062	5,062	0	0
6133	Benefits & Allowances	7,551	59	0	7,610	0	7,610	7,610	7,610	0	0
6134	National Insurance	5,794	0	0	5,794	0	5,794	5,794	5,794	0	0
Materials, Equipment & Supplies		**18,617**	**0**	**0**	**18,617**	**0**	**18,617**	**18,617**	**18,383**	**234**	**234**
6221	Drugs & Medical Supplies	253	0	0	253	0	253	253	252	1	1
6222	Field Materials & Supplies	4,864	0	0	4,864	0	4,864	4,864	4,829	35	35
6223	Office Materials & Supplies	5,500	0	0	5,500	0	5,500	5,500	5,335	165	165
6224	Print & Non-Print Materials	8,000	0	0	8,000	0	8,000	8,000	7,967	33	33
Fuel & Lubricants		**4,500**	**(1,000)**	**0**	**3,500**	**0**	**3,500**	**3,500**	**1,499**	**2,001**	**2,001**
6231	Fuel & Lubricants	4,500	(1,000)	0	3,500	0	3,500	3,500	1,499	2,001	2,001
Rental & Maintenance of Buildings		**15,366**	**0**	**0**	**15,366**	**0**	**15,366**	**15,366**	**15,032**	**334**	**334**
6241	Rental of Buildings	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6242	Maintenance of Buildings	8,500	0	0	8,500	0	8,500	8,500	8,272	228	228
6243	Janitorial & Cleaning Supplies	3,866	0	0	3,866	0	3,866	3,866	3,760	106	106
Maintenance of Infrastructure		**1,400**	**0**	**0**	**1,400**	**0**	**1,400**	**1,400**	**1,317**	**83**	**83**
6255	Maintenance of Other Infrastructure	1,400	0	0	1,400	0	1,400	1,400	1,317	83	83
Transport, Travel & Postage		**25,302**	**(3,000)**	**0**	**22,302**	**0**	**22,302**	**22,302**	**22,051**	**251**	**251**
6261	Local Travel & Subsistence	16,046	2,423	0	18,469	0	18,469	18,469	18,465	4	4
6263	Postage, Telex & Cablegrams	256	0	0	256	0	256	256	10	246	246
6264	Vehicle Spares & Service	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6265	Other Transport, Travel & Postage	6,000	(5,423)	0	577	0	577	577	576	1	1

AGENCY 38 -MINISTRY OF LABOUR & MANPOWER PLANNING
PROGRAMME 382-LABOR ADMINISTRATION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Goods & Services Purchased		**21,599**	**4,000**	**0**	**25,599**	**0**	**25,599**	**25,599**	**23,707**	**1,892**	**1,892**
6281	Security Services	9,788	0	0	9,788	0	9,788	9,788	8,716	1,072	1,072
6282	Equipment Maintenance	1,000	0	0	1,000	0	1,000	1,000	867	133	133
6283	Cleaning & Extermination Services	811	0	0	811	0	811	811	474	337	337
6284	Other	10,000	4,000	0	14,000	0	14,000	14,000	13,650	350	350
Other Operating Expenses		**40,100**	**0**	**0**	**40,100**	**0**	**40,100**	**40,100**	**40,046**	**54**	**54**
6291	National & Other Events	26,400	0	0	26,400	0	26,400	26,400	26,400	0	0
6293	Refreshment & Meals	3,700	0	0	3,700	0	3,700	3,700	3,694	6	6
6294	Other	10,000	0	0	10,000	0	10,000	10,000	9,952	48	48
Education Subventions & Training		**16,644**	**0**	**0**	**16,644**	**0**	**16,644**	**16,644**	**15,870**	**774**	**774**
6302	Training (including Scholarships)	16,644	0	0	16,644	0	16,644	16,644	15,870	774	774
Local Organ, Intl. Organ & Constitutional Agencies		**35,000**	**0**	**0**	**35,000**	**0**	**35,000**	**35,000**	**20,252**	**14,748**	**14,748**
6321	Subsidies & Contributions to Local Organisation	31,000	0	0	31,000	0	31,000	31,000	20,252	10,748	10,748
6322	Subsidies & Contributions to Intl. Organisation	4,000	0	0	4,000	0	4,000	4,000	0	4,000	4,000

MS. I. RAMNARINE
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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**469,534**	**0**	**10,749**	**480,285**	**0**	**480,285**	**480,285**	**457,954**	**22,331**	**22,331**
Wages & Salaries		**302,770**	**(805)**	**0**	**301,966**	**0**	**301,966**	**301,966**	**301,714**	**252**	**252**
6111	Administrative	11,843	1,827	0	13,670	0	13,670	13,670	13,670	0	0
6112	Senior Technical	1,825	1,820	0	3,645	0	3,645	3,645	3,645	0	0
6113	Other Technical & Craft Skilled	1,679	(1,520)	0	160	0	160	160	160	0	0
6114	Clerical & Office Support	28,326	(744)	0	27,582	0	27,582	27,582	27,563	19	19
6115	Semi-Skilled Operatives & Unskilled	17,236	437	0	17,673	0	17,673	17,673	17,673	0	0
6116	Contracted Employees	241,861	(2,625)	0	239,236	0	239,236	239,236	239,003	233	233
Overhead Expenses		**12,070**	**805**	**0**	**12,876**	**0**	**12,876**	**12,876**	**12,876**	**0**	**0**
6131	Other Direct Labour Costs	1,994	404	0	2,398	0	2,398	2,398	2,398	0	0
6133	Benefits & Allowances	5,155	250	0	5,405	0	5,405	5,405	5,405	0	0
6134	National Insurance	4,921	151	0	5,073	0	5,073	5,073	5,073	0	0
Materials, Equipment & Supplies		**17,520**	**2,500**	**0**	**20,020**	**0**	**20,020**	**20,020**	**18,190**	**1,830**	**1,830**
6221	Drugs & Medical Supplies	60	0	0	60	0	60	60	49	11	11
6222	Field Materials & Supplies	260	0	0	260	0	260	260	230	30	30
6223	Office Materials & Supplies	11,200	0	0	11,200	0	11,200	11,200	10,443	757	757
6224	Print & Non-Print Materials	6,000	2,500	0	8,500	0	8,500	8,500	7,468	1,032	1,032
Fuel & Lubricants		**9,800**	**2,000**	**0**	**11,800**	**0**	**11,800**	**11,800**	**11,800**	**0**	**0**
6231	Fuel & Lubricants	9,800	2,000	0	11,800	0	11,800	11,800	11,800	0	0
Rental & Maintenance of Buildings		**12,200**	**1,500**	**0**	**13,700**	**0**	**13,700**	**13,700**	**12,739**	**961**	**961**
6241	Rental of Buildings	4,200	0	0	4,200	0	4,200	4,200	4,200	0	0
6242	Maintenance of Buildings	5,000	1,500	0	6,500	0	6,500	6,500	5,551	949	949
6243	Janitorial & Cleaning Supplies	3,000	0	0	3,000	0	3,000	3,000	2,988	12	12
Maintenance of Infrastructure		**4,500**	**(1,500)**	**0**	**3,000**	**0**	**3,000**	**3,000**	**1,166**	**1,834**	**1,834**
6255	Maintenance of Other Infrastructure	4,500	(1,500)	0	3,000	0	3,000	3,000	1,166	1,834	1,834
Transport, Travel & Postage		**20,400**	**1,004**	**0**	**21,404**	**0**	**21,404**	**21,404**	**20,969**	**435**	**435**
6261	Local Travel & Subsistence	5,500	0	0	5,500	0	5,500	5,500	5,473	27	27
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	100	0	0
6264	Vehicle Spares & Service	9,800	1,004	0	10,804	0	10,804	10,804	10,396	408	408
6265	Other Transport, Travel & Postage	5,000	0	0	5,000	0	5,000	5,000	5,000	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 2025

Acct 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
Utility Charges		**24,300**	**0**	**0**	**24,300**	**0**	**24,300**	**24,300**	**18,204**	**6,096**	**6,096**
6271	Telephone & Internet Charges	4,800	0	0	4,800	0	4,800	4,800	4,712	88	88
6272	Electricity Charges	18,000	0	0	18,000	0	18,000	18,000	12,664	5,336	5,336
6273	Water Charges	1,500	0	0	1,500	0	1,500	1,500	828	672	672
Other Goods & Services Purchased		**36,824**	**(5,504)**	**10,749**	**42,069**	**0**	**42,069**	**42,069**	**34,295**	**7,774**	**7,774**
6281	Security Services	21,024	(5,504)	0	15,520	0	15,520	15,520	9,402	6,118	6,118
6282	Equipment Maintenance	3,900	0	0	3,900	0	3,900	3,900	2,684	1,216	1,216
6283	Cleaning & Extermination Services	2,900	0	0	2,900	0	2,900	2,900	2,883	17	17
6284	Other	9,000	0	10,749	19,749	0	19,749	19,749	19,326	423	423
Other Operating Expenses		**21,260**	**0**	**0**	**21,260**	**0**	**21,260**	**21,260**	**18,570**	**2,690**	**2,690**
6291	National & Other Events	10,300	0	0	10,300	0	10,300	10,300	9,566	734	734
6293	Refreshment & Meals	3,960	0	0	3,960	0	3,960	3,960	3,959	1	1
6294	Other	7,000	0	0	7,000	0	7,000	7,000	5,045	1,955	1,955
Education Subventions & Training		**900**	**0**	**0**	**900**	**0**	**900**	**900**	**441**	**459**	**459**
6302	Training (including Scholarships)	900	0	0	900	0	900	900	441	459	459
Rates,Taxes & Subvention to Local Authorities		**320**	**0**	**0**	**320**	**0**	**320**	**320**	**320**	**0**	**0**
6311	Rates & Taxes	320	0	0	320	0	320	320	320	0	0
Local Organ, Intl. Organ & Constitutional Agencies		**6,670**	**0**	**0**	**6,670**	**0**	**6,670**	**6,670**	**6,670**	**0**	**0**
6321	Subsidies & Contributions to Local Organisation	6,670	0	0	6,670	0	6,670	6,670	6,670	0	0

DR. E. FORTE
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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**55,193,711**	**10,200**	**206,707**	**55,410,618**	**5,441,471**	**60,852,089**	**60,852,089**	**60,775,539**	**76,551**	**76,551**
Wages & Salaries		**927,200**	**(7,482)**	**0**	**919,718**	**0**	**919,718**	**919,718**	**919,520**	**198**	**198**
6111	Administrative	19,201	3,460	0	22,661	0	22,661	22,661	22,661	0	0
6112	Senior Technical	31,112	(2,224)	0	28,888	0	28,888	28,888	28,888	0	0
6113	Other Technical & Craft Skilled	102,176	3,295	0	105,471	0	105,471	105,471	105,467	4	4
6114	Clerical & Office Support	26,640	(1,417)	0	25,223	0	25,223	25,223	25,223	0	0
6115	Semi-Skilled Operatives & Unskilled	164,274	1,417	0	165,691	0	165,691	165,691	165,632	59	59
6116	Contracted Employees	583,797	(12,013)	0	571,784	0	571,784	571,784	571,649	135	135
Overhead Expenses		**81,393**	**7,482**	**0**	**88,875**	**0**	**88,875**	**88,875**	**88,875**	**0**	**0**
6131	Other Direct Labour Costs	4,301	3,883	0	8,184	0	8,184	8,184	8,184	0	0
6133	Benefits & Allowances	48,484	3,446	0	51,930	0	51,930	51,930	51,930	0	0
6134	National Insurance	28,608	153	0	28,761	0	28,761	28,761	28,761	0	0
Materials, Equipment & Supplies		**41,600**	**4,109**	**0**	**45,709**	**0**	**45,709**	**45,709**	**40,269**	**5,440**	**5,440**
6221	Drugs & Medical Supplies	7,000	0	0	7,000	0	7,000	7,000	6,863	137	137
6222	Field Materials & Supplies	17,000	4,109	0	21,109	0	21,109	21,109	18,772	2,337	2,337
6223	Office Materials & Supplies	4,000	0	0	4,000	0	4,000	4,000	3,137	863	863
6224	Print & Non-Print Materials	13,600	0	0	13,600	0	13,600	13,600	11,497	2,103	2,103
Fuel & Lubricants		**19,000**	**0**	**0**	**19,000**	**0**	**19,000**	**19,000**	**18,996**	**4**	**4**
6231	Fuel & Lubricants	19,000	0	0	19,000	0	19,000	19,000	18,996	4	4
Rental & Maintenance of Buildings		**131,760**	**(14,499)**	**0**	**117,261**	**0**	**117,261**	**117,261**	**116,499**	**762**	**762**
6241	Rental of Buildings	26,760	(13,661)	0	13,099	0	13,099	13,099	12,940	159	159
6242	Maintenance of Buildings	47,000	(21,500)	0	25,500	0	25,500	25,500	25,088	412	412
6243	Janitorial & Cleaning Supplies	58,000	20,662	0	78,662	0	78,662	78,662	78,471	191	191
Maintenance of Infrastructure		**18,800**	**(11,687)**	**0**	**7,113**	**0**	**7,113**	**7,113**	**7,021**	**92**	**92**
6251	Maintenance of Roads	0	313	0	313	0	313	313	313	0	0
6255	Maintenance of Other Infrastructure	18,800	(12,000)	0	6,800	0	6,800	6,800	6,708	92	92
Transport, Travel & Postage		**29,657**	**239**	**0**	**29,896**	**0**	**29,896**	**29,896**	**27,745**	**2,151**	**2,151**
6261	Local Travel & Subsistence	12,000	0	0	12,000	0	12,000	12,000	10,634	1,366	1,366
6263	Postage, Telex & Cablegrams	7	239	0	246	0	246	246	246	0	0
6264	Vehicle Spares & Service	9,900	0	0	9,900	0	9,900	9,900	9,870	30	30
6265	Other Transport, Travel & Postage	7,750	0	0	7,750	0	7,750	7,750	6,995	755	755

AGENCY 39 -MINISTRY OF HUMAN SERVICES & SOCIAL SECURITY
PROGRAMME 392-SOCIAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**59,500**	**0**	**0**	**59,500**	**0**	**59,500**	**59,500**	**58,302**	**1,198**	**1,198**
6271	Telephone & Internet Charges	8,500	0	0	8,500	0	8,500	8,500	8,485	15	15
6272	Electricity Charges	36,000	0	0	36,000	0	36,000	36,000	36,000	0	0
6273	Water Charges	15,000	0	0	15,000	0	15,000	15,000	13,817	1,183	1,183
Other Goods & Services Purchased		**305,885**	**(50,448)**	**35,559**	**290,996**	**0**	**290,996**	**290,996**	**286,169**	**4,828**	**4,828**
6281	Security Services	184,185	(51,488)	0	132,697	0	132,697	132,697	132,494	203	203
6282	Equipment Maintenance	10,700	0	0	10,700	0	10,700	10,700	6,173	4,527	4,527
6283	Cleaning & Extermination Services	12,000	1,040	0	13,040	0	13,040	13,040	13,039	1	1
6284	Other	99,000	0	35,559	134,559	0	134,559	134,559	134,463	97	97
Other Operating Expenses		**228,500**	**73,486**	**36,648**	**338,634**	**0**	**338,634**	**338,634**	**321,311**	**17,323**	**17,323**
6291	National & Other Events	21,000	0	0	21,000	0	21,000	21,000	19,921	1,079	1,079
6292	Dietary	155,000	73,486	0	228,486	0	228,486	228,486	228,064	422	422
6293	Refreshment & Meals	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6294	Other	47,000	0	36,648	83,648	0	83,648	83,648	67,826	15,822	15,822
Education Subventions & Training		**224,600**	**0**	**134,500**	**359,100**	**0**	**359,100**	**359,100**	**327,747**	**31,353**	**31,353**
6302	Training (including Scholarships)	224,600	0	134,500	359,100	0	359,100	359,100	327,747	31,353	31,353
Rates,Taxes & Subvention to Local Authorities		**1,257**	**0**	**0**	**1,257**	**0**	**1,257**	**1,257**	**316**	**941**	**941**
6311	Rates & Taxes	1,257	0	0	1,257	0	1,257	1,257	316	941	941
Local Organ, Intl. Organ & Constitutional Agencies		**193,702**	**0**	**0**	**193,702**	**0**	**193,702**	**193,702**	**188,312**	**5,390**	**5,390**
6321	Subsidies & Contributions to Local Organisation	190,952	0	0	190,952	0	190,952	190,952	187,262	3,690	3,690
6322	Subsidies & Contributions to Intl. Organisation	2,750	0	0	2,750	0	2,750	2,750	1,050	1,700	1,700
Pensions & Social Assistance		**52,930,857**	**9,000**	**0**	**52,939,857**	**5,441,471**	**58,381,328**	**58,381,328**	**58,374,457**	**6,871**	**6,871**
6343	Old Age Pensions & Social Assistance	52,930,857	9,000	0	52,939,857	5,441,471	58,381,328	58,381,328	58,374,457	6,871	6,871

DR. E. FORTE
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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,058,393**	**(10,199)**	**0**	**1,048,194**	**0**	**1,048,194**	**1,048,194**	**1,006,953**	**41,241**	**41,241**
Wages & Salaries		**365,211**	**(6,562)**	**0**	**358,649**	**0**	**358,649**	**358,649**	**358,515**	**134**	**134**
6111	Administrative	20,083	2,246	0	22,329	0	22,329	22,329	22,329	0	0
6112	Senior Technical	17,813	10,991	0	28,804	0	28,804	28,804	28,804	0	0
6113	Other Technical & Craft Skilled	68,124	(10,153)	0	57,971	0	57,971	57,971	57,971	0	0
6114	Clerical & Office Support	11,238	(1,532)	0	9,706	0	9,706	9,706	9,706	0	0
6115	Semi-Skilled Operatives & Unskilled	27,128	0	0	27,128	0	27,128	27,128	27,076	52	52
6116	Contracted Employees	220,825	(8,114)	0	212,711	0	212,711	212,711	212,629	82	82
Overhead Expenses		**34,258**	**6,563**	**0**	**40,821**	**0**	**40,821**	**40,821**	**40,821**	**0**	**0**
6131	Other Direct Labour Costs	4,940	2,303	0	7,243	0	7,243	7,243	7,243	0	0
6133	Benefits & Allowances	17,155	4,260	0	21,415	0	21,415	21,415	21,415	0	0
6134	National Insurance	12,163	0	0	12,163	0	12,163	12,163	12,163	0	0
Materials, Equipment & Supplies		**15,800**	**8**	**0**	**15,808**	**0**	**15,808**	**15,808**	**14,277**	**1,531**	**1,531**
6221	Drugs & Medical Supplies	1,300	8	0	1,308	0	1,308	1,308	1,308	0	0
6222	Field Materials & Supplies	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
6223	Office Materials & Supplies	5,500	0	0	5,500	0	5,500	5,500	3,970	1,530	1,530
6224	Print & Non-Print Materials	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
Fuel & Lubricants		**9,500**	**1,144**	**0**	**10,644**	**0**	**10,644**	**10,644**	**10,636**	**8**	**8**
6231	Fuel & Lubricants	9,500	1,144	0	10,644	0	10,644	10,644	10,636	8	8
Rental & Maintenance of Buildings		**41,600**	**7,856**	**0**	**49,456**	**0**	**49,456**	**49,456**	**44,329**	**5,127**	**5,127**
6241	Rental of Buildings	15,600	(3,160)	0	12,440	0	12,440	12,440	8,550	3,890	3,890
6242	Maintenance of Buildings	20,500	2,816	0	23,316	0	23,316	23,316	22,625	691	691
6243	Janitorial & Cleaning Supplies	5,500	8,200	0	13,700	0	13,700	13,700	13,154	546	546
Maintenance of Infrastructure		**11,000**	**(2,000)**	**0**	**9,000**	**0**	**9,000**	**9,000**	**4,731**	**4,269**	**4,269**
6255	Maintenance of Other Infrastructure	11,000	(2,000)	0	9,000	0	9,000	9,000	4,731	4,269	4,269
Transport, Travel & Postage		**22,820**	**0**	**0**	**22,820**	**0**	**22,820**	**22,820**	**22,513**	**307**	**307**
6261	Local Travel & Subsistence	9,800	0	0	9,800	0	9,800	9,800	9,682	118	118
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Service	8,500	0	0	8,500	0	8,500	8,500	8,480	20	20
6265	Other Transport, Travel & Postage	4,500	0	0	4,500	0	4,500	4,500	4,331	169	169

AGENCY 39 -MINISTRY OF HUMAN SERVICES & SOCIAL SECURITY
PROGRAMME 393-CHILD CARE & PROTECTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**23,300**	**0**	**0**	**23,300**	**0**	**23,300**	**23,300**	**22,201**	**1,099**	**1,099**
6271	Telephone & Internet Charges	4,500	0	0	4,500	0	4,500	4,500	4,400	100	100
6272	Electricity Charges	14,500	0	0	14,500	0	14,500	14,500	14,500	0	0
6273	Water Charges	4,300	0	0	4,300	0	4,300	4,300	3,301	999	999
Other Goods & Services Purchased		**156,456**	**(8)**	**0**	**156,448**	**0**	**156,448**	**156,448**	**144,064**	**12,384**	**12,384**
6281	Security Services	88,756	0	0	88,756	0	88,756	88,756	82,607	6,149	6,149
6282	Equipment Maintenance	6,400	0	0	6,400	0	6,400	6,400	6,080	320	320
6283	Cleaning & Extermination Services	8,900	0	0	8,900	0	8,900	8,900	8,570	330	330
6284	Other	52,400	(8)	0	52,392	0	52,392	52,392	46,807	5,585	5,585
Other Operating Expenses		**190,700**	**(17,200)**	**0**	**173,500**	**0**	**173,500**	**173,500**	**161,708**	**11,792**	**11,792**
6291	National & Other Events	12,300	0	0	12,300	0	12,300	12,300	11,253	1,047	1,047
6292	Dietary	121,500	(17,200)	0	104,300	0	104,300	104,300	102,030	2,270	2,270
6293	Refreshment &Meals	1,900	0	0	1,900	0	1,900	1,900	1,764	136	136
6294	Other	55,000	0	0	55,000	0	55,000	55,000	46,661	8,339	8,339
Education Subventions & Training		**15,000**	**0**	**0**	**15,000**	**0**	**15,000**	**15,000**	**13,257**	**1,743**	**1,743**
6302	Training (including Scholarships)	15,000	0	0	15,000	0	15,000	15,000	13,257	1,743	1,743
Rates,Taxes & Subvention to Local Authorities		**700**	**0**	**0**	**700**	**0**	**700**	**700**	**653**	**47**	**47**
6311	Rates & Taxes	700	0	0	700	0	700	700	653	47	47
Local Organ, Intl. Organ & Constitutional Agencies		**128,368**	**0**	**0**	**128,368**	**0**	**128,368**	**128,368**	**127,968**	**400**	**400**
6321	Subsidies & Contributions to Local Organisation	128,368	0	0	128,368	0	128,368	128,368	127,968	400	400
Pensions & Social Assistance		**43,680**	**0**	**0**	**43,680**	**0**	**43,680**	**43,680**	**41,280**	**2,400**	**2,400**
6343	Old Age Pensions & Social Assistance	43,680	0	0	43,680	0	43,680	43,680	41,280	2,400	2,400

DR. E. FORTE
HEAD OF BUDGET AGENCY

AGENCY 40 -MINISTRY OF EDUCATION
PROGRAMME 401-POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**2,788,451**	**4,444**	**0**	**2,792,895**	**0**	**2,792,895**	**2,792,895**	**2,755,909**	**36,985**	**36,985**
Wages & Salaries		**1,148,273**	**501**	**0**	**1,148,774**	**0**	**1,148,774**	**1,148,774**	**1,147,264**	**1,510**	**1,510**
6111	Administrative	91,218	0	0	91,218	0	91,218	91,218	91,218	0	0
6112	Senior Technical	208,205	9,114	0	217,319	0	217,319	217,319	216,543	776	776
6113	Other Technical & Craft Skilled	18,119	0	0	18,119	0	18,119	18,119	18,119	0	0
6114	Clerical & Office Support	121,280	(8,613)	0	112,667	0	112,667	112,667	112,663	4	4
6115	Semi-Skilled Operatives & Unskilled	57,039	0	0	57,039	0	57,039	57,039	56,827	212	212
6116	Contracted Employees	647,088	0	0	647,088	0	647,088	647,088	646,570	518	518
6117	Temporary Employees	5,324	0	0	5,324	0	5,324	5,324	5,324	0	0
Overhead Expenses		**104,421**	**(500)**	**0**	**103,921**	**0**	**103,921**	**103,921**	**103,921**	**0**	**0**
6131	Other Direct Labour Costs	11,955	(500)	0	11,455	0	11,455	11,455	11,455	0	0
6133	Benefits & Allowances	55,950	0	0	55,950	0	55,950	55,950	55,950	**0**	0
6134	National Insurance	36,516	0	0	36,516	0	36,516	36,516	36,516	0	0
Materials, Equipment & Supplies		**109,600**	**0**	**0**	**109,600**	**0**	**109,600**	**109,600**	**107,325**	**2,275**	**2,275**
6221	Drugs & Medical Supplies	2,100	0	0	2,100	0	2,100	2,100	2,029	71	71
6222	Field Materials & Supplies	26,500	0	0	26,500	0	26,500	26,500	26,302	198	198
6223	Office Materials & Supplies	25,200	0	0	25,200	0	25,200	25,200	25,012	188	188
6224	Print & Non-Print Materials	55,800	0	0	55,800	0	55,800	55,800	53,982	1,818	1,818
Fuel & Lubricants		**17,000**	**(3,955)**	**0**	**13,045**	**0**	**13,045**	**13,045**	**13,017**	**28**	**28**
6231	Fuel & Lubricants	17,000	(3,955)	0	13,045	0	13,045	13,045	13,017	28	28
Rental & Maintenance of Buildings		**64,500**	**0**	**0**	**64,500**	**0**	**64,500**	**64,500**	**64,315**	**185**	**185**
6242	Maintenance of Buildings	40,000	0	0	40,000	0	40,000	40,000	39,969	31	31
6243	Janitorial & Cleaning Supplies	24,500	0	0	24,500	0	24,500	24,500	24,346	154	154
Maintenance of Infrastructure		**13,980**	**(686)**	**0**	**13,294**	**0**	**13,294**	**13,294**	**13,294**	**0**	**0**
6255	Maintenance of Other Infrastructure	13,980	(686)	0	13,294	0	13,294	13,294	13,294	0	0
Transport, Travel & Postage		**202,727**	**3,955**	**0**	**206,682**	**0**	**206,682**	**206,682**	**203,913**	**2,769**	**2,769**
6261	Local Travel & Subsistence	152,000	0	0	152,000	0	152,000	152,000	150,402	1,598	1,598
6263	Postage, Telex & Cablegrams	706	0	0	706	0	706	706	296	410	410
6264	Vehicle Spares & Service	38,321	3,955	0	42,276	0	42,276	42,276	42,135	141	141
6265	Other Transport, Travel & Postage	11,700	0	0	11,700	0	11,700	11,700	11,080	620	620

AGENCY 40 -MINISTRY OF EDUCATION
PROGRAMME 401-POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**98,000**	**0**	**0**	**98,000**	**0**	**98,000**	**98,000**	**97,999**	**1**	**1**
6271	Telephone & Internet Charges	25,000	0	0	25,000	0	25,000	25,000	24,999	1	1
6272	Electricity Charges	53,000	0	0	53,000	0	53,000	53,000	53,000	0	0
6273	Water Charges	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
Other Goods & Services Purchased		**488,389**	**686**	**0**	**489,075**	**0**	**489,075**	**489,075**	**466,500**	**22,574**	**22,574**
6281	Security Services	145,989	0	0	145,989	0	145,989	145,989	125,015	20,974	20,974
6282	Equipment Maintenance	32,100	0	0	32,100	0	32,100	32,100	31,985	115	115
6283	Cleaning & Extermination Services	21,300	1,685	0	22,985	0	22,985	22,985	22,377	607	607
6284	Other	289,000	(999)	0	288,001	0	288,001	288,001	287,123	878	878
Other Operating Expenses		**68,100**	**0**	**0**	**68,100**	**0**	**68,100**	**68,100**	**66,856**	**1,244**	**1,244**
6291	National & Other Events	57,000	0	0	57,000	0	57,000	57,000	56,732	268	268
6293	Refreshment & Meals	4,700	0	0	4,700	0	4,700	4,700	4,520	180	180
6294	Other	6,400	0	0	6,400	0	6,400	6,400	5,604	796	796
Education Subventions & Training		**318,782**	**0**	**0**	**318,782**	**0**	**318,782**	**318,782**	**313,441**	**5,341**	**5,341**
6301	Education Subventions & Grants	282,782	0	0	282,782	0	282,782	282,782	277,652	5,130	5,130
6302	Training (including Scholarships)	36,000	0	0	36,000	0	36,000	36,000	35,789	211	211
Rates,Taxes & Subvention to Local Authorities		**8,000**	**0**	**0**	**8,000**	**0**	**8,000**	**8,000**	**7,533**	**467**	**467**
6311	Rates & Taxes	8,000	0	0	8,000	0	8,000	8,000	7,533	467	467
Local Organ, Intl. Organ & Constitutional Agencies		**146,679**	**4,443**	**0**	**151,122**	**0**	**151,122**	**151,122**	**150,531**	**591**	**591**
6321	Subsidies & Contributions to Local Organisation	250	0	0	250	0	250	250	250	0	0
6322	Subsidies & Contributions to Intl. Organisation	146,429	4,443	0	150,872	0	150,872	150,872	150,281	591	591

MS. S. H.-OUTAR
HEAD OF BUDGET AGENCY

AGENCY 40 -MINISTRY OF EDUCATION
PROGRAMME 402-TRAINING & DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**3,641,175**	**(14,000)**	**0**	**3,627,176**	**0**	**3,627,176**	**3,627,176**	**3,571,714**	**55,458**	**55,458**
Wages & Salaries		**1,172,214**	**939**	**0**	**1,173,153**	**0**	**1,173,153**	**1,173,153**	**1,172,138**	**1,015**	**1,015**
6111	Administrative	36,000	(987)	0	35,013	0	35,013	35,013	34,883	130	130
6112	Senior Technical	473,124	51,366	0	524,490	0	524,490	524,490	523,691	799	799
6113	Other Technical & Craft Skilled	11,488	0	0	11,488	0	11,488	11,488	11,488	0	0
6114	Clerical & Office Support	72,797	(12,375)	0	60,422	0	60,422	60,422	60,356	66	66
6115	Semi-Skilled Operatives & Unskilled	36,903	2,365	0	39,268	0	39,268	39,268	39,268	0	0
6116	Contracted Employees	240,028	14,301	0	254,329	0	254,329	254,329	254,309	20	20
6117	Temporary Employees	301,874	(53,731)	0	248,143	0	248,143	248,143	248,143	0	0
Overhead Expenses		**91,141**	**(940)**	**0**	**90,201**	**0**	**90,201**	**90,201**	**90,201**	**0**	**0**
6131	Other Direct Labour Costs	4,996	(940)	0	4,056	0	4,056	4,056	4,056	0	0
6133	Benefits & Allowances	42,822	0	0	42,822	0	42,822	42,822	42,822	0	0
6134	National Insurance	43,323	0	0	43,323	0	43,323	43,323	43,323	0	0
Materials, Equipment & Supplies		**244,500**	**0**	**0**	**244,500**	**0**	**244,500**	**244,500**	**238,007**	**6,493**	**6,493**
6221	Drugs & Medical Supplies	1,300	0	0	1,300	0	1,300	1,300	1,211	89	89
6222	Field Materials & Supplies	121,000	0	0	121,000	0	121,000	121,000	119,215	1,785	1,785
6223	Office Materials & Supplies	29,200	0	0	29,200	0	29,200	29,200	28,815	385	385
6224	Print & Non-Print Materials	93,000	0	0	93,000	0	93,000	93,000	88,766	4,234	4,234
Fuel & Lubricants		**4,700**	**0**	**0**	**4,700**	**0**	**4,700**	**4,700**	**4,053**	**647**	**647**
6231	Fuel & Lubricants	4,700	0	0	4,700	0	4,700	4,700	4,053	647	647
Rental & Maintenance of Buildings		**67,600**	**0**	**0**	**67,600**	**0**	**67,600**	**67,600**	**64,911**	**2,689**	**2,689**
6241	Rental of Buildings	500	0	0	500	0	500	500	498	2	2
6242	Maintenance of Buildings	45,000	0	0	45,000	0	45,000	45,000	42,769	2,231	2,231
6243	Janitorial & Cleaning Supplies	22,100	0	0	22,100	0	22,100	22,100	21,644	456	456
Maintenance of Infrastructure		**14,000**	**(5,200)**	**0**	**8,800**	**0**	**8,800**	**8,800**	**8,104**	**696**	**696**
6255	Maintenance of Other Infrastructure	14,000	(5,200)	0	8,800	0	8,800	8,800	8,104	696	696
Transport, Travel & Postage		**95,104**	**13,973**	**0**	**109,077**	**0**	**109,077**	**109,077**	**106,675**	**2,402**	**2,402**
6261	Local Travel & Subsistence	73,000	0	0	73,000	0	73,000	73,000	72,346	654	654
6263	Postage, Telex & Cablegrams	104	0	0	104	0	104	104	15	89	89
6264	Vehicle Spares & Service	3,400	0	0	3,400	0	3,400	3,400	2,686	714	714
6265	Other Transport, Travel & Postage	18,600	13,973	0	32,573	0	32,573	32,573	31,628	945	945

AGENCY 40 -MINISTRY OF EDUCATION
PROGRAMME 402-TRAINING & DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**61,757**	**0**	**0**	**61,757**	**0**	**61,757**	**61,757**	**61,757**	**0**	**0**
6271	Telephone & Internet Charges	10,402	0	0	10,402	0	10,402	10,402	10,402	0	0
6272	Electricity Charges	31,355	0	0	31,355	0	31,355	31,355	31,355	0	0
6273	Water Charges	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
Other Goods & Services Purchased		**716,015**	**(3,724)**	**0**	**712,292**	**0**	**712,292**	**712,292**	**705,580**	**6,710**	**6,710**
6281	Security Services	105,215	7,990	0	113,205	0	113,205	113,205	110,432	2,772	2,772
6282	Equipment Maintenance	76,000	(1,714)	0	74,287	0	74,287	74,287	71,355	2,931	2,931
6283	Cleaning & Extermination Services	13,000	0	0	13,000	0	13,000	13,000	12,803	197	197
6284	Other	521,800	(10,000)	0	511,800	0	511,800	511,800	510,990	810	810
Other Operating Expenses		**365,074**	**(13,973)**	**0**	**351,101**	**0**	**351,101**	**351,101**	**319,032**	**32,068**	**32,068**
6291	National & Other Events	120,000	0	0	120,000	0	120,000	120,000	119,865	135	135
6292	Dietary	240,424	(13,973)	0	226,451	0	226,451	226,451	194,671	31,779	31,779
6293	Refreshment & Meals	2,350	0	0	2,350	0	2,350	2,350	2,297	53	53
6294	Other	2,300	0	0	2,300	0	2,300	2,300	2,199	101	101
Education Subventions & Training		**434,905**	**(5,075)**	**0**	**429,830**	**0**	**429,830**	**429,830**	**427,091**	**2,738**	**2,738**
6301	Education Subventions & Grants	1,905	0	0	1,905	0	1,905	1,905	0	1,905	1,905
6302	Training (including Scholarships)	433,000	(5,075)	0	427,925	0	427,925	427,925	427,091	833	833
Local Organ, Intl. Organ & Constitutional Agencies		**374,165**	**0**	**0**	**374,165**	**0**	**374,165**	**374,165**	**374,165**	**0**	**0**
6321	Subsidies & Contributions to Local Organisation	374,165	0	0	374,165	0	374,165	374,165	374,165	0	0

MS. S. H.-OUTAR
HEAD OF BUDGET AGENCY

AGENCY 40 -MINISTRY OF EDUCATION
PROGRAMME 403-NURSERY EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**5,485,004**	**264,148**	**0**	**5,749,152**	**0**	**5,749,152**	**5,749,152**	**5,708,440**	**40,710**	**40,710**
Wages & Salaries		**917,338**	**0**	**0**	**917,338**	**0**	**917,338**	**917,338**	**916,956**	**382**	**382**
6111	Administrative	328,031	28,587	0	356,618	0	356,618	356,618	356,494	124	124
6112	Senior Technical	271,292	0	0	271,292	0	271,292	271,292	271,070	222	222
6113	Other Technical & Craft Skilled	104,515	(28,587)	0	75,928	0	75,928	75,928	75,928	0	0
6115	Semi-Skilled Operatives & Unskilled	49,426	(8,345)	0	41,081	0	41,081	41,081	41,081	0	0
6116	Contracted Employees	163,068	8,345	0	171,413	0	171,413	171,413	171,377	36	36
6117	Temporary Employees	1,006	0	0	1,006	0	1,006	1,006	1,006	0	0
Overhead Expenses		**81,551**	**0**	**0**	**81,551**	**0**	**81,551**	**81,551**	**81,551**	**0**	**0**
6131	Other Direct Labour Costs	1,442	0	0	1,442	0	1,442	1,442	1,442	0	0
6133	Benefits & Allowances	21,866	0	0	21,866	0	21,866	21,866	21,866	0	0
6134	National Insurance	58,243	0	0	58,243	0	58,243	58,243	58,243	0	0
Materials, Equipment & Supplies		**295,193**	**0**	**0**	**295,193**	**0**	**295,193**	**295,193**	**291,948**	**3,245**	**3,245**
6221	Drugs & Medical Supplies	5,300	0	0	5,300	0	5,300	5,300	4,673	627	627
6222	Field Materials & Supplies	32,000	0	0	32,000	0	32,000	32,000	31,782	218	218
6223	Office Materials & Supplies	2,800	0	0	2,800	0	2,800	2,800	2,749	51	51
6224	Print & Non-Print Materials	255,093	0	0	255,093	0	255,093	255,093	252,744	2,349	2,349
Fuel & Lubricants		**1,314**	**(1,314)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6231	Fuel & Lubricants	1,314	(1,314)	0	0	0	0	0	0	0	0
Rental & Maintenance of Buildings		**64,900**	**0**	**0**	**64,900**	**0**	**64,900**	**64,900**	**64,681**	**219**	**219**
6241	Rental of Buildings	600	0	0	600	0	600	600	450	150	150
6242	Maintenance of Buildings	63,000	0	0	63,000	0	63,000	63,000	62,966	34	34
6243	Janitorial & Cleaning Supplies	1,300	0	0	1,300	0	1,300	1,300	1,265	35	35
Maintenance of Infrastructure		**49,205**	**6,121**	**0**	**55,326**	**0**	**55,326**	**55,326**	**49,086**	**6,240**	**6,240**
6255	Maintenance of Other Infrastructure	49,205	6,121	0	55,326	0	55,326	55,326	49,086	6,240	6,240
Transport, Travel & Postage		**23,920**	**(1,300)**	**0**	**22,620**	**0**	**22,620**	**22,620**	**22,183**	**437**	**437**
6261	Local Travel & Subsistence	20,000	0	0	20,000	0	20,000	20,000	19,886	114	114
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	0	20	20
6264	Vehicle Spares & Service	1,300	(1,300)	0	0	0	0	0	0	0	0
6265	Other Transport, Travel & Postage	2,600	0	0	2,600	0	2,600	2,600	2,297	303	303

AGENCY 40 -MINISTRY OF EDUCATION
PROGRAMME 403-NURSERY EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**123,500**	**0**	**0**	**123,500**	**0**	**123,500**	**123,500**	**123,500**	**0**	**0**
6271	Telephone & Internet Charges	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
6272	Electricity Charges	52,500	0	0	52,500	0	52,500	52,500	52,500	0	0
6273	Water Charges	21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
Other Goods & Services Purchased		**260,997**	**50,769**	**0**	**311,766**	**0**	**311,766**	**311,766**	**309,506**	**2,259**	**2,259**
6281	Security Services	192,158	0	0	192,158	0	192,158	192,158	190,916	1,242	1,242
6282	Equipment Maintenance	3,600	1,714	0	5,314	0	5,314	5,314	4,581	732	732
6283	Cleaning & Extermination Services	40,839	49,055	0	89,894	0	89,894	89,894	89,609	285	285
6284	Other	24,400	0	0	24,400	0	24,400	24,400	24,400	0	0
Other Operating Expenses		**778,200**	**(112,428)**	**0**	**665,772**	**0**	**665,772**	**665,772**	**638,381**	**27,390**	**27,390**
6291	National & Other Events	6,300	0	0	6,300	0	6,300	6,300	5,903	397	397
6292	Dietary	770,000	(112,428)	0	657,572	0	657,572	657,572	630,750	26,821	26,821
6293	Refreshment & Meals	990	0	0	990	0	990	990	954	36	36
6294	Other	910	0	0	910	0	910	910	774	136	136
Education Subventions & Training		**2,888,886**	**322,300**	**0**	**3,211,186**	**0**	**3,211,186**	**3,211,186**	**3,210,648**	**538**	**538**
6301	Education Subventions & Grants	2,863,986	322,300	0	3,186,286	0	3,186,286	3,186,286	3,185,800	486	486
6302	Training (including Scholarships)	24,900	0	0	24,900	0	24,900	24,900	24,848	52	52

MS. S. H.-OUTAR
HEAD OF BUDGET AGENCY

AGENCY 40 -MINISTRY OF EDUCATION
PROGRAMME 404-PRIMARY EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**16,664,364**	**(489,310)**	**0**	**16,175,054**	**1,439,423**	**17,614,477**	**17,614,477**	**17,591,859**	**22,619**	**22,619**
Wages & Salaries		**2,127,717**	**1**	**0**	**2,127,718**	**0**	**2,127,718**	**2,127,718**	**2,126,663**	**1,055**	**1,055**
6111	Administrative	1,112,015	8,341	0	1,120,356	0	1,120,356	1,120,356	1,119,364	992	992
6112	Senior Technical	623,284	62,282	0	685,566	0	685,566	685,566	685,548	18	18
6113	Other Technical & Craft Skilled	142,044	(70,622)	0	71,422	0	71,422	71,422	71,401	21	21
6115	Semi-Skilled Operatives & Unskilled	45,763	(10,792)	0	34,971	0	34,971	34,971	34,971	0	0
6116	Contracted Employees	199,438	12,321	0	211,759	0	211,759	211,759	211,735	24	24
6117	Temporary Employees	5,173	(1,529)	0	3,644	0	3,644	3,644	3,644	0	0
Overhead Expenses		**248,884**	**0**	**0**	**248,884**	**0**	**248,884**	**248,884**	**248,860**	**24**	**24**
6131	Other Direct Labour Costs	7,466	0	0	7,466	0	7,466	7,466	7,466	0	0
6133	Benefits & Allowances	93,661	0	0	93,661	0	93,661	93,661	93,661	0	0
6134	National Insurance	147,757	0	0	147,757	0	147,757	147,757	147,733	24	24
Materials, Equipment & Supplies		**1,256,585**	**0**	**0**	**1,256,585**	**0**	**1,256,585**	**1,256,585**	**1,252,722**	**3,863**	**3,863**
6221	Drugs & Medical Supplies	1,300	0	0	1,300	0	1,300	1,300	1,151	149	149
6222	Field Materials & Supplies	8,100	0	0	8,100	0	8,100	8,100	8,018	82	82
6223	Office Materials & Supplies	10,900	0	0	10,900	0	10,900	10,900	10,693	207	207
6224	Print & Non-Print Materials	1,236,285	0	0	1,236,285	0	1,236,285	1,236,285	1,232,860	3,425	3,425
Fuel & Lubricants		**2,240**	**(2,240)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6231	Fuel & Lubricants	2,240	(2,240)	0	0	0	0	0	0	0	0
Rental & Maintenance of Buildings		**122,600**	**0**	**0**	**122,600**	**0**	**122,600**	**122,600**	**120,839**	**1,761**	**1,761**
6241	Rental of Buildings	600	0	0	600	0	600	600	450	150	150
6242	Maintenance of Buildings	115,000	0	0	115,000	0	115,000	115,000	114,993	7	7
6243	Janitorial & Cleaning Supplies	7,000	0	0	7,000	0	7,000	7,000	5,396	1,604	1,604
Maintenance of Infrastructure		**74,000**	**0**	**0**	**74,000**	**0**	**74,000**	**74,000**	**74,000**	**0**	**0**
6255	Maintenance of Other Infrastructure	74,000	0	0	74,000	0	74,000	74,000	74,000	0	0
Transport, Travel & Postage		**30,450**	**(1,200)**	**0**	**29,250**	**0**	**29,250**	**29,250**	**26,598**	**2,652**	**2,652**
6261	Local Travel & Subsistence	20,900	0	0	20,900	0	20,900	20,900	19,957	943	943
6263	Postage, Telex & Cablegrams	5,100	0	0	5,100	0	5,100	5,100	5,078	22	22
6264	Vehicle Spares & Service	1,200	(1,200)	0	0	0	0	0	0	0	0
6265	Other Transport, Travel & Postage	3,250	0	0	3,250	0	3,250	3,250	1,563	1,687	1,687

AGENCY 40 -MINISTRY OF EDUCATION
PROGRAMME 404-PRIMARY EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**202,566**	**0**	**0**	**202,566**	**0**	**202,566**	**202,566**	**202,110**	**456**	**456**
6271	Telephone & Internet Charges	105,000	0	0	105,000	0	105,000	105,000	104,544	456	456
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
Other Goods & Services Purchased		**652,456**	**0**	**0**	**652,456**	**0**	**652,456**	**652,456**	**643,608**	**8,848**	**8,848**
6281	Security Services	257,335	0	0	257,335	0	257,335	257,335	254,489	2,846	2,846
6282	Equipment Maintenance	14,000	0	0	14,000	0	14,000	14,000	12,672	1,328	1,328
6283	Cleaning & Extermination Services	90,000	0	0	90,000	0	90,000	90,000	89,815	185	185
6284	Other	291,121	0	0	291,121	0	291,121	291,121	286,632	4,489	4,489
Other Operating Expenses		**4,529,700**	**57,253**	**0**	**4,586,953**	**1,439,423**	**6,026,376**	**6,026,376**	**6,022,901**	**3,475**	**3,475**
6291	National & Other Events	20,000	0	0	20,000	0	20,000	20,000	19,671	329	329
6292	Dietary	4,500,000	57,253	0	4,557,253	1,439,423	5,996,676	5,996,676	5,996,177	499	499
6293	Refreshment & Meals	700	0	0	700	0	700	700	684	16	16
6294	Other	9,000	0	0	9,000	0	9,000	9,000	6,369	2,631	2,631
Education Subventions & Training		**7,417,166**	**(543,124)**	**0**	**6,874,042**	**0**	**6,874,042**	**6,874,042**	**6,873,558**	**485**	**485**
6301	Education Subventions & Grants	7,354,166	(543,124)	0	6,811,042	0	6,811,042	6,811,042	6,810,615	427	427
6302	Training (including Scholarships)	63,000	0	0	63,000	0	63,000	63,000	62,943	58	58

MS. S. H.-OUTAR
HEAD OF BUDGET AGENCY

AGENCY 40 -MINISTRY OF EDUCATION
PROGRAMME 405-SECONDARY EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**13,366,151**	**178,758**	**0**	**13,544,910**	**0**	**13,544,910**	**13,544,910**	**13,525,563**	**19,350**	**19,350**
Wages & Salaries		**4,051,827**	**345,613**	**0**	**4,397,440**	**0**	**4,397,440**	**4,397,440**	**4,395,486**	**1,957**	**1,957**
6111	Administrative	1,789,775	203,684	0	1,993,459	0	1,993,459	1,993,459	1,992,873	586	586
6112	Senior Technical	1,340,240	104,301	0	1,444,541	0	1,444,541	1,444,541	1,443,709	832	832
6113	Other Technical & Craft Skilled	378,573	(35,750)	0	342,823	0	342,823	342,823	342,477	347	347
6114	Clerical & Office Support	30,725	2,643	0	33,368	0	33,368	33,368	33,368	0	0
6115	Semi-Skilled Operatives & Unskilled	90,757	19,223	0	109,980	0	109,980	109,980	109,912	69	69
6116	Contracted Employees	407,793	56,996	0	464,789	0	464,789	464,789	464,672	117	117
6117	Temporary Employees	13,964	(5,484)	0	8,480	0	8,480	8,480	8,475	6	6
Overhead Expenses		**472,807**	**68,473**	**0**	**541,280**	**0**	**541,280**	**541,280**	**541,234**	**47**	**47**
6131	Other Direct Labour Costs	39,284	12,662	0	51,946	0	51,946	51,946	51,946	0	0
6133	Benefits & Allowances	166,874	40,823	0	207,697	0	207,697	207,697	207,697	0	0
6134	National Insurance	266,649	14,988	0	281,637	0	281,637	281,637	281,591	47	47
Materials, Equipment & Supplies		**1,280,681**	**(35,000)**	**0**	**1,245,681**	**0**	**1,245,681**	**1,245,681**	**1,242,261**	**3,420**	**3,420**
6221	Drugs & Medical Supplies	24,000	(15,000)	0	9,000	0	9,000	9,000	8,926	74	74
6222	Field Materials & Supplies	150,000	(20,000)	0	130,000	0	130,000	130,000	129,587	413	413
6223	Office Materials & Supplies	26,272	0	0	26,272	0	26,272	26,272	25,930	342	342
6224	Print & Non-Print Materials	1,080,409	0	0	1,080,409	0	1,080,409	1,080,409	1,077,818	2,591	2,591
Fuel & Lubricants		**5,600**	**(1,481)**	**0**	**4,119**	**0**	**4,119**	**4,119**	**826**	**3,293**	**3,293**
6231	Fuel & Lubricants	5,600	(1,481)	0	4,119	0	4,119	4,119	826	3,293	3,293
Rental & Maintenance of Buildings		**167,531**	**(5,409)**	**0**	**162,122**	**0**	**162,122**	**162,122**	**159,969**	**2,153**	**2,153**
6241	Rental of Buildings	10,810	0	0	10,810	0	10,810	10,810	8,760	2,050	2,050
6242	Maintenance of Buildings	139,500	0	0	139,500	0	139,500	139,500	139,423	77	77
6243	Janitorial & Cleaning Supplies	17,221	(5,409)	0	11,812	0	11,812	11,812	11,786	26	26
Maintenance of Infrastructure		**55,655**	**8,200**	**0**	**63,855**	**0**	**63,855**	**63,855**	**63,828**	**27**	**27**
6255	Maintenance of Other Infrastructure	55,655	8,200	0	63,855	0	63,855	63,855	63,828	27	27
Transport, Travel & Postage		**69,020**	**0**	**0**	**69,020**	**0**	**69,020**	**69,020**	**68,774**	**246**	**246**
6261	Local Travel & Subsistence	52,400	0	0	52,400	0	52,400	52,400	52,249	151	151
6263	Postage, Telex & Cablegrams	10,000	0	0	10,000	0	10,000	10,000	9,985	15	15
6264	Vehicle Spares & Service	1,120	0	0	1,120	0	1,120	1,120	1,088	32	32
6265	Other Transport, Travel & Postage	5,500	0	0	5,500	0	5,500	5,500	5,452	48	48

AGENCY 40 -MINISTRY OF EDUCATION
PROGRAMME 405-SECONDARY EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**174,685**	**0**	**0**	**174,685**	**0**	**174,685**	**174,685**	**174,685**	**0**	**0**
6271	Telephone & Internet Charges	50,000	0	0	50,000	0	50,000	50,000	50,000	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
Other Goods & Services Purchased		**1,698,458**	**(558,867)**	**0**	**1,139,592**	**0**	**1,139,592**	**1,139,592**	**1,133,899**	**5,692**	**5,692**
6281	Security Services	325,088	49,734	0	374,822	0	374,822	374,822	371,934	2,888	2,888
6282	Equipment Maintenance	20,000	0	0	20,000	0	20,000	20,000	19,017	983	983
6283	Cleaning & Extermination Services	98,000	27,879	0	125,879	0	125,879	125,879	124,660	1,218	1,218
6284	Other	1,255,370	(636,480)	0	618,891	0	618,891	618,891	618,288	603	603
Other Operating Expenses		**236,300**	**69,978**	**0**	**306,278**	**0**	**306,278**	**306,278**	**305,008**	**1,270**	**1,270**
6291	National & Other Events	51,000	12,535	0	63,535	0	63,535	63,535	63,234	301	301
6292	Dietary	180,000	57,443	0	237,443	0	237,443	237,443	236,730	713	713
6293	Refreshment & Meals	1,300	0	0	1,300	0	1,300	1,300	1,066	234	234
6294	Other	4,000	0	0	4,000	0	4,000	4,000	3,978	22	22
Education Subventions & Training		**5,153,587**	**287,251**	**0**	**5,440,838**	**0**	**5,440,838**	**5,440,838**	**5,439,593**	**1,245**	**1,245**
6301	Education Subventions & Grants	5,073,587	291,694	0	5,365,281	0	5,365,281	5,365,281	5,364,210	1,071	1,071
6302	Training (including Scholarships)	80,000	(4,443)	0	75,557	0	75,557	75,557	75,383	174	174

MS. S. H.-OUTAR
HEAD OF BUDGET AGENCY

AGENCY 40 -MINISTRY OF EDUCATION
PROGRAMME 406 - POST-SECONDARY/TERTIARY EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**15,527,161**	**55,959**	**0**	**15,583,120**	**0**	**15,583,120**	**15,567,620**	**15,524,042**	**59,078**	**43,578**
Wages & Salaries		**594,215**	**3,974**	**0**	**598,189**	**0**	**598,189**	**598,189**	**597,614**	**575**	**575**
6111	Administrative	37,617	(5,776)	0	31,841	0	31,841	31,841	31,841	0	0
6112	Senior Technical	279,162	12,823	0	291,985	0	291,985	291,985	291,532	453	453
6113	Other Technical & Craft Skilled	82,847	0	0	82,847	0	82,847	82,847	82,847	0	0
6114	Clerical & Office Support	71,992	0	0	71,992	0	71,992	71,992	71,870	122	122
6115	Semi-Skilled Operatives & Unskilled	40,131	0	0	40,131	0	40,131	40,131	40,131	0	0
6116	Contracted Employees	33,905	0	0	33,905	0	33,905	33,905	33,905	0	0
6117	Temporary Employees	48,561	(3,073)	0	45,488	0	45,488	45,488	45,488	0	0
Overhead Expenses		**71,457**	**(3,975)**	**0**	**67,482**	**0**	**67,482**	**67,482**	**67,482**	**0**	**0**
6131	Other Direct Labour Costs	7,181	(3,975)	0	3,206	0	3,206	3,206	3,206	0	0
6133	Benefits & Allowances	24,633	0	0	24,633	0	24,633	24,633	24,633	0	0
6134	National Insurance	39,643	0	0	39,643	0	39,643	39,643	39,643	0	0
Materials, Equipment & Supplies		**146,400**	**0**	**0**	**146,400**	**0**	**146,400**	**146,400**	**146,202**	**198**	**198**
6221	Drugs & Medical Supplies	2,400	0	0	2,400	0	2,400	2,400	2,360	40	40
6222	Field Materials & Supplies	105,000	0	0	105,000	0	105,000	105,000	105,000	0	0
6223	Office Materials & Supplies	21,000	0	0	21,000	0	21,000	21,000	20,932	68	68
6224	Print & Non-Print Materials	18,000	0	0	18,000	0	18,000	18,000	17,910	90	90
Fuel & Lubricants		**14,000**	**0**	**0**	**14,000**	**0**	**14,000**	**14,000**	**11,768**	**2,232**	**2,232**
6231	Fuel & Lubricants	14,000	0	0	14,000	0	14,000	14,000	11,768	2,232	2,232
Rental & Maintenance of Buildings		**92,500**	**0**	**0**	**92,500**	**0**	**92,500**	**92,500**	**91,846**	**654**	**654**
6242	Maintenance of Buildings	67,000	0	0	67,000	0	67,000	67,000	66,351	649	649
6243	Janitorial & Cleaning Supplies	25,500	0	0	25,500	0	25,500	25,500	25,495	5	5
Maintenance of Infrastructure		**39,500**	**(3,000)**	**0**	**36,500**	**0**	**36,500**	**36,500**	**31,100**	**5,400**	**5,400**
6255	Maintenance of Other Infrastructure	39,500	(3,000)	0	36,500	0	36,500	36,500	31,100	5,400	5,400
Transport, Travel & Postage		**27,050**	**0**	**0**	**27,050**	**0**	**27,050**	**27,050**	**25,232**	**1,818**	**1,818**
6261	Local Travel & Subsistence	19,900	0	0	19,900	0	19,900	19,900	19,866	34	34
6263	Postage, Telex & Cablegrams	1,100	0	0	1,100	0	1,100	1,100	421	679	679
6264	Vehicle Spares & Service	4,800	0	0	4,800	0	4,800	4,800	4,045	755	755
6265	Other Transport, Travel & Postage	1,250	0	0	1,250	0	1,250	1,250	900	350	350

AGENCY 40 -MINISTRY OF EDUCATION
PROGRAMME 406 - POST-SECONDARY/TERTIARY EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**121,508**	**0**	**0**	**121,508**	**0**	**121,508**	**121,508**	**119,567**	**1,941**	**1,941**
6271	Telephone & Internet Charges	18,546	0	0	18,546	0	18,546	18,546	17,272	1,274	1,274
6272	Electricity Charges	73,962	0	0	73,962	0	73,962	73,962	73,295	667	667
6273	Water Charges	29,000	0	0	29,000	0	29,000	29,000	29,000	0	0
Other Goods & Services Purchased		**267,489**	**(7,990)**	**0**	**259,499**	**0**	**259,499**	**259,499**	**244,245**	**15,254**	**15,254**
6281	Security Services	176,489	(7,990)	0	168,499	0	168,499	168,499	155,601	12,898	12,898
6282	Equipment Maintenance	26,000	0	0	26,000	0	26,000	26,000	25,969	31	31
6283	Cleaning & Extermination Services	36,000	0	0	36,000	0	36,000	36,000	33,675	2,325	2,325
6284	Other	29,000	0	0	29,000	0	29,000	29,000	29,000	0	0
Other Operating Expenses		**69,518**	**0**	**0**	**69,518**	**0**	**69,518**	**69,518**	**67,671**	**1,847**	**1,847**
6291	National & Other Events	30,000	0	0	30,000	0	30,000	30,000	29,014	986	986
6292	Dietary	28,318	0	0	28,318	0	28,318	28,318	27,865	453	453
6293	Refreshment & Meals	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6294	Other	9,600	0	0	9,600	0	9,600	9,600	9,192	408	408
Education Subventions & Training		**14,082,424**	**66,950**	**0**	**14,149,374**	**0**	**14,149,374**	**14,133,874**	**14,120,254**	**29,120**	**13,620**
6301	Education Subventions & Grants	14,051,424	0	0	14,051,424	0	14,051,424	14,035,924	14,023,074	28,350	12,850
6302	Training (including Scholarships)	31,000	66,950	0	97,950	0	97,950	97,950	97,180	770	770
Rates,Taxes & Subvention to Local Authorities		**1,100**	**0**	**0**	**1,100**	**0**	**1,100**	**1,100**	**1,061**	**39**	**39**
6311	Rates & Taxes	1,100	0	0	1,100	0	1,100	1,100	1,061	39	39

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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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**447,572**	**0**	**0**	**447,572**	**0**	**447,572**	**447,572**	**446,889**	**683**	**683**
Wages & Salaries		**202,388**	**1,584**	**0**	**203,972**	**0**	**203,972**	**203,972**	**203,972**	**0**	**0**
6111	Administrative	17,591	(3,264)	0	14,327	0	14,327	14,327	14,327	0	0
6112	Senior Technical	4,522	194	0	4,716	0	4,716	4,716	4,716	0	0
6113	Other Technical & Craft Skilled	10,725	159	0	10,884	0	10,884	10,884	10,884	0	0
6114	Clerical & Office Support	4,277	(232)	0	4,045	0	4,045	4,045	4,045	0	0
6115	Semi-Skilled Operatives & Unskilled	15,973	339	0	16,312	0	16,312	16,312	16,312	0	0
6116	Contracted Employees	146,813	4,736	0	151,549	0	151,549	151,549	151,549	0	0
6117	Temporary Employees	2,487	(348)	0	2,139	0	2,139	2,139	2,139	0	0
Overhead Expenses		**12,514**	**(1,584)**	**0**	**10,930**	**0**	**10,930**	**10,930**	**10,930**	**0**	**0**
6131	Other Direct Labour Costs	1,991	(123)	0	1,868	0	1,868	1,868	1,868	0	0
6133	Benefits & Allowances	5,507	(348)	0	5,159	0	5,159	5,159	5,159	0	0
6134	National Insurance	5,016	(1,113)	0	3,903	0	3,903	3,903	3,903	0	0
Materials, Equipment & Supplies		**14,148**	**0**	**0**	**14,148**	**0**	**14,148**	**14,148**	**14,145**	**3**	**3**
6221	Drugs & Medical Supplies	1,573	0	0	1,573	0	1,573	1,573	1,571	2	2
6222	Field Materials & Supplies	1,210	0	0	1,210	0	1,210	1,210	1,209	1	1
6223	Office Materials & Supplies	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6224	Print & Non-Print Materials	6,365	0	0	6,365	0	6,365	6,365	6,365	0	0
Fuel & Lubricants		**10,460**	**0**	**0**	**10,460**	**0**	**10,460**	**10,460**	**10,460**	**0**	**0**
6231	Fuel & Lubricants	10,460	0	0	10,460	0	10,460	10,460	10,460	0	0
Rental & Maintenance of Buildings		**23,100**	**0**	**0**	**23,100**	**0**	**23,100**	**23,100**	**22,926**	**174**	**174**
6242	Maintenance of Buildings	17,600	0	0	17,600	0	17,600	17,600	17,426	174	174
6243	Janitorial & Cleaning Supplies	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
Maintenance of Infrastructure		**6,500**	**0**	**0**	**6,500**	**0**	**6,500**	**6,500**	**6,386**	**114**	**114**
6255	Maintenance of Other Infrastructure	6,500	0	0	6,500	0	6,500	6,500	6,386	114	114
Transport, Travel & Postage		**24,990**	**4,234**	**0**	**29,224**	**0**	**29,224**	**29,224**	**29,204**	**20**	**20**
6261	Local Travel & Subsistence	14,000	4,234	0	18,234	0	18,234	18,234	18,222	12	12
6263	Postage, Telex & Cablegrams	6	0	0	6	0	6	6	0	6	6
6264	Vehicle Spares & Service	10,500	0	0	10,500	0	10,500	10,500	10,500	0	0
6265	Other Transport, Travel & Postage	484	0	0	484	0	484	484	482	2	2

AGENCY 44 -MINISTRY OF CULTURE, YOUTH & SPORT
PROGRAMME 441 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**20,160**	**0**	**0**	**20,160**	**0**	**20,160**	**20,160**	**20,160**	**0**	**0**
6271	Telephone & Internet Charges	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6272	Electricity Charges	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6273	Water Charges	4,160	0	0	4,160	0	4,160	4,160	4,160	0	0
Other Goods & Services Purchased		**72,858**	**(8,665)**	**0**	**64,193**	**0**	**64,193**	**64,193**	**64,006**	**187**	**187**
6281	Security Services	43,041	(10,200)	0	32,841	0	32,841	32,841	32,836	5	5
6282	Equipment Maintenance	7,317	0	0	7,317	0	7,317	7,317	7,317	0	0
6283	Cleaning & Extermination Services	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6284	Other	16,000	1,535	0	17,535	0	17,535	17,535	17,353	182	182
Other Operating Expenses		**55,426**	**6,035**	**0**	**61,461**	**0**	**61,461**	**61,461**	**61,456**	**5**	**5**
6291	National & Other Events	45,000	6,035	0	51,035	0	51,035	51,035	51,035	0	0
6293	Refreshment & Meals	4,426	0	0	4,426	0	4,426	4,426	4,421	5	5
6294	Other	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
Education Subventions & Training		**2,000**	**0**	**0**	**2,000**	**0**	**2,000**	**2,000**	**1,820**	**180**	**180**
6302	Training (including Scholarships)	2,000	0	0	2,000	0	2,000	2,000	1,820	180	180
Rates,Taxes & Subvention to Local Authorities		**3,028**	**(1,604)**	**0**	**1,424**	**0**	**1,424**	**1,424**	**1,424**	**0**	**0**
6311	Rates & Taxes	3,028	(1,604)	0	1,424	0	1,424	1,424	1,424	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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,565,983**	**1**	**0**	**1,565,984**	**0**	**1,565,984**	**1,565,984**	**1,562,432**	**3,552**	**3,552**
Wages & Salaries		**182,179**	**1,103**	**0**	**183,282**	**0**	**183,282**	**183,282**	**183,171**	**111**	**111**
6111	Administrative	28,003	(78)	0	27,925	0	27,925	27,925	27,925	0	0
6112	Senior Technical	12,680	(416)	0	12,264	0	12,264	12,264	12,264	0	0
6113	Other Technical & Craft Skilled	14,952	0	0	14,952	0	14,952	14,952	14,952	0	0
6114	Clerical & Office Support	15,512	(385)	0	15,127	0	15,127	15,127	15,016	111	111
6115	Semi-Skilled Operatives & Unskilled	30,015	1,694	0	31,709	0	31,709	31,709	31,709	0	0
6116	Contracted Employees	78,575	289	0	78,864	0	78,864	78,864	78,864	0	0
6117	Temporary Employees	2,442	(1)	0	2,441	0	2,441	2,441	2,441	0	0
Overhead Expenses		**18,594**	**(1,103)**	**0**	**17,491**	**0**	**17,491**	**17,491**	**17,481**	**10**	**10**
6131	Other Direct Labour Costs	162	(40)	0	122	0	122	122	122	0	0
6133	Benefits & Allowances	9,951	(5)	0	9,946	0	9,946	9,946	9,946	0	0
6134	National Insurance	8,481	(1,058)	0	7,423	0	7,423	7,423	7,413	10	10
Materials, Equipment & Supplies		**20,100**	**0**	**0**	**20,100**	**0**	**20,100**	**20,100**	**19,725**	**375**	**375**
6221	Drugs & Medical Supplies	1,300	0	0	1,300	0	1,300	1,300	1,287	13	13
6222	Field Materials & Supplies	8,000	0	0	8,000	0	8,000	8,000	7,994	6	6
6223	Office Materials & Supplies	6,000	0	0	6,000	0	6,000	6,000	5,644	356	356
6224	Print & Non-Print Materials	4,800	0	0	4,800	0	4,800	4,800	4,800	0	0
Fuel & Lubricants		**3,216**	**(1,038)**	**0**	**2,178**	**0**	**2,178**	**2,178**	**2,178**	**0**	**0**
6231	Fuel & Lubricants	3,216	(1,038)	0	2,178	0	2,178	2,178	2,178	0	0
Rental & Maintenance of Buildings		**72,540**	**0**	**0**	**72,540**	**0**	**72,540**	**72,540**	**71,326**	**1,214**	**1,214**
6242	Maintenance of Buildings	62,540	0	0	62,540	0	62,540	62,540	61,327	1,213	1,213
6243	Janitorial & Cleaning Supplies	10,000	0	0	10,000	0	10,000	10,000	9,999	1	1
Maintenance of Infrastructure		**28,000**	**0**	**0**	**28,000**	**0**	**28,000**	**28,000**	**27,436**	**564**	**564**
6255	Maintenance of Other Infrastructure	28,000	0	0	28,000	0	28,000	28,000	27,436	564	564
Transport, Travel & Postage		**14,562**	**1,203**	**0**	**15,765**	**0**	**15,765**	**15,765**	**15,686**	**79**	**79**
6261	Local Travel & Subsistence	10,500	1,203	0	11,703	0	11,703	11,703	11,703	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	600	0	0	600	0	600	600	533	67	67

AGENCY 44 -MINISTRY OF CULTURE, YOUTH & SPORT
PROGRAMME 442 - CULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**47,139**	**(4,251)**	**0**	**42,888**	**0**	**42,888**	**42,888**	**42,888**	**0**	**0**
6271	Telephone & Internet Charges	10,056	0	0	10,056	0	10,056	10,056	10,056	0	0
6272	Electricity Charges	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6273	Water Charges	7,083	(4,251)	0	2,832	0	2,832	2,832	2,832	0	0
Other Goods & Services Purchased		**304,519**	**5,290**	**0**	**309,809**	**0**	**309,809**	**309,809**	**309,809**	**0**	**0**
6281	Security Services	86,519	(15,000)	0	71,519	0	71,519	71,519	71,519	0	0
6282	Equipment Maintenance	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6283	Cleaning & Extermination Services	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6284	Other	201,000	20,290	0	221,290	0	221,290	221,290	221,290	0	0
Other Operating Expenses		**504,400**	**0**	**0**	**504,400**	**0**	**504,400**	**504,400**	**504,382**	**18**	**18**
6291	National & Other Events	380,000	0	0	380,000	0	380,000	380,000	379,992	8	8
6293	Refreshment & Meals	1,500	0	0	1,500	0	1,500	1,500	1,490	10	10
6294	Other	122,900	0	0	122,900	0	122,900	122,900	122,900	0	0
Education Subventions & Training		**52,000**	**0**	**0**	**52,000**	**0**	**52,000**	**52,000**	**52,000**	**0**	**0**
6302	Training (including Scholarships)	52,000	0	0	52,000	0	52,000	52,000	52,000	0	0
Rates,Taxes & Subvention to Local Authorities		**7,873**	**(1,203)**	**0**	**6,670**	**0**	**6,670**	**6,670**	**6,670**	**0**	**0**
6311	Rates & Taxes	7,873	(1,203)	0	6,670	0	6,670	6,670	6,670	0	0
Local Organ, Intl. Organ & Constitutional Agencies		**310,861**	**0**	**0**	**310,861**	**0**	**310,861**	**310,861**	**309,680**	**1,181**	**1,181**
6321	Subsidies & Contributions to Local Organisation	300,000	0	0	300,000	0	300,000	300,000	299,498	502	502
6322	Subsidies & Contributions to Intl. Organisation	10,861	0	0	10,861	0	10,861	10,861	10,182	679	679

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AGENCY 44 -MINISTRY OF CULTURE, YOUTH & SPORT
PROGRAMME 443- YOUTH
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,069,360**	**(1)**	**0**	**1,069,359**	**0**	**1,069,359**	**1,069,359**	**1,067,233**	**2,127**	**2,127**
Wages & Salaries		**185,084**	**69**	**0**	**185,153**	**0**	**185,153**	**185,153**	**185,153**	**0**	**0**
6111	Administrative	21,384	1,683	0	23,067	0	23,067	23,067	23,067	0	0
6112	Senior Technical	9,736	(1,614)	0	8,122	0	8,122	8,122	8,122	0	0
6113	Other Technical & Craft Skilled	9,251	0	0	9,251	0	9,251	9,251	9,251	0	0
6114	Clerical & Office Support	4,434	0	0	4,434	0	4,434	4,434	4,434	0	0
6115	Semi-Skilled Operatives & Unskilled	16,411	0	0	16,411	0	16,411	16,411	16,411	0	0
6116	Contracted Employees	122,588	0	0	122,588	0	122,588	122,588	122,588	0	0
6117	Temporary Employees	1,280	0	0	1,280	0	1,280	1,280	1,280	0	0
Overhead Expenses		**10,950**	**(70)**	**0**	**10,880**	**0**	**10,880**	**10,880**	**10,880**	**0**	**0**
6131	Other Direct Labour Costs	251	(70)	0	181	0	181	181	181	0	0
6133	Benefits & Allowances	5,557	0	0	5,557	0	5,557	5,557	5,557	0	0
6134	National Insurance	5,142	0	0	5,142	0	5,142	5,142	5,142	0	0
Materials, Equipment & Supplies		**39,800**	**1,425**	**0**	**41,225**	**0**	**41,225**	**41,225**	**41,214**	**11**	**11**
6221	Drugs & Medical Supplies	1,800	0	0	1,800	0	1,800	1,800	1,799	1	1
6222	Field Materials & Supplies	17,000	1,425	0	18,425	0	18,425	18,425	18,425	0	0
6223	Office Materials & Supplies	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6224	Print & Non-Print Materials	10,000	0	0	10,000	0	10,000	10,000	9,990	10	10
Fuel & Lubricants		**12,115**	**(6,273)**	**0**	**5,842**	**0**	**5,842**	**5,842**	**5,746**	**96**	**96**
6231	Fuel & Lubricants	12,115	(6,273)	0	5,842	0	5,842	5,842	5,746	96	96
Rental & Maintenance of Buildings		**36,500**	**0**	**0**	**36,500**	**0**	**36,500**	**36,500**	**35,802**	**698**	**698**
6242	Maintenance of Buildings	30,000	0	0	30,000	0	30,000	30,000	29,302	698	698
6243	Janitorial & Cleaning Supplies	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
Maintenance of Infrastructure		**26,900**	**(2,101)**	**0**	**24,799**	**0**	**24,799**	**24,799**	**24,689**	**111**	**111**
6251	Maintenance of Roads	7,400	(2,101)	0	5,299	0	5,299	5,299	5,299	0	0
6253	Maintenance of Drainage & Irrigation Works	6,500	0	0	6,500	0	6,500	6,500	6,464	36	36
6255	Maintenance of Other Infrastructure	13,000	0	0	13,000	0	13,000	**13,000**	12,926	75	75

AGENCY 44 -MINISTRY OF CULTURE, YOUTH & SPORT
PROGRAMME 443- YOUTH
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Transport, Travel & Postage		**22,700**	**4,611**	**0**	**27,311**	**0**	**27,311**	**27,311**	**26,621**	**690**	**690**
6261	Local Travel & Subsistence	11,500	2,045	0	13,545	0	13,545	13,545	13,544	1	1
6263	Postage, Telex & Cablegrams	200	0	0	200	0	200	200	200	0	0
6264	Vehicle Spares & Service	6,000	1,890	0	7,890	0	7,890	7,890	7,879	11	11
6265	Other Transport, Travel & Postage	5,000	676	0	5,676	0	5,676	5,676	4,998	678	678
Utility Charges		**52,055**	**(2,592)**	**0**	**49,463**	**0**	**49,463**	**49,463**	**49,463**	**0**	**0**
6271	Telephone & Internet Charges	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6272	Electricity Charges	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
6273	Water Charges	5,555	(2,592)	0	2,963	0	2,963	2,963	2,963	0	0
Other Goods & Services Purchased		**117,576**	**4,930**	**0**	**122,506**	**0**	**122,506**	**122,506**	**122,503**	**3**	**3**
6281	Security Services	90,076	0	0	90,076	0	90,076	90,076	90,076	0	0
6282	Equipment Maintenance	8,500	0	0	8,500	0	8,500	8,500	8,497	3	3
6283	Cleaning & Extermination Services	8,500	2,550	0	11,050	0	11,050	11,050	11,050	0	0
6284	Other	10,500	2,380	0	12,880	0	12,880	12,880	12,880	0	0
Other Operating Expenses		**246,100**	**0**	**0**	**246,100**	**0**	**246,100**	**246,100**	**246,099**	**1**	**1**
6291	National & Other Events	70,000	0	0	70,000	0	70,000	70,000	70,000	0	0
6292	Dietary	85,000	0	0	85,000	0	85,000	85,000	85,000	0	0
6293	Refreshment & Meals	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6294	Other	90,000	0	0	90,000	0	90,000	90,000	89,999	1	1
Education Subventions & Training		**308,000**	**0**	**0**	**308,000**	**0**	**308,000**	**308,000**	**308,000**	**0**	**0**
6302	Training (including Scholarships)	308,000	0	0	308,000	0	308,000	308,000	308,000	0	0
Rates,Taxes & Subvention to Local Authorities		**1,300**	**0**	**0**	**1,300**	**0**	**1,300**	**1,300**	**1,300**	**0**	**0**
6311	Rates & Taxes	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
Local Organ, Intl. Organ & Constitutional Agencies		**10,280**	**0**	**0**	**10,280**	**0**	**10,280**	**10,280**	**9,763**	**517**	**517**
6321	Subsidies & Contributions to Local Organisation	2,700	0	0	2,700	0	2,700	2,700	2,190	510	510
6322	Subsidies & Contributions to Intl. Organisation	7,580	0	0	7,580	0	7,580	7,580	7,573	7	7

MS. A. CLARKE
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AGENCY 44 -MINISTRY OF CULTURE, YOUTH & SPORT
PROGRAMME 444- SPORTS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,017,834**	**0**	**0**	**1,017,834**	**0**	**1,017,834**	**1,017,834**	**1,013,742**	**4,092**	**4,092**
Wages & Salaries		**90,363**	**670**	**0**	**91,033**	**0**	**91,033**	**91,033**	**91,033**	**0**	**0**
6112	Senior Technical	9,216	0	0	9,216	0	9,216	9,216	9,216	0	0
6113	Other Technical & Craft Skilled	2,877	0	0	2,877	0	2,877	2,877	2,877	0	0
6114	Clerical & Office Support	1,275	0	0	1,275	0	1,275	1,275	1,275	0	0
6115	Semi-Skilled Operatives & Unskilled	15,854	675	0	16,529	0	16,529	16,529	16,529	0	0
6116	Contracted Employees	59,846	(5)	0	59,841	0	59,841	59,841	59,841	0	0
6117	Temporary Employees	1,295	0	0	1,295	0	1,295	1,295	1,295	0	0
Overhead Expenses		**6,178**	**(670)**	**0**	**5,508**	**0**	**5,508**	**5,508**	**5,508**	**0**	**0**
6131	Other Direct Labour Costs	545	5	0	550	0	550	550	550	0	0
6133	Benefits & Allowances	3,157	(597)	0	2,560	0	2,560	2,560	2,560	0	0
6134	National Insurance	2,476	(78)	0	2,398	0	2,398	2,398	2,398	0	0
Materials, Equipment & Supplies		**51,700**	**0**	**0**	**51,700**	**0**	**51,700**	**51,700**	**51,697**	**3**	**3**
6221	Drugs & Medical Supplies	3,500	0	0	3,500	0	3,500	3,500	3,497	3	3
6222	Field Materials & Supplies	36,500	0	0	36,500	0	36,500	36,500	36,500	0	0
6223	Office Materials & Supplies	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6224	Print & Non-Print Materials	6,700	0	0	6,700	0	6,700	6,700	6,700	0	0
Fuel & Lubricants		**7,000**	**(2,900)**	**0**	**4,100**	**0**	**4,100**	**4,100**	**4,057**	**43**	**43**
6231	Fuel & Lubricants	7,000	(2,900)	0	4,100	0	4,100	4,100	4,057	43	43
Rental & Maintenance of Buildings		**48,500**	**0**	**0**	**48,500**	**0**	**48,500**	**48,500**	**45,045**	**3,455**	**3,455**
6242	Maintenance of Buildings	36,500	0	0	36,500	0	36,500	36,500	33,045	3,455	3,455
6243	Janitorial & Cleaning Supplies	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
Maintenance of Infrastructure		**32,000**	**0**	**0**	**32,000**	**0**	**32,000**	**32,000**	**31,572**	**428**	**428**
6255	Maintenance of Other Infrastructure	32,000	0	0	32,000	0	32,000	32,000	31,572	428	428
Transport, Travel & Postage		**12,900**	**0**	**0**	**12,900**	**0**	**12,900**	**12,900**	**12,839**	**61**	**61**
6261	Local Travel & Subsistence	5,000	0	0	5,000	0	5,000	5,000	4,999	1	1
6264	Vehicle Spares & Service	4,100	0	0	4,100	0	4,100	4,100	4,100	0	0
6265	Other Transport, Travel & Postage	3,800	0	0	3,800	0	3,800	3,800	3,740	60	60

AGENCY 44 -MINISTRY OF CULTURE, YOUTH & SPORT
PROGRAMME 444- SPORTS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**60,400**	**0**	**0**	**60,400**	**0**	**60,400**	**60,400**	**60,400**	**0**	**0**
6271	Telephone & Internet Charges	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6272	Electricity Charges	34,600	0	0	34,600	0	34,600	34,600	34,600	0	0
6273	Water Charges	22,300	0	0	22,300	0	22,300	22,300	22,300	0	0
Other Goods & Services Purchased		**146,293**	**0**	**0**	**146,293**	**0**	**146,293**	**146,293**	**146,211**	**82**	**82**
6281	Security Services	110,193	0	0	110,193	0	110,193	110,193	110,193	0	0
6282	Equipment Maintenance	17,000	0	0	17,000	0	17,000	17,000	16,918	82	82
6283	Cleaning & Extermination Services	15,100	0	0	15,100	0	15,100	15,100	15,100	0	0
6284	Other	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
Other Operating Expenses		**20,500**	**2,900**	**0**	**23,400**	**0**	**23,400**	**23,400**	**23,380**	**20**	**20**
6291	National & Other Events	15,500	2,900	0	18,400	0	18,400	18,400	18,400	0	0
6293	Refreshment & Meals	2,000	0	0	2,000	0	2,000	2,000	1,980	20	20
6294	Other	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
Rates,Taxes & Subvention to Local Authorities		**67,000**	**0**	**0**	**67,000**	**0**	**67,000**	**67,000**	**67,000**	**0**	**0**
6311	Rates & Taxes	67,000	0	0	67,000	0	67,000	67,000	67,000	0	0
Local Organ, Intl. Organ & Constitutional Agencies		**475,000**	**0**	**0**	**475,000**	**0**	**475,000**	**475,000**	**475,000**	**0**	**0**
6321	Subsidies & Contributions to Local Organisation	473,500	0	0	473,500	0	473,500	473,500	473,500	0	0
6322	Subsidies & Contributions to Intl. Organisation	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0

MS. A. CLARKE
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AGENCY 45 -MINISTRY OF HOUSING
PROGRAMME 451- POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**235,643**	**(1)**	**0**	**235,642**	**0**	**235,642**	**220,596**	**198,757**	**36,885**	**21,839**
Wages & Salaries		**72,421**	**(68)**	**0**	**72,353**	**0**	**72,353**	**57,385**	**57,370**	**14,983**	**15**
6112	Senior Technical	2,724	218	0	2,942	0	2,942	2,942	2,942	0	0
6113	Other Technical & Craft Skilled	1,717	137	0	1,854	0	1,854	1,854	1,854	0	0
6114	Clerical & Office Support	1,625	130	0	1,755	0	1,755	1,755	1,755	0	0
6115	Semi-Skilled Operatives & Unskilled	1,181	47	0	1,228	0	1,228	1,228	1,228	0	0
6116	Contracted Employees	65,174	(600)	0	64,574	0	64,574	49,606	49,591	14,983	15
Overhead Expenses		**1,817**	**68**	**0**	**1,885**	**0**	**1,885**	**1,807**	**1,807**	**78**	**0**
6131	Other Direct Labour Costs	518	0	0	518	0	518	440	440	78	0
6133	Benefits & Allowances	694	11	0	705	0	705	705	705	0	0
6134	National Insurance	605	57	0	662	0	662	662	662	0	0
Materials, Equipment & Supplies		**9,000**	**0**	**0**	**9,000**	**0**	**9,000**	**9,000**	**5,683**	**3,317**	**3,317**
6221	Drugs & Medical Supplies	850	0	0	850	0	850	850	539	311	311
6222	Field Materials & Supplies	1,600	0	0	1,600	0	1,600	1,600	1,056	544	544
6223	Office Materials & Supplies	3,300	0	0	3,300	0	3,300	3,300	1,698	1,602	1,602
6224	Print & Non-Print Materials	3,250	0	0	3,250	0	3,250	3,250	2,390	860	860
Fuel & Lubricants		**6,900**	**(3,750)**	**0**	**3,150**	**0**	**3,150**	**3,150**	**3,150**	**0**	**0**
6231	Fuel & Lubricants	6,900	(3,750)	0	3,150	0	3,150	3,150	3,150	0	0
Rental & Maintenance of Buildings		**11,090**	**0**	**0**	**11,090**	**0**	**11,090**	**11,090**	**5,190**	**5,900**	**5,900**
6242	Maintenance of Buildings	9,000	0	0	9,000	0	9,000	9,000	3,842	5,158	5,158
6243	Janitorial & Cleaning Supplies	2,090	0	0	2,090	0	2,090	2,090	1,348	742	742
Maintenance of Infrastructure		**3,800**	**0**	**0**	**3,800**	**0**	**3,800**	**3,800**	**1,246**	**2,554**	**2,554**
6255	Maintenance of Other Infrastructure	3,800	0	0	3,800	0	3,800	3,800	1,246	2,554	2,554
Transport, Travel & Postage		**48,400**	**6,480**	**0**	**54,880**	**0**	**54,880**	**54,880**	**54,161**	**719**	**719**
6261	Local Travel & Subsistence	16,800	(3,515)	0	13,285	0	13,285	13,285	13,285	0	0
6264	Vehicle Spares & Service	14,600	0	0	14,600	0	14,600	14,600	13,881	719	719
6265	Other Transport, Travel & Postage	17,000	9,995	0	26,995	0	26,995	26,995	26,995	0	0

AGENCY 45 -MINISTRY OF HOUSING
PROGRAMME 451- POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**23,460**	**(2,713)**	**0**	**20,747**	**0**	**20,747**	**20,747**	**19,568**	**1,179**	**1,179**
6271	Telephone & Internet Charges	3,200	0	0	3,200	0	3,200	3,200	2,294	906	906
6272	Electricity Charges	18,660	(2,713)	0	15,947	0	15,947	15,947	15,861	86	86
6273	Water Charges	1,600	0	0	1,600	0	1,600	1,600	1,413	187	187
Other Goods & Services Purchased		**43,545**	**(790)**	**0**	**42,755**	**0**	**42,755**	**42,755**	**36,597**	**6,158**	**6,158**
6281	Security Services	22,960	0	0	22,960	0	22,960	22,960	19,442	3,518	3,518
6282	Equipment Maintenance	3,000	0	0	3,000	0	3,000	3,000	1,233	1,767	1,767
6283	Cleaning & Extermination Services	4,585	0	0	4,585	0	4,585	4,585	4,584	1	1
6284	Other	13,000	(790)	0	12,210	0	12,210	12,210	11,338	872	872
Other Operating Expenses		**12,860**	**772**	**0**	**13,632**	**0**	**13,632**	**13,632**	**12,395**	**1,237**	**1,237**
6291	National & Other Events	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6293	Refreshment & Meals	5,800	0	0	5,800	0	5,800	5,800	4,569	1,231	1,231
6294	Other	4,560	772	0	5,332	0	5,332	5,332	5,326	6	6
Education Subventions & Training		**750**	**0**	**0**	**750**	**0**	**750**	**750**	**627**	**123**	**123**
6302	Training (including Scholarships)	750	0	0	750	0	750	750	627	123	123
Rates,Taxes & Subvention to Local Authorities		**1,600**	**0**	**0**	**1,600**	**0**	**1,600**	**1,600**	**963**	**637**	**637**
6311	Rates & Taxes	1,600	0	0	1,600	0	1,600	1,600	963	637	637

MR. B. KUPPPEN
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AGENCY 45 -MINISTRY OF HOUSING
PROGRAMME 452- HOUSING DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,643,535**	**0**	**0**	**1,643,535**	**0**	**1,643,535**	**1,636,456**	**1,634,319**	**9,216**	**2,137**
Wages & Salaries		**12,130**	**0**	**0**	**12,130**	**0**	**12,130**	**6,013**	**6,013**	**6,117**	**0**
6112	Senior Technical	12,130	0	0	12,130	0	12,130	6,013	6,013	6,117	0
Overhead Expenses		**2,128**	**0**	**0**	**2,128**	**0**	**2,128**	**1,166**	**1,166**	**962**	**0**
6133	Benefits & Allowances	1,281	0	0	1,281	0	1,281	737	737	544	0
6134	National Insurance	847	0	0	847	0	847	429	429	418	0
Materials, Equipment & Supplies		**2,450**	**0**	**0**	**2,450**	**0**	**2,450**	**2,450**	**2,041**	**409**	**409**
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	374	126	126
6222	Field Materials & Supplies	400	0	0	400	0	400	400	130	270	270
6223	Office Materials & Supplies	750	0	0	750	0	750	750	737	13	13
6224	Print & Non-Print Materials	800	0	0	800	0	800	800	800	0	0
Fuel & Lubricants		**1,500**	**0**	**0**	**1,500**	**0**	**1,500**	**1,500**	**1,050**	**450**	**450**
6231	Fuel & Lubricants	1,500	0	0	1,500	0	1,500	1,500	1,050	450	450
Rental & Maintenance of Buildings		**660**	**0**	**0**	**660**	**0**	**660**	**660**	**421**	**239**	**239**
6243	Janitorial & Cleaning Supplies	660	0	0	660	0	660	660	421	239	239
Transport, Travel & Postage		**7,950**	**0**	**0**	**7,950**	**0**	**7,950**	**7,950**	**7,950**	**0**	**0**
6261	Local Travel & Subsistence	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6264	Vehicle Spares & Service	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
Other Goods & Services Purchased		**36,025**	**0**	**0**	**36,025**	**0**	**36,025**	**36,025**	**35,775**	**250**	**250**
6282	Equipment Maintenance	600	0	0	600	0	600	600	350	250	250
6283	Cleaning & Extermination Services	425	0	0	425	0	425	425	425	0	0
6284	Other	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
Other Operating Expenses		**1,450**	**0**	**0**	**1,450**	**0**	**1,450**	**1,450**	**1,361**	**89**	**89**
6291	National & Other Events	650	0	0	650	0	650	650	580	70	70
6293	Refreshment & Meals	800	0	0	800	0	800	800	781	19	19
Education Subventions & Training		**700**	**0**	**0**	**700**	**0**	**700**	**700**	**0**	**700**	**700**
6302	Training (including Scholarships)	700	0	0	700	0	700	700	0	700	700
Local Organ, Intl. Organ & Constitutional Agencies		**1,578,542**	**0**	**0**	**1,578,542**	**0**	**1,578,542**	**1,578,542**	**1,578,542**	**0**	**0**
6321	Subsidies & Contributions to Local Organisation	1,578,542	0	0	1,578,542	0	1,578,542	1,578,542	1,578,542	0	0

MR. B. KUPPEN
HEAD OF BUDGET AGENCY

AGENCY 45 -MINISTRY OF HOUSING
PROGRAMME 453- WATER SERVICE EXPANSION & MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,721,985**	**0**	**0**	**1,721,985**	**0**	**1,721,985**	**1,721,985**	**1,720,042**	**1,943**	**1,943**
Materials, Equipment & Supplies		**2,860**	**0**	**0**	**2,860**	**0**	**2,860**	**2,860**	**2,446**	**414**	**414**
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	116	384	384
6222	Field Materials & Supplies	400	0	0	400	0	400	400	370	30	30
6223	Office Materials & Supplies	760	0	0	760	0	760	760	760	0	0
6224	Print & Non-Print Materials	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
Fuel & Lubricants		**700**	**0**	**0**	**700**	**0**	**700**	**700**	**700**	**0**	**0**
6231	Fuel & Lubricants	700	0	0	700	0	700	700	700	0	0
Rental & Maintenance of Buildings		**650**	**0**	**0**	**650**	**0**	**650**	**650**	**511**	**139**	**139**
6243	Janitorial & Cleaning Supplies	650	0	0	650	0	650	650	511	139	139
Transport, Travel & Postage		**6,450**	**0**	**0**	**6,450**	**0**	**6,450**	**6,450**	**6,420**	**30**	**30**
6261	Local Travel & Subsistence	4,000	0	0	4,000	0	4,000	4,000	3,970	30	30
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	1,300	0	0
Other Goods & Services Purchased		**4,400**	**0**	**0**	**4,400**	**0**	**4,400**	**4,400**	**3,810**	**590**	**590**
6282	Equipment Maintenance	400	0	0	400	0	400	400	310	90	90
6283	Cleaning & Extermination Services	350	0	0	350	0	350	350	350	0	0
6284	Other	3,650	0	0	3,650	0	3,650	3,650	3,150	500	500
Other Operating Expenses		**1,310**	**0**	**0**	**1,310**	**0**	**1,310**	**1,310**	**1,155**	**155**	**155**
6291	National & Other Events	550	0	0	550	0	550	550	401	149	149
6293	Refreshment & Meals	760	0	0	760	0	760	760	754	6	6
Education Subventions & Training		**615**	**0**	**0**	**615**	**0**	**615**	**615**	**0**	**615**	**615**
6302	Training (including Scholarships)	615	0	0	615	0	615	615	0	615	615
Local Organ, Intl. Organ & Constitutional Agencies		**1,705,000**	**0**	**0**	**1,705,000**	**0**	**1,705,000**	**1,705,000**	**1,705,000**	**0**	**0**
6321	Subsidies & Contributions to Local Organisati	1,705,000	0	0	1,705,000	0	1,705,000	1,705,000	1,705,000	0	0

MR. B. KUPPEN
HEAD OF BUDGET AGENCY

AGENCY 47 -MINISTRY OF HEALTH
PROGRAMME 471- POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**5,368,289**	**24,835**	**0**	**5,393,124**	**0**	**5,393,124**	**5,393,124**	**5,343,922**	**49,202**	**49,202**
Wages & Salaries		**727,353**	**659**	**0**	**728,012**	**0**	**728,012**	**728,012**	**728,012**	**0**	**0**
6111	Administrative	53,215	0	0	53,215	0	53,215	53,215	53,215	0	0
6112	Senior Technical	34,960	0	0	34,960	0	34,960	34,960	34,960	0	0
6113	Other Technical & Craft Skilled	17,306	0	0	17,306	0	17,306	17,306	17,306	0	0
6114	Clerical & Office Support	79,949	0	0	79,949	0	79,949	79,949	79,949	0	0
6115	Semi-Skilled Operatives & Unskilled	40,493	947	0	41,440	0	41,440	41,440	41,440	0	0
6116	Contracted Employees	498,135	0	0	498,135	0	498,135	498,135	498,135	0	0
6117	Temporary Employees	3,295	(288)	0	3,007	0	3,007	3,007	3,007	0	0
Overhead Expenses		**44,022**	**(659)**	**0**	**43,363**	**0**	**43,363**	**43,363**	**43,081**	**282**	**282**
6131	Other Direct Labour Costs	4,709	0	0	4,709	0	4,709	4,709	4,709	0	0
6133	Benefits & Allowances	20,241	0	0	20,241	0	20,241	20,241	20,241	0	0
6134	National Insurance	19,072	(659)	0	18,413	0	18,413	18,413	18,131	282	282
Materials, Equipment & Supplies		**71,800**	**6,642**	**0**	**78,442**	**0**	**78,442**	**78,442**	**75,801**	**2,641**	**2,641**
6222	Field Materials & Supplies	25,000	0	0	25,000	0	25,000	25,000	23,514	1,486	1,486
6223	Office Materials & Supplies	25,000	0	0	25,000	0	25,000	25,000	23,845	1,155	1,155
6224	Print & Non-Print Materials	21,800	6,642	0	28,442	0	28,442	28,442	28,442	0	0
Fuel & Lubricants		**27,100**	**0**	**0**	**27,100**	**0**	**27,100**	**27,100**	**27,100**	**0**	**0**
6231	Fuel & Lubricants	27,100	0	0	27,100	0	27,100	27,100	27,100	0	0
Rental & Maintenance of Buildings		**116,632**	**9,346**	**0**	**125,978**	**0**	**125,978**	**125,978**	**121,536**	**4,442**	**4,442**
6241	Rental of Buildings	75,632	0	0	75,632	0	75,632	75,632	71,211	4,421	4,421
6242	Maintenance of Buildings	30,000	0	0	30,000	0	30,000	30,000	29,979	21	21
6243	Janitorial & Cleaning Supplies	11,000	9,346	0	20,346	0	20,346	20,346	20,346	0	0
Maintenance of Infrastructure		**16,800**	**3,172**	**0**	**19,972**	**0**	**19,972**	**19,972**	**19,483**	**489**	**489**
6255	Maintenance of Other Infrastructure	16,800	3,172	0	19,972	0	19,972	19,972	19,483	489	489
Transport, Travel & Postage		**110,070**	**7,469**	**0**	**117,539**	**0**	**117,539**	**117,539**	**116,889**	**650**	**650**
6261	Local Travel & Subsistence	75,000	7,500	0	82,500	0	82,500	82,500	82,234	266	266
6263	Postage, Telex & Cablegrams	70	(31)	0	39	0	39	39	39	0	0
6264	Vehicle Spares & Service	31,000	0	0	31,000	0	31,000	31,000	30,916	84	84
6265	Other Transport, Travel & Postage	4,000	0	0	4,000	0	4,000	4,000	3,700	300	300

AGENCY 47 -MINISTRY OF HEALTH
PROGRAMME 471- POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**206,998**	**(5,781)**	**0**	**201,217**	**0**	**201,217**	**201,217**	**201,217**	**0**	**0**
6271	Telephone & Internet Charges	38,000	(5,781)	0	32,219	0	32,219	32,219	32,219	0	0
6272	Electricity Charges	159,698	0	0	159,698	0	159,698	159,698	159,698	0	0
6273	Water Charges	9,300	0	0	9,300	0	9,300	9,300	9,300	0	0
Other Goods & Services Purchased		**1,304,334**	**(16,231)**	**0**	**1,288,103**	**0**	**1,288,103**	**1,288,103**	**1,252,957**	**35,146**	**35,146**
6281	Security Services	250,000	(42,884)	0	207,116	0	207,116	207,116	204,859	2,257	2,257
6282	Equipment Maintenance	27,000	(1,065)	0	25,935	0	25,935	25,935	24,327	1,608	1,608
6283	Cleaning & Extermination Services	7,200	(1,825)	0	5,375	0	5,375	5,375	5,100	275	275
6284	Other	1,020,134	29,543	0	1,049,677	0	1,049,677	1,049,677	1,018,671	31,006	31,006
Other Operating Expenses		**2,543,700**	**49,961**	**0**	**2,593,661**	**0**	**2,593,661**	**2,593,661**	**2,588,429**	**5,232**	**5,232**
6291	National & Other Events	15,000	0	0	15,000	0	15,000	15,000	14,804	196	196
6293	Refreshment & Meals	8,700	0	0	8,700	0	8,700	8,700	8,415	285	285
6294	Other	2,520,000	49,961	0	2,569,961	0	2,569,961	2,569,961	2,565,210	4,751	4,751
Education Subventions & Training		**35,000**	**(14,922)**	**0**	**20,078**	**0**	**20,078**	**20,078**	**19,946**	**132**	**132**
6302	Training (including Scholarships)	35,000	(14,922)	0	20,078	0	20,078	20,078	19,946	132	132
Rates,Taxes & Subvention to Local Authorities		**6,815**	**(2,821)**	**0**	**3,994**	**0**	**3,994**	**3,994**	**3,994**	**0**	**0**
6311	Rates & Taxes	6,815	(2,821)	0	3,994	0	3,994	3,994	3,994	0	0
Local Organ, Intl. Organ & Constitutional Agencies		**157,665**	**(12,000)**	**0**	**145,665**	**0**	**145,665**	**145,665**	**145,477**	**188**	**188**
6321	Subsidies & Contributions to Local Organisation	76,674	(12,000)	0	64,674	0	64,674	64,674	64,632	42	42
6322	Subsidies & Contributions to Intl. Organisation	80,991	0	0	80,991	0	80,991	80,991	80,845	146	146

MR. M. WATKINS
HEAD OF BUDGET AGENCY

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 472 - DISEASE CONTROL - COMMUNICABLE DISEASES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**7,650,289**	**0**	**0**	**7,650,289**	**0**	**7,650,289**	**7,650,289**	**7,544,323**	**105,967**	**105,967**
Wages & Salaries		**721,464**	**384**	**0**	**721,848**	**0**	**721,848**	**721,848**	**710,570**	**11,278**	**11,278**
6111	Administrative	55,787	3,048	0	58,835	0	58,835	58,835	57,303	1,532	1,532
6112	Senior Technical	99,778	0	0	99,778	0	99,778	99,778	99,778	0	0
6113	Other Technical & Craft Skilled	98,437	0	0	98,437	0	98,437	98,437	98,437	0	0
6114	Clerical & Office Support	76,550	(38,707)	0	37,843	0	37,843	37,843	37,843	0	0
6115	Semi-Skilled Operatives & Unskilled	116,591	0	0	116,591	0	116,591	116,591	116,591	0	0
6116	Contracted Employees	268,619	38,707	0	307,326	0	307,326	307,326	297,580	9,746	9,746
6117	Temporary Employees	5,702	(2,664)	0	3,038	0	3,038	3,038	3,038	0	0
Overhead Expenses		**80,786**	**(384)**	**0**	**80,402**	**0**	**80,402**	**80,402**	**80,402**	**0**	**0**
6131	Other Direct Labour Costs	9,756	0	0	9,756	0	9,756	9,756	9,756	0	0
6133	Benefits & Allowances	39,109	0	0	39,109	0	39,109	39,109	39,109	0	0
6134	National Insurance	31,921	(384)	0	31,537	0	31,537	31,537	31,537	0	0
Materials, Equipment & Supplies		**5,743,215**	**(44,462)**	**0**	**5,698,753**	**0**	**5,698,753**	**5,698,753**	**5,690,078**	**8,675**	**8,675**
6221	Drugs & Medical Supplies	5,235,000	2,323	0	5,237,323	0	5,237,323	5,237,323	5,235,000	2,323	2,323
6222	Field Materials & Supplies	425,215	(46,785)	0	378,430	0	378,430	378,430	376,777	1,653	1,653
6223	Office Materials & Supplies	15,000	0	0	15,000	0	15,000	15,000	10,814	4,186	4,186
6224	Print & Non-Print Materials	68,000	0	0	68,000	0	68,000	68,000	67,487	513	513
Fuel & Lubricants		**48,000**	**(18,419)**	**0**	**29,581**	**0**	**29,581**	**29,581**	**29,581**	**0**	**0**
6231	Fuel & Lubricants	48,000	(18,419)	0	29,581	0	29,581	29,581	29,581	0	0
Rental & Maintenance of Buildings		**324,360**	**(23,203)**	**0**	**301,157**	**0**	**301,157**	**301,157**	**301,157**	**0**	**0**
6241	Rental of Buildings	275,810	(22,046)	0	253,764	0	253,764	253,764	253,764	0	0
6242	Maintenance of Buildings	18,550	(1,157)	0	17,393	0	17,393	17,393	17,393	0	0
6243	Janitorial & Cleaning Supplies	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
Maintenance of Infrastructure		**14,800**	**(850)**	**0**	**13,950**	**0**	**13,950**	**13,950**	**9,964**	**3,987**	**3,987**
6255	Maintenance of Other Infrastructure	14,800	(850)	0	13,950	0	13,950	13,950	9,964	3,987	3,987
Transport, Travel & Postage		**301,214**	**0**	**0**	**301,214**	**0**	**301,214**	**301,214**	**295,084**	**6,130**	**6,130**
6261	Local Travel & Subsistence	230,204	0	0	230,204	0	230,204	230,204	229,945	259	259
6263	Postage, Telex & Cablegrams	10	0	0	10	0	10	10	10	0	0
6264	Vehicle Spares & Service	23,000	0	0	23,000	0	23,000	23,000	21,748	1,252	1,252
6265	Other Transport, Travel & Postage	48,000	0	0	48,000	0	48,000	48,000	43,381	4,619	4,619

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 472 - DISEASE CONTROL - COMMUNICABLE DISEASES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**61,100**	**(8,457)**	**0**	**52,643**	**0**	**52,643**	**52,643**	**52,643**	**0**	**0**
6271	Telephone & Internet Charges	13,500	0	0	13,500	0	13,500	13,500	13,500	0	0
6272	Electricity Charges	39,600	(4,770)	0	34,830	0	34,830	34,830	34,830	0	0
6273	Water Charges	8,000	(3,687)	0	4,313	0	4,313	4,313	4,313	0	0
Other Goods & Services Purchased		**165,374**	**95,391**	**0**	**260,765**	**0**	**260,765**	**260,765**	**190,531**	**70,234**	**70,234**
6281	Security Services	36,362	0	0	36,362	0	36,362	36,362	36,356	6	6
6282	Equipment Maintenance	75,000	0	0	75,000	0	75,000	75,000	74,274	726	726
6283	Cleaning & Extermination Services	33,776	(804)	0	32,972	0	32,972	32,972	32,616	356	356
6284	Other	20,236	96,195	0	116,431	0	116,431	116,431	47,285	69,146	69,146
Other Operating Expenses		**64,976**	**0**	**0**	**64,976**	**0**	**64,976**	**64,976**	**60,332**	**4,644**	**4,644**
6291	National & Other Events	16,000	0	0	16,000	0	16,000	16,000	15,039	961	961
6292	Dietary	33,501	0	0	33,501	0	33,501	33,501	31,391	2,110	2,110
6293	Refreshment & Meals	6,000	0	0	6,000	0	6,000	6,000	5,134	866	866
6294	Other	9,475	0	0	9,475	0	9,475	9,475	8,768	707	707
Education Subventions & Training		**125,000**	**0**	**0**	**125,000**	**0**	**125,000**	**125,000**	**123,981**	**1,019**	**1,019**
6302	Training (including Scholarships)	125,000	0	0	125,000	0	125,000	125,000	123,981	1,019	1,019

MR. M. WATKINS
HEAD OF BUDGET AGENCY

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 473- FAMILY & PRIMARY HEALTH CARE SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**4,437,951**	**1**	**0**	**4,437,951**	**0**	**4,437,951**	**4,437,951**	**4,395,895**	**42,055**	**42,055**
Wages & Salaries		**863,349**	**568**	**0**	**863,916**	**0**	**863,916**	**863,916**	**863,893**	**23**	**23**
6111	Administrative	7,284	0	0	7,284	0	7,284	7,284	7,284	0	0
6112	Senior Technical	150,113	0	0	150,113	0	150,113	150,113	150,113	0	0
6113	Other Technical & Craft Skilled	28,438	(885)	0	27,552	0	27,552	27,552	27,552	0	0
6114	Clerical & Office Support	10,058	(1,140)	0	8,918	0	8,918	8,918	8,895	23	23
6115	Semi-Skilled Operatives & Unskilled	50,539	0	0	50,539	0	50,539	50,539	50,539	0	0
6116	Contracted Employees	609,239	2,593	0	611,832	0	611,832	611,832	611,832	0	0
6117	Temporary Employees	7,678	0	0	7,678	0	7,678	7,678	7,678	0	0
Overhead Expenses		**50,100**	**(568)**	**0**	**49,532**	**0**	**49,532**	**49,532**	**49,532**	**0**	**0**
6133	Benefits & Allowances	34,451	0	0	34,451	0	34,451	34,451	34,451	0	0
6134	National Insurance	15,649	(568)	0	15,081	0	15,081	15,081	15,081	0	0
Materials, Equipment & Supplies		**2,495,000**	**27,030**	**0**	**2,522,030**	**0**	**2,522,030**	**2,522,030**	**2,520,999**	**1,031**	**1,031**
6221	Drugs & Medical Supplies	2,300,000	35,080	0	2,335,080	0	2,335,080	2,335,080	2,335,080	0	0
6222	Field Materials & Supplies	56,000	(7,986)	0	48,014	0	48,014	48,014	47,990	24	24
6223	Office Materials & Supplies	9,000	(64)	0	8,936	0	8,936	8,936	8,936	0	0
6224	Print & Non-Print Materials	130,000	0	0	130,000	0	130,000	130,000	128,993	1,007	1,007
Fuel & Lubricants		**15,490**	**(90)**	**0**	**15,400**	**0**	**15,400**	**15,400**	**15,400**	**0**	**0**
6231	Fuel & Lubricants	15,490	(90)	0	15,400	0	15,400	15,400	15,400	0	0
Rental & Maintenance of Buildings		**12,000**	**0**	**0**	**12,000**	**0**	**12,000**	**12,000**	**11,737**	**263**	**263**
6242	Maintenance of Buildings	7,000	0	0	7,000	0	7,000	7,000	6,737	263	263
6243	Janitorial & Cleaning Supplies	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
Maintenance of Infrastructure		**13,100**	**(947)**	**0**	**12,153**	**0**	**12,153**	**12,153**	**9,186**	**2,967**	**2,967**
6255	Maintenance of Other Infrastructure	13,100	(947)	0	12,153	0	12,153	12,153	9,186	2,967	2,967
Transport, Travel & Postage		**406,200**	**(1,681)**	**0**	**404,519**	**0**	**404,519**	**404,519**	**399,147**	**5,372**	**5,372**
6261	Local Travel & Subsistence	370,000	0	0	370,000	0	370,000	370,000	365,291	4,709	4,709
6263	Postage, Telex & Cablegrams	1,200	(1,115)	0	85	0	85	85	85	0	0
6264	Vehicle Spares & Service	8,000	0	0	8,000	0	8,000	8,000	7,817	183	183
6265	Other Transport, Travel & Postage	27,000	(566)	0	26,434	0	26,434	26,434	25,954	480	480

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 473- FAMILY & PRIMARY HEALTH CARE SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**23,559**	**(301)**	**0**	**23,258**	**0**	**23,258**	**23,258**	**23,258**	**0**	**0**
6271	Telephone & Internet Charges	8,000	0	0	8,000	0	8,000	8,000	8,000	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	(301)	0	2,699	0	2,699	2,699	2,699	0	0
Other Goods & Services Purchased		**178,833**	**11,205**	**0**	**190,038**	**0**	**190,038**	**190,038**	**169,503**	**20,535**	**20,535**
6281	Security Services	19,083	(3,345)	0	15,738	0	15,738	15,738	14,614	1,124	1,124
6282	Equipment Maintenance	65,000	(1,037)	0	63,963	0	63,963	63,963	62,536	1,427	1,427
6283	Cleaning & Extermination Services	1,800	(335)	0	1,465	0	1,465	1,465	1,465	0	0
6284	Other	92,950	15,922	0	108,872	0	108,872	108,872	90,888	17,984	17,984
Other Operating Expenses		**244,320**	**(6,340)**	**0**	**237,980**	**0**	**237,980**	**237,980**	**226,115**	**11,864**	**11,864**
6291	National & Other Events	40,000	0	0	40,000	0	40,000	40,000	39,261	739	739
6292	Dietary	80,720	0	0	80,720	0	80,720	80,720	69,627	11,093	11,093
6293	Refreshment & Meals	16,000	(495)	0	15,505	0	15,505	15,505	15,472	32	32
6294	Other	107,600	(5,845)	0	101,755	0	101,755	101,755	101,755	0	0
Education Subventions & Training		**135,000**	**(28,875)**	**0**	**106,125**	**0**	**106,125**	**106,125**	**106,125**	**0**	**0**
6302	Training (including Scholarships)	135,000	(28,875)	0	106,125	0	106,125	106,125	106,125	0	0
Rates,Taxes & Subvention to Local Authorities		**1,000**	**0**	**0**	**1,000**	**0**	**1,000**	**1,000**	**1,000**	**0**	**0**
6311	Rates & Taxes	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0

MR. M. WATKINS
HEAD OF BUDGET AGENCY

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 474- REGIONAL & CLINICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**41,932,257**	**293,234**	**0**	**42,225,489**	**0**	**42,225,489**	**42,225,489**	**42,078,941**	**146,549**	**146,549**
Wages & Salaries		**10,831,381**	**90,278**	**0**	**10,921,657**	**0**	**10,921,657**	**10,921,657**	**10,841,868**	**79,789**	**79,789**
6111	Administrative	18,718	709	0	19,427	0	19,427	19,427	19,427	0	0
6112	Senior Technical	1,317,154	55,113	0	1,372,266	0	1,372,266	1,372,266	1,372,252	14	14
6113	Other Technical & Craft Skilled	1,161,694	0	0	1,161,694	0	1,161,694	1,161,694	1,161,694	0	0
6114	Clerical & Office Support	5,306	390	0	5,697	0	5,697	5,697	5,697	0	0
6115	Semi-Skilled Operatives & Unskilled	1,042,481	29,197	0	1,071,677	0	1,071,677	1,071,677	1,071,677	0	0
6116	Contracted Employees	6,321,416	0	0	6,321,416	0	6,321,416	6,321,416	6,241,641	79,775	79,775
6117	Temporary Employees	964,612	4,869	0	969,480	0	969,480	969,480	969,480	0	0
Overhead Expenses		**1,043,973**	**(61,080)**	**0**	**982,893**	**0**	**982,893**	**982,893**	**982,766**	**127**	**127**
6131	Other Direct Labour Costs	12,480	1,294	0	13,774	0	13,774	13,774	13,774	0	0
6133	Benefits & Allowances	779,768	(57,639)	0	722,129	0	722,129	722,129	722,129	0	0
6134	National Insurance	251,725	(4,735)	0	246,990	0	246,990	246,990	246,863	127	127
Materials, Equipment & Supplies		**6,358,000**	**19,724**	**0**	**6,377,724**	**0**	**6,377,724**	**6,377,724**	**6,368,702**	**9,022**	**9,022**
6221	Drugs & Medical Supplies	6,168,000	10,532	0	6,178,532	0	6,178,532	6,178,532	6,178,532	0	0
6222	Field Materials & Supplies	50,000	(3,698)	0	46,302	0	46,302	46,302	46,210	92	92
6223	Office Materials & Supplies	65,000	(6,510)	0	58,490	0	58,490	58,490	50,560	7,930	7,930
6224	Print & Non-Print Materials	75,000	19,400	0	94,400	0	94,400	94,400	93,400	1,000	1,000
Fuel & Lubricants		**85,000**	**0**	**0**	**85,000**	**0**	**85,000**	**85,000**	**85,000**	**0**	**0**
6231	Fuel & Lubricants	85,000	0	0	85,000	0	85,000	85,000	85,000	0	0
Rental & Maintenance of Buildings		**881,600**	**(300,208)**	**0**	**581,392**	**0**	**581,392**	**581,392**	**579,508**	**1,882**	**1,882**
6241	Rental of Buildings	606,600	(318,321)	0	288,279	0	288,279	288,279	288,132	146	146
6242	Maintenance of Buildings	75,000	(3,473)	0	71,527	0	71,527	71,527	69,790	1,736	1,736
6243	Janitorial & Cleaning Supplies	200,000	21,586	0	221,586	0	221,586	221,586	221,586	0	0
Maintenance of Infrastructure		**40,000**	**10,318**	**0**	**50,318**	**0**	**50,318**	**50,318**	**46,288**	**4,031**	**4,031**
6255	Maintenance of Other Infrastructure	40,000	10,318	0	50,318	0	50,318	50,318	46,288	4,031	4,031
Transport, Travel & Postage		**422,381**	**86,000**	**0**	**508,381**	**0**	**508,381**	**508,381**	**494,909**	**13,472**	**13,472**
6261	Local Travel & Subsistence	155,000	0	0	155,000	0	155,000	155,000	151,271	3,729	3,729
6263	Postage, Telex & Cablegrams	40	0	0	40	0	40	40	10	30	30
6264	Vehicle Spares & Service	30,000	6,000	0	36,000	0	36,000	36,000	35,554	446	446
6265	Other Transport, Travel & Postage	237,341	80,000	0	317,341	0	317,341	317,341	308,074	9,267	9,267

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 474- REGIONAL & CLINICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**408,000**	**(134,182)**	**0**	**273,818**	**0**	**273,818**	**273,818**	**269,156**	**4,662**	**4,662**
6271	Telephone & Internet Charges	40,000	(489)	0	39,511	0	39,511	39,511	39,511	0	0
6272	Electricity Charges	215,000	(7,630)	0	207,370	0	207,370	207,370	202,708	4,662	4,662
6273	Water Charges	153,000	(126,063)	0	26,937	0	26,937	26,937	26,937	0	0
Other Goods & Services Purchased		**1,550,000**	**300,561**	**0**	**1,850,561**	**0**	**1,850,561**	**1,850,561**	**1,825,955**	**24,607**	**24,607**
6281	Security Services	550,000	(82,626)	0	467,374	0	467,374	467,374	467,329	45	45
6282	Equipment Maintenance	70,000	0	0	70,000	0	70,000	70,000	69,345	655	655
6283	Cleaning & Extermination Services	150,000	151,100	0	301,100	0	301,100	301,100	292,493	8,607	8,607
6284	Other	780,000	232,087	0	1,012,087	0	1,012,087	1,012,087	996,788	15,300	15,300
Other Operating Expenses		**261,305**	**(1,981)**	**0**	**259,324**	**0**	**259,324**	**259,324**	**251,056**	**8,268**	**8,268**
6291	National & Other Events	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6292	Dietary	200,000	0	0	200,000	0	200,000	200,000	193,344	6,656	6,656
6293	Refreshment & Meals	18,500	(1,981)	0	16,519	0	16,519	16,519	16,337	182	182
6294	Other	27,805	0	0	27,805	0	27,805	27,805	26,375	1,430	1,430
Education Subventions & Training		**45,000**	**(4,547)**	**0**	**40,453**	**0**	**40,453**	**40,453**	**39,973**	**481**	**481**
6302	Training (including Scholarships)	45,000	(4,547)	0	40,453	0	40,453	40,453	39,973	481	481
Rates,Taxes & Subvention to Local Authorities		**1,875**	**(521)**	**0**	**1,354**	**0**	**1,354**	**1,354**	**1,347**	**7**	**7**
6311	Rates & Taxes	1,875	(521)	0	1,354	0	1,354	1,354	1,347	7	7
Local Organ, Intl. Organ & Constitutional Agencies		**20,003,742**	**288,872**	**0**	**20,292,614**	**0**	**20,292,614**	**20,292,614**	**20,292,413**	**201**	**201**
6321	Subsidies & Contributions to Local Organisat	20,003,742	288,872	0	20,292,614	0	20,292,614	20,292,614	20,292,413	201	201

MR. M. WATKINS
HEAD OF BUDGET AGENCY

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 475- HEALTH SCIENCES EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,737,309**	**(1)**	**0**	**1,737,308**	**0**	**1,737,308**	**1,737,308**	**1,709,777**	**27,531**	**27,531**
Wages & Salaries		**157,625**	**700**	**0**	**158,325**	**0**	**158,325**	**158,324**	**156,265**	**2,060**	**2,059**
6111	Administrative	4,752	336	0	5,088	0	5,088	5,088	5,088	0	0
6112	Senior Technical	35,831	1,517	0	37,348	0	37,348	37,348	37,348	0	0
6113	Other Technical & Craft Skilled	13,247	1,060	0	14,307	0	14,307	14,307	14,307	0	0
6114	Clerical & Office Support	3,412	250	0	3,662	0	3,662	3,661	3,661	1	0
6115	Semi-Skilled Operatives & Unskilled	4,676	(558)	0	4,118	0	4,118	4,118	4,118	0	0
6116	Contracted Employees	89,126	(939)	0	88,187	0	88,187	88,187	86,128	2,059	2,059
6117	Temporary Employees	6,581	(966)	0	5,615	0	5,615	5,615	5,615	0	0
Overhead Expenses		**51,440**	**(700)**	**0**	**50,740**	**0**	**50,740**	**50,741**	**50,295**	**445**	**446**
6131	Other Direct Labour Costs	1,523	(331)	0	1,192	0	1,192	1,193	1,155	37	38
6133	Benefits & Allowances	27,889	0	0	27,889	0	27,889	27,889	27,889	0	0
6134	National Insurance	22,028	(369)	0	21,659	0	21,659	21,659	21,251	408	408
Materials, Equipment & Supplies		**147,236**	**80,687**	**0**	**227,923**	**0**	**227,923**	**227,923**	**226,183**	**1,740**	**1,740**
6221	Drugs & Medical Supplies	60,000	32,487	0	92,487	0	92,487	92,487	92,487	0	0
6222	Field Materials & Supplies	44,000	40,200	0	84,200	0	84,200	84,200	84,200	0	0
6223	Office Materials & Supplies	22,000	0	0	22,000	0	22,000	22,000	20,260	1,740	1,740
6224	Print & Non-Print Materials	21,236	8,000	0	29,236	0	29,236	29,236	29,236	0	0
Fuel & Lubricants		**2,000**	**0**	**0**	**2,000**	**0**	**2,000**	**2,000**	**1,988**	**12**	**12**
6231	Fuel & Lubricants	2,000	0	0	2,000	0	2,000	2,000	1,988	12	12
Rental & Maintenance of Buildings		**144,680**	**(6,659)**	**0**	**138,021**	**0**	**138,021**	**138,021**	**137,085**	**936**	**936**
6241	Rental of Buildings	93,680	(28,163)	0	65,517	0	65,517	65,517	64,581	936	936
6242	Maintenance of Buildings	30,000	18,135	0	48,135	0	48,135	48,135	48,135	0	0
6243	Janitorial & Cleaning Supplies	21,000	3,369	0	24,369	0	24,369	24,369	24,369	0	0
Maintenance of Infrastructure		**7,000**	**10,841**	**0**	**17,841**	**0**	**17,841**	**17,841**	**17,043**	**798**	**798**
6255	Maintenance of Other Infrastructure	7,000	10,841	0	17,841	0	17,841	17,841	17,043	798	798
Transport, Travel & Postage		**34,029**	**0**	**0**	**34,029**	**0**	**34,029**	**34,029**	**33,779**	**250**	**250**
6261	Local Travel & Subsistence	30,529	0	0	30,529	0	30,529	30,529	30,279	250	250
6264	Vehicle Spares & Service	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6265	Other Transport, Travel & Postage	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 475- HEALTH SCIENCES EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**25,532**	**(89)**	**0**	**25,443**	**0**	**25,443**	**25,443**	**25,443**	**0**	**0**
6271	Telephone & Internet Charges	5,332	0	0	5,332	0	5,332	5,332	5,332	0	0
6272	Electricity Charges	15,000	(89)	0	14,911	0	14,911	14,911	14,911	0	0
6273	Water Charges	5,200	0	0	5,200	0	5,200	5,200	5,200	0	0
Other Goods & Services Purchased		**110,900**	**(15,822)**	**0**	**95,078**	**0**	**95,078**	**95,078**	**94,953**	**125**	**125**
6281	Security Services	85,000	(15,822)	0	69,178	0	69,178	69,178	69,178	0	0
6282	Equipment Maintenance	10,000	0	0	10,000	0	10,000	10,000	9,875	125	125
6283	Cleaning & Extermination Service	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6284	Other	10,900	0	0	10,900	0	10,900	10,900	10,900	0	0
Other Operating Expenses		**481,600**	**(53,959)**	**0**	**427,641**	**0**	**427,641**	**427,641**	**407,606**	**20,035**	**20,035**
6291	National & Other Events	18,500	(43)	0	18,457	0	18,457	18,457	18,293	164	164
6292	Dietary	460,000	(53,691)	0	406,309	0	406,309	406,309	386,438	19,871	19,871
6293	Refreshment & Meals	2,500	(225)	0	2,275	0	2,275	2,275	2,275	0	0
6294	Other	600	0	0	600	0	600	600	600	0	0
Education Subventions & Training		**575,000**	**(15,000)**	**0**	**560,000**	**0**	**560,000**	**560,000**	**558,870**	**1,130**	**1,130**
6302	Training (including Scholarships)	575,000	(15,000)	0	560,000	0	560,000	560,000	558,870	1,130	1,130
Rates,Taxes & Subvention to Local Authorities		**267**	**0**	**0**	**267**	**0**	**267**	**267**	**267**	**0**	**0**
6311	Rates & Taxes	267	0	0	267	0	267	267	267	0	0

MR. M. WATKINS
HEAD OF BUDGET AGENCY

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 476- STANDARDS & TECHNICAL SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**3,473,207**	**0**	**0**	**3,473,207**	**0**	**3,473,207**	**3,473,207**	**3,462,634**	**10,573**	**10,573**
Wages & Salaries		**662,571**	**356**	**0**	**662,927**	**0**	**662,927**	**662,928**	**662,787**	**140**	**141**
6111	Administrative	18,541	0	0	18,541	0	18,541	18,541	18,541	0	0
6112	Senior Technical	90,765	0	0	90,765	0	90,765	90,765	90,765	0	0
6113	Other Technical & Craft Skilled	145,408	0	0	145,408	0	145,408	145,408	145,408	0	0
6114	Clerical & Office Support	4,826	(677)	0	4,149	0	4,149	4,149	4,008	141	141
6115	Semi-Skilled Operatives & Unskilled	41,090	(167)	0	40,923	0	40,923	40,923	40,923	0	0
6116	Contracted Employees	354,615	1,200	0	355,815	0	355,815	355,816	355,816	(1)	0
6117	Temporary Employees	7,326	0	0	7,326	0	7,326	7,326	7,326	0	0
Overhead Expenses		**49,758**	**(356)**	**0**	**49,402**	**0**	**49,402**	**49,401**	**49,401**	**1**	**0**
6131	Other Direct Labour Costs	1,545	0	0	1,545	0	1,545	1,545	1,545	0	0
6133	Benefits & Allowances	25,395	0	0	25,395	0	25,395	25,395	25,395	0	0
6134	National Insurance	22,818	(356)	0	22,462	0	22,462	22,461	22,461	1	0
Materials, Equipment & Supplies		**2,232,500**	**46,208**	**0**	**2,278,708**	**0**	**2,278,708**	**2,278,708**	**2,277,813**	**895**	**895**
6221	Drugs & Medical Supplies	2,200,000	37,254	0	2,237,254	0	2,237,254	2,237,254	2,237,254	0	0
6222	Field Materials & Supplies	11,000	0	0	11,000	0	11,000	11,000	10,395	605	605
6223	Office Materials & Supplies	6,000	0	0	6,000	0	6,000	6,000	5,710	290	290
6224	Print & Non-Print Materials	15,500	8,954	0	24,454	0	24,454	24,454	24,454	0	0
Fuel & Lubricants		**7,243**	**0**	**0**	**7,243**	**0**	**7,243**	**7,243**	**7,243**	**0**	**0**
6231	Fuel & Lubricants	7,243	0	0	7,243	0	7,243	7,243	7,243	0	0
Rental & Maintenance of Buildings		**20,000**	**6,000**	**0**	**26,000**	**0**	**26,000**	**26,000**	**25,991**	**9**	**9**
6242	Maintenance of Buildings	14,000	0	0	14,000	0	14,000	14,000	13,991	9	9
6243	Janitorial & Cleaning Supplies	6,000	6,000	0	12,000	0	12,000	12,000	12,000	0	0
Maintenance of Infrastructure		**2,400**	**0**	**0**	**2,400**	**0**	**2,400**	**2,400**	**2,327**	**73**	**73**
6255	Maintenance of Other Infrastructure	2,400	0	0	2,400	0	2,400	2,400	2,327	73	73
Transport, Travel & Postage		**123,814**	**(400)**	**0**	**123,414**	**0**	**123,414**	**123,414**	**120,283**	**3,131**	**3,131**
6261	Local Travel & Subsistence	105,000	0	0	105,000	0	105,000	105,000	103,569	1,431	1,431
6263	Postage, Telex & Cablegrams	497	(400)	0	97	0	97	97	44	53	53
6264	Vehicle Spares & Service	4,000	0	0	4,000	0	4,000	4,000	3,958	42	42
6265	Other Transport, Travel & Postage	14,317	0	0	14,317	0	14,317	14,317	12,712	1,605	1,605

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 476- STANDARDS & TECHNICAL SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**26,566**	**0**	**0**	**26,566**	**0**	**26,566**	**26,566**	**26,566**	**0**	**0**
6271	Telephone & Internet Charges	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6272	Electricity Charges	19,566	0	0	19,566	0	19,566	19,566	19,566	0	0
6273	Water Charges	3,800	0	0	3,800	0	3,800	3,800	3,800	0	0
Other Goods & Services Purchased		**223,370**	**(1,080)**	**0**	**222,290**	**0**	**222,290**	**222,290**	**220,257**	**2,033**	**2,033**
6281	Security Services	11,195	(1,080)	0	10,115	0	10,115	10,115	10,115	0	0
6282	Equipment Maintenance	135,000	0	0	135,000	0	135,000	135,000	134,469	531	531
6283	Cleaning & Extermination Services	2,175	0	0	2,175	0	2,175	2,175	2,112	63	63
6284	Other	75,000	0	0	75,000	0	75,000	75,000	73,561	1,439	1,439
Other Operating Expenses		**21,073**	**0**	**0**	**21,073**	**0**	**21,073**	**21,073**	**16,995**	**4,078**	**4,078**
6291	National & Other Events	9,000	0	0	9,000	0	9,000	9,000	8,844	156	156
6292	Dietary	3,000	0	0	3,000	0	3,000	3,000	2,410	590	590
6293	Refreshment & Meals	4,000	0	0	4,000	0	4,000	4,000	3,391	609	609
6294	Other	5,073	0	0	5,073	0	5,073	5,073	2,350	2,723	2,723
Education Subventions & Training		**76,000**	**(28,500)**	**0**	**47,500**	**0**	**47,500**	**47,500**	**47,361**	**139**	**139**
6302	Training (including Scholarships)	76,000	(28,500)	0	47,500	0	47,500	47,500	47,361	139	139
Local Organ, Intl. Organ & Constitutional Agencies		**27,912**	**(22,228)**	**0**	**5,684**	**0**	**5,684**	**5,684**	**5,610**	**74**	**74**
6321	Subsidies & Contributions to Local Organisati	4,000	0	0	4,000	0	4,000	4,000	3,926	74	74
6322	Subsidies & Contributions to Intl. Organisatio	23,912	(22,228)	0	1,684	0	1,684	1,684	1,684	0	0

MR. M. WATKINS
HEAD OF BUDGET AGENCY

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 477- DISABILITY & REHABILITATION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,558,049**	**1**	**0**	**1,558,048**	**0**	**1,558,048**	**1,558,048**	**1,553,391**	**4,657**	**4,657**
Wages & Salaries		**715,978**	**681**	**0**	**716,658**	**0**	**716,658**	**716,658**	**715,910**	**748**	**748**
6111	Administrative	27,101	0	0	27,101	0	27,101	27,101	27,101	0	0
6112	Senior Technical	122,852	0	0	122,852	0	122,852	122,852	122,852	0	0
6113	Other Technical & Craft Skilled	42,800	(1,951)	0	40,849	0	40,849	40,849	40,849	0	0
6114	Clerical & Office Support	8,387	0	0	8,387	0	8,387	8,387	8,387	0	0
6115	Semi-Skilled Operatives & Unskilled	50,715	0	0	50,715	0	50,715	50,715	50,715	0	0
6116	Contracted Employees	443,944	5,103	0	449,046	0	449,046	449,046	449,046	0	0
6117	Temporary Employees	20,179	(2,471)	0	17,708	0	17,708	17,708	16,960	748	748
Overhead Expenses		**48,051**	**(680)**	**0**	**47,370**	**0**	**47,370**	**47,370**	**47,370**	**0**	**0**
6131	Other Direct Labour Costs	69	0	0	69	0	69	69	69	0	0
6133	Benefits & Allowances	28,757	(680)	0	28,076	0	28,076	28,076	28,076	0	0
6134	National Insurance	19,225	0	0	19,225	0	19,225	19,225	19,225	0	0
Materials, Equipment & Supplies		**58,331**	**2,163**	**0**	**60,494**	**0**	**60,494**	**60,494**	**60,172**	**322**	**322**
6221	Drugs & Medical Supplies	34,105	2,163	0	36,268	0	36,268	36,268	36,268	0	0
6222	Field Materials & Supplies	11,000	0	0	11,000	0	11,000	11,000	10,842	158	158
6223	Office Materials & Supplies	6,226	0	0	6,226	0	6,226	6,226	6,062	164	164
6224	Print & Non-Print Materials	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
Fuel & Lubricants		**7,500**	**0**	**0**	**7,500**	**0**	**7,500**	**7,500**	**7,500**	**0**	**0**
6231	Fuel & Lubricants	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
Rental & Maintenance of Buildings		**25,500**	**0**	**0**	**25,500**	**0**	**25,500**	**25,500**	**25,276**	**224**	**224**
6242	Maintenance of Buildings	20,000	0	0	20,000	0	20,000	20,000	19,776	224	224
6243	Janitorial & Cleaning Supplies	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
Maintenance of Infrastructure		**10,000**	**0**	**0**	**10,000**	**0**	**10,000**	**10,000**	**9,835**	**165**	**165**
6255	Maintenance of Other Infrastructure	10,000	0	0	10,000	0	10,000	10,000	9,835	165	165
Transport, Travel & Postage		**38,369**	**0**	**0**	**38,369**	**0**	**38,369**	**38,369**	**37,758**	**611**	**611**
6261	Local Travel & Subsistence	35,000	0	0	35,000	0	35,000	35,000	34,866	134	134
6264	Vehicle Spares & Service	3,369	0	0	3,369	0	3,369	3,369	2,892	477	477

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 477- DISABILITY & REHABILITATION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**14,612**	**0**	**0**	**14,612**	**0**	**14,612**	**14,612**	**14,612**	**0**	**0**
6271	Telephone & Internet Charges	5,732	0	0	5,732	0	5,732	5,732	5,732	0	0
6272	Electricity Charges	6,720	0	0	6,720	0	6,720	6,720	6,720	0	0
6273	Water Charges	2,160	0	0	2,160	0	2,160	2,160	2,160	0	0
Other Goods & Services Purchased		**69,248**	**774**	**0**	**70,022**	**0**	**70,022**	**70,022**	**69,227**	**795**	**795**
6281	Security Services	45,448	(2,163)	0	43,285	0	43,285	43,285	43,285	0	0
6282	Equipment Maintenance	14,000	0	0	14,000	0	14,000	14,000	13,968	32	32
6283	Cleaning & Extermination Services	3,000	0	0	3,000	0	3,000	3,000	2,420	580	580
6284	Other	6,800	2,937	0	9,737	0	9,737	9,737	9,554	183	183
Other Operating Expenses		**327,731**	**0**	**0**	**327,731**	**0**	**327,731**	**327,731**	**326,686**	**1,045**	**1,045**
6291	National & Other Events	7,600	0	0	7,600	0	7,600	7,600	7,215	385	385
6292	Dietary	24,966	0	0	24,966	0	24,966	24,966	24,852	114	114
6293	Refreshment & Meals	2,100	0	0	2,100	0	2,100	2,100	2,000	100	100
6294	Other	293,065	0	0	293,065	0	293,065	293,065	292,619	446	446
Education Subventions & Training		**45,000**	**(2,937)**	**0**	**42,063**	**0**	**42,063**	**42,063**	**42,063**	**0**	**0**
6302	Training (including Scholarships)	45,000	(2,937)	0	42,063	0	42,063	42,063	42,063	0	0
Rates,Taxes & Subvention to Local Authorities		**747**	**0**	**0**	**747**	**0**	**747**	**747**	**0**	**747**	**747**
6311	Rates & Taxes	747	0	0	747	0	747	747	0	747	747
Local Organ, Intl. Organ & Constitutional Agencies		**196,982**	**0**	**0**	**196,982**	**0**	**196,982**	**196,982**	**196,982**	**0**	**0**
6321	Subsidies & Contributions to Local Organisation	196,982	0	0	196,982	0	196,982	196,982	196,982	0	0

MR. M. WATKINS
HEAD OF BUDGET AGENCY

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 478- DISEASE CONTROL-NON-COMMUNICABLE DISEASES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**7,228,523**	**(318,071)**	**0**	**6,910,455**	**0**	**6,910,455**	**6,910,451**	**6,853,203**	**57,250**	**57,246**
Wages & Salaries		**194,384**	**(29,287)**	**0**	**165,098**	**0**	**165,098**	**165,098**	**165,098**	**0**	**0**
6111	Administrative	5,380	(1,597)	0	3,783	0	3,783	3,783	3,783	0	0
6112	Senior Technical	40,643	3,860	0	44,503	0	44,503	44,503	44,503	0	0
6114	Clerical & Office Support	2,413	193	0	2,606	0	2,606	2,606	2,606	0	0
6115	Semi-Skilled Operatives & Unskilled	2,274	182	0	2,456	0	2,456	2,456	2,456	0	0
6116	Contracted Employees	143,674	(31,925)	0	111,750	0	111,750	111,750	111,750	0	0
Overhead Expenses		**9,746**	**89**	**0**	**9,836**	**0**	**9,836**	**9,836**	**9,836**	**0**	**0**
6131	Other Direct Labour Costs	267	(135)	0	132	0	132	132	132	0	0
6133	Benefits & Allowances	5,942	265	0	6,207	0	6,207	6,207	6,207	0	0
6134	National Insurance	3,537	(41)	0	3,497	0	3,497	3,497	3,497	0	0
Materials, Equipment & Supplies		**1,269,000**	**2,358,798**	**0**	**3,627,799**	**0**	**3,627,799**	**3,627,799**	**3,623,195**	**4,602**	**4,602**
6221	Drugs & Medical Supplies	1,200,000	2,273,986	0	3,473,986	0	3,473,986	3,473,986	3,473,986	0	0
6222	Field Materials & Supplies	5,000	55,203	0	60,203	0	60,203	60,203	59,283	919	919
6223	Office Materials & Supplies	4,000	(1,495)	0	2,506	0	2,506	2,506	2,503	2	2
6224	Print & Non-Print Materials	60,000	31,104	0	91,104	0	91,104	91,104	87,423	3,681	3,681
Fuel & Lubricants		**1,500**	**0**	**0**	**1,500**	**0**	**1,500**	**1,500**	**1,050**	**450**	**450**
6231	Fuel & Lubricants	1,500	0	0	1,500	0	1,500	1,500	1,050	450	450
Rental & Maintenance of Buildings		**10,225**	**17,416**	**0**	**27,641**	**0**	**27,641**	**27,641**	**27,149**	**492**	**492**
6242	Maintenance of Buildings	8,500	0	0	8,500	0	8,500	8,500	8,008	492	492
6243	Janitorial & Cleaning Supplies	1,725	17,416	0	19,141	0	19,141	19,141	19,141	0	0
Maintenance of Infrastructure		**3,000**	**(1,139)**	**0**	**1,861**	**0**	**1,861**	**1,861**	**1,861**	**0**	**0**
6255	Maintenance of Other Infrastructure	3,000	(1,139)	0	1,861	0	1,861	1,861	1,861	0	0
Transport, Travel & Postage		**86,500**	**0**	**0**	**86,500**	**0**	**86,500**	**86,500**	**85,818**	**682**	**682**
6261	Local Travel & Subsistence	80,000	0	0	80,000	0	80,000	80,000	79,730	270	270
6264	Vehicle Spares & Service	2,000	0	0	2,000	0	2,000	2,000	1,953	47	47
6265	Other Transport, Travel & Postage	4,500	0	0	4,500	0	4,500	4,500	4,135	365	365

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 478- DISEASE CONTROL-NON-COMMUNICABLE DISEASES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**15,129**	**227,478**	**0**	**242,607**	**0**	**242,607**	**242,607**	**242,607**	**0**	**0**
6271	Telephone & Internet Charges	6,784	227,787	0	234,571	0	234,571	234,571	234,571	0	0
6272	Electricity Charges	8,000	(309)	0	7,691	0	7,691	7,691	7,691	0	0
6273	Water Charges	345	0	0	345	0	345	345	345	0	0
Other Goods & Services Purchased		**5,421,408**	**(2,879,523)**	**0**	**2,541,885**	**0**	**2,541,885**	**2,541,885**	**2,515,322**	**26,563**	**26,563**
6281	Security Services	18,908	(4,106)	0	14,802	0	14,802	14,802	14,802	0	0
6282	Equipment Maintenance	1,500	0	0	1,500	0	1,500	1,500	1,446	54	54
6283	Cleaning & Extermination Services	1,000	0	0	1,000	0	1,000	1,000	985	15	15
6284	Other	5,400,000	(2,875,417)	0	2,524,583	0	2,524,583	2,524,583	2,498,089	26,494	26,494
Other Operating Expenses		**15,198**	**(783)**	**0**	**14,415**	**0**	**14,415**	**14,411**	**13,103**	**1,312**	**1,308**
6291	National & Other Events	11,000	(783)	0	10,217	0	10,217	10,213	10,213	4	0
6293	Refreshment & Meals	1,098	0	0	1,098	0	1,098	1,098	824	274	274
6294	Other	3,100	0	0	3,100	0	3,100	3,100	2,066	1,034	1,034
Education Subventions & Training		**150,000**	**0**	**0**	**150,000**	**0**	**150,000**	**150,000**	**138,447**	**11,553**	**11,553**
6302	Training (including Scholarships)	150,000	0	0	150,000	0	150,000	150,000	138,447	11,553	11,553
Rates,Taxes & Subvention to Local Authorities		**747**	**0**	**0**	**747**	**0**	**747**	**747**	**0**	**747**	**747**
6311	Rates & Taxes	747	0	0	747	0	747	747	0	747	747
Local Organ, Intl. Organ & Constitutional Agencies		**51,686**	**(11,120)**	**0**	**40,566**	**0**	**40,566**	**40,566**	**29,717**	**10,849**	**10,849**
6321	Subsidies & Contributions to Local Organisati	51,686	(11,120)	0	40,566	0	40,566	40,566	29,717	10,849	10,849

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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,786,980**	**39,999**	**0**	**1,826,979**	**0**	**1,826,979**	**1,826,979**	**1,826,222**	**756**	**756**
Wages & Salaries		**926,877**	**2,608**	**0**	**929,485**	**0**	**929,485**	**929,485**	**929,473**	**12**	**12**
6111	Administrative	59,604	3,711	0	63,315	0	63,315	63,315	63,315	0	0
6112	Senior Technical	46,347	0	0	46,347	0	46,347	46,347	46,347	0	0
6113	Other Technical & Craft Skilled	20,231	(69)	0	20,162	0	20,162	20,162	20,158	4	4
6114	Clerical & Office Support	47,797	(1,034)	0	46,763	0	46,763	46,763	46,755	8	8
6115	Semi-Skilled Operatives & Unskilled	27,785	0	0	27,785	0	27,785	27,785	27,785	0	0
6116	Contracted Employees	725,113	0	0	725,113	0	725,113	725,113	725,113	0	0
Overhead Expenses		**45,371**	**(2,608)**	**0**	**42,763**	**0**	**42,763**	**42,763**	**42,763**	**0**	**0**
6131	Other Direct Labour Costs	8,330	(546)	0	7,784	0	7,784	7,784	7,784	0	0
6133	Benefits & Allowances	19,972	0	0	19,972	0	19,972	19,972	19,972	0	0
6134	National Insurance	17,069	(2,062)	0	15,007	0	15,007	15,007	15,007	0	0
Materials, Equipment & Supplies		**129,300**	**(2,531)**	**0**	**126,769**	**0**	**126,769**	**126,769**	**126,769**	**0**	**0**
6221	Drugs & Medical Supplies	71,000	3,985	0	74,985	0	74,985	74,985	74,985	0	0
6222	Field Materials & Supplies	9,300	0	0	9,300	0	9,300	9,300	9,300	0	0
6223	Office Materials & Supplies	32,500	0	0	32,500	0	32,500	32,500	32,500	0	0
6224	Print & Non-Print Materials	16,500	(6,516)	0	9,984	0	9,984	9,984	9,984	0	0
Fuel & Lubricants		**20,472**	**(5,639)**	**0**	**14,833**	**0**	**14,833**	**14,833**	**14,833**	**0**	**0**
6231	Fuel & Lubricants	20,472	(5,639)	0	14,833	0	14,833	14,833	14,833	0	0
Rental & Maintenance of Buildings		**42,400**	**2,212**	**0**	**44,612**	**0**	**44,612**	**44,612**	**44,612**	**0**	**0**
6241	Rental of Buildings	8,400	0	0	8,400	0	8,400	8,400	8,400	0	0
6242	Maintenance of Buildings	20,000	2,212	0	22,212	0	22,212	22,212	22,212	0	0
6243	Janitorial & Cleaning Supplies	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
Maintenance of Infrastructure		**16,500**	**(2,212)**	**0**	**14,288**	**0**	**14,288**	**14,288**	**14,288**	**0**	**0**
6252	Maintenance of Bridges	0	1,520	0	1,520	0	1,520	1,520	1,520	0	0
6255	Maintenance of Other Infrastructure	16,500	(3,732)	0	12,768	0	12,768	12,768	12,768	0	0

AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 511- POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Transport, Travel & Postage		**35,710**	**8,192**	**0**	**43,902**	**0**	**43,902**	**43,902**	**43,825**	**76**	**76**
6261	Local Travel & Subsistence	20,000	1,500	0	21,500	0	21,500	21,500	21,500	0	0
6263	Postage, Telex & Cablegrams	210	0	0	210	0	210	210	208	2	2
6264	Vehicle Spares & Service	14,500	6,692	0	21,192	0	21,192	21,192	21,140	51	51
6265	Other Transport, Travel & Postage	1,000	0	0	1,000	0	1,000	1,000	977	23	23
Utility Charges		**71,000**	**(1,343)**	**0**	**69,657**	**0**	**69,657**	**69,657**	**69,656**	**1**	**1**
6271	Telephone & Internet Charges	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
6272	Electricity Charges	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
6273	Water Charges	8,000	(1,343)	0	6,657	0	6,657	6,657	6,656	1	1
Other Goods & Services Purchased		**104,934**	**5,305**	**0**	**110,239**	**0**	**110,239**	**110,239**	**109,829**	**410**	**410**
6281	Security Services	9,447	1,207	0	10,654	0	10,654	10,654	10,654	0	0
6282	Equipment Maintenance	37,487	1,647	0	39,134	0	39,134	39,134	38,724	410	410
6283	Cleaning & Extermination Services	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6284	Other	50,000	2,451	0	52,451	0	52,451	52,451	52,451	0	0
Other Operating Expenses		**369,801**	**36,015**	**0**	**405,816**	**0**	**405,816**	**405,816**	**405,815**	**1**	**1**
6291	National & Other Events	1,300	0	0	1,300	0	1,300	1,300	1,299	1	1
6292	Dietary	18,500	0	0	18,500	0	18,500	18,500	18,500	0	0
6293	Refreshment & Meals	9,100	4,619	0	13,719	0	13,719	13,719	13,719	0	0
6294	Other	340,901	31,396	0	372,297	0	372,297	372,297	372,297	0	0
Education Subventions & Training		**7,730**	**0**	**0**	**7,730**	**0**	**7,730**	**7,730**	**7,474**	**256**	**256**
6302	Training (including Scholarships)	7,730	0	0	7,730	0	7,730	7,730	7,474	256	256
Rates,Taxes & Subvention to Local Authorities		**981**	**0**	**0**	**981**	**0**	**981**	**981**	**981**	**0**	**0**
6311	Rates & Taxes	981	0	0	981	0	981	981	981	0	0
Local Organ, Intl. Organ & Constitutional Agencies		**15,904**	**0**	**0**	**15,904**	**0**	**15,904**	**15,904**	**15,904**	**0**	**0**
6321	Subsidies & Contributions to Local Organisation	15,662	0	0	15,662	0	15,662	15,662	15,662	0	0
6322	Subsidies & Contributions to Intl. Organisation	242	0	0	242	0	242	242	242	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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**27,603,511**	**1**	**0**	**27,603,512**	**0**	**27,603,512**	**27,603,512**	**27,594,748**	**8,763**	**8,763**
Wages & Salaries		**12,558,883**	**889,229**	**0**	**13,448,112**	**0**	**13,448,112**	**13,448,112**	**13,444,860**	**3,251**	**3,251**
6111	Administrative	626,780	285,864	0	912,644	0	912,644	912,644	909,949	2,695	2,695
6112	Senior Technical	3,870	348	0	4,218	0	4,218	4,218	4,218	0	0
6113	Other Technical & Craft Skilled	2,005,293	607,929	0	2,613,222	0	2,613,222	2,613,222	2,613,222	0	0
6114	Clerical & Office Support	8,651,854	52,665	0	8,704,519	0	8,704,519	8,704,519	8,703,964	554	554
6115	Semi-Skilled Operatives & Unskilled	913,338	(59,000)	0	854,338	0	854,338	854,338	854,338	0	0
6116	Contracted Employees	357,748	1,423	0	359,171	0	359,171	359,171	359,169	2	2
Overhead Expenses		**3,957,385**	**(42,629)**	**0**	**3,914,756**	**0**	**3,914,756**	**3,914,756**	**3,914,268**	**488**	**488**
6131	Other Direct Labour Costs	643,730	(61,000)	0	582,730	0	582,730	582,730	582,730	0	0
6133	Benefits & Allowances	2,267,655	18,371	0	2,286,026	0	2,286,026	2,286,026	2,285,538	488	488
6134	National Insurance	1,046,000	0	0	1,046,000	0	1,046,000	1,046,000	1,046,000	0	0
Materials, Equipment & Supplies		**1,222,000**	**235,000**	**0**	**1,457,000**	**0**	**1,457,000**	**1,457,000**	**1,456,240**	**760**	**760**
6221	Drugs & Medical Supplies	27,000	(10,000)	0	17,000	0	17,000	17,000	17,000	0	0
6222	Field Materials & Supplies	570,000	405,000	0	975,000	0	975,000	975,000	974,313	687	687
6223	Office Materials & Supplies	275,000	70,000	0	345,000	0	345,000	345,000	344,927	73	73
6224	Print & Non-Print Materials	350,000	(230,000)	0	120,000	0	120,000	120,000	120,000	0	0
Fuel & Lubricants		**1,600,000**	**(1,135,600)**	**0**	**464,400**	**0**	**464,400**	**464,400**	**464,387**	**13**	**13**
6231	Fuel & Lubricants	1,600,000	(1,135,600)	0	464,400	0	464,400	464,400	464,387	13	13
Rental & Maintenance of Buildings		**447,860**	**(47,607)**	**0**	**400,253**	**0**	**400,253**	**400,253**	**400,048**	**205**	**205**
6241	Rental of Buildings	82,860	(18,000)	0	64,860	0	64,860	64,860	64,730	130	130
6242	Maintenance of Buildings	210,000	50,393	0	260,393	0	260,393	260,393	260,319	74	74
6243	Janitorial & Cleaning Supplies	155,000	(80,000)	0	75,000	0	75,000	75,000	74,999	1	1
Maintenance of Infrastructure		**200,000**	**(50,134)**	**0**	**149,866**	**0**	**149,866**	**149,866**	**149,866**	**0**	**0**
6255	Maintenance of Other Infrastructure	200,000	(50,134)	0	149,866	0	149,866	149,866	149,866	0	0
Transport, Travel & Postage		**3,356,000**	**(171,415)**	**0**	**3,184,585**	**0**	**3,184,585**	**3,184,585**	**3,184,241**	**344**	**344**
6261	Local Travel & Subsistence	2,800,000	(543,415)	0	2,256,585	0	2,256,585	2,256,585	2,256,577	8	8
6263	Postage, Telex & Cablegrams	6,000	2,000	0	8,000	0	8,000	8,000	7,964	36	36
6264	Vehicle Spares & Service	405,000	395,000	0	800,000	0	800,000	800,000	799,992	8	8
6265	Other Transport, Travel & Postage	145,000	(25,000)	0	120,000	0	120,000	120,000	119,708	292	292

AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 512- GUYANA POLICE FORCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**600,000**	**43,415**	**0**	**643,415**	**0**	**643,415**	**643,415**	**643,414**	**1**	**1**
6271	Telephone & Internet Charges	280,000	11,760	0	291,760	0	291,760	291,760	291,759	1	1
6272	Electricity Charges	235,000	62,655	0	297,655	0	297,655	297,655	297,655	0	0
6273	Water Charges	85,000	(31,000)	0	54,000	0	54,000	54,000	54,000	0	0
Other Goods & Services Purchased		**810,000**	**337,998**	**0**	**1,147,998**	**0**	**1,147,998**	**1,147,998**	**1,147,924**	**74**	**74**
6282	Equipment Maintenance	125,000	22,998	0	147,998	0	147,998	147,998	147,998	0	0
6283	Cleaning & Extermination Services	85,000	15,000	0	100,000	0	100,000	100,000	100,000	0	0
6284	Other	600,000	300,000	0	900,000	0	900,000	900,000	899,926	74	74
Other Operating Expenses		**2,308,200**	**(50,258)**	**0**	**2,257,942**	**0**	**2,257,942**	**2,257,942**	**2,254,750**	**3,192**	**3,192**
6291	National & Other Events	8,200	0	0	8,200	0	8,200	8,200	8,199	1	1
6292	Dietary	2,100,000	(150,258)	0	1,949,742	0	1,949,742	1,949,742	1,948,884	858	858
6293	Refreshment & Meals	25,000	80,000	0	105,000	0	105,000	105,000	105,000	0	0
6294	Other	175,000	20,000	0	195,000	0	195,000	195,000	192,667	2,333	2,333
Education Subventions & Training		**250,000**	**(10,000)**	**0**	**240,000**	**0**	**240,000**	**240,000**	**240,000**	**0**	**0**
6302	Training (including Scholarships)	250,000	(10,000)	0	240,000	0	240,000	240,000	240,000	0	0
Rates,Taxes & Subvention to Local Authorities		**278,000**	**0**	**0**	**278,000**	**0**	**278,000**	**278,000**	**277,600**	**400**	**400**
6311	Rates & Taxes	278,000	0	0	278,000	0	278,000	278,000	277,600	400	400
Local Organ, Intl. Organ & Constitutional Agencies		**15,183**	**2,002**	**0**	**17,185**	**0**	**17,185**	**17,185**	**17,150**	**35**	**35**
6322	Subsidies & Contributions to Intl. Organisation	15,183	2,002	0	17,185	0	17,185	17,185	17,150	35	35

MR. A. ALLY
HEAD OF BUDGET AGENCY

AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 513- GUYANA PRISON SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**3,945,660**	**(40,000)**	**0**	**3,905,660**	**0**	**3,905,660**	**3,905,660**	**3,898,320**	**7,341**	**7,341**
Wages & Salaries		**1,106,005**	**5,447**	**0**	**1,111,452**	**0**	**1,111,452**	**1,111,452**	**1,111,452**	**0**	**0**
6111	Administrative	119,643	5,447	0	125,090	0	125,090	125,090	125,090	0	0
6113	Other Technical & Craft Skilled	401,095	0	0	401,095	0	401,095	401,095	401,095	0	0
6114	Clerical & Office Support	528,319	0	0	528,319	0	528,319	528,319	528,319	0	0
6115	Semi-Skilled Operatives & Unskilled	1,241	0	0	1,241	0	1,241	1,241	1,241	0	0
6116	Contracted Employees	55,707	0	0	55,707	0	55,707	55,707	55,707	0	0
Overhead Expenses		**330,790**	**(5,447)**	**0**	**325,343**	**0**	**325,343**	**325,343**	**325,250**	**93**	**93**
6131	Other Direct Labour Costs	36,536	0	0	36,536	0	36,536	36,536	36,536	0	0
6133	Benefits & Allowances	200,000	0	0	200,000	0	200,000	200,000	199,907	93	93
6134	National Insurance	94,254	(5,447)	0	88,807	0	88,807	88,807	88,807	0	0
Materials, Equipment & Supplies		**259,300**	**(103,782)**	**0**	**155,518**	**0**	**155,518**	**155,518**	**154,633**	**885**	**885**
6221	Drugs & Medical Supplies	65,000	(58,783)	0	6,217	0	6,217	6,217	6,216	1	1
6222	Field Materials & Supplies	160,000	(44,999)	0	115,001	0	115,001	115,001	114,449	552	552
6223	Office Materials & Supplies	18,000	0	0	18,000	0	18,000	18,000	17,828	172	172
6224	Print & Non-Print Materials	16,300	0	0	16,300	0	16,300	16,300	16,140	160	160
Fuel & Lubricants		**190,770**	**(49,586)**	**0**	**141,184**	**0**	**141,184**	**141,184**	**141,181**	**3**	**3**
6231	Fuel & Lubricants	190,770	(49,586)	0	141,184	0	141,184	141,184	141,181	3	3
Rental & Maintenance of Buildings		**190,500**	**(20,000)**	**0**	**170,500**	**0**	**170,500**	**170,500**	**167,159**	**3,341**	**3,341**
6242	Maintenance of Buildings	72,500	0	0	72,500	0	72,500	72,500	72,500	0	0
6243	Janitorial & Cleaning Supplies	118,000	(20,000)	0	98,000	0	98,000	98,000	94,659	3,341	3,341
Maintenance of Infrastructure		**36,500**	**0**	**0**	**36,500**	**0**	**36,500**	**36,500**	**36,500**	**0**	**0**
6255	Maintenance of Other Infrastructure	36,500	0	0	36,500	0	36,500	36,500	36,500	0	0
Transport, Travel & Postage		**99,340**	**449**	**0**	**99,789**	**0**	**99,789**	**99,789**	**99,585**	**204**	**204**
6261	Local Travel & Subsistence	53,320	(7,600)	0	45,720	0	45,720	45,720	45,719	1	1
6263	Postage, Telex & Cablegrams	40	0	0	40	0	40	40	40	0	0
6264	Vehicle Spares & Service	39,600	0	0	39,600	0	39,600	39,600	39,580	20	20
6265	Other Transport, Travel & Postage	6,380	8,049	0	14,429	0	14,429	14,429	14,246	183	183

AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 513- GUYANA PRISON SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**162,025**	**(40,000)**	**0**	**122,025**	**0**	**122,025**	**122,025**	**122,025**	**0**	**0**
6271	Telephone & Internet Charges	36,625	0	0	36,625	0	36,625	36,625	36,625	0	0
6272	Electricity Charges	110,000	(40,000)	0	70,000	0	70,000	70,000	70,000	0	0
6273	Water Charges	15,400	0	0	15,400	0	15,400	15,400	15,400	0	0
Other Goods & Services Purchased		**102,820**	**14,821**	**0**	**117,641**	**0**	**117,641**	**117,641**	**116,155**	**1,487**	**1,487**
6282	Equipment Maintenance	43,320	2,734	0	46,054	0	46,054	46,054	46,009	45	45
6283	Cleaning & Extermination Services	33,000	11,348	0	44,348	0	44,348	44,348	43,414	935	935
6284	Other	26,500	739	0	27,239	0	27,239	27,239	26,732	507	507
Other Operating Expenses		**1,320,080**	**158,098**	**0**	**1,478,178**	**0**	**1,478,178**	**1,478,178**	**1,477,440**	**738**	**738**
6291	National & Other Events	1,800	0	0	1,800	0	1,800	1,800	1,799	1	1
6292	Dietary	1,087,750	72,600	0	1,160,350	0	1,160,350	1,160,350	1,160,304	46	46
6293	Refreshment & Meals	174,850	85,498	0	260,348	0	260,348	260,348	260,348	0	0
6294	Other	55,680	0	0	55,680	0	55,680	55,680	54,989	691	691
Education Subventions & Training		**140,150**	**0**	**0**	**140,150**	**0**	**140,150**	**140,150**	**139,890**	**260**	**260**
6302	Training (including Scholarships)	140,150	0	0	140,150	0	140,150	140,150	139,890	260	260
Rates,Taxes & Subvention to Local Authorities		**7,000**	**0**	**0**	**7,000**	**0**	**7,000**	**7,000**	**7,000**	**0**	**0**
6311	Rates & Taxes	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
Local Organ, Intl. Organ & Constitutional Agencies		**380**	**0**	**0**	**380**	**0**	**380**	**380**	**50**	**330**	**330**
6321	Subsidies & Contributions to Local Organisation	50	0	0	50	0	50	50	50	0	0
6322	Subsidies & Contributions to Intl. Organisation	330	0	0	330	0	330	330	0	330	330

MR. A. ALLY
HEAD OF BUDGET AGENCY

AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 515- GUYANA FIRE SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**3,112,673**	**0**	**0**	**3,112,673**	**0**	**3,112,673**	**3,112,673**	**3,107,973**	**4,702**	**4,702**
Wages & Salaries		**1,544,581**	**0**	**0**	**1,544,581**	**0**	**1,544,581**	**1,544,581**	**1,543,611**	**970**	**970**
6111	Administrative	121,195	0	0	121,195	0	121,195	121,195	121,195	0	0
6113	Other Technical & Craft Skilled	1,330,602	0	0	1,330,602	0	1,330,602	1,330,602	1,329,679	923	923
6115	Semi-Skilled Operatives & Unskilled	10,599	0	0	10,599	0	10,599	10,599	10,599	0	0
6116	Contracted Employees	73,370	0	0	73,370	0	73,370	73,370	73,323	47	47
6117	Temporary Employees	8,815	0	0	8,815	0	8,815	8,815	8,815	0	0
Overhead Expenses		**391,002**	**0**	**0**	**391,002**	**0**	**391,002**	**391,002**	**391,002**	**0**	**0**
6131	Other Direct Labour Costs	44,251	3,132	0	47,383	0	47,383	47,383	47,383	0	0
6133	Benefits & Allowance	222,218	(3,132)	0	219,086	0	219,086	219,086	219,086	0	0
6134	National Insurance	124,533	0	0	124,533	0	124,533	124,533	124,533	0	0
Materials, Equipment & Supplies		**274,000**	**21,053**	**0**	**295,053**	**0**	**295,053**	**295,053**	**294,989**	**65**	**65**
6221	Drugs & Medical Supplies	60,000	0	0	60,000	0	60,000	60,000	60,000	0	0
6222	Field Materials & Supplies	190,000	21,053	0	211,053	0	211,053	211,053	210,989	65	65
6223	Office Materials & Supplies	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6224	Print & Non-Print Materials	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
Fuel & Lubricants		**159,000**	**0**	**0**	**159,000**	**0**	**159,000**	**159,000**	**159,000**	**0**	**0**
6231	Fuel & Lubricants	159,000	0	0	159,000	0	159,000	159,000	159,000	0	0
Rental & Maintenance of Buildings		**76,370**	**0**	**0**	**76,370**	**0**	**76,370**	**76,370**	**76,370**	**0**	**0**
6241	Rental of Buildings	16,120	0	0	16,120	0	16,120	16,120	16,120	0	0
6242	Maintenance of Buildings	44,300	0	0	44,300	0	44,300	44,300	44,300	0	0
6243	Janitorial & Cleaning Supplies	15,950	0	0	15,950	0	15,950	15,950	15,950	0	0
Maintenance of Infrastructure		**23,500**	**0**	**0**	**23,500**	**0**	**23,500**	**23,500**	**23,500**	**0**	**0**
6255	Maintenance of Other Infrastructure	23,500	0	0	23,500	0	23,500	23,500	23,500	0	0
Transport, Travel & Postage		**245,732**	**(19,897)**	**0**	**225,835**	**0**	**225,835**	**225,835**	**225,790**	**46**	**46**
6261	Local Travel & Subsistence	135,000	(20,072)	0	114,928	0	114,928	114,928	114,914	14	14
6263	Postage, Telex & Cablegrams	32	0	0	32	0	32	32	32	0	0
6264	Vehicle Spares & Service	110,000	0	0	110,000	0	110,000	110,000	110,000	0	0
6265	Other Transport, Travel & Postage	700	175	0	875	0	875	875	844	32	32

AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 515- GUYANA FIRE SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**76,900**	**0**	**0**	**76,900**	**0**	**76,900**	**76,900**	**76,900**	**0**	**0**
6271	Telephone & Internet Charges	22,900	0	0	22,900	0	22,900	22,900	22,900	0	0
6272	Eletricity Charges	37,000	0	0	37,000	0	37,000	37,000	37,000	0	0
6273	Water Charges	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
Other Goods & Services Purchased		**109,830**	**18,844**	**0**	**128,674**	**0**	**128,674**	**128,674**	**128,673**	**1**	**1**
6282	Equipment Maintenance	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
6283	Cleaning & Extermination Services	16,600	9,760	0	26,360	0	26,360	26,360	26,360	0	0
6284	Other	80,230	9,084	0	89,314	0	89,314	89,314	89,313	1	1
Other Operating Expenses		**173,428**	**(40,606)**	**0**	**132,822**	**0**	**132,822**	**132,822**	**132,769**	**53**	**53**
6291	National & Other Events	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6292	Dietary	36,452	0	0	36,452	0	36,452	36,452	36,399	53	53
6293	Refreshment & Meals	113,600	(40,606)	0	72,994	0	72,994	72,994	72,994	0	0
6294	Other	20,376	0	0	20,376	0	20,376	20,376	20,376	0	0
Education Subventions & Training		**30,000**	**20,606**	**0**	**50,606**	**0**	**50,606**	**50,606**	**47,040**	**3,566**	**3,566**
6302	Training (including Scholarships)	30,000	20,606	0	50,606	0	50,606	50,606	47,040	3,566	3,566
Rates,Taxes & Subvention to Local Authorities		**8,300**	**0**	**0**	**8,300**	**0**	**8,300**	**8,300**	**8,299**	**1**	**1**
6311	Rates & Taxes	8,300	0	0	8,300	0	8,300	8,300	8,299	1	1
Local Organ, Intl. Organ & Constitutional Agencies		**30**	**0**	**0**	**30**	**0**	**30**	**30**	**30**	**0**	**0**
6321	Subsidies & Contributions to Local Organisation	30	0	0	30	0	30	30	30	0	0

MR. A. ALLY
HEAD OF BUDGET AGENCY

AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 516- GUYANA REGISTER OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**331,196**	**1**	**0**	**331,197**	**0**	**331,197**	**331,197**	**331,066**	**131**	**131**
Wages & Salaries		**167,946**	**417**	**0**	**168,363**	**0**	**168,363**	**168,363**	**168,236**	**127**	**127**
6111	Administrative	0	225	0	225	0	225	225	225	0	0
6112	Senior Technical	0	278	0	278	0	278	278	278	0	0
6113	Other Technical & Craft Skilled	1,717	137	0	1,854	0	1,854	1,854	1,854	0	0
6114	Clerical & Office Support	56,244	(356)	0	55,888	0	55,888	55,888	55,888	0	0
6115	Semi-Skilled Operatives & Unskilled	2,530	133	0	2,663	0	2,663	2,663	2,663	0	0
6116	Contracted Employees	107,455	0	0	107,455	0	107,455	107,455	107,328	127	127
Overhead Expenses		**11,946**	**(417)**	**0**	**11,529**	**0**	**11,529**	**11,529**	**11,529**	**0**	**0**
6131	Other Direct Labour Costs	1,800	(180)	0	1,620	0	1,620	1,620	1,620	0	0
6133	Benefits & Allowances	5,064	(43)	0	5,021	0	5,021	5,021	5,021	0	0
6134	National Insurance	5,082	(194)	0	4,888	0	4,888	4,888	4,888	0	0
Materials, Equipment & Supplies		**49,906**	**(473)**	**0**	**49,433**	**0**	**49,433**	**49,433**	**49,432**	**1**	**1**
6221	Drugs & Medical Supplies	440	0	0	440	0	440	440	440	0	0
6222	Field Materials & Supplies	1,050	(473)	0	577	0	577	577	577	0	0
6223	Office Materials & Supplies	18,270	0	0	18,270	0	18,270	18,270	18,270	0	0
6224	Print & Non-Print Materials	30,146	0	0	30,146	0	30,146	30,146	30,145	1	1
Fuel & Lubricants		**2,175**	**(1,106)**	**0**	**1,069**	**0**	**1,069**	**1,069**	**1,069**	**0**	**0**
6231	Fuel & Lubricants	2,175	(1,106)	0	1,069	0	1,069	1,069	1,069	0	0
Rental & Maintenance of Buildings		**22,069**	**(580)**	**0**	**21,489**	**0**	**21,489**	**21,489**	**21,489**	**0**	**0**
6241	Rental of Buildings	12,146	(580)	0	11,566	0	11,566	11,566	11,566	0	0
6242	Maintenance of Buildings	4,725	0	0	4,725	0	4,725	4,725	4,725	0	0
6243	Janitorial & Cleaning Supplies	5,198	0	0	5,198	0	5,198	5,198	5,198	0	0
Transport, Travel & Postage		**8,610**	**539**	**0**	**9,149**	**0**	**9,149**	**9,149**	**9,148**	**1**	**1**
6261	Local Travel & Subsistence	6,300	0	0	6,300	0	6,300	6,300	6,299	1	1
6263	Postage, Telex & Cablegrams	735	0	0	735	0	735	735	735	0	0
6264	Vehicle Spares & Service	1,260	539	0	1,799	0	1,799	1,799	1,799	0	0
6265	Other Transport, Travel & Postage	315	0	0	315	0	315	315	315	0	0

AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 516- GUYANA REGISTER OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**12,453**	**(720)**	**0**	**11,733**	**0**	**11,733**	**11,733**	**11,733**	**0**	**0**
6271	Telephone & Internet Charges	3,255	(720)	0	2,535	0	2,535	2,535	2,535	0	0
6272	Electricity Charges	9,198	0	0	9,198	0	9,198	9,198	9,198	0	0
Other Goods & Services Purchased		**48,700**	**0**	**0**	**48,700**	**0**	**48,700**	**48,700**	**48,699**	**1**	**1**
6282	Equipment Maintenance	4,300	0	0	4,300	0	4,300	4,300	4,300	0	0
6283	Cleaning & Extermination Services	2,100	0	0	2,100	0	2,100	2,100	2,099	1	1
6284	Other	42,300	0	0	42,300	0	42,300	42,300	42,300	0	0
Other Operating Expenses		**4,503**	**2,341**	**0**	**6,844**	**0**	**6,844**	**6,844**	**6,844**	**0**	**0**
6291	National & Other Events	150	0	0	150	0	150	150	150	0	0
6293	Refreshment & Meals	4,053	901	0	4,954	0	4,954	4,954	4,954	0	0
6294	Other	300	1,440	0	1,740	0	1,740	1,740	1,740	0	0
Education Subventions & Training		**2,888**	**0**	**0**	**2,888**	**0**	**2,888**	**2,888**	**2,887**	**1**	**1**
6302	Training (including Scholarships)	2,888	0	0	2,888	0	2,888	2,888	2,887	1	1

MR. A. ALLY
HEAD OF BUDGET AGENCY

AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 517- CUSTOMS ANTI-NARCOTICS UNIT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**740,163**	**0**	**0**	**740,163**	**0**	**740,163**	**740,163**	**740,144**	**19**	**19**
Wages & Salaries		**498,073**	**0**	**0**	**498,073**	**0**	**498,073**	**498,073**	**498,073**	**0**	**0**
6116	Contracted Employees	498,073	0	0	498,073	0	498,073	498,073	498,073	0	0
Materials, Equipment & Supplies		**17,900**	**333**	**0**	**18,233**	**0**	**18,233**	**18,233**	**18,232**	**1**	**1**
6221	Drugs & Medical Supplies	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6222	Field Materials & Supplies	9,300	0	0	9,300	0	9,300	9,300	9,299	1	1
6223	Office Materials & Supplies	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6224	Print & Non-Print Materials	2,000	333	0	2,333	0	2,333	2,333	2,333	0	0
Fuel & Lubricants		**36,691**	**(10,000)**	**0**	**26,691**	**0**	**26,691**	**26,691**	**26,691**	**0**	**0**
6231	Fuel & Lubricants	36,691	(10,000)	0	26,691	0	26,691	26,691	26,691	0	0
Rental & Maintenance of Buildings		**30,140**	**(1,390)**	**0**	**28,750**	**0**	**28,750**	**28,750**	**28,750**	**0**	**0**
6241	Rental of Buildings	17,640	(1,390)	0	16,250	0	16,250	16,250	16,250	0	0
6242	Maintenance of Buildings	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6243	Janitorial & Cleaning Supplies	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
Maintenance of Infrastructure		**4,200**	**0**	**0**	**4,200**	**0**	**4,200**	**4,200**	**4,200**	**0**	**0**
6255	Maintenance of Other Infrastructure	4,200	0	0	4,200	0	4,200	4,200	4,200	0	0
Transport, Travel & Postage		**38,610**	**(1,984)**	**0**	**36,626**	**0**	**36,626**	**36,626**	**36,626**	**0**	**0**
6261	Local Travel & Subsistence	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6263	Postage, Telex & Cablegrams	50	0	0	50	0	50	50	50	0	0
6264	Vehicle Spares & Service	25,560	0	0	25,560	0	25,560	25,560	25,560	0	0
6265	Other Transport, Travel & Postage	6,000	(1,984)	0	4,016	0	4,016	4,016	4,016	0	0
Utility Charges		**15,716**	**(237)**	**0**	**15,479**	**0**	**15,479**	**15,479**	**15,479**	**0**	**0**
6271	Telephone & Internet Charges	7,960	(1,333)	0	6,627	0	6,627	6,627	6,627	0	0
6272	Electricity Charges	7,276	1,566	0	8,842	0	8,842	8,842	8,842	0	0
6273	Water Charges	480	(470)	0	10	0	10	10	10	0	0
Other Goods & Services Purchased		**10,400**	**0**	**0**	**10,400**	**0**	**10,400**	**10,400**	**10,382**	**18**	**18**
6282	Equipment Maintenance	5,600	0	0	5,600	0	5,600	5,600	5,585	15	15
6283	Cleaning & Extermination Services	1,000	0	0	1,000	0	1,000	1,000	997	3	3
6284	Other	3,800	0	0	3,800	0	3,800	3,800	3,800	0	0

AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 517- CUSTOMS ANTI-NARCOTICS UNIT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Operating Expenses		**80,703**	**13,278**	**0**	**93,981**	**0**	**93,981**	**93,981**	**93,981**	**0**	**0**
6291	National & Other Events	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6292	Dietary	14,559	(3,000)	0	11,559	0	11,559	11,559	11,559	0	0
6293	Refreshment & Meals	23,844	2,778	0	26,622	0	26,622	26,622	26,622	0	0
6294	Other	40,300	13,500	0	53,800	0	53,800	53,800	53,800	0	0
Education Subventions & Training		**7,730**	**0**	**0**	**7,730**	**0**	**7,730**	**7,730**	**7,730**	**0**	**0**
6302	Training (including Scholarships)	7,730	0	0	7,730	0	7,730	7,730	7,730	0	0

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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**218,359**	**17,393**	**0**	**235,752**	**0**	**235,752**	**235,752**	**231,708**	**4,044**	**4,044**
Wages & Salaries		**128,170**	**0**	**0**	**128,170**	**0**	**128,170**	**128,170**	**128,099**	**71**	**71**
6111	Administrative	23,904	0	0	23,904	0	23,904	23,904	23,904	0	0
6113	Other Technical & Craft Skilled	1,625	0	0	1,625	0	1,625	1,625	1,625	0	0
6114	Clerical & Office Support	19,764	0	0	19,764	0	19,764	19,764	19,764	0	0
6115	Semi-Skilled Operatives & Unskilled	2,506	0	0	2,506	0	2,506	2,506	2,506	0	0
6116	Contracted Employees	80,071	0	0	80,071	0	80,071	80,071	80,000	71	71
6117	Temporary Employees	300	0	0	300	0	300	300	300	0	0
Overhead Expenses		**10,582**	**0**	**0**	**10,582**	**0**	**10,582**	**10,582**	**10,582**	**0**	**0**
6131	Other Direct Labour Costs	2,277	0	0	2,277	0	2,277	2,277	2,277	0	0
6133	Benefits & Allowances	4,536	0	0	4,536	0	4,536	4,536	4,536	0	0
6134	National Insurance	3,769	0	0	3,769	0	3,769	3,769	3,769	0	0
Materials, Equipment & Supplies		**4,610**	**759**	**0**	**5,369**	**0**	**5,369**	**5,369**	**5,364**	**5**	**5**
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6222	Field Materials & Supplies	210	0	0	210	0	210	210	205	5	5
6223	Office Materials & Supplies	2,800	759	0	3,559	0	3,559	3,559	3,559	0	0
6224	Print & Non-Print Materials	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
Fuel & Lubricants		**6,500**	**(1,739)**	**0**	**4,761**	**0**	**4,761**	**4,761**	**4,760**	**1**	**1**
6231	Fuel & Lubricants	6,500	(1,739)	0	4,761	0	4,761	4,761	4,760	1	1
Rental & Maintenance of Buildings		**24,345**	**2,241**	**0**	**26,586**	**0**	**26,586**	**26,586**	**26,544**	**42**	**42**
6242	Maintenance of Buildings	22,845	1,681	0	24,526	0	24,526	24,526	24,485	41	41
6243	Janitorial & Cleaning Supplies	1,500	560	0	2,060	0	2,060	2,060	2,059	1	1
Maintenance of Infrastructure		**6,000**	**7,282**	**0**	**13,282**	**0**	**13,282**	**13,282**	**9,661**	**3,621**	**3,621**
6255	Maintenance of Other Infrastructure	6,000	7,282	0	13,282	0	13,282	13,282	9,661	3,621	3,621
Transport, Travel & Postage		**5,115**	**500**	**0**	**5,615**	**0**	**5,615**	**5,615**	**5,603**	**12**	**12**
6261	Local Travel & Subsistence	300	0	0	300	0	300	300	299	1	1
6263	Postage, Telex & Cablegrams	15	0	0	15	0	15	15	5	10	10
6264	Vehicle Spares & Service	4,800	500	0	5,300	0	5,300	5,300	5,299	1	1

AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 521- POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**11,642**	**3,000**	**0**	**14,642**	**0**	**14,642**	**14,642**	**14,395**	**247**	**247**
6271	Telephone & Internet Charges	2,200	0	0	2,200	0	2,200	2,200	2,160	40	40
6272	Electricity Charges	8,000	3,000	0	11,000	0	11,000	11,000	10,900	100	100
6273	Water Charges	1,442	0	0	1,442	0	1,442	1,442	1,335	107	107
Other Goods & Services Purchased		**12,996**	**5,000**	**0**	**17,996**	**0**	**17,996**	**17,996**	**17,956**	**40**	**40**
6281	Security Services	3,166	0	0	3,166	0	3,166	3,166	3,154	12	12
6282	Equipment Maintenance	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6283	Cleaning & Extermination Services	500	0	0	500	0	500	500	500	0	0
6284	Other	7,830	5,000	0	12,830	0	12,830	12,830	12,802	28	28
Other Operating Expenses		**4,349**	**350**	**0**	**4,699**	**0**	**4,699**	**4,699**	**4,694**	**5**	**5**
6291	National & Other Events	1,189	350	0	1,539	0	1,539	1,539	1,535	4	4
6293	Refreshment & Meals	2,900	0	0	2,900	0	2,900	2,900	2,900	0	0
6294	Other	260	0	0	260	0	260	260	259	1	1
Education Subventions & Training		**2,500**	**0**	**0**	**2,500**	**0**	**2,500**	**2,500**	**2,500**	**0**	**0**
6302	Training (including Scholarships)	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
Rates,Taxes & Subvention to Local Authorities		**1,550**	**0**	**0**	**1,550**	**0**	**1,550**	**1,550**	**1,550**	**0**	**0**
6311	Rates & Taxes	1,550	0	0	1,550	0	1,550	1,550	1,550	0	0

MS. A. COLE-CLARKE
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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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,284,154**	**(17,813)**	**0**	**1,266,341**	**0**	**1,266,341**	**1,266,341**	**1,264,383**	**1,958**	**1,958**
Wages & Salaries		**387,608**	**162**	**0**	**387,770**	**0**	**387,770**	**387,770**	**387,770**	**0**	**0**
6111	Administrative	53,123	0	0	53,123	0	53,123	53,123	53,123	0	0
6114	Clerical & Office Support	2,458	68	0	2,526	0	2,526	2,526	2,526	0	0
6115	Semi-Skilled Operatives & Unskilled	1,182	94	0	1,276	0	1,276	1,276	1,276	0	0
6116	Contracted Employees	330,845	0	0	330,845	0	330,845	330,845	330,845	0	0
Overhead Expenses		**14,504**	**(162)**	**0**	**14,342**	**0**	**14,342**	**14,342**	**14,342**	**0**	**0**
6131	Other Direct Labour Costs	4,200	(45)	0	4,155	0	4,155	4,155	4,155	0	0
6133	Benefits & Allowances	6,723	200	0	6,923	0	6,923	6,923	6,923	0	0
6134	National Insurance	3,581	(317)	0	3,264	0	3,264	3,264	3,264	0	0
Materials, Equipment & Supplies		**12,120**	**(1,743)**	**0**	**10,377**	**0**	**10,377**	**10,377**	**10,357**	**20**	**20**
6221	Drugs & Medical Supplies	120	0	0	120	0	120	120	119	1	1
6223	Office Materials & Supplies	7,500	0	0	7,500	0	7,500	7,500	7,481	19	19
6224	Print & Non-Print Materials	4,500	(1,743)	0	2,757	0	2,757	2,757	2,757	0	0
Fuel & Lubricants		**1,500**	**(700)**	**0**	**800**	**0**	**800**	**800**	**800**	**0**	**0**
6231	Fuel & Lubricants	1,500	(700)	0	800	0	800	800	800	0	0
Rental & Maintenance of Buildings		**1,500**	**0**	**0**	**1,500**	**0**	**1,500**	**1,500**	**1,495**	**5**	**5**
6243	Janitorial & Cleaning Supplies	1,500	0	0	1,500	0	1,500	1,500	1,495	5	5
Transport, Travel & Postage		**13,910**	**(7,275)**	**0**	**6,635**	**0**	**6,635**	**6,635**	**6,564**	**71**	**71**
6261	Local Travel & Subsistence	6,360	(2,572)	0	3,788	0	3,788	3,788	3,768	20	20
6263	Postage, Telex & Cablegrams	50	0	0	50	0	50	50	0	50	50
6264	Vehicle Spares & Service	500	0	0	500	0	500	500	499	1	1
6265	Other Transport, Travel & Postage	7,000	(4,703)	0	2,297	0	2,297	2,297	2,297	0	0
Utility Charges		**7,100**	**0**	**0**	**7,100**	**0**	**7,100**	**7,100**	**6,523**	**577**	**577**
6271	Telephone & Internet Charges	2,400	0	0	2,400	0	2,400	2,400	1,823	577	577
6272	Electricity Charges	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
6273	Water Charges	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0

AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 523- ATTORNEY GENERAL'S CHAMBERS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Goods & Services Purchased		**430,781**	**81,905**	**0**	**512,686**	**0**	**512,686**	**512,686**	**512,305**	**381**	**381**
6281	Security Services	3,066	0	0	3,066	0	3,066	3,066	3,066	0	0
6282	Equipment Maintenance	2,070	0	0	2,070	0	2,070	2,070	2,070	0	0
6283	Cleaning & Extermination Services	930	0	0	930	0	930	930	930	0	0
6284	Other	424,715	81,905	0	506,620	0	506,620	506,620	506,239	381	381
Other Operating Expenses		**2,880**	**0**	**0**	**2,880**	**0**	**2,880**	**2,880**	**2,874**	**6**	**6**
6293	Refreshment & Meals	2,700	0	0	2,700	0	2,700	2,700	2,694	6	6
6294	Other	180	0	0	180	0	180	180	180	0	0
Education Subventions & Training		**3,000**	**0**	**0**	**3,000**	**0**	**3,000**	**3,000**	**2,984**	**16**	**16**
6302	Training (including Scholarships)	3,000	0	0	3,000	0	3,000	3,000	2,984	16	16
Local Organ, Intl. Organ & Constitutional Agencies		**409,251**	**(90,000)**	**0**	**319,251**	**0**	**319,251**	**319,251**	**318,369**	**882**	**882**
6321	Subsidies & Contributions to Local Organisation	409,251	(90,000)	0	319,251	0	319,251	319,251	318,369	882	882

MS. S. ALLEN
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AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 524- STATE SOLICITOR
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**49,378**	**418**	**0**	**49,796**	**0**	**49,796**	**49,796**	**49,617**	**180**	**180**
Wages & Salaries		**35,091**	**(145)**	**0**	**34,946**	**0**	**34,946**	**34,946**	**34,946**	**0**	**0**
6111	Administrative	19,481	1,383	0	20,864	0	20,864	20,864	20,864	0	0
6113	Other Technical & Craft Skilled	1,960	680	0	2,640	0	2,640	2,640	2,640	0	0
6114	Clerical & Office Support	5,807	(471)	0	5,336	0	5,336	5,336	5,336	0	0
6115	Semi-Skilled Operatives & Unskilled	1,241	99	0	1,340	0	1,340	1,340	1,340	0	0
6116	Contracted Employees	6,602	(1,836)	0	4,766	0	4,766	4,766	4,766	0	0
Overhead Expenses		**3,857**	**143**	**0**	**4,000**	**0**	**4,000**	**4,000**	**4,000**	**0**	**0**
6131	Other Direct Labour Costs	180	82	0	262	0	262	262	262	0	0
6133	Benefits & Allowances	2,638	0	0	2,638	0	2,638	2,638	2,638	0	0
6134	National Insurance	1,039	61	0	1,100	0	1,100	1,100	1,100	0	0
Materials, Equipment & Supplies		**2,150**	**300**	**0**	**2,450**	**0**	**2,450**	**2,450**	**2,438**	**12**	**12**
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6223	Office Materials & Supplies	1,200	300	0	1,500	0	1,500	1,500	1,500	0	0
6224	Print & Non-Print Materials	900	0	0	900	0	900	900	888	12	12
Rental & Maintenance of Buildings		**650**	**0**	**0**	**650**	**0**	**650**	**650**	**649**	**1**	**1**
6243	Janitorial & Cleaning Supplies	650	0	0	650	0	650	650	649	1	1
Transport, Travel & Postage		**230**	**0**	**0**	**230**	**0**	**230**	**230**	**220**	**11**	**11**
6261	Local Travel & Subsistence	200	0	0	200	0	200	200	190	11	11
6263	Postage, Telex & Cablegrams	30	0	0	30	0	30	30	30	0	0
Utility Charges		**380**	**0**	**0**	**380**	**0**	**380**	**380**	**351**	**29**	**29**
6271	Telephone & Internet Charges	380	0	0	380	0	380	380	351	29	29
Other Goods & Services Purchased		**5,470**	**0**	**0**	**5,470**	**0**	**5,470**	**5,470**	**5,374**	**96**	**96**
6282	Equipment Maintenance	630	0	0	630	0	630	630	629	1	1
6283	Cleaning & Extermination Services	140	0	0	140	0	140	140	100	40	40
6284	Other	4,700	0	0	4,700	0	4,700	4,700	4,645	55	55
Other Operating Expenses		**550**	**120**	**0**	**670**	**0**	**670**	**670**	**669**	**1**	**1**
6293	Refreshment & Meals	550	120	0	670	0	670	670	669	1	1
Education Subventions & Training		**1,000**	**0**	**0**	**1,000**	**0**	**1,000**	**1,000**	**970**	**30**	**30**
6302	Training (including Scholarships)	1,000	0	0	1,000	0	1,000	1,000	970	30	30

MS. A. COLE-CLARKE
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AGENCY 53 - GUYANA DEFENCE FORCE
PROGRAMME 531 -DEFENCE & SECURITY SUPPORT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**25,900,887**	**0**	**0**	**25,900,887**	**0**	**25,900,887**	**25,889,689**	**25,882,989**	**17,897**	**6,698**
Wages & Salaries		**8,355,890**	**600,476**	**0**	**8,956,366**	**0**	**8,956,366**	**8,955,974**	**8,950,973**	**5,393**	**5,000**
6111	Administrative	587,107	110,239	0	697,346	0	697,346	697,346	696,049	1,297	1,297
6112	Senior Technical	638,763	45,195	0	683,958	0	683,958	683,958	683,958	0	0
6113	Other Technical & Craft Skilled	1,412,710	281,402	0	1,694,112	0	1,694,112	1,694,112	1,693,218	893	893
6114	Clerical & Office Support	2,545,175	281,444	0	2,826,619	0	2,826,619	2,826,619	2,826,619	0	0
6115	Semi-Skilled Operatives & Unskilled	2,132,589	(101,932)	0	2,030,657	0	2,030,657	2,030,640	2,030,640	17	0
6116	Contracted Employees	330,974	44,384	0	375,358	0	375,358	375,358	372,548	2,810	2,810
6117	Temporary Employees	708,572	(60,256)	0	648,316	0	648,316	647,941	647,941	376	0
Overhead Expenses		**2,880,099**	**84,573**	**0**	**2,964,672**	**0**	**2,964,672**	**2,953,866**	**2,952,757**	**11,915**	**1,109**
6131	Other Direct Labour Costs	302,000	26,944	0	328,944	0	328,944	328,944	328,944	0	0
6132	Incentives	32,000	0	0	32,000	0	32,000	32,000	32,000	0	0
6133	Benefits & Allowances	721,827	57,000	0	778,827	0	778,827	768,021	768,021	10,806	0
6134	National Insurance	535,578	(26,629)	0	508,949	0	508,949	508,949	508,949	0	0
6135	Pensions	1,288,694	27,258	0	1,315,952	0	1,315,952	1,315,952	1,314,843	1,109	1,109
Materials, Equipment & Supplies		**2,546,571**	**(670,049)**	**0**	**1,876,522**	**0**	**1,876,522**	**1,876,522**	**1,876,484**	**38**	**38**
6221	Drugs & Medical Supplies	170,000	0	0	170,000	0	170,000	170,000	170,000	0	0
6222	Field Materials & Supplies	2,200,000	(685,049)	0	1,514,951	0	1,514,951	1,514,951	1,514,931	20	20
6223	Office Materials & Supplies	100,330	0	0	100,330	0	100,330	100,330	100,330	0	0
6224	Print & Non-Print Materials	76,241	15,000	0	91,241	0	91,241	91,241	91,223	18	18
Fuel & Lubricants		**1,351,915**	**(146,000)**	**0**	**1,205,915**	**0**	**1,205,915**	**1,205,915**	**1,205,851**	**64**	**64**
6231	Fuel & Lubricants	1,351,915	(146,000)	0	1,205,915	0	1,205,915	1,205,915	1,205,851	64	64
Rental & Maintenance of Buildings		**455,633**	**71,005**	**0**	**526,638**	**0**	**526,638**	**526,638**	**526,578**	**60**	**60**
6241	Rental of Buildings	41,100	(5,950)	0	35,150	0	35,150	35,150	35,150	0	0
6242	Maintenance of Buildings	284,533	76,955	0	361,488	0	361,488	361,488	361,488	0	0
6243	Janitorial & Cleaning Supplies	130,000	0	0	130,000	0	130,000	130,000	129,940	60	60

AGENCY 53 - GUYANA DEFENCE FORCE
PROGRAMME 531 -DEFENCE & SECURITY SUPPORT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Maintenance of Infrastructure		**223,860**	**54,500**	**0**	**278,360**	**0**	**278,360**	**278,360**	**278,240**	**120**	**120**
6251	Maintenance of Roads	23,000	0	0	23,000	0	23,000	23,000	23,000	0	0
6252	Maintenance of Bridges	17,000	0	0	17,000	0	17,000	17,000	16,993	7	7
6253	Maintenance of Drainage & Irrigation Works	29,500	5,500	0	35,000	0	35,000	35,000	35,000	0	0
6255	Maintenance of Other Infrastructure	154,360	49,000	0	203,360	0	203,360	203,360	203,247	113	113
Transport, Travel & Postage		**1,161,546**	**76,561**	**0**	**1,238,107**	**0**	**1,238,107**	**1,238,107**	**1,238,058**	**48**	**48**
6261	Local Travel & Subsistence	87,680	0	0	87,680	0	87,680	87,680	87,680	0	0
6262	Overseas Conferences & Official Visits	130,494	76,561	0	207,055	0	207,055	207,055	207,033	21	21
6263	Postage, Telex & Cablegrams	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6264	Vehicle Spares & Service	540,320	0	0	540,320	0	540,320	540,320	540,320	0	0
6265	Other Transport, Travel & Postage	396,552	0	0	396,552	0	396,552	396,552	396,525	27	27
Utility Charges		**476,400**	**(41,341)**	**0**	**435,059**	**0**	**435,059**	**435,059**	**434,989**	**70**	**70**
6271	Telephone & Internet Charges	234,000	0	0	234,000	0	234,000	234,000	233,994	6	6
6272	Electricity Charges	190,800	(34,618)	0	156,182	0	156,182	156,182	156,119	63	63
6273	Water Charges	51,600	(6,723)	0	44,877	0	44,877	44,877	44,876	1	1
Other Goods & Services Purchased		**2,547,438**	**(142,373)**	**0**	**2,405,065**	**0**	**2,405,065**	**2,405,065**	**2,404,879**	**186**	**186**
6281	Security Services	87,697	8,000	0	95,697	0	95,697	95,697	95,697	0	0
6282	Equipment Maintenance	2,000,000	(141,273)	0	1,858,727	0	1,858,727	1,858,727	1,858,595	132	132
6283	Cleaning & Extermination Services	120,878	0	0	120,878	0	120,878	120,878	120,878	0	0
6284	Other	338,863	(9,100)	0	329,763	0	329,763	329,763	329,709	54	54
Other Operating Expenses		**5,405,510**	**(11,000)**	**0**	**5,394,510**	**0**	**5,394,510**	**5,394,510**	**5,394,507**	**3**	**3**
6291	National & Other Events	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6292	Dietary	2,799,210	(51,000)	0	2,748,210	0	2,748,210	2,748,210	2,748,210	0	0
6293	Refreshment & Meals	3,300	0	0	3,300	0	3,300	3,300	3,298	2	2
6294	Other	2,600,000	40,000	0	2,640,000	0	2,640,000	2,640,000	2,639,999	1	1
Education Subventions & Training		**485,025**	**124,875**	**0**	**609,900**	**0**	**609,900**	**609,900**	**609,900**	**0**	**0**
6302	Training (including Scholarships)	485,025	124,875	0	609,900	0	609,900	609,900	609,900	0	0
Rates,Taxes & Subvention to Local Authorities		**11,000**	**(1,227)**	**0**	**9,773**	**0**	**9,773**	**9,773**	**9,773**	**0**	**0**
6311	Rates & Taxes	11,000	(1,227)	0	9,773	0	9,773	9,773	9,773	0	0

COMMANDER NURSE
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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**459,088**	**0**	**0**	**459,088**	**26,780**	**485,868**	**485,868**	**485,866**	**2**	**2**
Wages & Salaries		**106,416**	**5,667**	**0**	**112,083**	**0**	**112,083**	**112,083**	**112,083**	**0**	**0**
6111	Administrative	1,960	(197)	0	1,763	0	1,763	1,763	1,763	0	0
6112	Senior Technical	1,886	150	0	2,036	0	2,036	2,036	2,036	0	0
6113	Other Technical & Craft Skilled	6,628	57	0	6,685	0	6,685	6,685	6,685	0	0
6114	Clerical & Office Support	12,662	993	0	13,655	0	13,655	13,655	13,655	0	0
6115	Semi-Skilled Operatives & Unskilled	12,054	964	0	13,018	0	13,018	13,018	13,018	0	0
6116	Contracted Employees	49,874	6,314	0	56,188	0	56,188	56,188	56,188	0	0
6117	Temporary Employees	21,352	(2,614)	0	18,738	0	18,738	18,738	18,738	0	0
Overhead Expenses		**12,328**	**(5,667)**	**0**	**6,661**	**0**	**6,661**	**6,661**	**6,661**	**0**	**0**
6131	Other Direct Labour Costs	6,876	(5,598)	0	1,278	0	1,278	1,278	1,278	0	0
6133	Benefits & Allowances	2,496	(199)	0	2,297	0	2,297	2,297	2,297	0	0
6134	National Insurance	2,956	130	0	3,086	0	3,086	3,086	3,086	0	0
Expenses Specific to the Agency		**90,000**	**0**	**0**	**90,000**	**0**	**90,000**	**90,000**	**89,999**	**1**	**1**
6211	Expenses Specific to the Agency	90,000	0	0	90,000	0	90,000	90,000	89,999	1	1
Materials, Equipment & Supplies		**13,600**	**0**	**0**	**13,600**	**5,000**	**18,600**	**18,600**	**18,600**	**0**	**0**
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	5,500	0	0	5,500	5,000	10,500	10,500	10,500	0	0
6224	Print & Non-Print Materials	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
Fuel & Lubricants		**32,000**	**0**	**0**	**32,000**	**14,800**	**46,800**	**46,800**	**46,799**	**1**	**1**
6231	Fuel & Lubricants	32,000	0	0	32,000	14,800	46,800	46,800	46,799	1	1
Rental & Maintenance of Buildings		**40,650**	**0**	**0**	**40,650**	**0**	**40,650**	**40,650**	**40,650**	**0**	**0**
6242	Maintenance of Buildings	35,650	0	0	35,650	0	35,650	35,650	35,650	0	0
6243	Janitorial & Cleaning Supplies	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
Maintenance of Infrastructure		**26,000**	**0**	**0**	**26,000**	**0**	**26,000**	**26,000**	**26,000**	**0**	**0**
6255	Maintenance of Other Infrastructure	26,000	0	0	26,000	0	26,000	26,000	26,000	0	0
Transport, Travel & Postage		**57,000**	**4,344**	**0**	**61,344**	**6,980**	**68,324**	**68,324**	**68,324**	**0**	**0**
6261	Local Travel & Subsistence	32,000	4,344	0	36,344	0	36,344	36,344	36,344	0	0
6264	Vehicle Spares & Service	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6265	Other Transport, Travel & Postage	15,000	0	0	15,000	6,980	21,980	21,980	21,980	0	0

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 711 -REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**6,760**	**(4,344)**	**0**	**2,416**	**0**	**2,416**	**2,416**	**2,416**	**0**	**0**
6271	Telephone & Internet Charges	5,000	(3,745)	0	1,255	0	1,255	1,255	1,255	0	0
6272	Electricity Charges	1,760	(599)	0	1,161	0	1,161	1,161	1,161	0	0
Other Goods & Services Purchased		**59,434**	**(1,350)**	**0**	**58,084**	**0**	**58,084**	**58,084**	**58,084**	**0**	**0**
6281	Security Services	48,674	(1,350)	0	47,324	0	47,324	47,324	47,324	0	0
6282	Equipment Maintenance	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6283	Cleaning & Extermination Services	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6284	Other	4,760	0	0	4,760	0	4,760	4,760	4,760	0	0
Other Operating Expenses		**11,900**	**1,350**	**0**	**13,250**	**0**	**13,250**	**13,250**	**13,250**	**0**	**0**
6291	National & Other Events	8,500	1,350	0	9,850	0	9,850	9,850	9,850	0	0
6293	Refreshment & Meals	2,800	0	0	2,800	0	2,800	2,800	2,800	0	0
6294	Other	600	0	0	600	0	600	600	600	0	0
Education Subventions & Training		**1,200**	**0**	**0**	**1,200**	**0**	**1,200**	**1,200**	**1,200**	**0**	**0**
6302	Training (including Scholarships)	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
Rates,Taxes & Subvention to Local Authorities		**1,800**	**0**	**0**	**1,800**	**0**	**1,800**	**1,800**	**1,800**	**0**	**0**
6312	Subventions to Local Authorities	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0

DR. S. CHEEFOON
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 712 -PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**919,397**	**(1)**	**0**	**919,396**	**100,076**	**1,019,472**	**1,017,117**	**1,017,086**	**2,388**	**33**
Wages & Salaries		**62,797**	**(1)**	**0**	**62,796**	**0**	**62,796**	**60,525**	**60,525**	**2,271**	**0**
6113	Other Technical & Craft Skilled	15,606	0	0	15,606	0	15,606	15,444	15,444	162	0
6115	Semi-Skilled Operatives & Unskilled	15,372	1,127	0	16,499	0	16,499	16,499	16,499	0	0
6116	Contracted Employees	16,798	(2,187)	0	14,611	0	14,611	12,502	12,502	2,109	0
6117	Temporary Employees	15,021	1,059	0	16,080	0	16,080	16,080	16,080	0	0
Overhead Expenses		**4,811**	**0**	**0**	**4,811**	**0**	**4,811**	**4,727**	**4,727**	**84**	**0**
6133	Benefits & Allowances	2,208	0	0	2,208	0	2,208	2,137	2,137	71	0
6134	National Insurance	2,603	0	0	2,603	0	2,603	2,590	2,590	13	0
Materials, Equipment & Supplies		**10,530**	**0**	**0**	**10,530**	**0**	**10,530**	**10,530**	**10,528**	**2**	**2**
6221	Drugs & Medical Supplies	230	0	0	230	0	230	230	230	0	0
6222	Field Materials & Supplies	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6223	Office Materials & Supplies	2,200	0	0	2,200	0	2,200	2,200	2,198	2	2
6224	Print & Non-Print Materials	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
Fuel & Lubricants		**518,432**	**0**	**0**	**518,432**	**100,076**	**618,508**	**618,508**	**618,500**	**9**	**9**
6231	Fuel & Lubricants	518,432	0	0	518,432	100,076	618,508	618,508	618,500	9	9
Rental & Maintenance of Buildings		**27,720**	**(10,000)**	**0**	**17,720**	**0**	**17,720**	**17,720**	**17,708**	**12**	**12**
6241	Rental of Buildings	720	0	0	720	0	720	720	720	0	0
6242	Maintenance of Buildings	24,500	(10,000)	0	14,500	0	14,500	14,500	14,499	1	1
6243	Janitorial & Cleaning Supplies	2,500	0	0	2,500	0	2,500	2,500	2,489	11	11
Maintenance of Infrastructure		**172,240**	**10,000**	**0**	**182,240**	**0**	**182,240**	**182,240**	**182,240**	**0**	**0**
6251	Maintenance of Roads	73,240	5,000	0	78,240	0	78,240	78,240	78,240	0	0
6252	Maintenance of Bridges	22,000	5,000	0	27,000	0	27,000	27,000	27,000	0	0
6253	Maintenance of Drainage & Irrigation Works	32,000	0	0	32,000	0	32,000	32,000	32,000	0	0
6254	Maintenance of Sea & River Defenses	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
6255	Maintenance of Other Infrastructure	23,000	0	0	23,000	0	23,000	23,000	23,000	0	0
Transport, Travel & Postage		**55,000**	**0**	**0**	**55,000**	**0**	**55,000**	**55,000**	**54,999**	**1**	**1**
6261	Local Travel & Subsistence	14,500	0	0	14,500	0	14,500	14,500	14,500	0	0
6264	Vehicle Spares & Service	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6265	Other Transport, Travel & Postage	10,500	0	0	10,500	0	10,500	10,500	10,499	1	1
Utility Charges		**742**	**0**	**0**	**742**	**0**	**742**	**742**	**742**	**0**	**0**
6271	Telephone & Internet Charges	346	0	0	346	0	346	346	346	0	0
6272	Electricity Charges	396	0	0	396	0	396	396	396	0	0

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 712 -PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Goods & Services Purchased		**66,763**	**0**	**0**	**66,763**	**0**	**66,763**	**66,763**	**66,756**	**8**	**8**
6281	Security Services	54,843	0	0	54,843	0	54,843	54,843	54,841	2	2
6282	Equipment Maintenance	3,000	0	0	3,000	0	3,000	3,000	2,995	5	5
6283	Cleaning & Extermination Services	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6284	Other	3,920	0	0	3,920	0	3,920	3,920	3,920	1	1
Other Operating Expenses		**212**	**0**	**0**	**212**	**0**	**212**	**212**	**211**	**1**	**1**
6293	Refreshment & Meals	212	0	0	212	0	212	212	211	1	1
Education Subventions & Training		**150**	**0**	**0**	**150**	**0**	**150**	**150**	**150**	**0**	**0**
6302	Training (including Scholarships)	150	0	0	150	0	150	150	150	0	0

DR. S. CHEEFOON
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 713 -EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**3,606,056**	**0**	**0**	**3,606,056**	**0**	**3,606,056**	**3,606,056**	**3,605,966**	**90**	**90**
Wages & Salaries		**1,847,350**	**0**	**0**	**1,847,350**	**0**	**1,847,350**	**1,847,350**	**1,847,350**	**0**	**0**
6111	Administrative	300,739	0	0	300,739	0	300,739	300,739	300,739	0	0
6112	Senior Technical	724,013	0	0	724,013	0	724,013	724,013	724,013	0	0
6113	Other Technical & Craft Skilled	3,839	0	0	3,839	0	3,839	3,839	3,839	0	0
6114	Clerical & Office Support	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
6115	Semi-Skilled Operatives & Unskilled	703,802	0	0	703,802	0	703,802	703,802	703,802	0	0
6116	Contracted Employees	86,530	0	0	86,530	0	86,530	86,530	86,530	0	0
6117	Temporary Employees	24,827	0	0	24,827	0	24,827	24,827	24,827	0	0
Overhead Expenses		**541,073**	**0**	**0**	**541,073**	**0**	**541,073**	**541,073**	**541,073**	**0**	**0**
6131	Other Direct Labour Costs	8,125	0	0	8,125	0	8,125	8,125	8,125	0	0
6133	Benefits & Allowances	387,124	0	0	387,124	0	387,124	387,124	387,124	0	0
6134	National Insurance	145,824	0	0	145,824	0	145,824	145,824	145,824	0	0
Materials, Equipment & Supplies		**110,000**	**(5,156)**	**0**	**104,844**	**0**	**104,844**	**104,844**	**104,844**	**0**	**0**
6221	Drugs & Medical Supplies	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6222	Field Materials & Supplies	38,000	0	0	38,000	0	38,000	38,000	38,000	0	0
6223	Office Materials & Supplies	33,000	0	0	33,000	0	33,000	33,000	33,000	0	0
6224	Print & Non-Print Materials	30,000	(5,156)	0	24,844	0	24,844	24,844	24,844	0	0
Fuel & Lubricants		**90,000**	**3,892**	**0**	**93,892**	**0**	**93,892**	**93,892**	**93,878**	**14**	**14**
6231	Fuel & Lubricants	90,000	3,892	0	93,892	0	93,892	93,892	93,878	14	14
Rental & Maintenance of Buildings		**302,950**	**(3,892)**	**0**	**299,058**	**0**	**299,058**	**299,058**	**299,058**	**0**	**0**
6241	Fuel & Lubricants	5,950	(3,892)	0	2,058	0	2,058	2,058	2,058	0	0
6242	Maintenance of Buildings	255,000	0	0	255,000	0	255,000	255,000	255,000	0	0
6243	Janitorial & Cleaning Supplies	42,000	0	0	42,000	0	42,000	42,000	42,000	0	0
Maintenance of Infrastructure		**82,000**	**0**	**0**	**82,000**	**0**	**82,000**	**82,000**	**81,994**	**6**	**6**
6252	Maintenance of Bridges	18,500	0	0	18,500	0	18,500	18,500	18,500	0	0
6253	Maintenance of Drainage & Irrigation Works	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
6254	Maintenance of Sea & River Defenses	18,000	0	0	18,000	0	18,000	18,000	17,995	5	5
6255	Maintenance of Other Infrastructure	27,500	0	0	27,500	0	27,500	27,500	27,499	1	1

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 713 -EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Transport, Travel & Postage		**87,200**	**8,671**	**0**	**95,871**	**0**	**95,871**	**95,871**	**95,857**	**14**	**14**
6261	Local Travel & Subsistence	37,000	4,257	0	41,257	0	41,257	41,257	41,245	12	12
6264	Vehicle Spares & Service	20,200	4,414	0	24,614	0	24,614	24,614	24,613	1	1
6265	Other Transport, Travel & Postage	30,000	0	0	30,000	0	30,000	30,000	29,999	1	1
Utility Charges		**10,912**	**(4,257)**	**0**	**6,655**	**0**	**6,655**	**6,655**	**6,655**	**0**	**0**
6271	Telephone & Internet Charges	3,832	0	0	3,832	0	3,832	3,832	3,832	0	0
6272	Electricity Charges	7,080	(4,257)	0	2,823	0	2,823	2,823	2,823	0	0
Other Goods & Services Purchased		**376,138**	**742**	**0**	**376,880**	**0**	**376,880**	**376,880**	**376,837**	**43**	**43**
6281	Security Services	336,734	0	0	336,734	0	336,734	336,734	336,732	2	2
6282	Equipment Maintenance	6,000	0	0	6,000	0	6,000	6,000	5,999	1	1
6283	Cleaning & Extermination Services	14,340	5,156	0	19,496	0	19,496	19,496	19,456	40	40
6284	Other	19,064	(4,414)	0	14,650	0	14,650	14,650	14,650	0	0
Other Operating Expenses		**146,400**	**0**	**0**	**146,400**	**0**	**146,400**	**146,400**	**146,388**	**12**	**12**
6291	National & Other Events	46,800	24,000	0	70,800	0	70,800	70,800	70,791	9	9
6292	Dietary	90,000	(24,000)	0	66,000	0	66,000	66,000	65,999	1	1
6293	Refreshment & Meals	2,300	0	0	2,300	0	2,300	2,300	2,299	1	1
6294	Other	7,300	0	0	7,300	0	7,300	7,300	7,299	1	1
Education Subventions & Training		**12,033**	**0**	**0**	**12,033**	**0**	**12,033**	**12,033**	**12,032**	**1**	**1**
6302	Training (including Scholarships)	12,033	0	0	12,033	0	12,033	12,033	12,032	1	1

DR. S. CHEEFOON
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 714 -HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,989,435**	**1**	**0**	**1,989,436**	**0**	**1,989,436**	**1,989,079**	**1,989,016**	**420**	**63**
Wages & Salaries		**521,329**	**0**	**0**	**521,329**	**0**	**521,329**	**520,972**	**520,972**	**357**	**0**
6111	Administrative	3,888	0	0	3,888	0	3,888	3,888	3,888	0	0
6112	Senior Technical	5,173	0	0	5,173	0	5,173	5,173	5,173	0	0
6113	Other Technical & Craft Skilled	222,204	0	0	222,204	0	222,204	222,204	222,204	0	0
6114	Clerical & Office Support	5,283	0	0	5,283	0	5,283	4,926	4,926	357	0
6115	Semi-Skilled Operatives & Unskilled	64,758	0	0	64,758	0	64,758	64,758	64,758	0	0
6116	Contracted Employees	62,606	0	0	62,606	0	62,606	62,606	62,606	0	0
6117	Temporary Employees	157,417	0	0	157,417	0	157,417	157,417	157,417	0	0
Overhead Expenses		**65,517**	**0**	**0**	**65,517**	**0**	**65,517**	**65,517**	**65,517**	**0**	**0**
6131	Other Direct Labour Costs	2,476	0	0	2,476	0	2,476	2,476	2,476	0	0
6133	Benefits & Allowances	37,731	0	0	37,731	0	37,731	37,731	37,731	0	0
6134	National Insurance	25,310	0	0	25,310	0	25,310	25,310	25,310	0	0
Materials, Equipment & Supplies		**423,000**	**1,696**	**0**	**424,696**	**0**	**424,696**	**424,696**	**424,693**	**3**	**3**
6221	Drugs & Medical Supplies	340,000	5,000	0	345,000	0	345,000	345,000	345,000	0	0
6222	Field Materials & Supplies	50,400	0	0	50,400	0	50,400	50,400	50,399	1	1
6223	Office Materials & Supplies	17,000	1,696	0	18,696	0	18,696	18,696	18,695	1	1
6224	Print & Non-Print Materials	15,600	(5,000)	0	10,600	0	10,600	10,600	10,599	1	1
Fuel & Lubricants		**145,577**	**4,617**	**0**	**150,194**	**0**	**150,194**	**150,194**	**150,189**	**5**	**5**
6231	Fuel & Lubricants	145,577	4,617	0	150,194	0	150,194	150,194	150,189	5	5
Rental & Maintenance of Buildings		**134,612**	**(6,312)**	**0**	**128,300**	**0**	**128,300**	**128,300**	**128,299**	**1**	**1**
6241	Rental of Buildings	8,712	(6,312)	0	2,400	0	2,400	2,400	2,400	0	0
6242	Maintenance of Buildings	75,500	0	0	75,500	0	75,500	75,500	75,499	1	1
6243	Janitorial & Cleaning Supplies	50,400	0	0	50,400	0	50,400	50,400	50,400	0	0
Maintenance of Infrastructure		**79,450**	**0**	**0**	**79,450**	**0**	**79,450**	**79,450**	**79,439**	**11**	**11**
6252	Maintenance of Bridges	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
6253	Maintenance of Drainage & Irrigation Works	7,800	0	0	7,800	0	7,800	7,800	7,800	0	0
6254	Maintenance of Sea & River Defenses	9,750	0	0	9,750	0	9,750	9,750	9,750	0	0
6255	Maintenance of Other Infrastructure	48,900	0	0	48,900	0	48,900	48,900	48,889	11	11
Transport, Travel & Postage		**306,350**	**5,011**	**0**	**311,361**	**0**	**311,361**	**311,361**	**311,358**	**3**	**3**
6261	Local Travel & Subsistence	206,000	0	0	206,000	0	206,000	206,000	205,999	1	1
6264	Vehicle Spares & Service	30,000	5,011	0	35,011	0	35,011	35,011	35,010	1	1
6265	Other Transport, Travel & Postage	70,350	0	0	70,350	0	70,350	70,350	70,349	1	1

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 714 -HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**28,000**	**0**	**0**	**28,000**	**0**	**28,000**	**28,000**	**28,000**	**0**	**0**
6271	Telephone & Internet Charges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6272	Electricity Charges	27,000	0	0	27,000	0	27,000	27,000	27,000	0	0
Other Goods & Services Purchased		**106,200**	**0**	**0**	**106,200**	**0**	**106,200**	**106,200**	**106,167**	**33**	**33**
6281	Security Services	50,200	0	0	50,200	0	50,200	50,200	50,200	0	0
6282	Equipment Maintenance	23,000	0	0	23,000	0	23,000	23,000	23,000	0	0
6283	Cleaning & Extermination Services	15,400	0	0	15,400	0	15,400	15,400	15,400	0	0
6284	Other	17,600	0	0	17,600	0	17,600	17,600	17,567	33	33
Other Operating Expenses		**153,400**	**0**	**0**	**153,400**	**0**	**153,400**	**153,400**	**153,393**	**7**	**7**
6291	National & Other Events	7,600	0	0	7,600	0	7,600	7,600	7,593	7	7
6292	Dietary	140,000	0	0	140,000	0	140,000	140,000	140,000	0	0
6293	Refreshment & Meals	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6294	Other	800	0	0	800	0	800	800	800	0	0
Education Subventions & Training		**26,000**	**(5,011)**	**0**	**20,989**	**0**	**20,989**	**20,989**	**20,989**	**0**	**0**
6302	Training (including Scholarships)	26,000	(5,011)	0	20,989	0	20,989	20,989	20,989	0	0

DR. S. CHEEFOON
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 715 -AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**37,135**	**0**	**0**	**37,135**	**0**	**37,135**	**37,135**	**37,034**	**102**	**102**
Materials, Equipment & Supplies		**8,185**	**(500)**	**0**	**7,685**	**0**	**7,685**	**7,685**	**7,680**	**5**	**5**
6221	Drugs & Medical Supplies	85	0	0	85	0	85	85	85	0	0
6222	Field Materials & Supplies	7,300	(500)	0	6,800	0	6,800	6,800	6,795	5	5
6223	Office Materials & Supplies	600	0	0	600	0	600	600	600	0	0
6224	Print & Non-Print Materials	200	0	0	200	0	200	200	200	0	0
Fuel & Lubricants		**7,200**	**500**	**0**	**7,700**	**0**	**7,700**	**7,700**	**7,700**	**1**	**1**
6231	Fuel & Lubricants	7,200	500	0	7,700	0	7,700	7,700	7,700	1	1
Rental & Maintenance of Buildings		**1,800**	**0**	**0**	**1,800**	**0**	**1,800**	**1,800**	**1,800**	**0**	**0**
6242	Maintenance of Buildings	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6243	Janitorial & Cleaning Supplies	800	0	0	800	0	800	800	800	0	0
Maintenance of Infrastructure		**5,500**	**0**	**0**	**5,500**	**0**	**5,500**	**5,500**	**5,500**	**0**	**0**
6253	Maintenance of Drainage & Irrigation Works	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
Transport, Travel & Postage		**6,900**	**1,379**	**0**	**8,279**	**0**	**8,279**	**8,279**	**8,267**	**12**	**12**
6261	Local Travel & Subsistence	4,000	1,379	0	5,379	0	5,379	5,379	5,379	0	0
6263	Postage, Telex & Cablegrams	200	0	0	200	0	200	200	188	12	12
6264	Vehicle Spares & Service	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
Utility Charges		**300**	**0**	**0**	**300**	**0**	**300**	**300**	**218**	**82**	**82**
6271	Telephone & Internet Charges	100	0	0	100	0	100	100	100	0	0
6272	Electricity Charges	200	0	0	200	0	200	200	118	82	82
Other Goods & Services Purchased		**2,350**	**(1,379)**	**0**	**971**	**0**	**971**	**971**	**971**	**0**	**0**
6282	Equipment Maintenance	650	(300)	0	350	0	350	350	350	0	0
6283	Cleaning & Extermination Services	900	(700)	0	200	0	200	200	200	0	0
6284	Other	800	(379)	0	421	0	421	421	421	0	0
Other Operating Expenses		**3,400**	**0**	**0**	**3,400**	**0**	**3,400**	**3,400**	**3,400**	**0**	**0**
6291	National & Other Events	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6293	Refreshment & Meals	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6294	Other	200	0	0	200	0	200	200	200	0	0
Education Subventions & Training		**1,500**	**0**	**0**	**1,500**	**0**	**1,500**	**1,500**	**1,498**	**2**	**2**
6302	Training (including Scholarships)	1,500	0	0	1,500	0	1,500	1,500	1,498	2	2

DR. S. CHEEFOON
HEAD OF BUDGET AGENCY

AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 721 -REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**380,098**	**4,361**	**0**	**384,459**	**1,500**	**385,959**	**385,959**	**385,956**	**4**	**4**
Wages & Salaries		**131,291**	**(1,336)**	**0**	**129,955**	**0**	**129,955**	**129,955**	**129,955**	**0**	**0**
6111	Administrative	8,349	659	0	9,008	0	9,008	9,008	9,008	0	0
6112	Senior Technical	1,902	152	0	2,054	0	2,054	2,054	2,054	0	0
6113	Other Technical & Craft Skilled	8,288	(51)	0	8,237	0	8,237	8,237	8,237	0	0
6114	Clerical & Office Support	50,809	1,299	0	52,108	0	52,108	52,108	52,108	0	0
6115	Semi-Skilled Operatives & Unskilled	23,711	1,505	0	25,216	0	25,216	25,216	25,216	0	0
6116	Contracted Employees	22,535	0	0	22,535	0	22,535	22,535	22,535	0	0
6117	Temporary Employees	15,697	(4,900)	0	10,797	0	10,797	10,797	10,797	0	0
Overhead Expenses		**17,221**	**247**	**0**	**17,468**	**0**	**17,468**	**17,468**	**17,468**	**0**	**0**
6131	Other Direct Labour Costs	1,222	(60)	0	1,162	0	1,162	1,162	1,162	0	0
6133	Benefits & Allowances	8,182	307	0	8,489	0	8,489	8,489	8,489	0	0
6134	National Insurance	7,817	0	0	7,817	0	7,817	7,817	7,817	0	0
Expenses Specific to the Agency		**37,500**	**1,835**	**0**	**39,335**	**0**	**39,335**	**39,335**	**39,335**	**0**	**0**
6211	Expenses Specific to the Agency	37,500	1,835	0	39,335	0	39,335	39,335	39,335	0	0
Materials, Equipment & Supplies		**14,797**	**0**	**0**	**14,797**	**0**	**14,797**	**14,797**	**14,797**	**0**	**0**
6221	Drugs & Medical Supplies	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6222	Field Materials & Supplies	750	0	0	750	0	750	750	750	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	4,747	0	0	4,747	0	4,747	4,747	4,747	0	0
Fuel & Lubricants		**16,500**	**0**	**0**	**16,500**	**0**	**16,500**	**16,500**	**16,500**	**0**	**0**
6231	Fuel & Lubricants	16,500	0	0	16,500	0	16,500	16,500	16,500	0	0
Rental & Maintenance of Buildings		**25,800**	**0**	**0**	**25,800**	**0**	**25,800**	**25,800**	**25,800**	**0**	**0**
6242	Maintenance of Buildings	21,800	0	0	21,800	0	21,800	21,800	21,800	0	0
6243	Janitorial & Cleaning Supplies	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
Maintenance of Infrastructure		**13,500**	**0**	**0**	**13,500**	**0**	**13,500**	**13,500**	**13,500**	**0**	**0**
6255	Maintenance of Other Infrastructure	13,500	0	0	13,500	0	13,500	13,500	13,500	0	0
Transport, Travel & Postage		**10,784**	**2,365**	**0**	**13,149**	**0**	**13,149**	**13,149**	**13,147**	**2**	**2**
6261	Local Travel & Subsistence	6,100	3,500	0	9,600	0	9,600	9,600	9,598	2	2
6263	Postage, Telex & Cablegrams	84	0	0	84	0	84	84	84	0	0
6264	Vehicle Spares & Service	2,900	0	0	2,900	0	2,900	2,900	2,900	0	0
6265	Other Transport, Travel & Postage	1,700	(1,135)	0	565	0	565	565	565	0	0

AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 721 -REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**18,400**	**(150.00)**	**0**	**18,250**	**0**	**18,250**	**18,250**	**18,250**	**0**	**0**
6271	Telephone & Internet Charges	2,600	250	0	2,850	0	2,850	2,850	2,850	0	0
6272	Electricity Charges	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
6273	Water Charges	7,300	(400)	0	6,900	0	6,900	6,900	6,900	0	0
Other Goods & Services Purchased		**85,789**	**(100)**	**0**	**85,689**	**0**	**85,689**	**85,689**	**85,689**	**1**	**1**
6281	Security Services	71,789	0	0	71,789	0	71,789	71,789	71,789	0	0
6282	Equipment Maintenance	3,000	0	0	3,000	0	3,000	3,000	3,000	1	1
6283	Cleaning & Extermination Services	2,600	200	0	2,800	0	2,800	2,800	2,800	0	0
6284	Other	8,400	(300)	0	8,100	0	8,100	8,100	8,100	0	0
Other Operating Expenses		**6,800**	**1,500**	**0**	**8,300**	**1,500**	**9,800**	**9,800**	**9,799**	**1**	**1**
6291	National & Other Events	2,700	1,500	0	4,200	0	4,200	4,200	4,200	0	0
6293	Refreshment & Meals	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6294	Other	2,000	0	0	2,000	1,500	3,500	3,500	3,499	1	1
Education Subventions & Training		**900**	**0**	**0**	**900**	**0**	**900**	**900**	**900**	**0**	**0**
6302	Training (including Scholarships)	900	0	0	900	0	900	900	900	0	0
Rates,Taxes & Subvention to Local Authorities		**816**	**0**	**0**	**816**	**0**	**816**	**816**	**816**	**0**	**0**
6311	Rates & Taxes	816	0	0	816	0	816	816	816	0	0

MS. D. ROOPLALL
HEAD OF BUDGET AGENCY

AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 722-AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**658,345**	**1,391**	**0**	**659,736**	**0**	**659,736**	**659,736**	**659,734**	**2**	**2**
Wages & Salaries		**155,525**	**2,574**	**0**	**158,099**	**0**	**158,099**	**158,099**	**158,099**	**0**	**0**
6111	Administrative	0	972	0	972	0	972	972	972	0	0
6113	Other Technical & Craft Skilled	4,403	2,356	0	6,759	0	6,759	6,759	6,759	0	0
6114	Clerical & Office Suppor	4,739	0	0	4,739	0	4,739	4,739	4,739	0	0
6115	Semi-Skilled Operatives & Unskilled	83,659	3,781	0	87,440	0	87,440	87,440	87,440	0	0
6116	Contracted Employees	55,727	(1,847)	0	53,880	0	53,880	53,880	53,880	0	0
6117	Temporary Employees	6,997	(2,688)	0	4,309	0	4,309	4,309	4,309	0	0
Overhead Expenses		**16,232**	**(1,484)**	**0**	**14,748**	**0**	**14,748**	**14,748**	**14,748**	**0**	**0**
6131	Other Direct Labour Costs	42	(1)	0	41	0	41	41	41	0	0
6133	Benefits & Allowances	8,394	(1,691)	0	6,703	0	6,703	6,703	6,703	0	0
6134	National Insurance	7,796	208	0	8,004	0	8,004	8,004	8,004	0	0
Materials, Equipment & Supplies		**3,290**	**0**	**0**	**3,290**	**0**	**3,290**	**3,290**	**3,290**	**0**	**0**
6221	Drugs & Medical Supplies	250	0	0	250	0	250	250	250	0	0
6222	Field Materials & Supplies	940	0	0	940	0	940	940	940	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	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
Fuel & Lubricants		**45,000**	**0**	**0**	**45,000**	**0**	**45,000**	**45,000**	**45,000**	**0**	**0**
6231	Fuel & Lubricants	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
Rental & Maintenance of Buildings		**10,865**	**0**	**0**	**10,865**	**0**	**10,865**	**10,865**	**10,865**	**0**	**0**
6242	Maintenance of Buildings	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6243	Janitorial & Cleaning Supplies	865	0	0	865	0	865	865	865	0	0
Maintenance of Infrastructure		**327,000**	**0**	**0**	**327,000**	**0**	**327,000**	**327,000**	**327,000**	**0**	**0**
6251	Maintenance of Roads	83,000	0	0	83,000	0	83,000	83,000	83,000	0	0
6253	Maintenance of Drainage & Irrigation Works	234,000	0	0	234,000	0	234,000	234,000	234,000	0	0
6255	Maintenance of Other Infrastructure	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
Transport, Travel & Postage		**17,150**	**300**	**0**	**17,450**	**0**	**17,450**	**17,450**	**17,450**	**0**	**0**
6261	Local Travel & Subsistence	450	300	0	750	0	750	750	750	0	0
6264	Vehicle Spares & Service	16,300	0	0	16,300	0	16,300	16,300	16,300	0	0
6265	Other Transport, Travel & Postage	400	0	0	400	0	400	400	400	0	0

AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 722-AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**5,204**	**(110)**	**0**	**5,094**	**0**	**5,094**	**5,094**	**5,094**	**0**	**0**
6271	Telephone & Internet Charges	255	422	0	677	0	677	677	677	0	0
6272	Electricity Charges	4,326	0	0	4,326	0	4,326	4,326	4,326	0	0
6273	Water Charges	623	(532)	0	91	0	91	91	91	0	0
Other Goods & Services Purchased		**76,879**	**111**	**0**	**76,990**	**0**	**76,990**	**76,990**	**76,988**	**2**	**2**
6281	Security Services	71,789	0	0	71,789	0	71,789	71,789	71,789	0	0
6282	Equipment Maintenance	850	0	0	850	0	850	850	850	0	0
6283	Cleaning & Extermination Services	320	0	0	320	0	320	320	319	1	1
6284	Other	3,920	111	0	4,031	0	4,031	4,031	4,030	1	1
Other Operating Expenses		**200**	**0**	**0**	**200**	**0**	**200**	**200**	**200**	**0**	**0**
6293	Refreshment & Meals	200	0	0	200	0	200	200	200	0	0
Education Subventions & Training		**1,000**	**0**	**0**	**1,000**	**0**	**1,000**	**1,000**	**1,000**	**0**	**0**
6302	Training (including Scholarships)	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0

MS. D. ROOPLALL
HEAD OF BUDGET AGENCY

AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 723-PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**221,569**	**0**	**0**	**221,569**	**0**	**221,569**	**221,569**	**221,567**	**3**	**3**
Wages & Salaries		**46,613**	**(561)**	**0**	**46,052**	**0**	**46,052**	**46,052**	**46,052**	**0**	**0**
6111	Administrative	3,813	(3,178)	0	635	0	635	635	635	0	0
6112	Senior Technical	7,480	3,178	0	10,658	0	10,658	10,658	10,658	0	0
6113	Other Technical & Craft Skilled	18,508	(6)	0	18,502	0	18,502	18,502	18,502	0	0
6114	Clerical & Office Support	1,693	0	0	1,693	0	1,693	1,693	1,693	0	0
6115	Semi-Skilled Operatives & Unskilled	13,355	(555)	0	12,800	0	12,800	12,800	12,800	0	0
6116	Contracted Employees	1,764	0	0	1,764	0	1,764	1,764	1,764	0	0
Overhead Expenses		**7,601**	**561**	**0**	**8,162**	**0**	**8,162**	**8,162**	**8,162**	**0**	**0**
6131	Other Direct Labour Costs	82	0	0	82	0	82	82	82	0	0
6133	Benefits & Allowances	3,853	735	0	4,588	0	4,588	4,588	4,588	0	0
6134	National Insurance	3,666	(174)	0	3,492	0	3,492	3,492	3,492	0	0
Materials, Equipment & Supplies		**2,600**	**0**	**0**	**2,600**	**0**	**2,600**	**2,600**	**2,599**	**1**	**1**
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	99	1	1
6222	Field Materials & Supplies	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6223	Office Materials & Supplies	700	0	0	700	0	700	700	700	0	0
6224	Print & Non-Print Materials	600	0	0	600	0	600	600	600	0	0
Fuel & Lubricants		**17,000**	**0**	**0**	**17,000**	**0**	**17,000**	**17,000**	**17,000**	**0**	**0**
6231	Fuel & Lubricants	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
Rental & Maintenance of Buildings		**28,700**	**0**	**0**	**28,700**	**0**	**28,700**	**28,700**	**28,700**	**0**	**0**
6242	Maintenance of Buildings	28,000	0	0	28,000	0	28,000	28,000	28,000	0	0
6243	Janitorial & Cleaning Supplies	700	0	0	700	0	700	700	700	0	0
Maintenance of Infrastructure		**88,475**	**0**	**0**	**88,475**	**0**	**88,475**	**88,475**	**88,475**	**0**	**0**
6251	Maintenance of Roads	43,000	0	0	43,000	0	43,000	43,000	43,000	0	0
6252	Maintenance of Bridges	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
6253	Maintenance of Drainage & Irrigation Works	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6254	Maintenance of Sea & River Defenses	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6255	Maintenance of Other Infrastructure	16,475	0	0	16,475	0	16,475	16,475	16,475	0	0
Transport, Travel & Postage		**8,594**	**0**	**0**	**8,594**	**0**	**8,594**	**8,594**	**8,594**	**0**	**0**
6261	Local Travel & Subsistence	594	0	0	594	0	594	594	594	0	0
6264	Vehicle Spares & Service	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0

AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 723-PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**2,017**	**0**	**0**	**2,017**	**0**	**2,017**	**2,017**	**2,017**	**0**	**0**
6271	Telephone & Internet Charges	337	0	0	337	0	337	337	337	0	0
6272	Electricity Charges	216	0	0	216	0	216	216	216	0	0
6273	Water Charges	1,464	0	0	1,464	0	1,464	1,464	1,464	0	0
Other Goods & Services Purchased		**18,719**	**0**	**0**	**18,719**	**0**	**18,719**	**18,719**	**18,718**	**1**	**1**
6281	Security Services	15,759	0	0	15,759	0	15,759	15,759	15,759	0	0
6282	Equipment Maintenance	920	0	0	920	0	920	920	920	0	0
6283	Cleaning & Extermination Services	840	0	0	840	0	840	840	839	1	1
6284	Other	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
Other Operating Expenses		**250**	**0**	**0**	**250**	**0**	**250**	**250**	**250**	**1**	**1**
6293	Refreshment & Meals	250	0	0	250	0	250	250	250	1	1
Education Subventions & Training		**1,000**	**0**	**0**	**1,000**	**0**	**1,000**	**1,000**	**1,000**	**0**	**0**
6302	Training (including Scholarships)	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0

MS. D. ROOPLALL
HEAD OF BUDGET AGENCY

AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 724-EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**5,427,950**	**(9,750)**	**0**	**5,418,200**	**0**	**5,418,200**	**5,418,200**	**5,418,194**	**7**	**7**
Wages & Salaries		**3,697,670**	**(19,510)**	**0**	**3,678,160**	**0**	**3,678,160**	**3,678,160**	**3,678,160**	**0**	**0**
6111	Administrative	554,868	(1,862)	0	553,006	0	553,006	553,006	553,006	0	0
6112	Senior Technical	1,919,786	220,719	0	2,140,505	0	2,140,505	2,140,505	2,140,505	0	0
6113	Other Technical & Craft Skilled	714,259	(223,900)	0	490,359	0	490,359	490,359	490,359	0	0
6114	Clerical & Office Support	17,437	0	0	17,437	0	17,437	17,437	17,437	0	0
6115	Semi-Skilled Operatives & Unskilled	154,467	(11,292)	0	143,175	0	143,175	143,175	143,175	0	0
6116	Contracted Employees	313,677	0	0	313,677	0	313,677	313,677	313,677	0	0
6117	Temporary Employees	23,176	(3,175)	0	20,001	0	20,001	20,001	20,001	0	0
Overhead Expenses		**473,699**	**19,510**	**0**	**493,209**	**0**	**493,209**	**493,209**	**493,209**	**0**	**0**
6131	Other Direct Labour Costs	11,961	19,510	0	31,471	0	31,471	31,471	31,471	0	0
6133	Benefits & Allowances	185,561	0	0	185,561	0	185,561	185,561	185,561	0	0
6134	National Insurance	276,177	0	0	276,177	0	276,177	276,177	276,177	0	0
Materials, Equipment & Supplies		**78,076**	**(16,629)**	**0**	**61,447**	**0**	**61,447**	**61,447**	**61,446**	**1**	**1**
6221	Drugs & Medical Supplies	2,300	(1,980)	0	320	0	320	320	319	1	1
6222	Field Materials & Supplies	18,647	(1,588)	0	17,059	0	17,059	17,059	17,059	0	0
6223	Office Materials & Supplies	24,000	(9,016)	0	14,984	0	14,984	14,984	14,984	0	0
6224	Print & Non-Print Materials	33,129	(4,045)	0	29,084	0	29,084	29,084	29,084	0	0
Fuel & Lubricants		**76,000**	**0**	**0**	**76,000**	**0**	**76,000**	**76,000**	**75,998**	**2**	**2**
6231	Fuel & Lubricants	76,000	0	0	76,000	0	76,000	76,000	75,998	2	2
Rental & Maintenance of Buildings		**92,760**	**(5,931)**	**0**	**86,829**	**0**	**86,829**	**86,829**	**86,828**	**2**	**2**
6242	Maintenance of Buildings	81,500	0	0	81,500	0	81,500	81,500	81,499	2	2
6243	Janitorial & Cleaning Supplies	11,260	(5,931)	0	5,329	0	5,329	5,329	5,329	0	0
Maintenance of Infrastructure		**69,850**	**0**	**0**	**69,850**	**0**	**69,850**	**69,850**	**69,850**	**0**	**0**
6252	Maintenance of Bridges	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6254	Maintenance of Sea & River Defenses	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6255	Maintenance of Other Infrastructure	55,350	0	0	55,350	0	55,350	55,350	55,350	0	0
Transport, Travel & Postage		**26,185**	**5,150**	**0**	**31,335**	**0**	**31,335**	**31,335**	**31,335**	**0**	**0**
6261	Local Travel & Subsistence	9,500	1,500	0	11,000	0	11,000	11,000	11,000	0	0
6263	Postage, Telex & Cablegrams	31	0	0	31	0	31	31	31	0	0
6264	Vehicle Spares & Service	13,000	3,000	0	16,000	0	16,000	16,000	16,000	0	0
6265	Other Transport, Travel & Postage	3,654	650	0	4,304	0	4,304	4,304	4,304	0	0

AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 724-EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**99,726**	**300**	**0**	**100,026**	**0**	**100,026**	**100,026**	**100,026**	**0**	**0**
6271	Telephone & Internet Charges	726	300	0	1,026	0	1,026	1,026	1,026	0	0
6272	Electricity Charges	36,000	0	0	36,000	0	36,000	36,000	36,000	0	0
6273	Water Charges	63,000	0	0	63,000	0	63,000	63,000	63,000	0	0
Other Goods & Services Purchased		**627,270**	**860**	**0**	**628,130**	**0**	**628,130**	**628,130**	**628,129**	**1**	**1**
6281	Security Services	590,070	0	0	590,070	0	590,070	590,070	590,070	0	0
6282	Equipment Maintenance	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6283	Cleaning & Extermination Services	22,000	0	0	22,000	0	22,000	22,000	21,999	1	1
6284	Other	7,700	860	0	8,560	0	8,560	8,560	8,560	0	0
Other Operating Expenses		**167,945**	**5,500**	**0**	**173,445**	**0**	**173,445**	**173,445**	**173,444**	**1**	**1**
6291	National & Other Events	30,045	4,000	0	34,045	0	34,045	34,045	34,044	1	1
6292	Dietary	133,000	0	0	133,000	0	133,000	133,000	133,000	0	0
6293	Refreshment & Meals	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6294	Other	3,900	1,500	0	5,400	0	5,400	5,400	5,400	0	0
Education Subventions & Training		**18,769**	**1,000**	**0**	**19,769**	**0**	**19,769**	**19,769**	**19,769**	**0**	**0**
6302	Training (including Scholarships)	18,769	1,000	0	19,769	0	19,769	19,769	19,769	0	0

MS. D. ROOPLALL
HEAD OF BUDGET AGENCY

AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 725- HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,878,600**	**4,001**	**0**	**1,882,601**	**0**	**1,882,601**	**1,882,601**	**1,882,600**	**1**	**1**
Wages & Salaries		**708,807**	**(1,351)**	**0**	**707,456**	**0**	**707,456**	**707,456**	**707,456**	**0**	**0**
6111	Administrative	5,356	0	0	5,356	0	5,356	5,356	5,356	0	0
6112	Senior Technical	22,245	2,771	0	25,016	0	25,016	25,016	25,016	0	0
6113	Other Technical & Craft Skilled	248,948	0	0	248,948	0	248,948	248,948	248,948	0	0
6114	Clerical & Office Support	22,912	0	0	22,912	0	22,912	22,912	22,912	0	0
6115	Semi-Skilled Operatives & Unskilled	201,612	(1,000)	0	200,612	0	200,612	200,612	200,612	0	0
6116	Contracted Employees	94,023	10,461	0	104,484	0	104,484	104,484	104,484	0	0
6117	Temporary Employees	113,711	(13,583)	0	100,128	0	100,128	100,128	100,128	0	0
Overhead Expenses		**116,137**	**1,352**	**0**	**117,489**	**0**	**117,489**	**117,489**	**117,489**	**0**	**0**
6131	Other Direct Labour Costs	1,412	1,000	0	2,412	0	2,412	2,412	2,412	0	0
6133	Benefits & Allowances	72,815	119	0	72,934	0	72,934	72,934	72,934	0	0
6134	National Insurance	41,910	233	0	42,143	0	42,143	42,143	42,143	0	0
Materials, Equipment & Supplies		**590,800**	**0**	**0**	**590,800**	**0**	**590,800**	**590,800**	**590,799**	**1**	**1**
6221	Drugs & Medical Supplies	566,000	0	0	566,000	0	566,000	566,000	566,000	0	0
6222	Field Materials & Supplies	7,700	0	0	7,700	0	7,700	7,700	7,699	1	1
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
Fuel & Lubricants		**26,500**	**0**	**0**	**26,500**	**0**	**26,500**	**26,500**	**26,500**	**0**	**0**
6231	Fuel & Lubricants	26,500	0	0	26,500	0	26,500	26,500	26,500	0	0
Rental & Maintenance of Buildings		**81,500**	**0**	**0**	**81,500**	**0**	**81,500**	**81,500**	**81,500**	**0**	**0**
6242	Maintenance of Buildings	55,000	0	0	55,000	0	55,000	55,000	55,000	0	0
6243	Janitorial & Cleaning Supplies	26,500	0	0	26,500	0	26,500	26,500	26,500	0	0
Maintenance of Infrastructure		**33,000**	**0**	**0**	**33,000**	**0**	**33,000**	**33,000**	**33,000**	**0**	**0**
6255	Maintenance of Other Infrastructure	33,000	0	0	33,000	0	33,000	33,000	33,000	0	0
Transport, Travel & Postage		**27,000**	**3,000**	**0**	**30,000**	**0**	**30,000**	**30,000**	**30,000**	**0**	**0**
6261	Local Travel & Subsistence	12,500	3,000	0	15,500	0	15,500	15,500	15,500	0	0
6264	Vehicle Spares & Service	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
6265	Other Transport, Travel & Postage	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
Utility Charges		**72,518**	**(3,613)**	**0**	**68,905**	**0**	**68,905**	**68,905**	**68,905**	**0**	**0**
6271	Telephone & Internet Charges	1,344	(601)	0	743	0	743	743	743	0	0
6272	Electricity Charges	52,000	0	0	52,000	0	52,000	52,000	52,000	0	0
6273	Water Charges	19,174	(3,012)	0	16,162	0	16,162	16,162	16,162	0	0

AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 725- HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Goods & Services Purchased		**134,558**	**6,937**	**0**	**141,495**	**0**	**141,495**	**141,495**	**141,495**	**0**	**0**
6281	Security Services	106,808	0	0	106,808	0	106,808	106,808	106,808	0	0
6282	Equipment Maintenance	16,500	1,000	0	17,500	0	17,500	17,500	17,500	0	0
6283	Cleaning & Extermination Services	10,000	5,937	0	15,937	0	15,937	15,937	15,937	0	0
6284	Other	1,250	0	0	1,250	0	1,250	1,250	1,250	0	0
Other Operating Expenses		**80,100**	**(2,324)**	**0**	**77,776**	**0**	**77,776**	**77,776**	**77,776**	**0**	**0**
6291	National & Other Events	350	0	0	350	0	350	350	350	0	0
6292	Dietary	74,000	(2,324)	0	71,676	0	71,676	71,676	71,676	0	0
6293	Refreshment & Meals	750	0	0	750	0	750	750	750	0	0
6294	Other	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
Education Subventions & Training		**7,680**	**0**	**0**	**7,680**	**0**	**7,680**	**7,680**	**7,680**	**0**	**0**
6302	Training (including Scholarships)	7,680	0	0	7,680	0	7,680	7,680	7,680	0	0

MS. D. ROOPLALL
HEAD OF BUDGET AGENCY

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 731- REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**443,526**	**1**	**0**	**443,526**	**0**	**443,526**	**443,526**	**443,334**	**192**	**192**
Wages & Salaries		**236,289**	**240**	**0**	**236,528**	**0**	**236,528**	**236,528**	**236,386**	**142**	**142**
6111	Administrative	15,477	1,764	0	17,241	0	17,241	17,241	17,241	0	0
6113	Other Technical & Craft Skilled	16,229	1,336	0	17,565	0	17,565	17,565	17,542	23	23
6114	Clerical & Office Support	48,386	745	0	49,131	0	49,131	49,131	49,127	4	4
6115	Semi-Skilled Operatives & Unskilled	33,323	1,264	0	34,587	0	34,587	34,587	34,542	45	45
6116	Contracted Employees	104,072	(3,715)	0	100,356	0	100,356	100,356	100,286	70	70
6117	Temporary Employees	18,802	(1,154)	0	17,648	0	17,648	17,648	17,648	0	0
Overhead Expenses		**23,042**	**(239)**	**0**	**22,803**	**0**	**22,803**	**22,803**	**22,803**	**0**	**0**
6131	Other Direct Labour Costs	3,485	(64)	0	3,421	0	3,421	3,421	3,421	0	0
6133	Benefits & Allowances	9,373	26	0	9,399	0	9,399	9,399	9,399	0	0
6134	National Insurance	10,184	(201)	0	9,983	0	9,983	9,983	9,983	0	0
Expenses Specific to the Agency		**24,320**	**100**	**0**	**24,420**	**0**	**24,420**	**24,420**	**24,420**	**0**	**0**
6211	Expenses Specific to the Agency	24,320	100	0	24,420	0	24,420	24,420	24,420	0	0
Materials, Equipment & Supplies		**12,456**	**350**	**0**	**12,806**	**0**	**12,806**	**12,806**	**12,780**	**26**	**26**
6221	Drugs & Medical Supplies	836	0	0	836	0	836	836	836	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	5,800	0	0	5,800	0	5,800	5,800	5,800	0	0
6224	Print & Non-Print Materials	3,820	350	0	4,170	0	4,170	4,170	4,144	26	26
Fuel & Lubricants		**8,050**	**0**	**0**	**8,050**	**0**	**8,050**	**8,050**	**8,050**	**0**	**0**
6231	Fuel & Lubricants	8,050	0	0	8,050	0	8,050	8,050	8,050	0	0
Rental & Maintenance of Buildings		**13,594**	**123**	**0**	**13,717**	**0**	**13,717**	**13,717**	**13,716**	**1**	**1**
6242	Maintenance of Buildings	10,944	0	0	10,944	0	10,944	10,944	10,944	0	0
6243	Janitorial & Cleaning Supplies	2,650	123	0	2,773	0	2,773	2,773	2,772	1	1
Maintenance of Infrastructure		**7,000**	**0**	**0**	**7,000**	**0**	**7,000**	**7,000**	**7,000**	**0**	**0**
6255	Maintenance of Other Infrastructure	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
Transport, Travel & Postage		**10,800**	**477**	**0**	**11,277**	**0**	**11,277**	**11,277**	**11,275**	**2**	**2**
6261	Local Travel & Subsistence	5,500	600	0	6,100	0	6,100	6,100	6,098	2	2
6263	Postage, Telex & Cablegrams	100	(98)	0	2	0	2	2	2	0	0
6264	Vehicle Spares & Service	3,700	0	0	3,700	0	3,700	3,700	3,700	0	0
6265	Other Transport, Travel & Postage	1,500	(25)	0	1,475	0	1,475	1,475	1,475	0	0

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 731- REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**15,500**	**(2,355)**	**0**	**13,145**	**0**	**13,145**	**13,145**	**13,145**	**0**	**0**
6271	Telephone & Internet Charges	3,800	(555)	0	3,245	0	3,245	3,245	3,245	0	0
6272	Electricity Charges	9,200	0	0	9,200	0	9,200	9,200	9,200	0	0
6273	Water Charges	2,500	(1,800)	0	700	0	700	700	700	0	0
Other Goods & Services Purchased		**77,513**	**905**	**0**	**78,418**	**0**	**78,418**	**78,418**	**78,409**	**9**	**9**
6281	Security Services	67,953	55	0	68,008	0	68,008	68,008	68,008	0	0
6282	Equipment Maintenance	3,660	0	0	3,660	0	3,660	3,660	3,660	0	0
6283	Cleaning & Extermination Services	4,400	400	0	4,800	0	4,800	4,800	4,795	5	5
6284	Other	1,500	450	0	1,950	0	1,950	1,950	1,946	4	4
Other Operating Expenses		**14,476**	**600**	**0**	**15,076**	**0**	**15,076**	**15,076**	**15,064**	**12**	**12**
6291	National & Other Events	9,220	500	0	9,720	0	9,720	9,720	9,720	0	0
6293	Refreshment & Meals	2,756	0	0	2,756	0	2,756	2,756	2,756	0	0
6294	Other	2,500	100	0	2,600	0	2,600	2,600	2,588	12	12
Education Subventions & Training		**486**	**(200)**	**0**	**286**	**0**	**286**	**286**	**286**	**0**	**0**
6302	Training (including Scholarships)	486	(200)	0	286	0	286	286	286	0	0

MR. S. KAYUME
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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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**706,642**	**(1)**	**0**	**706,643**	**0**	**706,643**	**706,643**	**705,680**	**963**	**963**
Wages and Salaries		**112,043**	**346**	**0**	**112,390**	**0**	**112,390**	**112,390**	**112,390**	**0**	**0**
6111	Administrative	0	123	0	123	0	123	123	123	0	0
6115	Semi-Skilled Operatives & Unskilled	50,015	346	0	50,362	0	50,362	50,362	50,362	0	0
6116	Contracted Employees	27,957	0	0	27,957	0	27,957	27,957	27,957	0	0
6117	Temporary Employees	34,071	(123)	0	33,948	0	33,948	33,948	33,948	0	0
Overhead Expenses		**8,369**	**(347)**	**0**	**8,023**	**0**	**8,023**	**8,023**	**8,023**	**0**	**0**
6133	Benefits & Allowances	4,168	(265)	0	3,903	0	3,903	3,903	3,903	0	0
6134	National Insurance	4,201	(82)	0	4,120	0	4,120	4,120	4,120	-0	0
Materials, Equipment & Supplies		**2,321**	**0**	**0**	**2,321**	**0**	**2,321**	**2,321**	**2,309**	**12**	**12**
6221	Drugs & Medical Supplies	21	0	0	21	0	21	21	21	0	0
6222	Field Materials & Supplies	400	0	0	400	0	400	400	396	4	4
6223	Office Materials & Supplies	700	0	0	700	0	700	700	698	2	2
6224	Print & Non-Print Materials	1,200	0	0	1,200	0	1,200	1,200	1,194	6	6
Fuel & Lubricants		**15,435**	**0**	**0**	**15,435**	**0**	**15,435**	**15,435**	**15,432**	**3**	**3**
6231	Fuel & Lubricants	15,435	0	0	15,435	0	15,435	15,435	15,432	3	3
Rental & Maintenance of Buildings		**86**	**0**	**0**	**86**	**0**	**86**	**86**	**84**	**2**	**2**
6243	Janitorial & Cleaning Supplies	86	0	0	86	0	86	86	84	2	2
Maintenance of Infrastructure		**543,000**	**0**	**0**	**543,000**	**0**	**543,000**	**543,000**	**542,999**	**1**	**1**
6252	Maintenance of Bridges	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
6253	Maintenance of Drainage & Irrigation Works	479,000	0	0	479,000	0	479,000	479,000	478,999	1	1
6255	Maintenance of Other Infrastructure	39,000	0	0	39,000	0	39,000	39,000	39,000	0	0
Transport, Travel & Postage		**6,000**	**0**	**0**	**6,000**	**0**	**6,000**	**6,000**	**5,998**	**2**	**2**
6261	Local Travel & Subsistence	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6264	Vehicle Spares & Service	5,000	0	0	5,000	0	5,000	5,000	4,999	1	1
Utility Charges		**1,370**	**0**	**0**	**1,370**	**0**	**1,370**	**1,370**	**1,370**	**0**	**0**
6271	Telephone & Internet Charges	120	0	0	120	0	120	120	120	0	0
6272	Electricity Charges	900	0	0	900	0	900	900	900	0	0
6273	Water Charges	350	0	0	350	0	350	350	350	0	0

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 732-AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Goods & Services Purchased		**15,298**	**0**	**0**	**15,298**	**0**	**15,298**	**15,298**	**14,361**	**937**	**937**
6281	Security Services	14,918	0	0	14,918	0	14,918	14,918	14,021	897	897
6282	Equipment Maintenance	220	0	0	220	0	220	220	220	0	0
6283	Cleaning & Extermination Services	40	0	0	40	0	40	40	0	40	40
6284	Other	120	0	0	120	0	120	120	120	0	0
Other Operating Expenses		**220**	**0**	**0**	**220**	**0**	**220**	**220**	**219**	**1**	**1**
6293	Refreshment & Meals	220	0	0	220	0	220	220	219	1	1
Rates,Taxes & Subvention to Local Authorities		**2,500**	**0**	**0**	**2,500**	**0**	**2,500**	**2,500**	**2,495**	**5**	**5**
6311	Rates & Taxes	2,500	0	0	2,500	0	2,500	2,500	2,495	5	5

MR. S. KAYUME
HEAD OF BUDGET AGENCY

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 733-PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**261,293**	**(126)**	**0**	**261,168**	**0**	**261,168**	**260,957**	**259,872**	**1,296**	**1,085**
Wages & Salaries		**12,537**	**(154)**	**0**	**12,384**	**0**	**12,384**	**12,263**	**12,263**	**121**	**0**
6112	Senior Technical	8,447	657	0	9,104	0	9,104	9,104	9,104	0	0
6114	Clerical & Office Support	1,348	(741)	0	607	0	607	607	607	0	0
6115	Semi-Skilled Operatives & Unskilled	2,742	(289)	0	2,454	0	2,454	2,333	2,333	121	0
6116	Contracted Employees	0	219	0	219	0	219	219	219	0	0
Overhead Expenses		**2,270**	**28**	**0**	**2,298**	**0**	**2,298**	**2,208**	**2,208**	**90**	**0**
6133	Benefits & Allowances	1,255	28	0	1,283	0	1,283	1,283	1,283	0	0
6134	National Insurance	1,015	0	0	1,015	0	1,015	925	925	90	0
Materials, Equipment & Supplies		**2,015**	**0**	**0**	**2,015**	**0**	**2,015**	**2,015**	**2,014**	**1**	**1**
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	950	0	0
6224	Print & Non-Print Materials	860	0	0	860	0	860	860	859	1	1
Fuel & Lubricants		**5,805**	**0**	**0**	**5,805**	**0**	**5,805**	**5,805**	**5,804**	**1**	**1**
6231	Fuel & Lubricants	5,805	0	0	5,805	0	5,805	5,805	5,804	1	1
Rental & Maintenance of Buildings		**8,800**	**0**	**0**	**8,800**	**0**	**8,800**	**8,800**	**8,797**	**3**	**3**
6242	Maintenance of Buildings	8,400	0	0	8,400	0	8,400	8,400	8,400	0	0
6243	Janitorial & Cleaning Supplies	400	0	0	400	0	400	400	397	3	3
Maintenance of Infrastructure		**203,500**	**0**	**0**	**203,500**	**0**	**203,500**	**203,500**	**202,587**	**913**	**913**
6251	Maintenance of Roads	112,000	0	0	112,000	0	112,000	112,000	111,365	635	635
6252	Maintenance of Bridges	66,000	0	0	66,000	0	66,000	66,000	65,722	278	278
6255	Maintenance of Other Infrastructure	25,500	0	0	25,500	0	25,500	25,500	25,500	0	0
Transport, Travel & Postage		**9,318**	**0**	**0**	**9,318**	**0**	**9,318**	**9,318**	**9,315**	**3**	**3**
6261	Local Travel & Subsistence	1,318	600	0	1,918	0	1,918	1,918	1,917	1	1
6264	Vehicle Spares & Service	8,000	(600)	0	7,400	0	7,400	7,400	7,398	2	2
Utility Charges		**980**	**0**	**0**	**980**	**0**	**980**	**980**	**980**	**0**	**0**
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

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 733-PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Goods & Services Purchased		**15,208**	**0**	**0**	**15,208**	**0**	**15,208**	**15,208**	**15,044**	**164**	**164**
6281	Security Services	11,848	0	0	11,848	0	11,848	11,848	11,684	164	164
6282	Equipment Maintenance	220	0	0	220	0	220	220	220	0	0
6283	Cleaning & Extermination Services	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6284	Other	1,140	0	0	1,140	0	1,140	1,140	1,140	0	0
Other Operating Expenses		**860**	**0**	**0**	**860**	**0**	**860**	**860**	**860**	**0**	**0**
6291	National & Other Events	660	0	0	660	0	660	660	660	0	0
6293	Refreshment & Meals	200	0	0	200	0	200	200	200	0	0

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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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**7,616,954**	**124**	**0**	**7,617,080**	**0**	**7,617,080**	**7,617,080**	**7,614,856**	**2,226**	**2,226**
Wages & Salaries		**5,215,950**	**115**	**0**	**5,216,066**	**0**	**5,216,066**	**5,216,066**	**5,214,575**	**1,493**	**1,493**
6111	Administrative	2,652,961	46,884	0	2,699,845	0	2,699,845	2,699,845	2,699,389	457	457
6112	Senior Technical	1,308,792	14,785	0	1,323,577	0	1,323,577	1,323,577	1,323,086	491	491
6113	Other Technical & Craft Skilled	511,721	(47,190)	0	464,531	0	464,531	464,531	464,096	435	435
6114	Clerical & Office Support	13,867	322	0	14,190	0	14,190	14,190	14,182	8	8
6115	Semi-Skilled Operatives & Unskilled	180,829	116	0	180,945	0	180,945	180,945	180,922	23	23
6116	Contracted Employees	456,991	0	0	456,991	0	456,991	456,991	456,913	79	79
6117	Temporary Employees	90,789	(14,802)	0	75,987	0	75,987	75,987	75,987	0	0
Overhead Expenses		**540,812**	**10**	**0**	**540,822**	**0**	**540,822**	**540,822**	**540,743**	**79**	**79**
6131	Other Direct Labour Costs	22,626	0	0	22,626	0	22,626	22,626	22,626	0	0
6133	Benefits & Allowances	133,378	0	0	133,378	0	133,378	133,378	133,299	79	79
6134	National Insurance	384,808	10	0	384,818	0	384,818	384,818	384,818	0	0
Materials, Equipment & Supplies		**79,410**	**(15,788)**	**0**	**63,623**	**0**	**63,623**	**63,623**	**63,623**	**0**	**0**
6221	Drugs & Medical Supplies	24,500	(15,788)	0	8,713	0	8,713	8,713	8,713	0	0
6222	Field Materials & Supplies	16,460	0	0	16,460	0	16,460	16,460	16,460	0	0
6223	Office Materials & Supplies	20,430	0	0	20,430	0	20,430	20,430	20,430	0	0
6224	Print & Non-Print Materials	18,020	0	0	18,020	0	18,020	18,020	18,020	0	0
Fuel & Lubricants		**11,000**	**0**	**0**	**11,000**	**0**	**11,000**	**11,000**	**10,998**	**2**	**2**
6231	Fuel & Lubricants	11,000	0	0	11,000	0	11,000	11,000	10,998	2	2
Rental & Maintenance of Buildings		**239,082**	**0**	**0**	**239,082**	**0**	**239,082**	**239,082**	**239,077**	**5**	**5**
6241	Rental of Buildings	22,320	0	0	22,320	0	22,320	22,320	22,315	5	5
6242	Maintenance of Buildings	191,100	0	0	191,100	0	191,100	191,100	191,100	0	0
6243	Janitorial & Cleaning Supplies	25,662	0	0	25,662	0	25,662	25,662	25,662	0	0
Maintenance of Infrastructure		**187,200**	**5,104**	**0**	**192,304**	**0**	**192,304**	**192,304**	**192,304**	**0**	**0**
6252	Maintenance of Bridges	17,200	0	0	17,200	0	17,200	17,200	17,200	0	0
6255	Maintenance of Other Infrastructure	170,000	5,104	0	175,104	0	175,104	175,104	175,104	0	0
Transport, Travel & Postage		**32,754**	**11,101**	**0**	**43,855**	**0**	**43,855**	**43,855**	**43,833**	**22**	**22**
6261	Local Travel & Subsistence	9,550	0	0	9,550	0	9,550	9,550	9,550	0	0
6263	Postage, Telex & Cablegrams	5	0	0	5	0	5	5	0	5	5
6264	Vehicle Spares & Service	6,000	0	0	6,000	0	6,000	6,000	5,997	3	3
6265	Other Transport, Travel & Postage	17,199	11,101	0	28,300	0	28,300	28,300	28,286	14	14

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 734-EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**129,741**	**0**	**0**	**129,741**	**0**	**129,741**	**129,741**	**129,741**	**0**	**0**
6271	Telephone & Internet Charges	4,527	0	0	4,527	0	4,527	4,527	4,527	0	0
6272	Electricity Charges	47,714	0	0	47,714	0	47,714	47,714	47,714	0	0
6273	Water Charges	77,500	0	0	77,500	0	77,500	77,500	77,500	0	0
Other Goods & Services Purchased		**1,115,325**	**(4,189)**	**0**	**1,111,136**	**0**	**1,111,136**	**1,111,136**	**1,110,521**	**615**	**615**
6281	Security Services	1,011,327	(42,811)	0	968,516	0	968,516	968,516	967,922	594	594
6282	Equipment Maintenance	13,410	1,437	0	14,847	0	14,847	14,847	14,847	0	0
6283	Cleaning & Extermination Services	64,858	37,185	0	102,043	0	102,043	102,043	102,037	6	6
6284	Other	25,730	0	0	25,730	0	25,730	25,730	25,715	15	15
Other Operating Expenses		**58,880**	**3,771**	**0**	**62,651**	**0**	**62,651**	**62,651**	**62,641**	**10**	**10**
6291	National & Other Events	13,960	3,771	0	17,731	0	17,731	17,731	17,726	5	5
6292	Dietary	41,480	0	0	41,480	0	41,480	41,480	41,480	0	0
6293	Refreshment & Meals	1,440	0	0	1,440	0	1,440	1,440	1,440	0	0
6294	Other	2,000	0	0	2,000	0	2,000	2,000	1,995	5	5
Education Subventions & Training		**6,800**	**0**	**0**	**6,800**	**0**	**6,800**	**6,800**	**6,800**	**0**	**0**
6302	Training (including Scholarships)	6,800	0	0	6,800	0	6,800	6,800	6,800	0	0

MR. S. KAYUME
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AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 735-HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**2,868,630**	**0**	**0**	**2,868,629**	**0**	**2,868,629**	**2,868,629**	**2,868,142**	**487**	**487**
Wages & Salaries		**781,181**	**1,381**	**0**	**782,561**	**0**	**782,561**	**782,561**	**782,158**	**403**	**403**
6111	Administrative	1,717	2,015	0	3,732	0	3,732	3,732	3,732	0	0
6112	Senior Technical	52,611	6,097	0	58,707	0	58,707	58,707	58,698	9	9
6113	Other Technical & Craft Skilled	237,805	(2,015)	0	235,790	0	235,790	235,790	235,785	5	5
6114	Clerical & Office Support	32,350	0	0	32,350	0	32,350	32,350	32,313	37	37
6115	Semi-Skilled Operatives & Unskilled	202,440	0	0	202,440	0	202,440	202,440	202,429	11	11
6116	Contracted Employees	175,058	0	0	175,058	0	175,058	175,058	174,751	307	307
6117	Temporary Employees	79,200	(4,716)	0	74,484	0	74,484	74,484	74,450	34	34
Overhead Expenses		**112,318**	**(1,381)**	**0**	**110,937**	**0**	**110,937**	**110,937**	**110,937**	**0**	**0**
6131	Other Direct Labour Costs	6,357	(1,381)	0	4,976	0	4,976	4,976	4,976	0	0
6133	Benefits & Allowances	62,990	0	0	62,990	0	62,990	62,990	62,990	0	0
6134	National Insurance	42,971	0	0	42,971	0	42,971	42,971	42,971	0	0
Materials, Equipment & Supplies		**1,054,753**	**10,000**	**0**	**1,064,753**	**0**	**1,064,753**	**1,064,753**	**1,064,753**	**0**	**0**
6221	Drugs & Medical Supplies	989,700	0	0	989,700	0	989,700	989,700	989,700	0	0
6222	Field Materials & Supplies	30,940	5,000	0	35,940	0	35,940	35,940	35,940	0	0
6223	Office Materials & Supplies	16,821	0	0	16,821	0	16,821	16,821	16,821	0	0
6224	Print & Non-Print Materials	17,292	5,000	0	22,292	0	22,292	22,292	22,292	0	0
Fuel & Lubricants		**23,500**	**1,500**	**0**	**25,000**	**0**	**25,000**	**25,000**	**24,999**	**1**	**1**
6231	Fuel & Lubricants	23,500	1,500	0	25,000	0	25,000	25,000	24,999	1	1
Rental & Maintenance of Buildings		**139,585**	**6,766**	**0**	**146,351**	**0**	**146,351**	**146,351**	**146,350**	**1**	**1**
6242	Maintenance of Buildings	82,000	6,766	0	88,766	0	88,766	88,766	88,765	1	1
6243	Janitorial & Cleaning Supplies	57,585	0	0	57,585	0	57,585	57,585	57,585	0	0
Maintenance of Infrastructure		**42,000**	**0**	**0**	**42,000**	**0**	**42,000**	**42,000**	**41,992**	**8**	**8**
6251	Maintenance of Roads	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6252	Maintenance of Bridges	10,000	0	0	10,000	0	10,000	10,000	9,995	5	5
6255	Maintenance of Other Infrastructure	30,000	0	0	30,000	0	30,000	30,000	29,998	2	2

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 735-HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Transport, Travel & Postage		**17,860**	**0**	**0**	**17,860**	**0**	**17,860**	**17,860**	**17,813**	**47**	**47**
6261	Local Travel & Subsistence	5,775	0	0	5,775	0	5,775	5,775	5,763	12	12
6263	Postage, Telex & Cablegrams	35	0	0	35	0	35	35	0	35	35
6264	Vehicle Spares & Service	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6265	Other Transport, Travel & Postage	4,550	0	0	4,550	0	4,550	4,550	4,550	0	0
Utility Charges		**129,432**	**(26,500)**	**0**	**102,932**	**0**	**102,932**	**102,932**	**102,932**	**0**	**0**
6271	Telephone & Internet Charges	7,188	0	0	7,188	0	7,188	7,188	7,188	0	0
6272	Electricity Charges	72,000	(26,500)	0	45,500	0	45,500	45,500	45,500	0	0
6273	Water Charges	50,244	0	0	50,244	0	50,244	50,244	50,244	0	0
Other Goods & Services Purchased		**429,655**	**8,234**	**0**	**437,889**	**0**	**437,889**	**437,889**	**437,887**	**2**	**2**
6281	Security Services	382,155	(6,766)	0	375,389	0	375,389	375,389	375,389	0	0
6282	Equipment Maintenance	20,000	0	0	20,000	0	20,000	20,000	19,998	2	2
6283	Cleaning & Extermination Services	22,400	15,000	0	37,400	0	37,400	37,400	37,400	0	0
6284	Other	5,100	0	0	5,100	0	5,100	5,100	5,100	0	0
Other Operating Expenses		**126,934**	**0**	**0**	**126,934**	**0**	**126,934**	**126,934**	**126,910**	**24**	**24**
6291	National & Other Events	6,600	0	0	6,600	0	6,600	6,600	6,578	22	22
6292	Dietary	117,481	0	0	117,481	0	117,481	117,481	117,481	0	0
6293	Refreshment & Meals	2,553	0	0	2,553	0	2,553	2,553	2,553	0	0
6294	Other	300	0	0	300	0	300	300	298	2	2
Education Subventions & Training		**11,412**	**0**	**0**	**11,412**	**0**	**11,412**	**11,412**	**11,411**	**1**	**1**
6302	Training (including Scholarships)	11,412	0	0	11,412	0	11,412	11,412	11,411	1	1

MR. S. KAYUME
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AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 741- REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**318,358**	**0**	**0**	**318,358**	**0**	**318,358**	**318,358**	**318,253**	**105**	**105**
Wages & Salaries		**98,879**	**21**	**0**	**98,900**	**0**	**98,900**	**98,900**	**98,797**	**103**	**103**
6111	Administrative	28,432	2,020	0	30,452	0	30,452	30,452	30,452	0	0
6113	Other Technical & Craft Skilled	6,675	952	0	7,627	0	7,627	7,627	7,627	0	0
6114	Clerical & Office Support	29,985	(879)	0	29,106	0	29,106	29,106	29,106	0	0
6115	Semi-Skilled Operatives & Unskilled	11,095	211	0	11,306	0	11,306	11,306	11,306	0	0
6116	Contracted Employees	15,606	0	0	15,606	0	15,606	15,606	15,503	103	103
6117	Temporary Employees	7,086	(2,283)	0	4,803	0	4,803	4,803	4,803	0	0
Overhead Expenses		**14,724**	**(21)**	**0**	**14,703**	**0**	**14,703**	**14,703**	**14,703**	**0**	**0**
6131	Other Direct Labour Costs	736	15	0	751	0	751	751	751	0	0
6133	Benefits & Allowances	7,724	93	0	7,817	0	7,817	7,817	7,817	0	0
6134	National Insurance	6,264	(129)	0	6,135	0	6,135	6,135	6,135	0	0
Expenses Specific to the Agency		**29,160**	**0**	**0**	**29,160**	**0**	**29,160**	**29,160**	**29,160**	**0**	**0**
6211	Expenses Specific to the Agency	29,160	0	0	29,160	0	29,160	29,160	29,160	0	0
Materials, Equipment & Supplies		**5,090**	**0**	**0**	**5,090**	**0**	**5,090**	**5,090**	**5,090**	**0**	**0**
6221	Drugs & Medical Supplies	330	0	0	330	0	330	330	330	0	0
6222	Field Materials & Supplies	660	0	0	660	0	660	660	660	0	0
6223	Office Materials & Supplies	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6224	Print & Non-Print Materials	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
Fuel & Lubricants		**2,500**	**0**	**0**	**2,500**	**0**	**2,500**	**2,500**	**2,500**	**0**	**0**
6231	Fuel & Lubricants	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
Rental & Maintenance of Buildings		**13,200**	**0**	**0**	**13,200**	**0**	**13,200**	**13,200**	**13,200**	**0**	**0**
6242	Maintenance of Buildings	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6243	Janitorial & Cleaning Supplies	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
Maintenance of Infrastructure		**9,200**	**2,851**	**0**	**12,051**	**0**	**12,051**	**12,051**	**12,051**	**0**	**0**
6255	Maintenance of Other Infrastructure	9,200	2,851	0	12,051	0	12,051	12,051	12,051	0	0
Transport, Travel & Postage		**5,801**	**1,200**	**0**	**7,001**	**0**	**7,001**	**7,001**	**6,999**	**2**	**2**
6261	Local Travel & Subsistence	4,000	1,200	0	5,200	0	5,200	5,200	5,198	2	2
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	1,320	0	0
6265	Other Transport, Travel & Postage	475	0	0	475	0	475	475	475	0	0

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 741- REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**8,580**	**0**	**0**	**8,580**	**0**	**8,580**	**8,580**	**8,580**	**0**	**0**
6271	Telephone & Internet Charges	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6272	Electricity Charges	2,800	0	0	2,800	0	2,800	2,800	2,800	0	0
6273	Water Charges	4,080	0	0	4,080	0	4,080	4,080	4,080	0	0
Other Goods & Services Purchased		**99,134**	**(4,051)**	**0**	**95,083**	**0**	**95,083**	**95,083**	**95,083**	**0**	**0**
6281	Security Services	92,794	(4,051)	0	88,743	0	88,743	88,743	88,743	0	0
6282	Equipment Maintenance	1,880	0	0	1,880	0	1,880	1,880	1,880	0	0
6283	Cleaning & Extermination Services	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6284	Other	3,060	0	0	3,060	0	3,060	3,060	3,060	0	0
Other Operating Expenses		**14,090**	**0**	**0**	**14,090**	**0**	**14,090**	**14,090**	**14,090**	**0**	**0**
6291	National & Other Events	10,900	0	0	10,900	0	10,900	10,900	10,900	0	0
6293	Refreshment & Meals	990	0	0	990	0	990	990	990	0	0
6294	Other	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
Education Subventions & Training		**1,800**	**0**	**0**	**1,800**	**0**	**1,800**	**1,800**	**1,800**	**0**	**0**
6302	Training (including Scholarships)	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
Rates,Taxes & Subvention to Local Authorities		**16,200**	**0**	**0**	**16,200**	**0**	**16,200**	**16,200**	**16,200**	**0**	**0**
6312	Subventions to Local Authorities	16,200	0	0	16,200	0	16,200	16,200	16,200	0	0

MR. J. EDGILL JR.
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 742- AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**536,283**	**(1)**	**0**	**536,281**	**0**	**536,281**	**535,730**	**535,566**	**718**	**166**
Wages & Salaries		**170,906**	**(86)**	**0**	**170,819**	**0**	**170,819**	**170,440**	**170,332**	**489**	**110**
6112	Senior Technical	3,655	292	0	3,947	0	3,947	3,947	3,947	0	0
6113	Other Technical & Craft Skilled	4,187	(758)	0	3,428	0	3,428	3,428	3,428	0	0
6114	Clerical & Office Support	0	140	0	140	0	140	140	140	0	0
6115	Semi-Skilled Operatives & Unskilled	59,797	1,095	0	60,892	0	60,892	60,892	60,892	0	0
6116	Contracted Employees	95,698	682	0	96,380	0	96,380	96,380	96,374	7	7
6117	Temporary Employees	7,569	(1,537)	0	6,032	0	6,032	5,653	5,551	482	103
Overhead Expenses		**11,782**	**85**	**0**	**11,867**	**0**	**11,867**	**11,695**	**11,661**	**207**	**34**
6131	Other Direct Labour Costs	660	85	0	745	0	745	745	745	0	0
6133	Benefits & Allowances	5,868	0	0	5,868	0	5,868	5,732	5,698	171	34
6134	National Insurance	5,254	0	0	5,254	0	5,254	5,218	5,218	36	0
Materials, Equipment & Supplies		**2,560**	**0**	**0**	**2,560**	**0**	**2,560**	**2,560**	**2,560**	**0**	**0**
6221	Drugs & Medical Supplies	60	0	0	60	0	60	60	60	0	0
6222	Field Materials & Supplies	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6223	Office Materials & Supplies	650	0	0	650	0	650	650	650	0	0
6224	Print & Non-Print Materials	250	0	0	250	0	250	250	250	0	0
Fuel & Lubricants		**13,000**	**0**	**0**	**13,000**	**0**	**13,000**	**13,000**	**13,000**	**0**	**0**
6231	Fuel & Lubricants	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
Rental & Maintenance of Buildings		**4,785**	**0**	**0**	**4,785**	**0**	**4,785**	**4,785**	**4,785**	**0**	**0**
6242	Maintenance of Buildings	4,200	0	0	4,200	0	4,200	4,200	4,200	0	0
6243	Janitorial & Cleaning Supplies	585	0	0	585	0	585	585	585	0	0
Maintenance of Infrastructure		**249,500**	**4,050**	**0**	**253,550**	**0**	**253,550**	**253,550**	**253,547**	**3**	**3**
6251	Maintenance of Roads	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6253	Maintenance of Drainage & Irrigation Works	232,200	4,050	0	236,250	0	236,250	236,250	236,249	1	1
6255	Maintenance of Other Infrastructure	5,300	0	0	5,300	0	5,300	5,300	5,298	2	2
Transport, Travel & Postage		**2,825**	**0**	**0**	**2,825**	**0**	**2,825**	**2,825**	**2,807**	**18**	**18**
6261	Local Travel & Subsistence	825	0	0	825	0	825	825	807	18	18
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 2025

Acct 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
Utility Charges		**30,300**	**0**	**0**	**30,300**	**0**	**30,300**	**30,300**	**30,300**	**0**	**0**
6271	Telephone & Internet Charges	50	0	0	50	0	50	50	50	0	0
6272	Electricity Charges	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6273	Water Charges	250	0	0	250	0	250	250	250	0	0
Other Goods & Services Purchased		**46,455**	**(4,050)**	**0**	**42,405**	**0**	**42,405**	**42,405**	**42,404**	**1**	**1**
6281	Security Services	42,362	(4,050)	0	38,312	0	38,312	38,312	38,311	1	1
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	3,468	0	0	3,468	0	3,468	3,468	3,468	0	0
Other Operating Expenses		**375**	**0**	**0**	**375**	**0**	**375**	**375**	**375**	**0**	**0**
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
Education Subventions & Training		**150**	**0**	**0**	**150**	**0**	**150**	**150**	**150**	**0**	**0**
6302	Training (including Scholarships)	150	0	0	150	0	150	150	150	0	0
Rates,Taxes & Subvention to Local Authorities		**3,645**	**0**	**0**	**3,645**	**0**	**3,645**	**3,645**	**3,645**	**0**	**0**
6311	Rates & Taxes	3,645	0	0	3,645	0	3,645	3,645	3,645	0	0

MR. J. EDGILL JR.
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 743- PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**286,143**	**0**	**0**	**286,141**	**0**	**286,141**	**284,490**	**284,293**	**1,850**	**198**
Wages & Salaries		**32,372**	**(378)**	**0**	**31,994**	**0**	**31,994**	**30,552**	**30,542**	**1,452**	**10**
6112	Senior Technical	5,691	543	0	6,234	0	6,234	6,234	6,234	0	0
6113	Other Technical & Craft Skilled	4,329	358	0	4,687	0	4,687	4,687	4,687	0	0
6115	Semi-Skilled Operatives & Unskilled	6,092	499	0	6,592	0	6,592	6,592	6,592	0	0
6116	Contracted Employees	16,260	(1,778)	0	14,481	0	14,481	13,039	13,029	1,452	10
Overhead Expenses		**3,263**	**378**	**0**	**3,639**	**0**	**3,639**	**3,430**	**3,430**	**210**	**0**
6131	Other Direct Labour Costs	611	0	0	611	0	611	402	402	210	0
6133	Benefits & Allowances	1,343	294	0	1,636	0	1,636	1,636	1,636	0	0
6134	National Insurance	1,309	84	0	1,392	0	1,392	1,392	1,392	0	0
Materials, Equipment & Supplies		**2,350**	**0**	**0**	**2,350**	**0**	**2,350**	**2,350**	**2,349**	**1**	**1**
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6222	Field Materials & Supplies	900	0	0	900	0	900	900	900	0	0
6223	Office Materials & Supplies	600	0	0	600	0	600	600	599	1	1
6224	Print & Non-Print Materials	800	0	0	800	0	800	800	800	0	0
Fuel & Lubricants		**2,500**	**0**	**0**	**2,500**	**0**	**2,500**	**2,500**	**2,500**	**0**	**0**
6231	Fuel & Lubricants	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
Rental & Maintenance of Buildings		**10,050**	**0**	**0**	**10,050**	**0**	**10,050**	**10,050**	**10,049**	**1**	**1**
6242	Maintenance of Buildings	9,500	0	0	9,500	0	9,500	9,500	9,499	1	1
6243	Janitorial & Cleaning Supplies	550	0	0	550	0	550	550	550	0	0
Maintenance of Infrastructure		**216,500**	**0**	**0**	**216,500**	**0**	**216,500**	**216,500**	**216,497**	**3**	**3**
6251	Maintenance of Roads	144,000	0	0	144,000	0	144,000	144,000	144,000	0	0
6252	Maintenance of Bridges	65,000	0	0	65,000	0	65,000	65,000	65,000	0	0
6255	Maintenance of Other Infrastructure	7,500	0	0	7,500	0	7,500	7,500	7,497	3	3
Transport, Travel & Postage		**5,185**	**0**	**0**	**5,185**	**0**	**5,185**	**5,185**	**5,004**	**181**	**181**
6261	Local Travel & Subsistence	985	0	0	985	0	985	985	983	2	2
6264	Vehicle Spares & Service	4,200	0	0	4,200	0	4,200	4,200	4,021	179	179
Utility Charges		**10,591**	**0**	**0**	**10,591**	**0**	**10,591**	**10,591**	**10,591**	**0**	**0**
6271	Telephone & Internet Charges	350	0	0	350	0	350	350	350	0	0
6272	Electricity Charges	9,041	0	0	9,041	0	9,041	9,041	9,041	0	0
6273	Water Charges	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 743- PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Goods & Services Purchased		**3,000**	**0**	**0**	**3,000**	**0**	**3,000**	**3,000**	**2,999**	**2**	**2**
6282	Equipment Maintenance	1,300	0	0	1,300	0	1,300	1,300	1,299	2	2
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
Other Operating Expenses		**80**	**0**	**0**	**80**	**0**	**80**	**80**	**80**	**0**	**0**
6293	Refreshment & Meals	80	0	0	80	0	80	80	80	0	0
Education Subventions & Training		**252**	**0**	**0**	**252**	**0**	**252**	**252**	**252**	**0**	**0**
6302	Training (including Scholarships)	252	0	0	252	0	252	252	252	0	0

MR. J. EDGILL JR.
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 744- EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**9,784,814**	**(2)**	**0**	**9,784,815**	**0**	**9,784,815**	**9,784,815**	**9,765,753**	**19,064**	**19,064**
Wages & Salaries		**6,786,528**	**(20,918)**	**0**	**6,765,612**	**0**	**6,765,612**	**6,765,612**	**6,763,182**	**2,430**	**2,430**
6111	Administrative	1,375,818	52,013	0	1,427,831	0	1,427,831	1,427,831	1,426,771	1,060	1,060
6112	Senior Technical	3,982,930	0	0	3,982,930	0	3,982,930	3,982,930	3,981,847	1,083	1,083
6113	Other Technical & Craft Skilled	733,969	(86,027)	0	647,941	0	647,941	647,941	647,829	113	113
6114	Clerical & Office Support	15,696	801	0	16,498	0	16,498	16,498	16,498	0	0
6115	Semi-Skilled Operatives & Unskilled	31,558	(725)	0	30,834	0	30,834	30,834	30,834	0	0
6116	Contracted Employees	622,761	20,698	0	643,460	0	643,460	643,460	643,285	174	174
6117	Temporary Employees	23,796	(7,678)	0	16,118	0	16,118	16,118	16,118	0	0
Overhead Expenses		**673,443**	**20,916**	**0**	**694,360**	**0**	**694,360**	**694,360**	**694,355**	**6**	**6**
6131	Other Direct Labour Costs	15,399	0	0	15,399	0	15,399	15,399	15,399	0	0
6133	Benefits & Allowances	208,933	18,888	0	227,821	0	227,821	227,821	227,816	6	6
6134	National Insurance	449,111	2,028	0	451,140	0	451,140	451,140	451,140	0	0
Materials, Equipment & Supplies		**38,050**	**(11,000)**	**0**	**27,050**	**0**	**27,050**	**27,050**	**26,162**	**889**	**889**
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	500	0	0
6222	Field Materials & Supplies	1,500	0	0	1,500	0	1,500	1,500	1,500	1	1
6223	Office Materials & Supplies	7,050	0	0	7,050	0	7,050	7,050	7,049	1	1
6224	Print & Non-Print Materials	29,000	(11,000)	0	18,000	0	18,000	18,000	17,113	887	887
Fuel & Lubricants		**8,000**	**0**	**0**	**8,000**	**0**	**8,000**	**8,000**	**8,000**	**0**	**0**
6231	Fuel & Lubricants	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
Rental & Maintenance of Buildings		**349,680**	**10,000**	**0**	**359,680**	**0**	**359,680**	**359,680**	**359,680**	**0**	**0**
6241	Rental of Buildings	480	0	0	480	0	480	480	480	0	0
6242	Maintenance of Buildings	320,000	15,000	0	335,000	0	335,000	335,000	335,000	0	0
6243	Janitorial & Cleaning Supplies	29,200	(5,000)	0	24,200	0	24,200	24,200	24,200	0	0
Maintenance of Infrastructure		**226,500**	**12,255**	**0**	**238,755**	**0**	**238,755**	**238,755**	**238,755**	**0**	**0**
6252	Maintenance of Bridges	11,500	0	0	11,500	0	11,500	11,500	11,500	0	0
6255	Maintenance of Other Infrastructure	215,000	12,255	0	227,255	0	227,255	227,255	227,255	0	0
Transport, Travel & Postage		**35,000**	**2,000**	**0**	**37,000**	**0**	**37,000**	**37,000**	**34,491**	**2,509**	**2,509**
6261	Local Travel & Subsistence	5,500	0	0	5,500	0	5,500	5,500	4,944	556	556
6264	Vehicle Spares & Service	7,000	(5,000)	0	2,000	0	2,000	2,000	1,999	1	1
6265	Other Transport, Travel & Postage	22,500	7,000	0	29,500	0	29,500	29,500	27,548	1,952	1,952

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 744- EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**274,824**	**(10,000)**	**0**	**264,824**	**0**	**264,824**	**264,824**	**264,824**	**0**	**0**
6271	Telephone & Internet Charges	19,124	(10,000)	0	9,124	0	9,124	9,124	9,124	0	0
6272	Electricity Charges	93,700	0	0	93,700	0	93,700	93,700	93,700	0	0
6273	Water Charges	162,000	0	0	162,000	0	162,000	162,000	162,000	0	0
Other Goods & Services Purchased		**1,349,594**	**(24,842)**	**0**	**1,324,752**	**0**	**1,324,752**	**1,324,752**	**1,321,849**	**2,903**	**2,903**
6281	Security Services	1,238,594	(53,842)	0	1,184,752	0	1,184,752	1,184,752	1,184,752	0	0
6282	Equipment Maintenance	20,000	0	0	20,000	0	20,000	20,000	19,998	2	2
6283	Cleaning & Extermination Services	56,000	21,000	0	77,000	0	77,000	77,000	74,100	2,900	2,900
6284	Other	35,000	8,000	0	43,000	0	43,000	43,000	42,999	1	1
Other Operating Expenses		**40,195**	**21,587**	**0**	**61,782**	**0**	**61,782**	**61,782**	**52,261**	**9,521**	**9,521**
6291	National & Other Events	38,000	18,587	0	56,587	0	56,587	56,587	49,873	6,714	6,714
6293	Refreshment & Meals	1,995	3,000	0	4,995	0	4,995	4,995	2,373	2,622	2,622
6294	Other	200	0	0	200	0	200	200	15	185	185
Education Subventions & Training		**3,000**	**0**	**0**	**3,000**	**0**	**3,000**	**3,000**	**2,194**	**806**	**806**
6302	Training (including Scholarships)	3,000	0	0	3,000	0	3,000	3,000	2,194	806	806

MR. J. EDGILL JR.
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 745-HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**2,267,678**	**(1)**	**0**	**2,267,677**	**0**	**2,267,677**	**2,267,677**	**2,267,524**	**154**	**154**
Wages & Salaries		**353,085**	**6**	**0**	**353,091**	**0**	**353,091**	**353,091**	**352,955**	**136**	**136**
6111	Administrative	4,217	75	0	4,292	0	4,292	4,292	4,292	0	0
6112	Senior Technical	23,799	0	0	23,799	0	23,799	23,799	23,799	0	0
6113	Other Technical & Craft Skilled	58,056	0	0	58,056	0	58,056	58,056	58,056	0	0
6114	Clerical & Office Support	6,101	0	0	6,101	0	6,101	6,101	6,101	0	0
6115	Semi-Skilled Operatives & Unskilled	103,358	11,516	0	114,874	0	114,874	114,874	114,860	14	14
6116	Contracted Employees	67,613	0	0	67,613	0	67,613	67,613	67,491	122	122
6117	Temporary Employees	89,941	(11,585)	0	78,356	0	78,356	78,356	78,356	0	0
Overhead Expenses		**32,617**	**(7)**	**0**	**32,610**	**0**	**32,610**	**32,610**	**32,609**	**1**	**1**
6131	Other Direct Labour Costs	627	0	0	627	0	627	627	627	0	0
6133	Benefits & Allowances	18,205	(7)	0	18,198	0	18,198	18,198	18,197	1	1
6134	National Insurance	13,785	0	0	13,785	0	13,785	13,785	13,785	0	0
Materials, Equipment & Supplies		**1,245,000**	**0**	**0**	**1,245,000**	**0**	**1,245,000**	**1,245,000**	**1,244,998**	**2**	**2**
6221	Drugs & Medical Supplies	1,215,000	0	0	1,215,000	0	1,215,000	1,215,000	1,215,000	0	0
6222	Field Materials & Supplies	8,500	0	0	8,500	0	8,500	8,500	8,499	1	1
6223	Office Materials & Supplies	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6224	Print & Non-Print Materials	14,000	0	0	14,000	0	14,000	14,000	13,999	1	1
Fuel & Lubricants		**7,920**	**0**	**0**	**7,920**	**0**	**7,920**	**7,920**	**7,916**	**4**	**4**
6231	Fuel & Lubricants	7,920	0	0	7,920	0	7,920	7,920	7,916	4	4
Rental & Maintenance of Buildings		**87,963**	**8,250**	**0**	**96,213**	**0**	**96,213**	**96,213**	**96,212**	**1**	**1**
6242	Maintenance of Buildings	67,000	8,250	0	75,250	0	75,250	75,250	75,250	0	0
6243	Janitorial & Cleaning Supplies	20,963	0	0	20,963	0	20,963	20,963	20,962	1	1
Maintenance of Infrastructure		**66,000**	**9,000**	**0**	**75,000**	**0**	**75,000**	**75,000**	**75,000**	**0**	**0**
6255	Maintenance of Other Infrastructure	66,000	9,000	0	75,000	0	75,000	75,000	75,000	0	0
Transport, Travel & Postage		**22,400**	**0**	**0**	**22,400**	**0**	**22,400**	**22,400**	**22,398**	**3**	**3**
6261	Local Travel & Subsistence	5,400	0	0	5,400	0	5,400	5,400	5,399	1	1
6264	Vehicle Spares & Service	6,500	0	0	6,500	0	6,500	6,500	6,499	1	1
6265	Other Transport, Travel & Postage	10,500	0	0	10,500	0	10,500	10,500	10,500	1	1

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 745-HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**96,159**	**0**	**0**	**96,159**	**0**	**96,159**	**96,159**	**96,159**	**0**	**0**
6271	Telephone & Internet Charges	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6272	Electricity Charges	65,569	0	0	65,569	0	65,569	65,569	65,569	0	0
6273	Water Charges	25,090	0	0	25,090	0	25,090	25,090	25,090	0	0
Other Goods & Services Purchased		**326,460**	**(7,250)**	**0**	**319,210**	**0**	**319,210**	**319,210**	**319,203**	**7**	**7**
6281	Security Services	283,000	(5,962)	0	277,038	0	277,038	277,038	277,038	0	0
6282	Equipment Maintenance	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6283	Cleaning & Extermination Services	29,100	0	0	29,100	0	29,100	29,100	29,094	6	6
6284	Other	2,360	(1,288)	0	1,072	0	1,072	1,072	1,071	1	1
Other Operating Expenses		**25,947**	**(10,000)**	**0**	**15,947**	**0**	**15,947**	**15,947**	**15,947**	**0**	**0**
6291	National & Other Events	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6292	Dietary	17,707	(10,000)	0	7,707	0	7,707	7,707	7,707	0	0
6293	Refreshment & Meals	2,540	0	0	2,540	0	2,540	2,540	2,540	0	0
6294	Other	200	0	0	200	0	200	200	200	0	0
Education Subventions & Training		**4,127**	**0**	**0**	**4,127**	**0**	**4,127**	**4,127**	**4,127**	**0**	**0**
6302	Training (including Scholarships)	4,127	0	0	4,127	0	4,127	4,127	4,127	0	0

MR. J. EDGILL JR.
HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 751- REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**328,380**	**1,328**	**0**	**329,708**	**7,000**	**336,708**	**336,708**	**336,598**	**110**	**110**
Wages & Salaries		**101,874**	**1,310**	**0**	**103,184**	**0**	**103,184**	**103,184**	**103,091**	**93**	**93**
6111	Administrative	23,261	0	0	23,261	0	23,261	23,261	23,193	68	68
6113	Other Technical & Craft Skilled	11,058	(241)	0	10,817	0	10,817	10,817	10,817	0	0
6114	Clerical & Office Support	29,344	893	0	30,237	0	30,237	30,237	30,223	14	14
6115	Semi-Skilled Operatives & Unskilled	13,297	1,624	0	14,921	0	14,921	14,921	14,921	0	0
6116	Contracted Employees	24,914	(966)	0	23,948	0	23,948	23,948	23,937	11	11
Overhead Expenses		**15,530**	**18**	**0**	**15,548**	**0**	**15,548**	**15,548**	**15,548**	**0**	**0**
6131	Other Direct Labour Costs	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6133	Benefits & Allowances	7,731	(78)	0	7,653	0	7,653	7,653	7,653	0	0
6134	National Insurance	6,099	96	0	6,195	0	6,195	6,195	6,195	0	0
Expenses Specific to the Agency		**35,500**	**2,796**	**0**	**38,296**	**0**	**38,296**	**38,296**	**38,296**	**0**	**0**
6211	Expenses Specific to the Agency	35,500	2,796	0	38,296	0	38,296	38,296	38,296	0	0
Materials, Equipment & Supplies		**9,520**	**647**	**0**	**10,167**	**0**	**10,167**	**10,167**	**10,166**	**1**	**1**
6221	Drugs & Medical Supplies	200	0	0	200	0	200	200	200	0	0
6222	Field Materials & Supplies	3,000	647	0	3,647	0	3,647	3,647	3,647	0	0
6223	Office Materials & Supplies	4,520	0	0	4,520	0	4,520	4,520	4,519	1	1
6224	Print & Non-Print Materials	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
Fuel & Lubricants		**6,165**	**(1,500)**	**0**	**4,665**	**0**	**4,665**	**4,665**	**4,665**	**0**	**0**
6231	Fuel & Lubricants	6,165	(1,500)	0	4,665	0	4,665	4,665	4,665	0	0
Rental & Maintenance of Buildings		**23,100**	**0**	**0**	**23,100**	**0**	**23,100**	**23,100**	**23,100**	**0**	**0**
6242	Maintenance of Buildings	19,500	0	0	19,500	0	19,500	19,500	19,500	0	0
6243	Janitorial & Cleaning Supplies	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
Maintenance of Infrastructure		**5,000**	**0**	**0**	**5,000**	**0**	**5,000**	**5,000**	**5,000**	**0**	**0**
6255	Maintenance of Other Infrastructure	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
Transport, Travel & Postage		**5,410**	**500**	**0**	**5,910**	**0**	**5,910**	**5,910**	**5,895**	**15**	**15**
6261	Local Travel & Subsistence	1,800	500	0	2,300	0	2,300	2,300	2,295	5	5
6263	Postage, Telex & Cablegrams	10	0	0	10	0	10	10	1	9	9
6264	Vehicle Spares & Service	3,300	0	0	3,300	0	3,300	3,300	3,299	1	1
6265	Other Transport, Travel & Postage	300	0	0	300	0	300	300	300	0	0

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 751- REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**14,317**	**(4,076)**	**0**	**10,241**	**0**	**10,241**	**10,241**	**10,241**	**0**	**0**
6271	Telephone & Internet Charges	5,900	(1,300)	0	4,600	0	4,600	4,600	4,600	0	0
6272	Electricity Charges	5,720	(2,776)	0	2,944	0	2,944	2,944	2,944	0	0
6273	Water Charges	2,697	0	0	2,697	0	2,697	2,697	2,697	0	0
Other Goods & Services Purchased		**92,161**	**(32)**	**0**	**92,129**	**0**	**92,129**	**92,129**	**92,129**	**0**	**0**
6281	Security Services	78,673	(1,012)	0	77,661	0	77,661	77,661	77,661	0	0
6282	Equipment Maintenance	6,500	480	0	6,980	0	6,980	6,980	6,980	0	0
6283	Cleaning & Extermination Services	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6284	Other	4,488	500	0	4,988	0	4,988	4,988	4,988	0	0
Other Operating Expenses		**7,800**	**1,812**	**0**	**9,612**	**7,000**	**16,612**	**16,612**	**16,612**	**0**	**0**
6291	National & Other Events	3,350	1,012	0	4,362	7,000	11,362	11,362	11,362	0	0
6293	Refreshment & Meals	4,250	800	0	5,050	0	5,050	5,050	5,050	0	0
6294	Other	200	0	0	200	0	200	200	200	0	0
Education Subventions & Training		**1,500**	**0**	**0**	**1,500**	**0**	**1,500**	**1,500**	**1,500**	**0**	**0**
6302	Training (including Scholarships)	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
Rates,Taxes & Subvention to Local Authorities		**10,503**	**(147)**	**0**	**10,356**	**0**	**10,356**	**10,356**	**10,355**	**1**	**1**
6311	Rates & Taxes	503	(147)	0	356	0	356	356	355	1	1
6312	Subventions to Local Authorities	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0

MS. M. SAMAROO
HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 752- AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**270,653**	**0**	**0**	**270,653**	**0**	**270,653**	**270,653**	**270,623**	**30**	**30**
Wages & Salaries		**32,154**	**0**	**0**	**32,154**	**0**	**32,154**	**32,154**	**32,134**	**20**	**20**
6113	Other Technical & Craft Skilled	1,312	0	0	1,312	0	1,312	1,312	1,312	0	0
6114	Clerical & Office Support	2,458	0	0	2,458	0	2,458	2,458	2,458	0	0
6115	Semi-Skilled Operatives & Unskilled	20,725	0	0	20,725	0	20,725	20,725	20,705	20	20
6116	Contracted Employees	7,659	0	0	7,659	0	7,659	7,659	7,659	0	0
Overhead Expenses		**4,122**	**0**	**0**	**4,122**	**0**	**4,122**	**4,122**	**4,122**	**0**	**0**
6133	Benefits & Allowances	2,064	0	0	2,064	0	2,064	2,064	2,064	0	0
6134	National Insurance	2,058	0	0	2,058	0	2,058	2,058	2,058	0	0
Materials, Equipment & Supplies		**1,276**	**0**	**0**	**1,276**	**0**	**1,276**	**1,276**	**1,275**	**1**	**1**
6221	Drugs & Medical Supplies	120	0	0	120	0	120	120	120	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	299	1	1
Fuel & Lubricants		**4,759**	**0**	**0**	**4,759**	**0**	**4,759**	**4,759**	**4,759**	**0**	**0**
6231	Fuel & Lubricants	4,759	0	0	4,759	0	4,759	4,759	4,759	0	0
Maintenance of Infrastructure		**222,000**	**0**	**0**	**222,000**	**0**	**222,000**	**222,000**	**221,999**	**1**	**1**
6251	Maintenance of Roads	68,000	0	0	68,000	0	68,000	68,000	68,000	0	0
6252	Maintenance of Bridges	21,400	0	0	21,400	0	21,400	21,400	21,400	0	0
6253	Maintenance of Drainage & Irrigation Works	112,000	0	0	112,000	0	112,000	112,000	111,999	1	1
6254	Maintenance of Sea & River Defenses	7,800	0	0	7,800	0	7,800	7,800	7,800	0	0
6255	Maintenance of Other Infrastructure	12,800	0	0	12,800	0	12,800	12,800	12,800	0	0
Transport, Travel & Postage		**3,620**	**0**	**0**	**3,620**	**0**	**3,620**	**3,620**	**3,620**	**0**	**0**
6261	Local Travel & Subsistence	120	0	0	120	0	120	120	120	0	0
6264	Vehicle Spares & Service	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
Other Goods & Services Purchased		**2,100**	**0**	**0**	**2,100**	**0**	**2,100**	**2,100**	**2,093**	**7**	**7**
6282	Equipment Maintenance	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6284	Other	800	0	0	800	0	800	800	793	7	7
Other Operating Expenses		**110**	**0**	**0**	**110**	**0**	**110**	**110**	**110**	**0**	**0**
6293	Refreshment & Meals	110	0	0	110	0	110	110	110	0	0
Education Subventions & Training		**512**	**0**	**0**	**512**	**0**	**512**	**512**	**511**	**1**	**1**
6302	Training (including Scholarships)	512	0	0	512	0	512	512	511	1	1

MS. M. SAMAROO
HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 753-PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**234,474**	**(1,328)**	**0**	**233,146**	**0**	**233,146**	**233,146**	**233,137**	**9**	**9**
Wages & Salaries		**55,297**	**(748)**	**0**	**54,549**	**0**	**54,549**	**54,549**	**54,545**	**4**	**4**
6112	Senior Technical	6,782	389	0	7,171	0	7,171	7,171	7,171	0	0
6113	Other Technical & Craft Skilled	10,137	0	0	10,137	0	10,137	10,137	10,133	4	4
6114	Clerical & Office Support	2,370	0	0	2,370	0	2,370	2,370	2,370	0	0
6115	Semi-Skilled Operatives & Unskilled	15,254	(1,137)	0	14,117	0	14,117	14,117	14,117	0	0
6116	Contracted Employees	20,754	0	0	20,754	0	20,754	20,754	20,754	0	0
Overhead Expenses		**7,131**	**(580)**	**0**	**6,551**	**0**	**6,551**	**6,551**	**6,551**	**0**	**0**
6131	Other Direct Labour Costs	540	(50)	0	490	0	490	490	490	0	0
6133	Benefits & Allowances	3,809	(434)	0	3,375	0	3,375	3,375	3,375	0	0
6134	National Insurance	2,782	(96)	0	2,686	0	2,686	2,686	2,686	0	0
Materials, Equipment & Supplies		**2,474**	**(300)**	**0**	**2,174**	**0**	**2,174**	**2,174**	**2,170**	**4**	**4**
6221	Drugs & Medical Supplies	138	0	0	138	0	138	138	138	0	0
6222	Field Materials & Supplies	1,150	0	0	1,150	0	1,150	1,150	1,150	0	0
6223	Office Materials & Supplies	575	0	0	575	0	575	575	571	4	4
6224	Print & Non-Print Materials	611	(300)	0	311	0	311	311	311	0	0
Fuel & Lubricants		**6,894**	**0**	**0**	**6,894**	**0**	**6,894**	**6,894**	**6,894**	**0**	**0**
6231	Fuel & Lubricants	6,894	0	0	6,894	0	6,894	6,894	6,894	0	0
Rental & Maintenance of Buildings		**8,420**	**0**	**0**	**8,420**	**0**	**8,420**	**8,420**	**8,419**	**1**	**1**
6242	Maintenance of Buildings	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6243	Janitorial & Cleaning Supplies	920	0	0	920	0	920	920	919	1	1
Maintenance of Infrastructure		**143,300**	**182**	**0**	**143,482**	**0**	**143,482**	**143,482**	**143,482**	**0**	**0**
6251	Maintenance of Roads	84,000	0	0	84,000	0	84,000	84,000	84,000	0	0
6252	Maintenance of Bridges	25,300	0	0	25,300	0	25,300	25,300	25,300	0	0
6254	Maintenance of Sea & River Defenses	17,000	182	0	17,182	0	17,182	17,182	17,182	0	0
6255	Maintenance of Other Infrastructure	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
Transport, Travel & Postage		**4,198**	**0**	**0**	**4,198**	**0**	**4,198**	**4,198**	**4,198**	**0**	**0**
6261	Local Travel & Subsistence	300	0	0	300	0	300	300	300	0	0
6264	Vehicle Spares & Service	2,898	0	0	2,898	0	2,898	2,898	2,898	0	0
6265	Other Transport, Travel & Postage	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 753-PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**1,085**	**(569)**	**0**	**516**	**0**	**516**	**516**	**516**	**0**	**0**
6271	Telephone & Internet Charges	460	(182)	0	278	0	278	278	278	0	0
6273	Water Charges	625	(387)	0	238	0	238	238	238	0	0
Other Goods & Services Purchased		**4,980**	**687**	**0**	**5,667**	**0**	**5,667**	**5,667**	**5,667**	**0**	**0**
6282	Equipment Maintenance	1,280	0	0	1,280	0	1,280	1,280	1,280	0	0
6283	Cleaning & Extermination Services	2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
6284	Other	1,400	687	0	2,087	0	2,087	2,087	2,087	0	0
Other Operating Expenses		**184**	**446**	**0**	**630**	**0**	**630**	**630**	**630**	**0**	**0**
6293	Refreshment & Meals	184	446	0	630	0	630	630	630	0	0
Education Subventions & Training		**446**	**(446)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6302	Training (including Scholarships)	446	(446)	0	0	0	0	0	0	0	0
Rates,Taxes & Subvention to Local Authorities		**65**	**0**	**0**	**65**	**0**	**65**	**65**	**65**	**0**	**0**
6311	Rates & Taxes	65	0	0	65	0	65	65	65	0	0

MS. M. SAMAROO
HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 754- EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**4,253,551**	**0**	**0**	**4,253,551**	**0**	**4,253,551**	**4,253,551**	**4,252,642**	**911**	**911**
Wages & Salaries		**2,971,180**	**4,688**	**0**	**2,975,868**	**0**	**2,975,868**	**2,975,868**	**2,974,991**	**878**	**878**
6111	Administrative	634,138	0	0	634,138	0	634,138	634,138	633,898	240	240
6112	Senior Technical	1,690,927	4,883	0	1,695,810	0	1,695,810	1,695,810	1,695,333	478	478
6113	Other Technical & Craft Skilled	353,005	0	0	353,005	0	353,005	353,005	352,985	20	20
6114	Clerical & Office Support	8,348	(195)	0	8,153	0	8,153	8,153	8,066	87	87
6115	Semi-Skilled Operatives & Unskilled	28,046	0	0	28,046	0	28,046	28,046	28,046	0	0
6116	Contracted Employees	256,716	0	0	256,716	0	256,716	256,716	256,663	53	53
Overhead Expenses		**368,064**	**(4,688)**	**0**	**363,376**	**0**	**363,376**	**363,376**	**363,376**	**0**	**0**
6131	Other Direct Labour Costs	10,941	0	0	10,941	0	10,941	10,941	10,941	0	0
6133	Benefits & Allowances	129,108	0	0	129,108	0	129,108	129,108	129,108	0	0
6134	National Insurance	228,015	(4,688)	0	223,327	0	223,327	223,327	223,327	0	0
Materials, Equipment & Supplies		**47,711**	**(4,000)**	**0**	**43,711**	**0**	**43,711**	**43,711**	**43,709**	**2**	**2**
6221	Drugs & Medical Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6222	Field Materials & Supplies	16,511	0	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	20,000	(4,000)	0	16,000	0	16,000	16,000	15,998	2	2
Fuel & Lubricants		**15,300**	**0**	**0**	**15,300**	**0**	**15,300**	**15,300**	**15,300**	**0**	**0**
6231	Fuel & Lubricants	15,300	0	0	15,300	0	15,300	15,300	15,300	0	0
Rental & Maintenance of Buildings		**110,220**	**(2,000)**	**0**	**108,220**	**0**	**108,220**	**108,220**	**108,220**	**0**	**0**
6241	Rental of Buildings	720	0	0	720	0	720	720	720	0	0
6242X	Janitorial & Cleaning Supplies	90,000	0	0	90,000	0	90,000	90,000	90,000	0	0
6243	Janitorial & Cleaning Supplies	19,500	(2,000)	0	17,500	0	17,500	17,500	17,500	0	0
Maintenance of Infrastructure		**78,000**	**0**	**0**	**78,000**	**0**	**78,000**	**78,000**	**77,997**	**3**	**3**
6252	Maintenance of Bridges	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
6255	Maintenance of Other Infrastructure	64,000	0	0	64,000	0	64,000	64,000	63,997	3	3
Transport, Travel & Postage		**16,315**	**1,085**	**0**	**17,400**	**0**	**17,400**	**17,400**	**17,378**	**22**	**22**
6261	Local Travel & Subsistence	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6263	Postage, Telex & Cablegrams	15	0	0	15	0	15	15	0	15	15
6264	Vehicle Spares & Service	6,800	0	0	6,800	0	6,800	6,800	6,796	4	4
6265	Other Transport, Travel & Postage	7,000	1,085	0	8,085	0	8,085	8,085	8,082	3	3

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 754- EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**98,400**	**(8,705)**	**0**	**89,695**	**0**	**89,695**	**89,695**	**89,694**	**1**	**1**
6271	Telephone & Internet Charges	2,400	0	0	2,400	0	2,400	2,400	2,399	1	1
6272	Electricity Charges	34,000	0	0	34,000	0	34,000	34,000	34,000	0	0
6273	Water Charges	62,000	(8,705)	0	53,295	0	53,295	53,295	53,295	0	0
Other Goods & Services Purchased		**508,555**	**9,005**	**0**	**517,560**	**0**	**517,560**	**517,560**	**517,560**	**1**	**1**
6281	Security Services	475,355	2,399	0	477,754	0	477,754	477,754	477,754	0	0
6282	Equipment Maintenance	8,500	0	0	8,500	0	8,500	8,500	8,500	1	1
6283	Cleaning & Extermination Services	15,700	0	0	15,700	0	15,700	15,700	15,700	0	0
6284	Other	9,000	6,606	0	15,606	0	15,606	15,606	15,606	0	0
Other Operating Expenses		**27,050**	**5,700**	**0**	**32,750**	**0**	**32,750**	**32,750**	**32,748**	**2**	**2**
6291	National & Other Events	10,500	700	0	11,200	0	11,200	11,200	11,199	1	1
6292	Dietary	12,500	5,000	0	17,500	0	17,500	17,500	17,500	0	0
6293	Refreshment & Meals	1,050	0	0	1,050	0	1,050	1,050	1,049	1	1
6294	Other	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
Education Subventions & Training		**10,000**	**0**	**0**	**10,000**	**0**	**10,000**	**10,000**	**9,999**	**1**	**1**
6302	Training (including Scholarships)	10,000	0	0	10,000	0	10,000	10,000	9,999	1	1
Rates,Taxes & Subvention to Local Authorities		**2,756**	**(1,085)**	**0**	**1,671**	**0**	**1,671**	**1,671**	**1,670**	**1**	**1**
6311	Rates & Taxes	2,756	(1,085)	0	1,671	0	1,671	1,671	1,670	1	1

MS. M. SAMAROO
HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 755-HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,543,711**	**0**	**0**	**1,543,711**	**0**	**1,543,711**	**1,543,711**	**1,543,346**	**365**	**365**
Wages & Salaries		**543,779**	**0**	**0**	**543,779**	**0**	**543,779**	**543,779**	**543,433**	**346**	**346**
6111	Administrative	4,920	0	0	4,920	0	4,920	4,920	4,920	0	0
6112	Senior Technical	24,269	0	0	24,269	0	24,269	24,269	24,269	0	0
6113	Other Technical & Craft Skilled	132,495	13,121	0	145,616	0	145,616	145,616	145,520	96	96
6114	Clerical & Office Support	31,171	(718)	0	30,453	0	30,453	30,453	30,449	4	4
6115	Semi-Skilled Operatives & Unskilled	159,758	3,543	0	163,301	0	163,301	163,301	163,183	118	118
6116	Contracted Employees	177,443	(15,946)	0	161,497	0	161,497	161,497	161,369	128	128
6117	Temporary Employees	13,723	0	0	13,723	0	13,723	13,723	13,723	0	0
Overhead Expenses		**69,365**	**0**	**0**	**69,365**	**0**	**69,365**	**69,365**	**69,365**	**0**	**0**
6131	Other Direct Labour Costs	3,112	0	0	3,112	0	3,112	3,112	3,112	0	0
6133	Benefits & Allowances	36,633	0	0	36,633	0	36,633	36,633	36,633	0	0
6134	National Insurance	29,620	0	0	29,620	0	29,620	29,620	29,620	0	0
Materials, Equipment & Supplies		**475,900**	**0**	**0**	**475,900**	**0**	**475,900**	**475,900**	**475,899**	**1**	**1**
6221	Drugs & Medical Supplies	455,000	0	0	455,000	0	455,000	455,000	454,999	1	1
6222	Field Materials & Supplies	4,900	0	0	4,900	0	4,900	4,900	4,900	0	0
6223	Office Materials & Supplies	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6224	Print & Non-Print Materials	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
Fuel & Lubricants		**23,000**	**0**	**0**	**23,000**	**0**	**23,000**	**23,000**	**23,000**	**0**	**0**
6231	Fuel & Lubricants	23,000	0	0	23,000	0	23,000	23,000	23,000	0	0
Rental & Maintenance of Buildings		**62,000**	**0**	**0**	**62,000**	**0**	**62,000**	**62,000**	**62,000**	**0**	**0**
6242	Maintenance of Buildings	41,000	0	0	41,000	0	41,000	41,000	41,000	0	0
6243	Janitorial & Cleaning Supplies	21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
Maintenance of Infrastructure		**33,500**	**0**	**0**	**33,500**	**0**	**33,500**	**33,500**	**33,497**	**3**	**3**
6252	Maintenance of Bridges	3,500	0	0	3,500	0	3,500	3,500	3,497	3	3
6255	Maintenance of Other Infrastructure	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
Transport, Travel & Postage		**11,500**	**2,000**	**0**	**13,500**	**0**	**13,500**	**13,500**	**13,500**	**0**	**0**
6261	Local Travel & Subsistence	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6264	Vehicle Spares & Service	6,000	2,000	0	8,000	0	8,000	8,000	8,000	0	0
6265	Other Transport, Travel & Postage	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 755-HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**103,332**	**(4,155)**	**0**	**99,177**	**0**	**99,177**	**99,177**	**99,170**	**7**	**7**
6271	Telephone & Internet Charges	3,650	0	0	3,650	0	3,650	3,650	3,650	0	0
6272	Electricity Charges	83,500	0	0	83,500	0	83,500	83,500	83,500	0	0
6273	Water Charges	16,182	(4,155)	0	12,027	0	12,027	12,027	12,020	7	7
Other Goods & Services Purchased		**191,242**	**2,155**	**0**	**193,397**	**0**	**193,397**	**193,397**	**193,397**	**0**	**0**
6281	Security Services	168,087	355	0	168,442	0	168,442	168,442	168,442	0	0
6282	Equipment Maintenance	9,500	1,800	0	11,300	0	11,300	11,300	11,300	0	0
6283	Cleaning & Extermination Services	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
6284	Other	4,155	0	0	4,155	0	4,155	4,155	4,155	0	0
Other Operating Expenses		**26,361**	**0**	**0**	**26,361**	**0**	**26,361**	**26,361**	**26,361**	**0**	**0**
6291	National & Other Events	690	0	0	690	0	690	690	690	0	0
6292	Dietary	18,661	0	0	18,661	0	18,661	18,661	18,661	0	0
6293	Refreshment & Meals	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6294	Other	510	0	0	510	0	510	510	510	0	0
Education Subventions & Training		**2,800**	**0**	**0**	**2,800**	**0**	**2,800**	**2,800**	**2,800**	**0**	**0**
6302	Training (including Scholarships)	2,800	0	0	2,800	0	2,800	2,800	2,800	0	0
Rates,Taxes & Subvention to Local Authorities		**932**	**0**	**0**	**932**	**0**	**932**	**932**	**924**	**8**	**8**
6311	Rates & Taxes	932	0	0	932	0	932	932	924	8	8

MS. M. SAMAROO
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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**337,360**	**(1)**	**0**	**337,359**	**0**	**337,359**	**336,051**	**335,977**	**1,382**	**74**
Wages & Salaries		**95,679**	**(10)**	**0**	**95,669**	**0**	**95,669**	**95,669**	**95,645**	**24**	**24**
6111	Administrative	18,064	1,932	0	19,996	0	19,996	19,996	19,977	19	19
6113	Other Technical & Craft Skilled	8,067	940	**0**	9,007	0	9,007	9,007	9,007	0	0
6114	Clerical & Office Support	28,554	(4,046)	0	24,508	0	24,508	24,508	24,503	5	5
6115	Semi-Skilled Operatives & Unskilled	0	195	0	195	0	195	195	195	0	0
6116	Contracted Employees	40,994	969	0	41,963	0	41,963	41,963	41,963	0	0
Overhead Expenses		**13,894**	**9**	**0**	**13,903**	**0**	**13,903**	**12,595**	**12,545**	**1,358**	**50**
6131	Other Direct Labour Costs	2,797	238	0	3,035	0	3,035	3,035	3,035	0	0
6133	Benefits & Allowances	6,412	(229)	0	6,183	0	6,183	4,943	4,893	1,290	50
6134	National Insurance	4,685	0	0	4,685	0	4,685	4,617	4,617	68	0
Expenses Specific to the Agency		**35,000**	**2,815**	**0**	**37,815**	**0**	**37,815**	**37,815**	**37,815**	**0**	**0**
6211	Expenses Specific to the Agency	35,000	2,815	0	37,815	0	37,815	37,815	37,815	0	0
Materials, Equipment & Supplies		**12,340**	**0**	**0**	**12,340**	**0**	**12,340**	**12,340**	**12,340**	**0**	**0**
6221	Drugs & Medical Supplies	140	0	0	140	0	140	140	140	0	0
6222	Field Materials & Supplies	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6223	Office Materials & Supplies	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6224	Print & Non-Print Materials	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
Fuel & Lubricants		**5,124**	**0**	**0**	**5,124**	**0**	**5,124**	**5,124**	**5,124**	**0**	**0**
6231	Fuel & Lubricants	5,124	0	0	5,124	0	5,124	5,124	5,124	0	0
Rental & Maintenance of Buildings		**26,200**	**0**	**0**	**26,200**	**0**	**26,200**	**26,200**	**26,200**	**0**	**0**
6242	Maintenance of Buildings	23,500	0	0	23,500	0	23,500	23,500	23,500	0	0
6243	Janitorial & Cleaning Supplies	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
Maintenance of Infrastructure		**15,500**	**0**	**0**	**15,500**	**0**	**15,500**	**15,500**	**15,500**	**0**	**0**
6255	Maintenance of Other Infrastructure	15,500	0	0	15,500	0	15,500	15,500	15,500	0	0
Transport, Travel & Postage		**8,785**	**0**	**0**	**8,785**	**0**	**8,785**	**8,785**	**8,785**	**0**	**0**
6261	Local Travel & Subsistence	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Service	5,065	0	0	5,065	0	5,065	5,065	5,065	0	0
6265	Other Transport, Travel & Postage	500	0	0	500	0	500	500	500	0	0
Utility Charges		**18,229**	**0**	**0**	**18,229**	**0**	**18,229**	**18,229**	**18,229**	**0**	**0**
6271	Telephone & Internet Charges	3,744	0	0	3,744	0	3,744	3,744	3,744	0	0
6272	Electricity Charges	5,500	3,558	0	9,058	0	9,058	9,058	9,058	0	0
6273	Water Charges	8,985	(3,558)	0	5,427	0	5,427	5,427	5,427	0	0

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 761-REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Goods & Services Purchased		**75,776**	**0**	**0**	**75,776**	**0**	**75,776**	**75,776**	**75,776**	**0**	**0**
6281	Security Services	58,421	0	0	58,421	0	58,421	58,421	58,421	0	0
6282	Equipment Maintenance	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6283	Cleaning & Extermination Services	4,155	0	0	4,155	0	4,155	4,155	4,155	0	0
6284	Other	6,200	0	0	6,200	0	6,200	6,200	6,200	0	0
Other Operating Expenses		**20,909**	**0**	**0**	**20,909**	**0**	**20,909**	**20,909**	**20,909**	**0**	**0**
6291	National & Other Events	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6293	Refreshment & Meals	1,555	0	0	1,555	0	1,555	1,555	1,555	0	0
6294	Other	11,354	0	0	11,354	0	11,354	11,354	11,354	0	0
Education Subventions & Training		**1,514**	**0**	**0**	**1,514**	**0**	**1,514**	**1,514**	**1,514**	**0**	**0**
6302	Training (including Scholarships)	1,514	0	0	1,514	0	1,514	1,514	1,514	0	0
Rates,Taxes & Subvention to Local Authorities		**7,590**	**(2,815)**	**0**	**4,775**	**0**	**4,775**	**4,775**	**4,775**	**0**	**0**
6311	Rates & Taxes	6,590	(2,815)	0	3,775	0	3,775	3,775	3,775	0	0
6312	Subventions to Local Authorities	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
Local Organ, Intl. Organ & Constitutional Agencies		**820**	**0**	**0**	**820**	**0**	**820**	**820**	**820**	**0**	**0**
6321	Subsidies & Contributions to Local Organisati	820	0	0	820	0	820	820	820	0	0

MR. R. HARSAYWACK
HEAD OF BUDGET AGENCY

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 762-AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,805,259**	**(49,501)**	**0**	**1,755,758**	**0**	**1,755,758**	**1,755,758**	**1,754,915**	**843**	**843**
Wages & Salaries		**132,006**	**468**	**0**	**132,474**	**0**	**132,474**	**132,474**	**131,631**	**843**	**843**
6112	Senior Technical	1,799	0	0	1,799	0	1,799	1,799	1,799	0	0
6113	Other Technical & Craft Skilled	4,481	3,428	0	7,909	0	7,909	7,909	7,909	0	0
6114	Clerical & Office Support	1,276	624	0	1,900	0	1,900	1,900	1,900	0	0
6115	Semi-Skilled Operatives & Unskilled	81,624	(7,409)	0	74,215	0	74,215	74,215	74,215	0	0
6116	Contracted Employees	42,826	3,825	0	46,651	0	46,651	46,651	45,808	843	843
Overhead Expenses		**15,351**	**(469)**	**0**	**14,882**	**0**	**14,882**	**14,882**	**14,882**	**0**	**0**
6131	Other Direct Labour Costs	240	444	0	684	0	684	684	684	0	0
6133	Benefits & Allowances	7,774	(121)	0	7,653	0	7,653	7,653	7,653	0	0
6134	National Insurance	7,337	(792)	0	6,545	0	6,545	6,545	6,545	0	0
Materials, Equipment & Supplies		**5,100**	**0**	**0**	**5,100**	**0**	**5,100**	**5,100**	**5,100**	**0**	**0**
6221	Drugs & Medical Supplies	200	0	0	200	0	200	200	200	0	0
6222	Field Materials & Supplies	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6223	Office Materials & Supplies	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6224	Print & Non-Print Materials	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
Fuel & Lubricants		**602,000**	**-208,817**	**0**	**393,183**	**0**	**393,183**	**393,183**	**393,183**	**0**	**0**
6231	Fuel & Lubricants	602,000	(208,817)	0	393,183	0	393,183	393,183	393,183	0	0
Rental & Maintenance of Buildings		**22,950**	**0**	**0**	**22,950**	**0**	**22,950**	**22,950**	**22,950**	**0**	**0**
6242	Maintenance of Buildings	20,500	0	0	20,500	0	20,500	20,500	20,500	0	0
6243	Janitorial & Cleaning Supplies	2,450	0	0	2,450	0	2,450	2,450	2,450	0	0
Maintenance of Infrastructure		**743,000**	**159,317**	**0**	**902,317**	**0**	**902,317**	**902,317**	**902,317**	**0**	**0**
6253	Maintenance of Drainage & Irrigation Works	743,000	159,317	0	902,317	0	902,317	902,317	902,317	0	0
Transport, Travel & Postage		**97,200**	**0**	**0**	**97,200**	**0**	**97,200**	**97,200**	**97,200**	**0**	**0**
6261	Local Travel & Subsistence	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6264	Vehicle Spares & Service	49,000	0	0	49,000	0	49,000	49,000	49,000	0	0
6265	Other Transport, Travel & Postage	47,000	0	0	47,000	0	47,000	47,000	47,000	0	0
Utility Charges		**4,576**	**0**	**0**	**4,576**	**0**	**4,576**	**4,576**	**4,576**	**0**	**0**
6271	Telephone & Internet Charges	791	0	0	791	0	791	791	791	0	0
6272	Electricity Charges	1,800	952	0	2,752	0	2,752	2,752	2,752	0	0
6273	Water Charges	1,985	(952)	0	1,033	0	1,033	1,033	1,033	0	0

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 762-AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Goods & Services Purchased		**181,926**	**0**	**0**	**181,926**	**0**	**181,926**	**181,926**	**181,926**	**0**	**0**
6281	Security Services	178,000	0	0	178,000	0	178,000	178,000	178,000	0	0
6282	Equipment Maintenance	2,581	0	0	2,581	0	2,581	2,581	2,581	0	0
6283	Cleaning & Extermination Services	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6284	Other	145	0	0	145	0	145	145	145	0	0
Other Operating Expenses		**650**	**0**	**0**	**650**	**0**	**650**	**650**	**650**	**0**	**0**
6291	National & Other Events	350	0	0	350	0	350	350	350	0	0
6293	Refreshment & Meals	300	0	0	300	0	300	300	300	0	0
Education Subventions & Training		**500**	**0**	**0**	**500**	**0**	**500**	**500**	**500**	**0**	**0**
6302	Training (including Scholarships)	500	0	0	500	0	500	500	500	0	0

MR. R. HARSAYWACK
HEAD OF BUDGET AGENCY

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 763-PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**677,055**	**11,500**	**0**	**688,556**	**0**	**688,556**	**688,006**	**687,983**	**572**	**22**
Wages & Salaries		**72,164**	**1,135**	**0**	**73,300**	**0**	**73,300**	**73,300**	**73,277**	**22**	**22**
6112	Senior Technical	9,048	812	0	9,860	0	9,860	9,860	9,860	0	0
6113	Other Technical & Craft Skilled	15,708	1,624	0	17,332	0	17,332	17,332	17,309	22	22
6114	Clerical & Office Support	1,138	90	0	1,228	0	1,228	1,228	1,228	0	0
6115	Semi-Skilled Operatives & Unskilled	29,630	(1,804)	0	27,827	0	27,827	27,827	27,827	0	0
6116	Contracted Employees	16,640	413	0	17,053	0	17,053	17,053	17,053	0	0
Overhead Expenses		**12,731**	**(1,135)**	**0**	**11,596**	**0**	**11,596**	**11,046**	**11,046**	**550**	**0**
6131	Other Direct Labour Costs	2,160	(371)	0	1,789	0	1,789	1,789	1,789	0	0
6133	Benefits & Allowances	6,073	(764)	0	5,309	0	5,309	4,997	4,997	312	0
6134	National Insurance	4,498	0	0	4,498	0	4,498	4,260	4,260	238	0
Materials, Equipment & Supplies		**6,750**	**0**	**0**	**6,750**	**0**	**6,750**	**6,750**	**6,750**	**0**	**0**
6221	Drugs & Medical Supplies	150	0	0	150	0	150	150	150	0	0
6222	Field Materials & Supplies	3,500	0	0	3,500	0	3,500	3,500	3,500	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	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
Fuel & Lubricants		**10,000**	**0**	**0**	**10,000**	**0**	**10,000**	**10,000**	**10,000**	**0**	**0**
6231	Fuel & Lubricants	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
Rental & Maintenance of Buildings		**50,000**	**0**	**0**	**50,000**	**0**	**50,000**	**50,000**	**50,000**	**0**	**0**
6242	Maintenance of Buildings	47,000	0	0	47,000	0	47,000	47,000	47,000	0	0
6243	Janitorial & Cleaning Supplies	3,000	0	0	3,000	**0**	3,000	3,000	3,000	0	0
Maintenance of Infrastructure		**411,000**	**16,513**	**0**	**427,513**	**0**	**427,513**	**427,513**	**427,513**	**0**	**0**
6251	Maintenance of Roads	295,500	8,013	0	303,513	0	303,513	303,513	303,513	0	0
6252	Maintenance of Bridges	85,000	8,500	0	93,500	0	93,500	93,500	93,500	0	0
6255	Maintenance of Other Infrastructure	30,500	0	0	30,500	0	30,500	30,500	30,500	0	0
Transport, Travel & Postage		**11,250**	**0**	**0**	**11,250**	**0**	**11,250**	**11,250**	**11,250**	**0**	**0**
6261	Local Travel & Subsistence	2,250	0	0	2,250	0	2,250	2,250	2,250	0	0
6264	Vehicle Spares & Service	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
Utility Charges		**6,884**	**0**	**0**	**6,884**	**0**	**6,884**	**6,884**	**6,884**	**0**	**0**
6271	Telephone & Internet Charges	550	0	0	550	0	550	550	550	0	0
6272	Electricity Charges	2,900	2,495	0	5,395	0	5,395	5,395	5,395	0	0
6273	Water Charges	3,434	(2,495)	0	939	0	939	939	939	0	0

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 763-PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Goods & Services Purchased		**95,256**	**(5,013)**	**0**	**90,243**	**0**	**90,243**	**90,243**	**90,243**	**0**	**0**
6281	Security Services	88,800	(5,013)	0	83,787	0	83,787	83,787	83,787	0	0
6282	Equipment Maintenance	3,806	0	0	3,806	0	3,806	3,806	3,806	0	0
6283	Cleaning & Extermination Services	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6284	Other	150	0	0	150	0	150	150	150	0	0
Other Operating Expenses		**400**	**0**	**0**	**400**	**0**	**400**	**400**	**400**	**0**	**0**
6291	National & Other Events	200	0	0	200	0	200	200	200	0	0
6293	Refreshment & Meals	200	0	0	200	0	200	200	200	0	0
Education Subventions & Training		**620**	**0**	**0**	**620**	**0**	**620**	**620**	**620**	**0**	**0**
6302	Training (including Scholarships)	620	0	0	620	0	620	620	620	0	0

MR. R. HARSAYWACK
HEAD OF BUDGET AGENCY

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 764-EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**8,297,449**	**31,000**	**0**	**8,328,449**	**0**	**8,328,449**	**8,328,449**	**8,324,948**	**3,501**	**3,501**
Wages & Salaries		**5,527,853**	**(42,825)**	**0**	**5,485,028**	**0**	**5,485,028**	**5,485,028**	**5,481,527**	**3,501**	**3,501**
6111	Administrative	1,234,035	0	0	1,234,035	0	1,234,035	1,234,035	1,233,012	1,023	1,023
6112	Senior Technical	2,960,465	0	0	2,960,465	0	2,960,465	2,960,465	2,958,651	1,814	1,814
6113	Other Technical & Craft Skilled	847,431	0	0	847,431	0	847,431	847,431	846,858	573	573
6114	Clerical & Office Support	19,907	0	0	19,907	0	19,907	19,907	19,907	0	0
6115	Semi-Skilled Operatives & Unskilled	57,811	0	0	57,811	0	57,811	57,811	57,745	66	66
6116	Contracted Employees	408,204	(42,825)	0	365,379	0	365,379	365,379	365,354	25	25
Overhead Expenses		**536,018**	**42,825**	**0**	**578,843**	**0**	**578,843**	**578,843**	**578,843**	**0**	**0**
6131	Other Direct Labour Costs	23,670	18,125	0	41,795	0	41,795	41,795	41,795	0	0
6133	Benefits & Allowances	94,777	24,700	0	119,477	0	119,477	119,477	119,477	0	0
6134	National Insurance	417,571	0	0	417,571	0	417,571	417,571	417,571	0	0
Materials, Equipment & Supplies		**115,719**	**(10,000)**	**0**	**105,719**	**0**	**105,719**	**105,719**	**105,719**	**0**	**0**
6221	Drugs & Medical Supplies	9,400	0	0	9,400	0	9,400	9,400	9,400	0	0
6222	Field Materials & Supplies	54,000	(2,000)	0	52,000	0	52,000	52,000	52,000	0	0
6223	Office Materials & Supplies	21,319	(4,000)	0	17,319	0	17,319	17,319	17,319	0	0
6224	Print & Non-Print Materials	31,000	(4,000)	0	27,000	0	27,000	27,000	27,000	0	0
Fuel & Lubricants		**20,000**	**(5,000)**	**0**	**15,000**	**0**	**15,000**	**15,000**	**15,000**	**0**	**0**
6231	Fuel & Lubricants	20,000	(5,000)	0	15,000	0	15,000	15,000	15,000	0	0
Rental & Maintenance of Buildings		**409,000**	**8,000**	**0**	**417,000**	**0**	**417,000**	**417,000**	**417,000**	**0**	**0**
6242	Maintenance of Buildings	334,000	8,000	0	342,000	0	342,000	342,000	342,000	0	0
6243	Janitorial & Cleaning Supplies	75,000	0	0	75,000	0	75,000	75,000	75,000	0	0
Maintenance of Infrastructure		**235,000**	**23,000**	**0**	**258,000**	**0**	**258,000**	**258,000**	**258,000**	**0**	**0**
6252	Maintenance of Bridges	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6255	Maintenance of Other Infrastructure	220,000	23,000	0	243,000	0	243,000	243,000	243,000	0	0
Transport, Travel & Postage		**73,865**	**(10,000)**	**0**	**63,865**	**0**	**63,865**	**63,865**	**63,865**	**0**	**0**
6261	Local Travel & Subsistence	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6263	Postage, Telex & Cablegrams	65	0	0	65	0	65	65	65	0	0
6264	Vehicle Spares & Service	50,000	(10,000)	0	40,000	0	40,000	40,000	40,000	0	0
6265	Other Transport, Travel & Postage	12,800	0	0	12,800	0	12,800	12,800	12,800	0	0
Utility Charges		**178,964**	**(4,953)**	**0**	**174,011**	**0**	**174,011**	**174,011**	**174,011**	**0**	**0**
6271	Telephone & Internet Charges	3,964	(1,800)	0	2,164	0	2,164	2,164	2,164	0	0
6272	Electricity Charges	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
6273	Water Charges	135,000	(3,153)	0	131,847	0	131,847	131,847	131,847	0	0

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 764-EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Goods & Services Purchased		**1,109,137**	**25,153**	**0**	**1,134,290**	**0**	**1,134,290**	**1,134,290**	**1,134,290**	**0**	**0**
6281	Security Services	986,137	0	0	986,137	0	986,137	986,137	986,137	0	0
6282	Equipment Maintenance	31,000	5,500	0	36,500	0	36,500	36,500	36,500	0	0
6283	Cleaning & Extermination Services	30,000	19,653	0	49,653	0	49,653	49,653	49,653	0	0
6284	Other	62,000	0	0	62,000	0	62,000	62,000	62,000	0	0
Other Operating Expenses		**56,893**	**4,800**	**0**	**61,693**	**0**	**61,693**	**61,693**	**61,693**	**0**	**0**
6291	National & Other Events	22,910	4,800	0	27,710	0	27,710	27,710	27,710	0	0
6292	Dietary	32,000	0	0	32,000	0	32,000	32,000	32,000	0	0
6293	Refreshment & Meals	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6294	Other	983	0	0	983	0	983	983	983	0	0
Education Subventions & Training		**35,000**	**0**	**0**	**35,000**	**0**	**35,000**	**35,000**	**35,000**	**0**	**0**
6302	Training (including Scholarships)	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0

MR. R. HARSAYWACK
HEAD OF BUDGET AGENCY

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 765-HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**3,593,200**	**7,000**	**0**	**3,600,200**	**0**	**3,600,200**	**3,600,200**	**3,599,080**	**1,119**	**1,119**
Wages & Salaries		**880,049**	**52,348**	**0**	**932,397**	**0**	**932,397**	**932,397**	**931,277**	**1,119**	**1,119**
6111	Administrative	18,834	0	0	18,834	0	18,834	18,834	18,834	0	0
6112	Senior Technical	42,890	0	0	42,890	0	42,890	42,890	42,877	13	13
6113	Other Technical & Craft Skilled	268,837	0	0	268,837	0	268,837	268,837	268,077	760	760
6114	Clerical & Office Support	42,620	(202)	0	42,418	0	42,418	42,418	42,407	10	10
6115	Semi-Skilled Operatives & Unskilled	398,580	0	0	398,580	0	398,580	398,580	398,301	279	279
6116	Contracted Employees	108,288	52,550	0	160,838	0	160,838	160,838	160,781	57	57
Overhead Expenses		**215,510**	**(52,348)**	**0**	**163,162**	**0**	**163,162**	**163,162**	**163,162**	**0**	**0**
6131	Other Direct Labour Costs	7,454	207	0	7,661	0	7,661	7,661	7,661	0	0
6133	Benefits & Allowances	143,291	(52,555)	0	90,736	0	90,736	90,736	90,736	0	0
6134	National Insurance	64,765	0	0	64,765	0	64,765	64,765	64,765	0	0
Materials, Equipment & Supplies		**1,034,000**	**(83,808)**	**0**	**950,192**	**0**	**950,192**	**950,192**	**950,192**	**0**	**0**
6221	Drugs & Medical Supplies	904,000	(86,329)	0	817,671	0	817,671	817,671	817,671	0	0
6222	Field Materials & Supplies	70,000	0	0	70,000	0	70,000	70,000	70,000	0	0
6223	Office Materials & Supplies	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6224	Print & Non-Print Materials	30,000	2,521	0	32,521	0	32,521	32,521	32,521	0	0
Fuel & Lubricants		**45,000**	**(12,000)**	**0**	**33,000**	**0**	**33,000**	**33,000**	**33,000**	**0**	**0**
6231	Fuel & Lubricants	45,000	(12,000)	0	33,000	0	33,000	33,000	33,000	0	0
Rental & Maintenance of Buildings		**245,000**	**2,753**	**0**	**247,753**	**0**	**247,753**	**247,753**	**247,753**	**0**	**0**
6241	Rental of Buildings	5,000	(4,247)	0	753	0	753	753	753	0	0
6242	Maintenance of Buildings	160,000	3,000	0	163,000	0	163,000	163,000	163,000	0	0
6243	Janitorial & Cleaning Supplies	80,000	4,000	0	84,000	0	84,000	84,000	84,000	0	0
Maintenance of Infrastructure		**116,000**	**4,000**	**0**	**120,000**	**0**	**120,000**	**120,000**	**120,000**	**0**	**0**
6251	Maintenance of Roads	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6252	Maintenance of Bridges	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6255	Maintenance of Other Infrastructure	95,000	4,000	0	99,000	0	99,000	99,000	99,000	0	0
Transport, Travel & Postage		**73,330**	**(16,000)**	**0**	**57,330**	**0**	**57,330**	**57,330**	**57,330**	**0**	**0**
6261	Local Travel & Subsistence	11,500	0	0	11,500	0	11,500	11,500	11,500	0	0
6264	Vehicle Spares & Service	41,490	(7,000)	0	34,490	0	34,490	34,490	34,490	0	0
6265	Other Transport, Travel & Postage	20,340	(9,000)	0	11,340	0	11,340	11,340	11,340	0	0

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 765-HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**192,811**	**(4,932)**	**0**	**187,879**	**0**	**187,879**	**187,879**	**187,879**	**0**	**0**
6271	Telephone & Internet Charges	11,000	(4,500)	0	6,500	0	6,500	6,500	6,500	0	0
6272	Electricity Charges	158,000	0	0	158,000	0	158,000	158,000	158,000	0	0
6273	Water Charges	23,811	(432)	0	23,379	0	23,379	23,379	23,379	0	0
Other Goods & Services Purchased		**578,000**	**94,583**	**0**	**672,583**	**0**	**672,583**	**672,583**	**672,583**	**0**	**0**
6281	Security Services	465,000	86,329	0	551,329	0	551,329	551,329	551,329	0	0
6282	Equipment Maintenance	59,000	0	0	59,000	0	59,000	59,000	59,000	0	0
6283	Cleaning & Extermination Services	45,000	8,254	0	53,254	0	53,254	53,254	53,254	0	0
6284	Other	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
Other Operating Expenses		**193,500**	**22,404**	**0**	**215,904**	**0**	**215,904**	**215,904**	**215,904**	**0**	**0**
6291	National & Other Events	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6292	Dietary	175,000	22,404	0	197,404	0	197,404	197,404	197,404	0	0
6293	Refreshment & Meals	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6294	Other	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
Education Subventions & Training		**20,000**	**0**	**0**	**20,000**	**0**	**20,000**	**20,000**	**20,000**	**0**	**0**
6302	Training (including Scholarships)	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0

MR. R. HARSAYWACK
HEAD OF BUDGET AGENCY

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 771-REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**461,612**	**(1)**	**0**	**461,611**	**0**	**461,611**	**461,074**	**460,854**	**757**	**220**
Wages & Salaries		**69,754**	**(342)**	**0**	**69,412**	**0**	**69,412**	**69,166**	**69,009**	**403**	**157**
6111	Administrative	8,648	724	0	9,372	0	9,372	9,372	9,372	0	0
6113	Other Technical & Craft Skilled	1,276	141	0	1,417	0	1,417	1,417	1,417	0	0
6114	Clerical & Office Support	17,454	1,543	0	18,997	0	18,997	18,997	18,997	0	0
6115	Semi-Skilled Operatives & Unskilled	17,620	1,410	0	19,030	0	19,030	19,030	19,030	0	0
6116	Contracted Employees	9,069	1,296	0	10,365	0	10,365	10,365	10,365	0	0
6117	Temporary Employees	15,687	(5,456)	0	10,231	0	10,231	9,985	9,828	403	157
Overhead Expenses		**11,048**	**341**	**0**	**11,389**	**0**	**11,389**	**11,098**	**11,042**	**347**	**56**
6131	Other Direct Labour Costs	757	0	0	757	0	757	757	701	56	56
6133	Benefits & Allowances	7,283	0	0	7,283	0	7,283	6,992	6,992	291	0
6134	National Insurance	3,008	341	0	3,349	0	3,349	3,349	3,349	0	0
Expenses Specific to the Agency		**65,980**	**(3,170)**	**0**	**62,810**	**0**	**62,810**	**62,810**	**62,809**	**1**	**1**
6211	Expenses Specific to the Agency	65,980	(3,170)	0	62,810	0	62,810	62,810	62,809	1	1
Materials, Equipment & Supplies		**6,200**	**0**	**0**	**6,200**	**0**	**6,200**	**6,200**	**6,199**	**1**	**1**
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	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
6224	Print & Non-Print Materials	1,600	0	0	1,600	0	1,600	1,600	1,599	1	1
Fuel & Lubricants		**13,000**	**0**	**0**	**13,000**	**0**	**13,000**	**13,000**	**13,000**	**0**	**0**
6231	Fuel & Lubricants	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
Rental & Maintenance of Buildings		**50,100**	**0**	**0**	**50,100**	**0**	**50,100**	**50,100**	**50,100**	**0**	**0**
6242	Maintenance of Buildings	47,000	0	0	47,000	0	47,000	47,000	47,000	0	0
6243	Janitorial & Cleaning Supplies	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
Maintenance of Infrastructure		**42,000**	**0**	**0**	**42,000**	**0**	**42,000**	**42,000**	**42,000**	**0**	**0**
6255	Maintenance of Other Infrastructure	42,000	0	0	42,000	0	42,000	42,000	42,000	0	0
Transport, Travel & Postage		**31,970**	**3,170**	**0**	**35,140**	**0**	**35,140**	**35,140**	**35,140**	**0**	**0**
6261	Local Travel & Subsistence	11,720	1,200	0	12,920	0	12,920	12,920	12,920	0	0
6263	Postage, Telex & Cablegrams	50	0	0	50	0	50	50	50	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	15,000	1,970	0	16,970	0	16,970	16,970	16,970	0	0

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 771-REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**22,205**	**106**	**0**	**22,311**	**0**	**22,311**	**22,311**	**22,311**	**0**	**0**
6271	Telephone & Internet Charges	6,500	106	0	6,606	0	6,606	6,606	6,606	0	0
6272	Electricity Charges	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6273	Water Charges	4,705	0	0	4,705	0	4,705	4,705	4,705	0	0
Other Goods & Services Purchased		**111,625**	**(106)**	**0**	**111,519**	**0**	**111,519**	**111,519**	**111,514**	**5**	**5**
6281	Security Services	102,505	(106)	0	102,399	0	102,399	102,399	102,399	0	0
6282	Equipment Maintenance	1,420	0	0	1,420	0	1,420	1,420	1,420	0	0
6283	Cleaning & Extermination Services	2,200	0	0	2,200	0	2,200	2,200	2,196	4	4
6284	Other	5,500	0	0	5,500	0	5,500	5,500	5,499	1	1
Other Operating Expenses		**11,050**	**0**	**0**	**11,050**	**0**	**11,050**	**11,050**	**11,050**	**0**	**0**
6291	National & Other Events	6,200	0	0	6,200	0	6,200	6,200	6,200	0	0
6293	Refreshment & Meals	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6294	Other	3,650	0	0	3,650	0	3,650	3,650	3,650	0	0
Education Subventions & Training		**680**	**0**	**0**	**680**	**0**	**680**	**680**	**680**	**0**	**0**
6302	Training (including Scholarships)	680	0	0	680	0	680	680	680	0	0
Rates,Taxes & Subvention to Local Authorities		**26,000**	**0**	**0**	**26,000**	**0**	**26,000**	**26,000**	**26,000**	**0**	**0**
6311	Rates & Taxes	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6312	Subventions to Local Authorities	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0

DR. J. KANHAI
HEAD OF BUDGET AGENCY

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 772-PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**247,512**	**0**	**0**	**247,512**	**2,000**	**249,512**	**249,506**	**249,477**	**35**	**29**
Wages & Salaries		**12,299**	**0**	**0**	**12,299**	**0**	**12,299**	**12,299**	**12,299**	**0**	**0**
6112	Senior Technical	5,815	0	0	5,815	0	5,815	5,815	5,815	0	0
6113	Other Technical & Craft Skilled	3,929	0	0	3,929	0	3,929	3,929	3,929	0	0
6116	Contracted Employees	2,555	0	0	2,555	0	2,555	2,555	2,555	0	0
Overhead Expenses		**2,147**	**0**	**0**	**2,147**	**0**	**2,147**	**2,141**	**2,141**	**6**	**0**
6133	Benefits & Allowances	1,328	0	0	1,328	0	1,328	1,328	1,328	0	0
6134	National Insurance	819	0	0	819	0	819	813	813	6	0
Materials, Equipment & Supplies		**2,570**	**0**	**0**	**2,570**	**0**	**2,570**	**2,570**	**2,567**	**3**	**3**
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	749	1	1
6224	Print & Non-Print Materials	750	0	0	750	0	750	750	748	2	2
Fuel & Lubricants		**20,679**	**0**	**0**	**20,679**	**0**	**20,679**	**20,679**	**20,679**	**0**	**0**
6231	Fuel & Lubricants	20,679	0	0	20,679	0	20,679	20,679	20,679	0	0
Rental & Maintenance of Buildings		**1,300**	**0**	**0**	**1,300**	**0**	**1,300**	**1,300**	**1,297**	**3**	**3**
6243	Janitorial & Cleaning Supplies	1,300	0	0	1,300	0	1,300	1,300	1,297	3	3
Maintenance of Infrastructure		**180,000**	**1,972**	**0**	**181,972**	**0**	**181,972**	**181,972**	**181,971**	**1**	**1**
6251	Maintenance of Roads	74,000	0	0	74,000	0	74,000	74,000	74,000	0	0
6252	Maintenance of Bridges	43,000	1,972	0	44,972	0	44,972	44,972	44,972	0	0
6253	Maintenance of Drainage & Irrigation Works	47,000	0	0	47,000	0	47,000	47,000	46,999	1	1
6254	Maintenance of Sea & River Defenses	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
Transport, Travel & Postage		**19,500**	**(1,142)**	**0**	**18,358**	**2,000**	**20,358**	**20,358**	**20,336**	**22**	**22**
6261	Local Travel & Subsistence	8,500	0	0	8,500	2,000	10,500	10,500	10,500	0	0
6264	Vehicle Spares & Service	5,000	(1,142)	0	3,858	0	3,858	3,858	3,858	0	0
6265	Other Transport, Travel & Postage	6,000	0	0	6,000	0	6,000	6,000	5,978	22	22
Utility Charges		**1,920**	**0**	**0**	**1,920**	**0**	**1,920**	**1,920**	**1,920**	**0**	**0**
6271	Telephone & Internet Charges	1,920	0	0	1,920	0	1,920	1,920	1,920	0	0

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 772-PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Goods & Services Purchased		**5,633**	**0**	**0**	**5,633**	**0**	**5,633**	**5,633**	**5,633**	**0**	**0**
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
Other Operating Expenses		**1,214**	**(830)**	**0**	**384**	**0**	**384**	**384**	**384**	**0**	**0**
6293	Refreshment & Meals	194	0	0	194	0	194	194	194	0	0
6294	Other	1,020	(830)	0	190	0	190	190	190	0	0
Education Subventions & Training		**250**	**0**	**0**	**250**	**0**	**250**	**250**	**250**	**0**	**0**
6302	Training (including Scholarships)	250	0	0	250	0	250	250	250	0	0

DR. J. KANHAI
HEAD OF BUDGET AGENCY

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 773- EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**2,946,575**	**(1)**	**0**	**2,946,575**	**148,441**	**3,095,016**	**3,095,017**	**3,093,576**	**1,441**	**1,441**
Wages & Salaries		**1,357,201**	**6,663**	**0**	**1,363,864**	**0**	**1,363,864**	**1,363,864**	**1,363,169**	**695**	**695**
6111	Administrative	138,726	11,027	0	149,753	0	149,753	149,753	149,753	0	0
6112	Senior Technical	623,667	0	0	623,667	0	623,667	623,667	623,498	169	169
6113	Other Technical & Craft Skilled	255,243	(4,364)	0	250,879	0	250,879	250,879	250,503	376	376
6115	Semi-Skilled Operatives & Unskilled	135,201	0	0	135,201	0	135,201	135,201	135,201	0	0
6116	Contracted Employees	152,428	0	0	152,428	0	152,428	152,428	152,428	0	0
6117	Temporary Employees	51,936	0	0	51,936	0	51,936	51,936	51,786	150	150
Overhead Expenses		**314,736**	**(6,663)**	**0**	**308,073**	**0**	**308,073**	**308,073**	**307,927**	**147**	**147**
6131	Other Direct Labour Costs	26,693	(6,663)	0	20,030	0	20,030	20,030	20,027	4	4
6133	Benefits & Allowances	202,841	0	0	202,841	0	202,841	202,841	202,698	143	143
6134	National Insurance	85,202	0	0	85,202	0	85,202	85,202	85,202	0	0
Materials, Equipment & Supplies		**33,700**	**6,195**	**0**	**39,895**	**0**	**39,895**	**39,895**	**39,895**	**0**	**0**
6221	Drugs & Medical Supplies	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6222	Field Materials & Supplies	13,200	4,280	0	17,480	0	17,480	17,480	17,480	0	0
6223	Office Materials & Supplies	9,000	1,915	0	10,915	0	10,915	10,915	10,915	0	0
6224	Print & Non-Print Materials	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
Fuel & Lubricants		**71,000**	**10,451**	**0**	**81,451**	**8,591**	**90,042**	**90,042**	**90,014**	**29**	**29**
6231	Fuel & Lubricants	71,000	10,451	0	81,451	8,591	90,042	90,042	90,014	29	29
Rental & Maintenance of Buildings		**81,976**	**(2,676)**	**0**	**79,300**	**0**	**79,300**	**79,300**	**79,300**	**0**	**0**
6241	Rental of Buildings	4,476	(2,676)	0	1,800	0	1,800	1,800	1,800	0	0
6242	Maintenance of Buildings	60,000	0	0	60,000	0	60,000	60,000	60,000	0	0
6243	Janitorial & Cleaning Supplies	17,500	0	0	17,500	0	17,500	17,500	17,500	0	0
Maintenance of Infrastructure		**85,168**	**0**	**0**	**85,168**	**0**	**85,168**	**85,168**	**85,141**	**27**	**27**
6255	Maintenance of Other Infrastructure	85,168	0	0	85,168	0	85,168	85,168	85,141	27	27
Transport, Travel & Postage		**126,400**	**2,000**	**0**	**128,400**	**31,525**	**159,925**	**159,925**	**159,916**	**9**	**9**
6261	Local Travel & Subsistence	14,500	2,000	0	16,500	0	16,500	16,500	16,492	8	8
6264	Vehicle Spares & Service	11,900	0	0	11,900	0	11,900	11,900	11,899	1	1
6265	Other Transport, Travel & Postage	100,000	0	0	100,000	31,525	131,525	131,525	131,525	0	0

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 773- EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**35,000**	**(4,161)**	**0**	**30,840**	**0**	**30,840**	**30,840**	**30,374**	**465**	**465**
6271	Telephone & Internet Charges	13,500	(2,246)	0	11,255	0	11,255	11,255	10,800	454	454
6272	Electricity Charges	13,500	(1,000)	0	12,500	0	12,500	12,500	12,489	11	11
6273	Water Charges	8,000	(915)	0	7,085	0	7,085	7,085	7,085	0	0
Other Goods & Services Purchased		**488,244**	**(14,810)**	**0**	**473,434**	**7,000**	**480,434**	**480,434**	**480,388**	**46**	**46**
6281	Security Services	447,144	(17,243)	0	429,901	0	429,901	429,901	429,901	0	0
6282	Equipment Maintenance	9,100	966	0	10,066	0	10,066	10,066	10,066	0	0
6283	Cleaning & Extermination Services	20,000	0	0	20,000	7,000	27,000	27,000	27,000	0	0
6284	Other	12,000	1,467	0	13,467	0	13,467	13,467	13,421	46	46
Other Operating Expenses		**342,400**	**0**	**0**	**342,400**	**101,325**	**443,725**	**443,726**	**443,703**	**22**	**22**
6291	National & Other Events	18,500	0	0	18,500	7,000	25,500	25,500	25,500	0	0
6292	Dietary	316,000	0	0	316,000	94,325	410,325	410,326	410,309	16	16
6293	Refreshment & Meals	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6294	Other	3,900	0	0	3,900	0	3,900	3,900	3,894	6	6
Education Subventions & Training		**9,000**	**3,000**	**0**	**12,000**	**0**	**12,000**	**12,000**	**11,999**	**1**	**1**
6302	Training (including Scholarships)	9,000	3,000	0	12,000	0	12,000	12,000	11,999	1	1
Rates,Taxes & Subvention to Local Authorities		**1,750**	**0**	**0**	**1,750**	**0**	**1,750**	**1,750**	**1,750**	**0**	**0**
6311	Rates & Taxes	1,750	0	0	1,750	0	1,750	1,750	1,750	0	0

DR. J. KANHAI
HEAD OF BUDGET AGENCY

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 774-HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,329,020**	**2**	**0**	**1,329,022**	**0**	**1,329,022**	**1,329,022**	**1,328,683**	**340**	**340**
Wages & Salaries		**446,471**	**16,600**	**0**	**463,071**	**0**	**463,071**	**463,071**	**463,071**	**0**	**0**
6111	Administrative	0	304	0	304	0	304	304	304	0	0
6112	Senior Technical	16,002	1,631	0	17,633	0	17,633	17,633	17,633	0	0
6113	Other Technical & Craft Skilled	181,561	0	0	181,561	0	181,561	181,561	181,561	0	0
6114	Clerical & Office Support	6,581	527	0	7,108	0	7,108	7,108	7,108	0	0
6115	Semi-Skilled Operatives & Unskilled	90,445	7,072	0	97,517	0	97,517	97,517	97,517	0	0
6116	Contracted Employees	54,966	7,066	0	62,032	0	62,032	62,032	62,032	0	0
6117	Temporary Employees	96,916	0	0	96,916	0	96,916	96,916	96,916	0	0
Overhead Expenses		**129,282**	**(16,598)**	**0**	**112,684**	**0**	**112,684**	**112,684**	**112,664**	**20**	**20**
6131	Other Direct Labour Costs	6,515	(1,622)	0	4,893	0	4,893	4,893	4,893	0	0
6133	Benefits & Allowances	90,625	(8,493)	0	82,132	0	82,132	82,132	82,112	20	20
6134	National Insurance	32,142	(6,483)	0	25,659	0	25,659	25,659	25,659	0	0
Materials, Equipment & Supplies		**189,700**	**(4,306)**	**0**	**185,394**	**0**	**185,394**	**185,394**	**185,385**	**9**	**9**
6221	Drugs & Medical Supplies	172,000	(1,733)	0	170,267	0	170,267	170,267	170,267	0	0
6222	Field Materials & Supplies	11,000	(1,791)	0	9,209	0	9,209	9,209	9,209	0	0
6223	Office Materials & Supplies	4,000	(782)	0	3,218	0	3,218	3,218	3,218	0	0
6224	Print & Non-Print Materials	2,700	0	0	2,700	0	2,700	2,700	2,691	9	9
Fuel & Lubricants		**44,500**	**0**	**0**	**44,500**	**0**	**44,500**	**44,500**	**44,500**	**0**	**0**
6231	Fuel & Lubricants	44,500	0	0	44,500	0	44,500	44,500	44,500	0	0
Rental & Maintenance of Buildings		**86,400**	**0**	**0**	**86,400**	**0**	**86,400**	**86,400**	**86,375**	**25**	**25**
6241	Rental of Buildings	2,400	0	0	2,400	0	2,400	2,400	2,375	25	25
6242	Maintenance of Buildings	70,000	0	0	70,000	0	70,000	70,000	70,000	0	0
6243	Janitorial & Cleaning Supplies	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
Maintenance of Infrastructure		**29,000**	**6,000**	**0**	**35,000**	**0**	**35,000**	**35,000**	**34,999**	**1**	**1**
6255	Maintenance of Other Infrastructure	29,000	6,000	0	35,000	0	35,000	35,000	34,999	1	1
Transport, Travel & Postage		**186,000**	**12,783**	**0**	**198,783**	**0**	**198,783**	**198,783**	**198,758**	**25**	**25**
6261	Local Travel & Subsistence	40,000	3,000	0	43,000	0	43,000	43,000	42,997	3	3
6264	Vehicle Spares & Service	16,000	(806)	0	15,194	0	15,194	15,194	15,194	0	0
6265	Other Transport, Travel & Postage	130,000	10,589	0	140,589	0	140,589	140,589	140,567	22	22

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 774-HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**34,000**	**(13,724)**	**0**	**20,276**	**0**	**20,276**	**20,276**	**20,276**	**0**	**0**
6271	Telephone & Internet Charges	4,000	806	0	4,806	0	4,806	4,806	4,806	0	0
6272	Electricity Charges	19,000	(7,530)	0	11,470	0	11,470	11,470	11,470	0	0
6273	Water Charges	11,000	(7,000)	0	4,000	0	4,000	4,000	4,000	0	0
Other Goods & Services Purchased		**133,267**	**700**	**0**	**133,967**	**0**	**133,967**	**133,967**	**133,708**	**260**	**260**
6281	Security Services	83,667	(1,722)	0	81,945	0	81,945	81,945	81,886	59	59
6282	Equipment Maintenance	30,000	0	0	30,000	0	30,000	30,000	29,966	34	34
6283	Cleaning & Extermination Services	9,600	2,422	0	12,022	0	12,022	12,022	11,955	68	68
6284	Other	10,000	0	0	10,000	0	10,000	10,000	9,901	99	99
Other Operating Expenses		**45,400**	**(1,453)**	**0**	**43,947**	**0**	**43,947**	**43,947**	**43,947**	**0**	**0**
6291	National & Other Events	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
6292	Dietary	41,000	(1,453)	0	39,547	0	39,547	39,547	39,547	0	0
6293	Refreshment & Meals	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
Education Subventions & Training		**3,400**	**0**	**0**	**3,400**	**0**	**3,400**	**3,400**	**3,400**	**0**	**0**
6302	Training (including Scholarships)	3,400	0	0	3,400	0	3,400	3,400	3,400	0	0
Rates,Taxes & Subvention to Local Authorities		**1,600**	**0**	**0**	**1,600**	**0**	**1,600**	**1,600**	**1,600**	**0**	**0**
6311	Rates & Taxes	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0

DR. J. KANHAI
HEAD OF BUDGET AGENCY

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 775-AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**35,000**	**0**	**0**	**35,000**	**0**	**35,000**	**35,000**	**34,899**	**102**	**102**
Materials, Equipment & Supplies		**7,150**	**0**	**0**	**7,150**	**0**	**7,150**	**7,150**	**7,150**	**0**	**0**
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
Fuel & Lubricants		**2,400**	**0**	**0**	**2,400**	**0**	**2,400**	**2,400**	**2,400**	**0**	**0**
6231	Fuel & Lubricants	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
Rental & Maintenance of Buildings		**50**	**0**	**0**	**50**	**0**	**50**	**50**	**49**	**1**	**1**
6243	Janitorial & Cleaning Supplies	50	0	0	50	0	50	50	49	1	1
Maintenance of Infrastructure		**2,600**	**0**	**0**	**2,600**	**0**	**2,600**	**2,600**	**2,600**	**0**	**0**
6255	Maintenance of Other Infrastructure	2,600	0	0	2,600	0	2,600	2,600	2,600	0	0
Transport, Travel & Postage		**5,800**	**0**	**0**	**5,800**	**0**	**5,800**	**5,800**	**5,701**	**99**	**99**
6261	Local Travel & Subsistence	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6264	Vehicle Spares & Service	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6265	Other Transport, Travel & Postage	2,600	0	0	2,600	0	2,600	2,600	2,501	99	99
Other Goods & Services Purchased		**7,000**	**0**	**0**	**7,000**	**0**	**7,000**	**7,000**	**7,000**	**0**	**0**
6284	Other	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
Education Subventions & Training		**10,000**	**0**	**0**	**10,000**	**0**	**10,000**	**10,000**	**9,999**	**2**	**2**
6302	Training (including Scholarships)	10,000	0	0	10,000	0	10,000	10,000	9,999	2	2

DR. J. KANHAI
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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**259,122**	**14,350**	**0**	**273,473**	**22,900**	**296,373**	**296,373**	**296,373**	**0**	**0**
Wages & Salaries		**57,713**	**183**	**0**	**57,896**	**0**	**57,896**	**57,896**	**57,896**	**0**	**0**
6111	Administrative	11,060	(847)	0	10,213	0	10,213	10,213	10,213	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	6,511	0	0	6,511	0	6,511	6,511	6,511	0	0
6115	Semi-Skilled Operatives & Unskilled	8,212	0	0	8,212	0	8,212	8,212	8,212	0	0
6116	Contracted Employees	30,567	1,030	0	31,597	0	31,597	31,597	31,597	0	0
Overhead Expenses		**6,187**	**(183)**	**0**	**6,005**	**0**	**6,005**	**6,005**	**6,005**	**0**	**0**
6133	Benefits & Allowances	4,026	(141)	0	3,886	0	3,886	3,886	3,886	0	0
6134	National Insurance	2,161	(42)	0	2,119	0	2,119	2,119	2,119	0	0
Expenses Specific to the Agency		**59,000**	**0**	**0**	**59,000**	**0**	**59,000**	**59,000**	**59,000**	**0**	**0**
6211	Expenses Specific to the Agency	59,000	0	0	59,000	0	59,000	59,000	59,000	0	0
Materials, Equipment & Supplies		**7,320**	**0**	**0**	**7,320**	**0**	**7,320**	**7,320**	**7,320**	**0**	**0**
6221	Drugs & Medical Supplies	320	0	0	320	0	320	320	320	0	0
6222	Field Materials & Supplies	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6223	Office Materials & Supplies	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6224	Print & Non-Print Materials	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
Fuel & Lubricants		**4,900**	**0**	**0**	**4,900**	**10,400**	**15,300**	**15,300**	**15,300**	**0**	**0**
6231	Fuel & Lubricants	4,900	0	0	4,900	10,400	15,300	15,300	15,300	0	0
Rental & Maintenance of Buildings		**23,800**	**7,396**	**0**	**31,196**	**0**	**31,196**	**31,196**	**31,196**	**0**	**0**
6242	Maintenance of Buildings	22,000	7,396	0	29,396	0	29,396	29,396	29,396	0	0
6243	Janitorial & Cleaning Supplies	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
Maintenance of Infrastructure		**7,500**	**6,954**	**0**	**14,454**	**0**	**14,454**	**14,454**	**14,454**	**0**	**0**
6255	Maintenance of Other Infrastructure	7,500	6,954	0	14,454	0	14,454	14,454	14,454	0	0
Transport, Travel & Postage		**44,980**	**0**	**0**	**44,980**	**7,000**	**51,980**	**51,980**	**51,980**	**0**	**0**
6261	Local Travel & Subsistence	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
6263	Postage, Telex & Cablegrams	180	0	0	180	0	180	180	180	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	17,000	0	0	17,000	7,000	24,000	24,000	24,000	0	0

AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 781- REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**12,700**	**0**	**0**	**12,700**	**0**	**12,700**	**12,700**	**12,700**	**0**	**0**
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	0	9,500	0	9,500	9,500	9,500	0	0
Other Goods & Services Purchased		**29,972**	**0**	**0**	**29,972**	**0**	**29,972**	**29,972**	**29,972**	**0**	**0**
6281	Security Services	23,883	0	0	23,883	0	23,883	23,883	23,883	0	0
6282	Equipment Maintenance	1,350	0	0	1,350	0	1,350	1,350	1,350	0	0
6283	Cleaning & Extermination Services	2,600	0	0	2,600	0	2,600	2,600	2,600	0	0
6284	Other	2,139	0	0	2,139	0	2,139	2,139	2,139	0	0
Other Operating Expenses		**4,750**	**0**	**0**	**4,750**	**5,500**	**10,250**	**10,250**	**10,250**	**0**	**0**
6291	National & Other Events	3,000	0	0	3,000	5,500	8,500	8,500	8,500	0	0
6293	Refreshment & Meals	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6294	Other	550	0	0	550	0	550	550	550	0	0
Education Subventions & Training		**300**	**0**	**0**	**300**	**0**	**300**	**300**	**300**	**0**	**0**
6302	Training (including Scholarships)	300	0	0	300	0	300	300	300	0	0

MR. M. DeSOUZA
HEAD OF BUDGET AGENCY

AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 782- PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**217,889**	**(7,350)**	**0**	**210,538**	**0**	**210,538**	**210,538**	**210,538**	**0**	**0**
Wages & Salaries		**20,974**	**0**	**0**	**20,973**	**0**	**20,973**	**20,973**	**20,973**	**0**	**0**
6112	Senior Technical	3,813	213	0	4,025	0	4,025	4,025	4,025	0	0
6113	Other Technical & Craft Skilled	1,959	0	0	1,959	0	1,959	1,959	1,959	0	0
6115	Semi-Skilled Operatives & Unskilled	9,868	(213)	0	9,655	0	9,655	9,655	9,655	0	0
6116	Contracted Employees	5,334	0	0	5,334	0	5,334	5,334	5,334	0	0
Overhead Expenses		**3,610**	**0**	**0**	**3,610**	**0**	**3,610**	**3,610**	**3,610**	**0**	**0**
6133	Benefits & Allowances	2,404	0	0	2,404	0	2,404	2,404	2,404	0	0
6134	National Insurance	1,206	0	0	1,206	0	1,206	1,206	1,206	0	0
Materials, Equipment & Supplies		**1,785**	**0**	**0**	**1,785**	**0**	**1,785**	**1,785**	**1,785**	**0**	**0**
6221	Drugs & Medical Supplies	85	0	0	85	0	85	85	85	0	0
6222	Field Materials & Supplies	600	0	0	600	0	600	600	600	0	0
6223	Office Materials & Supplies	800	0	0	800	0	800	800	800	0	0
6224	Print & Non-Print Materials	300	0	0	300	0	300	300	300	0	0
Fuel & Lubricants		**10,000**	**0**	**0**	**10,000**	**0**	**10,000**	**10,000**	**10,000**	**0**	**0**
6231	Fuel & Lubricants	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
Rental & Maintenance of Buildings		**6,400**	**0**	**0**	**6,400**	**0**	**6,400**	**6,400**	**6,400**	**0**	**0**
6242	Maintenance of Buildings	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6243	Janitorial & Cleaning Supplies	400	0	0	400	0	400	400	400	0	0
Maintenance of Infrastructure		**136,000**	**0**	**0**	**136,000**	**0**	**136,000**	**136,000**	**136,000**	**0**	**0**
6251	Maintenance of Roads	58,000	0	0	58,000	0	58,000	58,000	58,000	0	0
6252	Maintenance of Bridges	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
6253	Maintenance of Drainage & Irrigation Works	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6254	Maintenance of Sea & River Defenses	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
6255	Maintenance of Other Infrastructure	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
Transport, Travel & Postage		**34,230**	**(6,350)**	**0**	**27,880**	**0**	**27,880**	**27,880**	**27,880**	**0**	**0**
6261	Local Travel & Subsistence	6,700	0	0	6,700	0	6,700	6,700	6,700	0	0
6263	Postage, Telex & Cablegrams	30	0	0	30	0	30	30	30	0	0
6264	Vehicle Spares & Service	11,500	(5,000)	0	6,500	0	6,500	6,500	6,500	0	0
6265	Other Transport, Travel & Postage	16,000	(1,350)	0	14,650	0	14,650	14,650	14,650	0	0

AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 782- PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**2,125**	**0**	**0**	**2,125**	**0**	**2,125**	**2,125**	**2,125**	**0**	**0**
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
Other Goods & Services Purchased		**2,600**	**(1,000)**	**0**	**1,600**	**0**	**1,600**	**1,600**	**1,600**	**0**	**0**
6282	Equipment Maintenance	1,500	(1,000)	0	500	0	500	500	500	0	0
6283	Cleaning & Extermination Services	700	0	0	700	0	700	700	700	0	0
6284	Other	400	0	0	400	0	400	400	400	0	0
Other Operating Expenses		**35**	**0**	**0**	**35**	**0**	**35**	**35**	**35**	**0**	**0**
6293	Refreshment & Meals	35	0	0	35	0	35	35	35	0	0
Education Subventions & Training		**130**	**0**	**0**	**130**	**0**	**130**	**130**	**130**	**0**	**0**
6302	Training (including Scholarships)	130	0	0	130	0	130	130	130	0	0

MR. M. DeSOUZA
HEAD OF BUDGET AGENCY

AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 783-EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**2,015,375**	**(6,000)**	**0**	**2,009,375**	**75,000**	**2,084,375**	**2,084,375**	**2,084,374**	**3**	**3**
Wages & Salaries		**799,430**	**6,096**	**0**	**805,526**	**0**	**805,526**	**805,526**	**805,526**	**0**	**0**
6111	Administrative	152,338	0	0	152,338	0	152,338	152,338	152,338	0	0
6112	Senior Technical	191,785	15,021	0	206,806	0	206,806	206,806	206,806	0	0
6113	Other Technical & Craft Skilled	144,482	(721)	0	143,761	0	143,761	143,761	143,761	0	0
6114	Clerical & Office Support	3,675	0	0	3,675	0	3,675	3,675	3,675	0	0
6115	Semi-Skilled Operatives & Unskilled	174,682	0	0	174,682	0	174,682	174,682	174,682	0	0
6116	Contracted Employees	132,468	(8,204)	0	124,264	0	124,264	124,264	124,264	0	0
Overhead Expenses		**211,717**	**(6,096)**	**0**	**205,621**	**0**	**205,621**	**205,621**	**205,621**	**0**	**0**
6131	Other Direct Labour Costs	2,880	0	0	2,880	0	2,880	2,880	2,880	0	0
6133	Benefits & Allowances	154,769	(6,096)	0	148,673	0	148,673	148,673	148,673	0	0
6134	National Insurance	54,068	0	0	54,068	0	54,068	54,068	54,068	0	0
Materials, Equipment & Supplies		**56,000**	**(16,000)**	**0**	**40,000**	**0**	**40,000**	**40,000**	**40,000**	**0**	**0**
6221	Drugs & Medical Supplies	14,000	(7,000)	0	7,000	0	7,000	7,000	7,000	0	0
6222	Field Materials & Supplies	20,000	(6,000)	0	14,000	0	14,000	14,000	14,000	0	0
6223	Office Materials & Supplies	9,000	(3,000)	0	6,000	0	6,000	6,000	6,000	0	0
6224	Print & Non-Print Materials	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
Fuel & Lubricants		**65,000**	**21,074**	**0**	**86,074**	**0**	**86,074**	**86,074**	**86,074**	**0**	**0**
6231	Fuel & Lubricants	65,000	21,074	0	86,074	0	86,074	86,074	86,074	0	0
Rental & Maintenance of Buildings		**137,600**	**10,200**	**0**	**147,800**	**0**	**147,800**	**147,800**	**147,799**	**1**	**1**
6241	Rental of Buildings	3,600	(3,600)	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	118,000	22,800	0	140,800	0	140,800	140,800	140,800	0	0
6243	Janitorial & Cleaning Supplies	16,000	(9,000)	0	7,000	0	7,000	7,000	6,999	1	1
Maintenance of Infrastructure		**51,000**	**9,800**	**0**	**60,800**	**0**	**60,800**	**60,800**	**60,800**	**0**	**0**
6255	Maintenance of Other Infrastructure	51,000	9,800	0	60,800	0	60,800	60,800	60,800	0	0
Transport, Travel & Postage		**106,500**	**(5,000)**	**0**	**101,500**	**36,000**	**137,500**	**137,500**	**137,500**	**0**	**0**
6261	Local Travel & Subsistence	28,000	(5,000)	0	23,000	0	23,000	23,000	23,000	0	0
6263	Postage, Telex & Cablegrams	200	0	0	200	0	200	200	200	0	0
6264	Vehicle Spares & Service	6,300	0	0	6,300	0	6,300	6,300	6,300	0	0
6265	Other Transport, Travel & Postage	72,000	0	0	72,000	36,000	108,000	108,000	108,000	0	0

AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 783-EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**17,000**	**0**	**0**	**17,000**	**0**	**17,000**	**17,000**	**17,000**	**0**	**0**
6271	Telephone & Internet Charges	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6272	Electricity Charges	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
Other Goods & Services Purchased		**167,092**	**(26,074)**	**0**	**141,018**	**11,000**	**152,018**	**152,018**	**152,018**	**1**	**1**
6281	Security Services	125,000	(26,074)	0	98,926	0	98,926	98,926	98,926	0	0
6282	Equipment Maintenance	8,600	0	0	8,600	0	8,600	8,600	8,600	1	1
6283	Cleaning & Extermination Services	14,492	0	0	14,492	11,000	25,492	25,492	25,492	0	0
6284	Other	19,000	0	0	19,000	0	19,000	19,000	19,000	0	0
Other Operating Expenses		**390,036**	**0**	**0**	**390,036**	**28,000**	**418,036**	**418,036**	**418,036**	**0**	**0**
6291	National & Other Events	36,286	0	0	36,286	28,000	64,286	64,286	64,286	0	0
6292	Dietary	350,000	0	0	350,000	0	350,000	350,000	350,000	0	0
6293	Refreshment & Meals	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6294	Other	1,750	0	0	1,750	0	1,750	1,750	1,750	0	0
Education Subventions & Training		**14,000**	**0**	**0**	**14,000**	**0**	**14,000**	**14,000**	**14,000**	**1**	**1**
6302	Training (including Scholarships)	14,000	0	0	14,000	0	14,000	14,000	14,000	1	1

MR. M. DeSOUZA
HEAD OF BUDGET AGENCY

AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 784-HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**853,480**	**0**	**0**	**853,480**	**47,000**	**900,480**	**900,480**	**900,479**	**1**	**1**
Wages & Salaries		**284,822**	**8,123**	**0**	**292,945**	**0**	**292,945**	**292,945**	**292,945**	**0**	**0**
6112	Senior Technical	22,563	281	0	22,844	0	22,844	22,844	22,844	0	0
6113	Other Technical & Craft Skilled	157,117	11,595	0	168,712	0	168,712	168,712	168,712	0	0
6114	Clerical & Office Support	1,717	0	0	1,717	0	1,717	1,717	1,717	0	0
6115	Semi-Skilled Operatives & Unskilled	78,066	0	0	78,066	0	78,066	78,066	78,066	0	0
6116	Contracted Employees	25,359	(3,753)	0	21,606	0	21,606	21,606	21,606	0	0
Overhead Expenses		**91,712**	**(8,123)**	**0**	**83,589**	**0**	**83,589**	**83,589**	**83,589**	**0**	**0**
6131	Other Direct Labour Costs	3,510	0	0	3,510	0	3,510	3,510	3,510	0	0
6133	Benefits & Allowances	66,789	(8,123)	0	58,666	0	58,666	58,666	58,666	0	0
6134	National Insurance	21,413	0	0	21,413	0	21,413	21,413	21,413	0	0
Materials, Equipment & Supplies		**132,700**	**0**	**0**	**132,700**	**0**	**132,700**	**132,700**	**132,700**	**0**	**0**
6221	Drugs & Medical Supplies	115,000	0	0	115,000	0	115,000	115,000	115,000	0	0
6222	Field Materials & Supplies	6,200	0	0	6,200	0	6,200	6,200	6,200	0	0
6223	Office Materials & Supplies	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6224	Print & Non-Print Materials	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
Fuel & Lubricants		**19,000**	**0**	**0**	**19,000**	**10,000**	**29,000**	**29,000**	**29,000**	**0**	**0**
6231	Fuel & Lubricants	19,000	0	0	19,000	10,000	29,000	29,000	29,000	0	0
Rental & Maintenance of Buildings		**66,600**	**2,832**	**0**	**69,432**	**0**	**69,432**	**69,432**	**69,432**	**0**	**0**
6241	Rental of Buildings	3,600	(2,112)	0	1,488	0	1,488	1,488	1,488	0	0
6242	Maintenance of Buildings	48,000	4,944	0	52,944	0	52,944	52,944	52,944	0	0
6243	Janitorial & Cleaning Supplies	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
Maintenance of Infrastructure		**19,000**	**4,920**	**0**	**23,920**	**0**	**23,920**	**23,920**	**23,920**	**0**	**0**
6255	Maintenance of Other Infrastructure	19,000	4,920	0	23,920	0	23,920	23,920	23,920	0	0
Transport, Travel & Postage		**120,526**	**0**	**0**	**120,526**	**30,000**	**150,526**	**150,526**	**150,525**	**1**	**1**
6261	Local Travel & Subsistence	26,000	0	0	26,000	0	26,000	26,000	26,000	0	0
6263	Postage, Telex & Cablegrams	26	0	0	26	0	26	26	26	0	0
6264	Vehicle Spares & Service	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6265	Other Transport, Travel & Postage	83,500	0	0	83,500	30,000	113,500	113,500	113,499	1	1

AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 784-HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**40,300**	**(1,000)**	**0**	**39,300**	**0**	**39,300**	**39,300**	**39,300**	**0**	**0**
6271	Telephone & Internet Charges	5,300	(1,000)	0	4,300	0	4,300	4,300	4,300	0	0
6272	Electricity Charges	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
Other Goods & Services Purchased		**32,000**	**(4,832)**	**0**	**27,168**	**0**	**27,168**	**27,168**	**27,168**	**0**	**0**
6281	Security Services	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6282	Equipment Maintenance	10,000	(3,223)	0	6,777	0	6,777	6,777	6,777	0	0
6283	Cleaning & Extermination Services	6,000	(1,609)	0	4,391	0	4,391	4,391	4,391	0	0
6284	Other	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
Other Operating Expenses		**39,320**	**(1,920)**	**0**	**37,400**	**7,000**	**44,400**	**44,400**	**44,400**	**0**	**0**
6291	National & Other Events	4,900	0	0	4,900	0	4,900	4,900	4,900	0	0
6292	Dietary	30,000	0	0	30,000	7,000	37,000	37,000	37,000	0	0
6293	Refreshment & Meals	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6294	Other	3,020	(1,920)	0	1,100	0	1,100	1,100	1,100	0	0
Education Subventions & Training		**7,500**	**0**	**0**	**7,500**	**0**	**7,500**	**7,500**	**7,500**	**0**	**0**
6302	Training (including Scholarships)	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0

MR. M. DeSOUZA
HEAD OF BUDGET AGENCY

AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 785-AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**72,761**	**(1,000)**	**0**	**71,761**	**0**	**71,761**	**71,761**	**71,761**	**1**	**1**
Materials, Equipment & Supplies		**5,915**	**0**	**0**	**5,915**	**0**	**5,915**	**5,915**	**5,915**	**1**	**1**
6221	Drugs & Medical Supplies	250	0	0	250	0	250	250	250	1	1
6222	Field Materials & Supplies	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6223	Field 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
Fuel & Lubricants		**500**	**0**	**0**	**500**	**0**	**500**	**500**	**500**	**0**	**0**
6231	Fuel & Lubricants	500	0	0	500	0	500	500	500	0	0
Rental & Maintenance of Buildings		**6,200**	**0**	**0**	**6,200**	**0**	**6,200**	**6,200**	**6,200**	**0**	**0**
6242	Maintenance of Buildings	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6243	Janitorial & Cleaning Supplies	200	0	0	200	0	200	200	200	0	0
Maintenance of Infrastructure		**40,550**	**0**	**0**	**40,550**	**0**	**40,550**	**40,550**	**40,550**	**0**	**0**
6251	Maintenance of Roads	20,000	0	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 Works	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
Transport, Travel & Postage		**6,430**	**0**	**0**	**6,430**	**0**	**6,430**	**6,430**	**6,430**	**0**	**0**
6261	Local Travel & Subsistence	1,000	0	0	1,000	0	1,000	1,000	1,000	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	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
Utility Charges		**1,050**	**(1,000)**	**0**	**50**	**0**	**50**	**50**	**50**	**0**	**0**
6271	Telephone & Internet Charges	50	0	0	50	0	50	50	50	0	0
6272	Electricity Charges	1,000	(1,000)	0	0	0	0	0	0	0	0
Other Goods & Services Purchased		**1,210**	**0**	**0**	**1,210**	**0**	**1,210**	**1,210**	**1,210**	**0**	**0**
6282	Equipment Maintenance	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6283	Cleaning & Extermination Services	160	0	0	160	0	160	160	160	0	0
6284	Other	50	0	0	50	0	50	50	50	0	0
Other Operating Expenses		**5,906**	**0**	**0**	**5,906**	**0**	**5,906**	**5,906**	**5,906**	**0**	**0**
6291	National & Other Events	5,700	0	0	5,700	0	5,700	5,700	5,700	0	0
6293	Refreshment & Meals	206	0	0	206	0	206	206	206	0	0
Education Subventions & Training		**5,000**	**0**	**0**	**5,000**	**0**	**5,000**	**5,000**	**5,000**	**0**	**0**
6302	Training (including Scholarships)	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0

MR. M. DeSOUZA
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKUTU/UPPER ESSEQUIBO
PROGRAMME 791-REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**432,920**	**0**	**0**	**432,920**	**0**	**432,920**	**431,784**	**431,681**	**1,239**	**103**
Wages & Salaries		**159,640**	**(300)**	**0**	**159,340**	**0**	**159,340**	**159,058**	**158,955**	**385**	**103**
6111	Administrative	5,431	821	0	6,252	0	6,252	6,252	6,252	0	0
6113	Other Technical & Craft Skilled	5,082	407	0	5,489	0	5,489	5,489	5,489	0	0
6114	Clerical & Office Support	17,193	520	0	17,713	0	17,713	17,713	17,713	0	0
6115	Semi-Skilled Operatives & Unskilled	21,372	(2,048)	0	19,324	0	19,324	19,042	19,042	282	0
6116	Contracted Employees	110,562	0	0	110,562	0	110,562	110,562	110,459	103	103
Overhead Expenses		**11,325**	**300**	**0**	**11,625**	**0**	**11,625**	**10,771**	**10,771**	**854**	**0**
6131	Other Direct Labour Costs	1,208	(837)	0	371	0	371	371	371	0	0
6133	Benefits & Allowances	5,140	1,137	0	6,277	0	6,277	6,277	6,277	0	0
6134	National Insurance	4,977	0	0	4,977	0	4,977	4,123	4,123	854	0
Expenses Specific to the Agency		**52,000**	**0**	**0**	**52,000**	**0**	**52,000**	**52,000**	**52,000**	**0**	**0**
6211	Expenses Specific to the Agency	52,000	0	0	52,000	0	52,000	52,000	52,000	0	0
Materials, Equipment & Supplies		**11,740**	**0**	**0**	**11,740**	**0**	**11,740**	**11,740**	**11,740**	**0**	**0**
6221	Drugs & Medical Supplies	240	0	0	240	0	240	240	240	0	0
6222	Field Materials & Supplies	4,700	0	0	4,700	0	4,700	4,700	4,700	0	0
6223	Office Materials & Supplies	4,800	0	0	4,800	0	4,800	4,800	4,800	0	0
6224	Print & Non-Print Materials	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
Fuel & Lubricants		**22,094**	**0**	**0**	**22,094**	**0**	**22,094**	**22,094**	**22,094**	**0**	**0**
6231	Fuel & Lubricants	22,094	0	0	22,094	0	22,094	22,094	22,094	0	0
Rental & Maintenance of Buildings		**8,200**	**0**	**0**	**8,200**	**0**	**8,200**	**8,200**	**8,200**	**0**	**0**
6243	Janitorial & Cleaning Supplies	8,200	0	0	8,200	0	8,200	8,200	8,200	0	0
Transport, Travel & Postage		**33,088**	**0**	**0**	**33,088**	**0**	**33,088**	**33,088**	**33,088**	**0**	**0**
6261	Local Travel & Subsistence	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6263	Postage, Telex & Cablegrams	700	0	0	700	0	700	700	700	0	0
6264	Vehicle Spares & Service	13,388	0	0	13,388	0	13,388	13,388	13,388	0	0
6265	Other Transport, Travel & Postage	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
Utility Charges		**27,745**	**0**	**0**	**27,745**	**0**	**27,745**	**27,745**	**27,745**	**0**	**0**
6271	Telephone & Internet Charges	7,250	0	0	7,250	0	7,250	7,250	7,250	0	0
6272	Electricity Charges	18,967	0	0	18,967	0	18,967	18,967	18,967	0	0
6273	Water Charges	1,528	0	0	1,528	0	1,528	1,528	1,528	0	0

AGENCY 79 - REGION 9: UPPER TAKUTU/UPPER ESSEQUIBO
PROGRAMME 791-REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Goods & Services Purchased		**70,342**	**0**	**0**	**70,342**	**0**	**70,342**	**70,342**	**70,342**	**0**	**0**
6281	Security Services	60,542	0	0	60,542	0	60,542	60,542	60,542	0	0
6282	Equipment Maintenance	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6283	Cleaning & Extermination Services	4,100	0	0	4,100	0	4,100	4,100	4,100	0	0
6284	Other	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
Other Operating Expenses		**8,790**	**0**	**0**	**8,790**	**0**	**8,790**	**8,790**	**8,790**	**0**	**0**
6291	National & Other Events	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6293	Refreshment & Meals	600	0	0	600	0	600	600	600	0	0
6294	Other	2,190	0	0	2,190	0	2,190	2,190	2,190	0	0
Education Subventions & Training		**11,706**	**0**	**0**	**11,706**	**0**	**11,706**	**11,706**	**11,706**	**0**	**0**
6302	Training (including Scholarships)	11,706	0	0	11,706	0	11,706	11,706	11,706	0	0
Rates,Taxes & Subvention to Local Authorities		**16,250**	**0**	**0**	**16,250**	**0**	**16,250**	**16,250**	**16,250**	**0**	**0**
6312	Subventions to Local Authorities	16,250	0	0	16,250	0	16,250	16,250	16,250	0	0

MR. K. SINGH
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKUTU/UPPER ESSEQUIBO
PROGRAMME 792- AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**149,513**	**0**	**0**	**149,513**	**0**	**149,513**	**148,796**	**148,796**	**717**	**0**
Wages & Salaries		**37,340**	**0**	**0**	**37,340**	**0**	**37,340**	**36,883**	**36,883**	**457**	**0**
6114	Clerical & Office Support	2,126	0	0	2,126	0	2,126	1,669	1,669	457	0
6115	Semi-Skilled Operatives & Unskilled	8,674	0	0	8,674	0	8,674	8,674	8,674	0	0
6116	Contracted Employees	26,540	0	0	26,540	0	26,540	26,540	26,540	0	0
Overhead Expenses		**2,773**	**0**	**0**	**2,773**	**0**	**2,773**	**2,513**	**2,513**	**260**	**0**
6133	Benefits & Allowances	1,826	0	0	1,826	0	1,826	1,620	1,620	206	0
6134	National Insurance	947	0	0	947	0	947	893	893	54	0
Materials, Equipment & Supplies		**12,665**	**0**	**0**	**12,665**	**0**	**12,665**	**12,665**	**12,665**	**0**	**0**
6221	Drugs & Medical Supplies	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6222	Field Materials & Supplies	5,200	0	0	5,200	0	5,200	5,200	5,200	0	0
6223	Office Materials & Supplies	800	0	0	800	0	800	800	800	0	0
6224	Print & Non-Print Materials	665	0	0	665	0	665	665	665	0	0
Fuel & Lubricants		**11,000**	**0**	**0**	**11,000**	**0**	**11,000**	**11,000**	**11,000**	**0**	**0**
6231	Fuel & Lubricants	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
Rental & Maintenance of Buildings		**11,900**	**0**	**0**	**11,900**	**0**	**11,900**	**11,900**	**11,900**	**0**	**0**
6242	Maintenance of Buildings	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6243	Janitorial & Cleaning Supplies	900	0	0	900	0	900	900	900	0	0
Maintenance of Infrastructure		**32,000**	**0**	**0**	**32,000**	**0**	**32,000**	**32,000**	**32,000**	**0**	**0**
6253	Maintenance of Drainage & Irrigation Works	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6254	Maintenance of Sea & River Defenses	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6255	Maintenance of Other Infrastructure	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
Transport, Travel & Postage		**11,309**	**0**	**0**	**11,309**	**0**	**11,309**	**11,309**	**11,309**	**0**	**0**
6261	Local Travel & Subsistence	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	100	0	0
6264	Vehicle Spares & Service	5,209	0	0	5,209	0	5,209	5,209	5,209	0	0
Utility Charges		**1,244**	**0**	**0**	**1,244**	**0**	**1,244**	**1,244**	**1,244**	**0**	**0**
6271	Telephone & Internet Charges	500	0	0	500	0	500	500	500	0	0
6272	Electricity Charges	744	0	0	744	0	744	744	744	0	0

AGENCY 79 - REGION 9: UPPER TAKUTU/UPPER ESSEQUIBO
PROGRAMME 792- AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Goods & Services Purchased		**16,082**	**0**	**0**	**16,082**	**0**	**16,082**	**16,082**	**16,082**	**0**	**0**
6281	Security Services	12,082	0	0	12,082	0	12,082	12,082	12,082	0	0
6282	Equipment Maintenance	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6283	Cleaning & Extermination Services	800	0	0	800	0	800	800	800	0	0
6284	Other	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
Other Operating Expenses		**8,700**	**0**	**0**	**8,700**	**0**	**8,700**	**8,700**	**8,700**	**0**	**0**
6291	National & Other Events	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6293	Refreshment & Meals	200	0	0	200	0	200	200	200	0	0
6294	Other	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
Education Subventions & Training		**4,500**	**0**	**0**	**4,500**	**0**	**4,500**	**4,500**	**4,500**	**0**	**0**
6302	Training (including Scholarships)	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0

MR. K. SINGH
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKUTU/UPPER ESSEQUIBO
PROGRAMME 793- PUBIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**355,814**	**0**	**0**	**355,814**	**0**	**355,814**	**355,201**	**354,627**	**1,187**	**574**
Wages & Salaries		**65,923**	**0**	**0**	**65,923**	**0**	**65,923**	**65,442**	**64,868**	**1,055**	**574**
6112	Senior Technical	2,170	0	0	2,170	0	2,170	2,170	2,170	0	0
6113	Other Technical & Craft Skilled	4,256	0	0	4,256	0	4,256	4,256	4,256	0	0
6114	Clerical & Office Support	1,276	0	0	1,276	0	1,276	1,276	1,276	0	0
6115	Semi-Skilled Operatives & Unskilled	10,120	0	0	10,120	0	10,120	10,120	10,120	0	0
6116	Contracted Employees	48,101	0	0	48,101	0	48,101	47,620	47,046	1,055	574
Overhead Expenses		**4,478**	**0**	**0**	**4,478**	**0**	**4,478**	**4,346**	**4,346**	**132**	**0**
6131	Other Direct Labour Costs	492	0	0	492	0	492	360	360	132	0
6133	Benefits & Allowances	2,524	0	0	2,524	0	2,524	2,524	2,524	0	0
6134	National Insurance	1,462	0	0	1,462	0	1,462	1,462	1,462	0	0
Materials, Equipment & Supplies		**3,110**	**0**	**0**	**3,110**	**0**	**3,110**	**3,110**	**3,110**	**0**	**0**
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6222	Field Materials & Supplies	1,750	0	0	1,750	0	1,750	1,750	1,750	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
Fuel & Lubricants		**15,000**	**0**	**0**	**15,000**	**0**	**15,000**	**15,000**	**15,000**	**0**	**0**
6231	Fuel & Lubricants	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
Rental & Maintenance of Buildings		**46,014**	**0**	**0**	**46,014**	**0**	**46,014**	**46,014**	**46,014**	**0**	**0**
6242	Maintenance of Buildings	45,114	0	0	45,114	0	45,114	45,114	45,114	0	0
6243	Janitorial & Cleaning Supplies	900	0	0	900	0	900	900	900	0	0
Maintenance of Infrastructure		**175,000**	**0**	**0**	**175,000**	**0**	**175,000**	**175,000**	**175,000**	**0**	**0**
6251	Maintenance of Roads	86,000	0	0	86,000	0	86,000	86,000	86,000	0	0
6252	Maintenance of Bridges	61,000	0	0	61,000	0	61,000	61,000	61,000	0	0
6255	Maintenance of Other Infrastructure	28,000	0	0	28,000	0	28,000	28,000	28,000	0	0
Transport, Travel & Postage		**21,150**	**0**	**0**	**21,150**	**0**	**21,150**	**21,150**	**21,150**	**0**	**0**
6261	Local Travel & Subsistence	8,650	0	0	8,650	0	8,650	8,650	8,650	0	0
6264	Vehicle Spares & Service	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6265	Other Transport, Travel & Postage	500	0	0	500	0	500	500	500	0	0

AGENCY 79 - REGION 9: UPPER TAKUTU/UPPER ESSEQUIBO
PROGRAMME 793- PUBIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**3,558**	**0**	**0**	**3,558**	**0**	**3,558**	**3,558**	**3,558**	**0**	**0**
6271	Telephone & Internet Charges	1,470	0	0	1,470	0	1,470	1,470	1,470	0	0
6272	Electricity Charges	2,088	0	0	2,088	0	2,088	2,088	2,088	0	0
Other Goods & Services Purchased		**20,545**	**0**	**0**	**20,545**	**0**	**20,545**	**20,545**	**20,545**	**0**	**0**
6281	Security Services	12,345	0	0	12,345	0	12,345	12,345	12,345	0	0
6282	Equipment Maintenance	600	0	0	600	0	600	600	600	0	0
6283	Cleaning & Extermination Services	600	0	0	600	0	600	600	600	0	0
6284	Other	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
Other Operating Expenses		**300**	**0**	**0**	**300**	**0**	**300**	**300**	**300**	**0**	**0**
6293	Refreshment & Meals	300	0	0	300	0	300	300	300	0	0
Education Subventions & Training		**736**	**0**	**0**	**736**	**0**	**736**	**736**	**736**	**0**	**0**
6302	Training (including Scholarships)	736	0	0	736	0	736	736	736	0	0

MR. K. SINGH
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKUTU/UPPER ESSEQUIBO
PROGRAMME 794-EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**3,445,779**	**(1)**	**0**	**3,445,778**	**118,096**	**3,563,874**	**3,563,584**	**3,562,706**	**1,168**	**878**
Wages & Salaries		**1,985,623**	**(1)**	**0**	**1,985,622**	**0**	**1,985,622**	**1,985,331**	**1,984,465**	**1,157**	**866**
6111	Administrative	155,181	14,394	0	169,575	0	169,575	169,575	169,575	0	0
6112	Senior Technical	762,784	5,827	0	768,611	0	768,611	768,611	768,611	0	0
6113	Other Technical & Craft Skilled	461,791	(18,764)	0	443,027	0	443,027	442,885	442,754	273	131
6114	Clerical & Office Support	2,993	0	0	2,993	0	2,993	2,993	2,993	0	0
6115	Semi-Skilled Operatives & Unskilled	240,497	(1,458)	0	239,039	0	239,039	238,890	238,890	149	0
6116	Contracted Employees	362,377	0	0	362,377	0	362,377	362,377	361,642	735	735
Overhead Expenses		**516,977**	**0**	**0**	**516,977**	**0**	**516,977**	**516,977**	**516,969**	**8**	**8**
6131	Other Direct Labour Costs	10,018	0	0	10,018	0	10,018	10,018	10,018	0	0
6133	Benefits & Allowances	372,096	0	0	372,096	0	372,096	372,096	372,088	8	8
6134	National Insurance	134,863	0	0	134,863	0	134,863	134,863	134,863	0	0
Materials, Equipment & Supplies		**39,065**	**0**	**0**	**39,065**	**0**	**39,065**	**39,065**	**39,064**	**1**	**1**
6221	Drugs & Medical Supplies	3,153	0	0	3,153	0	3,153	3,153	3,153	0	0
6222	Field Materials & Supplies	14,415	0	0	14,415	0	14,415	14,415	14,415	0	0
6223	Office Materials & Supplies	11,497	0	0	11,497	0	11,497	11,497	11,497	0	0
6224	Print & Non-Print Materials	10,000	0	0	10,000	0	10,000	10,000	9,999	1	1
Fuel & Lubricants		**30,000**	**0**	**0**	**30,000**	**0**	**30,000**	**30,000**	**30,000**	**0**	**0**
6231	Fuel & Lubricants	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
Rental & Maintenance of Buildings		**101,143**	**0**	**0**	**101,143**	**0**	**101,143**	**101,143**	**101,143**	**0**	**0**
6241	Rental of Buildings	3,780	0	0	3,780	0	3,780	3,780	3,780	0	0
6242	Maintenance of Buildings	82,000	0	0	82,000	0	82,000	82,000	82,000	0	0
6243	Janitorial & Cleaning Supplies	15,363	0	0	15,363	0	15,363	15,363	15,363	0	0
Maintenance of Infrastructure		**62,700**	**0**	**0**	**62,700**	**0**	**62,700**	**62,700**	**62,700**	**0**	**0**
6255	Maintenance of Other Infrastructure	62,700	0	0	62,700	0	62,700	62,700	62,700	0	0
Transport, Travel & Postage		**65,963**	**0**	**0**	**65,963**	**0**	**65,963**	**65,963**	**65,963**	**0**	**0**
6261	Local Travel & Subsistence	23,000	0	0	23,000	0	23,000	23,000	23,000	0	0
6263	Postage, Telex & Cablegrams	928	0	0	928	0	928	928	928	0	0
6264	Vehicle Spares & Service	8,035	0	0	8,035	0	8,035	8,035	8,035	0	0
6265	Other Transport, Travel & Postage	34,000	0	0	34,000	0	34,000	34,000	34,000	0	0

AGENCY 79 - REGION 9: UPPER TAKUTU/UPPER ESSEQUIBO
PROGRAMME 794-EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**21,092**	**0**	**0**	**21,092**	**0**	**21,092**	**21,092**	**21,091**	**1**	**1**
6271	Telephone & Internet Charges	5,412	0	0	5,412	0	5,412	5,412	5,412	0	0
6272	Electricity Charges	15,680	0	0	15,680	0	15,680	15,680	15,679	1	1
Other Goods & Services Purchased		**172,916**	**0**	**0**	**172,916**	**0**	**172,916**	**172,916**	**172,916**	**0**	**0**
6281	Security Services	125,121	0	0	125,121	0	125,121	125,121	125,121	0	0
6282	Equipment Maintenance	2,555	0	0	2,555	0	2,555	2,555	2,555	0	0
6283	Cleaning & Extermination Services	36,740	0	0	36,740	0	36,740	36,740	36,740	0	0
6284	Other	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
Other Operating Expenses		**422,300**	**0**	**0**	**422,300**	**118,096**	**540,396**	**540,397**	**540,395**	**1**	**2**
6291	National & Other Events	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6292	Dietary	399,000	0	0	399,000	118,096	517,096	517,097	517,095	1	2
6293	Refreshment & Meals	900	0	0	900	0	900	900	900	0	0
6294	Other	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
Education Subventions & Training		**28,000**	**0**	**0**	**28,000**	**0**	**28,000**	**28,000**	**28,000**	**0**	**0**
6302	Training (including Scholarships)	28,000	0	0	28,000	0	28,000	28,000	28,000	0	0

MR. K. SINGH
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKUTU/UPPER ESSEQUIBO
PROGRAMME 795- HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,714,141**	**1**	**0**	**1,714,142**	**0**	**1,714,142**	**1,710,273**	**1,708,808**	**5,334**	**1,465**
Wages & Salaries		**851,943**	**7,631**	**0**	**859,574**	**0**	**859,574**	**855,705**	**854,241**	**5,333**	**1,464**
6111	Administrative	0	2,651	0	2,651	0	2,651	2,651	2,651	0	0
6112	Senior Technical	8,494	1,042	0	9,536	0	9,536	9,536	9,536	0	0
6113	Other Technical & Craft Skilled	158,263	1,591	0	159,854	0	159,854	159,854	159,854	0	0
6114	Clerical &Office Support	4,109	329	0	4,438	0	4,438	4,438	4,438	0	0
6115	Semi-Skilled Operatives & Unskilled	79,978	2,018	0	81,996	0	81,996	81,996	81,996	0	0
6116	Contracted Employees	553,104	0	0	553,104	0	553,104	552,948	551,484	1,620	1,464
6117	Temporary Employees	47,995	0	0	47,995	0	47,995	44,282	44,282	3,713	0
Overhead Expenses		**107,987**	**(7,630)**	**0**	**100,357**	**0**	**100,357**	**100,357**	**100,357**	**0**	**0**
6131	Other Direct Labour Costs	17,439	(14,703)	0	2,736	0	2,736	2,736	2,736	0	0
6133	Benefits & Allowances	69,631	4,922	0	74,553	0	74,553	74,553	74,553	0	0
6134	National Insurance	20,917	2,151	0	23,068	0	23,068	23,068	23,068	0	0
Materials, Equipment & Supplies		**292,100**	**0**	**0**	**292,100**	**0**	**292,100**	**292,100**	**292,100**	**0**	**0**
6221	Drugs & Medical Supplies	268,000	0	0	268,000	0	268,000	268,000	268,000	0	0
6222	Field Materials & Supplies	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
6223	Office Materials & Supplies	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6224	Print & Non-Print Materials	2,600	0	0	2,600	0	2,600	2,600	2,600	0	0
Fuel & Lubricants		**30,500**	**0**	**0**	**30,500**	**0**	**30,500**	**30,500**	**30,500**	**0**	**0**
6231	Fuel & Lubricants	30,500	0	0	30,500	0	30,500	30,500	30,500	0	0
Rental & Maintenance of Buildings		**105,945**	**0**	**0**	**105,945**	**0**	**105,945**	**105,945**	**105,945**	**0**	**0**
6241	Rental of Buildings	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6242	Maintenance of Buildings	77,445	0	0	77,445	0	77,445	77,445	77,445	0	0
6243	Janitorial & Cleaning Supplies	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
Maintenance of Infrastructure		**36,000**	**0**	**0**	**36,000**	**0**	**36,000**	**36,000**	**36,000**	**0**	**0**
6251	Maintenance of Roads	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6255	Maintenance of Other Infrastructure	21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
Transport, Travel & Postage		**72,831**	**0**	**0**	**72,831**	**0**	**72,831**	**72,831**	**72,831**	**0**	**0**
6261	Local Travel & Subsistence	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
6263	Postage, Telex & Cablegrams	781	0	0	781	0	781	781	781	0	0
6264	Vehicle Spares & Service	19,550	0	0	19,550	0	19,550	19,550	19,550	0	0
6265	Other Transport, Travel & Postage	35,500	0	0	35,500	0	35,500	35,500	35,500	0	0

AGENCY 79 - REGION 9: UPPER TAKUTU/UPPER ESSEQUIBO
PROGRAMME 795- HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**46,000**	**0**	**0**	**46,000**	**0**	**46,000**	**46,000**	**46,000**	**0**	**0**
6271	Telephone & Internet Charges	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6272	Electricity Charges	38,000	0	0	38,000	0	38,000	38,000	38,000	0	0
Other Goods & Services Purchased		**105,651**	**0**	**0**	**105,651**	**0**	**105,651**	**105,651**	**105,650**	**1**	**1**
6281	Security Services	72,651	0	0	72,651	0	72,651	72,651	72,650	1	1
6282	Equipment Maintenance	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6283	Cleaning & Extermination Services	9,600	0	0	9,600	0	9,600	9,600	9,600	0	0
6284	Other	8,400	0	0	8,400	0	8,400	8,400	8,400	0	0
Other Operating Expenses		**54,432**	**0**	**0**	**54,432**	**0**	**54,432**	**54,432**	**54,432**	**0**	**0**
6291	National & Other Events	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6292	Dietary	46,532	0	0	46,532	0	46,532	46,532	46,532	0	0
6293	Refreshment & Meals	900	0	0	900	0	900	900	900	0	0
6294	Other	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
Education Subventions & Training		**10,752**	**0**	**0**	**10,752**	**0**	**10,752**	**10,752**	**10,752**	**0**	**0**
6302	Training (including Scholarships)	10,752	0	0	10,752	0	10,752	10,752	10,752	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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**362,412**	**0**	**0**	**362,412**	**0**	**362,412**	**362,412**	**362,395**	**17**	**17**
Wages & Salaries		**100,967**	**0**	**0**	**100,967**	**0**	**100,967**	**100,967**	**100,967**	**0**	**0**
6111	Administrative	13,758	1,375	0	15,133	0	15,133	15,133	15,133	0	0
6113	Other Technical & Craft Skilled	6,071	(532)	0	5,539	0	5,539	5,539	5,539	0	0
6114	Clerical & Office Support	32,130	0	0	32,130	0	32,130	32,130	32,130	0	0
6115	Semi-Skilled Operatives & Unskilled	20,819	(843)	0	19,976	0	19,976	19,976	19,976	0	0
6116	Contracted Employees	22,746	0	0	22,746	0	22,746	22,746	22,746	0	0
6117	Temporary Employees	5,443	0	0	5,443	0	5,443	5,443	5,443	0	0
Overhead Expenses		**17,152**	**0**	**0**	**17,152**	**0**	**17,152**	**17,152**	**17,152**	**0**	**0**
6131	Other Direct Labour Costs	234	0	0	234	0	234	234	234	0	0
6133	Benefits & Allowances	10,840	0	0	10,840	0	10,840	10,840	10,840	0	0
6134	National Insurance	6,078	0	0	6,078	0	6,078	6,078	6,078	0	0
Expenses Specific to the Agency		**50,500**	**0**	**0**	**50,500**	**0**	**50,500**	**50,500**	**50,500**	**0**	**0**
6211	Expenses Specific to the Agency	50,500	0	0	50,500	0	50,500	50,500	50,500	0	0
Materials, Equipment & Supplies		**12,900**	**0**	**0**	**12,900**	**0**	**12,900**	**12,900**	**12,900**	**0**	**0**
6221	Drugs & Medical Supplies	2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
6222	Field Materials & Supplies	3,850	0	0	3,850	0	3,850	3,850	3,850	0	0
6223	Office Materials & Supplies	4,450	0	0	4,450	0	4,450	4,450	4,450	0	0
6224	Print & Non-Print Materials	2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
Fuel & Lubricants		**5,900**	**(1,050)**	**0**	**4,850**	**0**	**4,850**	**4,850**	**4,850**	**0**	**0**
6231	Fuel & Lubricants	5,900	(1,050)	0	4,850	0	4,850	4,850	4,850	0	0
Rental & Maintenance of Buildings		**10,160**	**0**	**0**	**10,160**	**0**	**10,160**	**10,160**	**10,160**	**0**	**0**
6242	Maintenance of Buildings	6,900	0	0	6,900	0	6,900	6,900	6,900	0	0
6243	Janitorial & Cleaning Supplies	3,260	0	0	3,260	0	3,260	3,260	3,260	0	0
Maintenance of Infrastructure		**7,000**	**0**	**0**	**7,000**	**0**	**7,000**	**7,000**	**7,000**	**0**	**0**
6255	Maintenance of Other Infrastructure	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
Transport, Travel & Postage		**17,367**	**533**	**0**	**17,900**	**0**	**17,900**	**17,900**	**17,900**	**0**	**0**
6261	Local Travel & Subsistence	7,500	533	0	8,033	0	8,033	8,033	8,033	0	0
6263	Postage, Telex & Cablegrams	17	0	0	17	0	17	17	17	0	0
6264	Vehicle Spares & Service	7,600	0	0	7,600	0	7,600	7,600	7,600	0	0
6265	Other Transport, Travel & Postage	2,250	0	0	2,250	0	2,250	2,250	2,250	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 2025

Acct 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
Utility Charges		**6,600**	**(485)**	**0**	**6,115**	**0**	**6,115**	**6,115**	**6,099**	**16**	**16**
6271	Telephone & Internet Charges	2,500	48	0	2,548	0	2,548	2,548	2,548	0	0
6272	Electricity Charges	1,600	0	0	1,600	0	1,600	1,600	1,584	16	16
6273	Water Charges	2,500	(533)	0	1,967	0	1,967	1,967	1,967	0	0
Other Goods & Services Purchased		**107,120**	**0**	**0**	**107,120**	**0**	**107,120**	**107,120**	**107,119**	**1**	**1**
6281	Security Services	96,400	0	0	96,400	0	96,400	96,400	96,400	0	0
6282	Equipment Maintenance	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6283	Cleaning & Extermination Services	2,020	0	0	2,020	0	2,020	2,020	2,019	1	1
6284	Other	5,200	0	0	5,200	0	5,200	5,200	5,200	0	0
Other Operating Expenses		**15,160**	**1,050**	**0**	**16,210**	**0**	**16,210**	**16,210**	**16,210**	**0**	**0**
6291	National & Other Events	12,000	1,050	0	13,050	0	13,050	13,050	13,050	0	0
6293	Refreshment & Meals	1,940	0	0	1,940	0	1,940	1,940	1,940	0	0
6294	Other	1,220	0	0	1,220	0	1,220	1,220	1,220	0	0
Education Subventions & Training		**1,150**	**0**	**0**	**1,150**	**0**	**1,150**	**1,150**	**1,150**	**0**	**0**
6302	Training (including Scholarships)	1,150	0	0	1,150	0	1,150	1,150	1,150	0	0
Rates,Taxes & Subvention to Local Authorities		**10,436**	**(48)**	**0**	**10,388**	**0**	**10,388**	**10,388**	**10,388**	**0**	**0**
6311	Rates & Taxes	236	(48)	0	188	0	188	188	188	0	0
6312	Subventions to Local Authorities	10,200	0	0	10,200	0	10,200	10,200	10,200	0	0

DR. G. HARRIS
HEAD OF BUDGET AGENCY

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 802- PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**277,186**	**0**	**0**	**277,185**	**0**	**277,185**	**277,185**	**277,159**	**26**	**26**
Wages & Salaries		**28,623**	**90**	**0**	**28,712**	**0**	**28,712**	**28,712**	**28,712**	**0**	**0**
6112	Senior Technical	9,780	768	0	10,548	0	10,548	10,548	10,548	0	0
6113	Other Technical & Craft Skilled	4,464	0	0	4,464	0	4,464	4,464	4,464	0	0
6114	Clerical & Office Support	2,696	(678)	0	2,017	0	2,017	2,017	2,017	0	0
6115	Semi-Skilled Operatives & Unskilled	2,433	0	0	2,433	0	2,433	2,433	2,433	0	0
6116	Contracted Employees	7,796	0	0	7,796	0	7,796	7,796	7,796	0	0
6117	Temporary Employees	1,454	0	0	1,454	0	1,454	1,454	1,454	0	0
Overhead Expenses		**4,968**	**(90)**	**0**	**4,878**	**0**	**4,878**	**4,878**	**4,875**	**3**	**3**
6131	Other Direct Labour Costs	276	0	0	276	0	276	276	276	0	0
6133	Benefits & Allowances	3,065	0	0	3,065	0	3,065	3,065	3,062	3	3
6134	National Insurance	1,627	(90)	0	1,537	0	1,537	1,537	1,537	0	0
Materials, Equipment & Supplies		**6,160**	**532**	**0**	**6,692**	**0**	**6,692**	**6,692**	**6,679**	**13**	**13**
6221	Drugs & Medical Supplies	170	0	0	170	0	170	170	170	0	0
6222	Field Materials & Supplies	1,160	532	0	1,692	0	1,692	1,692	1,692	0	0
6223	Office Materials & Supplies	3,340	0	0	3,340	0	3,340	3,340	3,328	12	12
6224	Print & Non-Print Materials	1,490	0	0	1,490	0	1,490	1,490	1,489	1	1
Fuel & Lubricants		**6,750**	**(2,000)**	**0**	**4,750**	**0**	**4,750**	**4,750**	**4,748**	**2**	**2**
6231	Fuel & Lubricants	6,750	(2,000)	0	4,750	0	4,750	4,750	4,748	2	2
Rental & Maintenance of Buildings		**20,050**	**0**	**0**	**20,050**	**0**	**20,050**	**20,050**	**20,050**	**0**	**0**
6242	Maintenance of Buildings	18,800	0	0	18,800	0	18,800	18,800	18,800	0	0
6243	Janitorial & Cleaning Supplies	1,250	0	0	1,250	0	1,250	1,250	1,250	0	0
Maintenance of Infrastructure		**142,600**	**0**	**0**	**142,600**	**0**	**142,600**	**142,600**	**142,596**	**4**	**4**
6251	Maintenance of Roads	70,000	0	0	70,000	0	70,000	70,000	69,998	2	2
6252	Maintenance of Bridges	7,800	0	0	7,800	0	7,800	7,800	7,799	1	1
6253	Maintenance of Drainage & Irrigation Works	26,800	0	0	26,800	0	26,800	26,800	26,800	0	0
6254	Maintenance of Sea & River Defenses	21,000	0	0	21,000	0	21,000	21,000	20,999	1	1
6255	Maintenance of Other Infrastructure	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 802- PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Transport, Travel & Postage		**14,420**	**2,000**	**0**	**16,420**	**0**	**16,420**	**16,420**	**16,419**	**1**	**1**
6261	Local Travel & Subsistence	5,000	0	0	5,000	0	5,000	5,000	4,999	1	1
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Service	7,100	0	0	7,100	0	7,100	7,100	7,100	0	0
6265	Other Transport, Travel & Postage	2,300	2,000	0	4,300	0	4,300	4,300	4,300	0	0
Utility Charges		**3,900**	**(532)**	**0**	**3,368**	**0**	**3,368**	**3,368**	**3,365**	**3**	**3**
6271	Telephone & Internet Charges	300	0	0	300	0	300	300	300	0	0
6272	Electricity Charges	100	0	0	100	0	100	100	97	3	3
6273	Water Charges	3,500	(532)	0	2,968	0	2,968	2,968	2,968	0	0
Other Goods & Services Purchased		**47,715**	**0**	**0**	**47,715**	**0**	**47,715**	**47,715**	**47,715**	**0**	**0**
6281	Security Services	40,815	0	0	40,815	0	40,815	40,815	40,815	0	0
6282	Equipment Maintenance	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6283	Cleaning & Extermination Services	800	0	0	800	0	800	800	800	0	0
6284	Other	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
Other Operating Expenses		**1,150**	**0**	**0**	**1,150**	**0**	**1,150**	**1,150**	**1,150**	**0**	**0**
6293	Refreshment & Meals	1,150	0	0	1,150	0	1,150	1,150	1,150	0	0
Education Subventions & Training		**850**	**0**	**0**	**850**	**0**	**850**	**850**	**850**	**0**	**0**
6302	Training (including Scholarships)	850	0	0	850	0	850	850	850	0	0

DR. G. HARRIS
HEAD OF BUDGET AGENCY

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 803- EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**5,099,210**	**0**	**0**	**5,099,210**	**0**	**5,099,210**	**5,099,210**	**5,098,626**	**584**	**584**
Wages & Salaries		**3,060,952**	**0**	**0**	**3,060,952**	**0**	**3,060,952**	**3,060,952**	**3,060,422**	**530**	**530**
6111	Administrative	1,498,688	1,304	0	1,499,992	0	1,499,992	1,499,992	1,499,736	256	256
6112	Senior Technical	780,513	0	0	780,513	0	780,513	780,513	780,324	189	189
6113	Other Technical & Craft Skilled	313,869	0	0	313,869	0	313,869	313,869	313,841	28	28
6114	Clerical & Office Support	21,222	0	0	21,222	0	21,222	21,222	21,222	0	0
6115	Semi-Skilled Operatives & Unskilled	100,350	0	0	100,350	0	100,350	100,350	100,330	20	20
6116	Contracted Employees	322,141	0	0	322,141	0	322,141	322,141	322,104	37	37
6117	Temporary Employees	24,169	(1,304)	0	22,865	0	22,865	22,865	22,865	0	0
Overhead Expenses		**477,385**	**0**	**0**	**477,385**	**0**	**477,385**	**477,385**	**477,347**	**38**	**38**
6131	Other Direct Labour Costs	6,337	0	0	6,337	0	6,337	6,337	6,337	0	0
6133	Benefits & Allowances	246,517	0	0	246,517	0	246,517	246,517	246,479	38	38
6134	National Insurance	224,531	0	0	224,531	0	224,531	224,531	224,531	0	0
Materials, Equipment & Supplies		**92,450**	**0**	**0**	**92,450**	**0**	**92,450**	**92,450**	**92,443**	**7**	**7**
6221	Drugs & Medical Supplies	8,200	0	0	8,200	0	8,200	8,200	8,199	1	1
6222	Field Materials & Supplies	40,200	0	0	40,200	0	40,200	40,200	40,196	4	4
6223	Office Materials & Supplies	15,550	0	0	15,550	0	15,550	15,550	15,550	0	0
6224	Print & Non-Print Materials	28,500	0	0	28,500	0	28,500	28,500	28,498	2	2
Fuel & Lubricants		**35,500**	**(3,000)**	**0**	**32,500**	**0**	**32,500**	**32,500**	**32,500**	**0**	**0**
6231	Fuel & Lubricants	35,500	(3,000)	0	32,500	0	32,500	32,500	32,500	0	0
Rental & Maintenance of Buildings		**191,100**	**(660)**	**0**	**190,440**	**0**	**190,440**	**190,440**	**190,440**	**0**	**0**
6241	Rental of Buildings	3,600	(660)	0	2,940	0	2,940	2,940	2,940	0	0
6242	Maintenance of Buildings	136,500	0	0	136,500	0	136,500	136,500	136,500	0	0
6243	Janitorial & Cleaning Supplies	51,000	0	0	51,000	0	51,000	51,000	51,000	0	0
Maintenance of Infrastructure		**121,000**	**(30,000)**	**0**	**91,000**	**0**	**91,000**	**91,000**	**91,000**	**0**	**0**
6254	Maintenance of Sea & River Defenses	30,000	(30,000)	0	0	0	0	0	0	0	0
6255	Maintenance of Other Infrastructure	91,000	0	0	91,000	0	91,000	91,000	91,000	0	0
Transport, Travel & Postage		**70,100**	**12,360**	**0**	**82,460**	**0**	**82,460**	**82,460**	**82,459**	**1**	**1**
6261	Local Travel & Subsistence	19,800	0	0	19,800	0	19,800	19,800	19,800	0	0
6264	Vehicle Spares & Service	23,300	0	0	23,300	0	23,300	23,300	23,300	0	0
6265	Other Transport, Travel & Postage	27,000	12,360	0	39,360	0	39,360	39,360	39,359	1	1

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 803- EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**106,730**	**(8,000)**	**0**	**98,730**	**0**	**98,730**	**98,730**	**98,723**	**7**	**7**
6271	Telephone & Internet Charges	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6272	Electricity Charges	30,000	(8,000)	0	22,000	0	22,000	22,000	21,993	7	7
6273	Water Charges	46,730	0	0	46,730	0	46,730	46,730	46,730	0	0
Other Goods & Services Purchased		**829,803**	**0**	**0**	**829,803**	**0**	**829,803**	**829,803**	**829,802**	**1**	**1**
6281	Security Services	731,703	0	0	731,703	0	731,703	731,703	731,703	0	0
6282	Equipment Maintenance	11,900	0	0	11,900	0	11,900	11,900	11,900	0	0
6283	Cleaning & Extermination Services	33,200	0	0	33,200	0	33,200	33,200	33,199	1	1
6284	Other	53,000	0	0	53,000	0	53,000	53,000	53,000	0	0
Other Operating Expenses		**99,690**	**29,300**	**0**	**128,990**	**0**	**128,990**	**128,990**	**128,990**	**0**	**0**
6291	National & Other Events	44,900	20,300	0	65,200	0	65,200	65,200	65,200	0	0
6292	Dietary	45,090	9,000	0	54,090	0	54,090	54,090	54,090	0	0
6293	Refreshment & Meals	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6294	Other	7,600	0	0	7,600	0	7,600	7,600	7,600	0	0
Education Subventions & Training		**14,500**	**0**	**0**	**14,500**	**0**	**14,500**	**14,500**	**14,500**	**0**	**0**
6302	Training (including Scholarships)	14,500	0	0	14,500	0	14,500	14,500	14,500	0	0

DR. G. HARRIS
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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,435,365**	**0**	**0**	**1,435,364**	**0**	**1,435,364**	**1,435,364**	**1,435,221**	**142**	**142**
Wages & Salaries		**491,934**	**5,094**	**0**	**497,026**	**0**	**497,026**	**497,026**	**496,899**	**126**	**126**
6111	Administrative	5,952	0	0	5,952	0	5,952	5,952	5,952	0	0
6112	Senior Technical	34,937	0	0	34,937	0	34,937	34,937	34,937	0	0
6113	Other Technical & Craft Skilled	240,219	31,979	0	272,198	0	272,198	272,198	272,071	126	126
6114	Clerical & Office Support	16,592	0	0	16,592	0	16,592	16,592	16,592	0	0
6115	Semi-Skilled Operatives & Unskilled	85,937	5,712	0	91,648	0	91,648	91,648	91,648	0	0
6116	Contracted Employees	32,173	0	0	32,173	0	32,173	32,173	32,173	0	0
6117	Temporary Employees	76,124	(32,597)	0	43,526	0	43,526	43,526	43,526	0	0
Overhead Expenses		**109,266**	**(5,094)**	**0**	**104,173**	**0**	**104,173**	**104,173**	**104,173**	**0**	**0**
6131	Other Direct Labour Costs	6,220	0	0	6,220	0	6,220	6,220	6,220	0	0
6133	Benefits & Allowances	67,961	(5,094)	0	62,868	0	62,868	62,868	62,868	0	0
6134	National Insurance	35,085	0	0	35,085	0	35,085	35,085	35,085	0	0
Materials, Equipment & Supplies		**268,700**	**1,372**	**0**	**270,072**	**0**	**270,072**	**270,072**	**270,066**	**6**	**6**
6221	Drugs & Medical Supplies	230,000	0	0	230,000	0	230,000	230,000	230,000	0	0
6222	Field Materials & Supplies	19,500	0	0	19,500	0	19,500	19,500	19,499	1	1
6223	Office Materials & Supplies	14,000	0	0	14,000	0	14,000	14,000	13,996	4	4
6224	Print & Non-Print Materials	5,200	1,372	0	6,572	0	6,572	6,572	6,571	1	1
Fuel & Lubricants		**19,300**	**(7,795)**	**0**	**11,505**	**0**	**11,505**	**11,505**	**11,505**	**0**	**0**
6231	Fuel & Lubricants	19,300	(7,795)	0	11,505	0	11,505	11,505	11,505	0	0
Rental & Maintenance of Buildings		**81,360**	**(1,250)**	**0**	**80,110**	**0**	**80,110**	**80,110**	**80,109**	**1**	**1**
6241	Rental of Buildings	4,560	(1,250)	0	3,310	0	3,310	3,310	3,310	0	0
6242	Maintenance of Buildings	48,000	0	0	48,000	0	48,000	48,000	48,000	0	0
6243	Janitorial & Cleaning Supplies	28,800	0	0	28,800	0	28,800	28,800	28,799	1	1
Maintenance of Infrastructure		**44,000**	**1,250**	**0**	**45,250**	**0**	**45,250**	**45,250**	**45,250**	**0**	**0**
6255	Maintenance of Other Infrastructure	44,000	1,250	0	45,250	0	45,250	45,250	45,250	0	0
Transport, Travel & Postage		**49,720**	**5,795**	**0**	**55,515**	**0**	**55,515**	**55,515**	**55,514**	**1**	**1**
6261	Local Travel & Subsistence	22,000	895	0	22,895	0	22,895	22,895	22,894	1	1
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Service	16,500	0	0	16,500	0	16,500	16,500	16,500	0	0
6265	Other Transport, Travel & Postage	11,200	4,900	0	16,100	0	16,100	16,100	16,100	0	0

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 804- HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Utility Charges		**20,000**	**(2,372)**	**0**	**17,628**	**0**	**17,628**	**17,628**	**17,624**	**4**	**4**
6271	Telephone & Internet Charges	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
6272	Electricity Charges	7,000	0	0	7,000	0	7,000	7,000	6,997	3	3
6273	Water Charges	10,000	(2,372)	0	7,628	0	7,628	7,628	7,628	0	0
Other Goods & Services Purchased		**301,575**	**3,000**	**0**	**304,575**	**0**	**304,575**	**304,575**	**304,574**	**1**	**1**
6281	Security Services	269,375	0	0	269,375	0	269,375	269,375	269,375	0	0
6282	Equipment Maintenance	7,700	3,000	0	10,700	0	10,700	10,700	10,699	1	1
6283	Cleaning & Extermination Services	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6284	Other	14,500	0	0	14,500	0	14,500	14,500	14,500	0	0
Other Operating Expenses		**43,260**	**0**	**0**	**43,260**	**0**	**43,260**	**43,260**	**43,260**	**0**	**0**
6291	National & Other Events	6,800	0	0	6,800	0	6,800	6,800	6,800	0	0
6292	Dietary	34,000	0	0	34,000	0	34,000	34,000	34,000	0	0
6293	Refreshment & Meals	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6294	Other	460	0	0	460	0	460	460	460	0	0
Education Subventions &Training		**6,250**	**0**	**0**	**6,250**	**0**	**6,250**	**6,250**	**6,247**	**3**	**3**
6302	Training (including Scholarships)	6,250	0	0	6,250	0	6,250	6,250	6,247	3	3

DR. G. HARRIS
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 2025

Acct Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**62,037**	**0**	**0**	**62,037**	**0**	**62,037**	**60,450**	**60,436**	**1,602**	**14**
Wages & Salaries		**17,464**	**0**	**0**	**17,464**	**0**	**17,464**	**16,438**	**16,438**	**1,026**	**0**
6112	Senior Technical	7,310	(1,627)	0	5,683	0	5,683	4,657	4,657	1,026	0
6113	Other Technical & Craft Skilled	0	112	0	112	0	112	112	112	0	0
6114	Clerical & Office Support	2,485	199	0	2,684	0	2,684	2,684	2,684	0	0
6115	Semi-Skilled Operatives & Unskilled	2,274	182	0	2,456	0	2,456	2,456	2,456	0	0
6116	Contracted Employees	5,395	1,134	0	6,529	0	6,529	6,529	6,529	0	0
Overhead Expenses		**2,853**	**0**	**0**	**2,853**	**0**	**2,853**	**2,292**	**2,292**	**562**	**0**
6133	Benefits & Allowances	1,839	0	0	1,839	0	1,839	1,581	1,581	259	0
6134	National Insurance	1,014	0	0	1,014	0	1,014	711	711	303	0
Materials, Equipment & Supplies		**7,040**	**0**	**0**	**7,040**	**0**	**7,040**	**7,040**	**7,039**	**1**	**1**
6221	Drugs & Medical Supplies	290	0	0	290	0	290	290	290	0	0
6222	Field Materials & Supplies	5,700	0	0	5,700	0	5,700	5,700	5,700	0	0
6223	Office Materials & Supplies	650	0	0	650	0	650	650	649	1	1
6224	Print & Non-Print Materials	400	0	0	400	0	400	400	400	0	0
Fuel & Lubricants		**1,700**	**0**	**0**	**1,700**	**0**	**1,700**	**1,700**	**1,700**	**0**	**0**
6231	Fuel & Lubricants	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
Rental & Maintenance of Buildings		**5,220**	**0**	**0**	**5,220**	**0**	**5,220**	**5,220**	**5,218**	**2**	**2**
6242	Maintenance of Buildings	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6243	Janitorial & Cleaning Supplies	720	0	0	720	0	720	720	718	2	2
Maintenance of Infrastructure		**5,900**	**718**	**0**	**6,618**	**0**	**6,618**	**6,618**	**6,618**	**0**	**0**
6255	Maintenance of Other Infrastructure	5,900	718	0	6,618	0	6,618	6,618	6,618	0	0
Transport, Travel & Postage		**4,490**	**(718)**	**0**	**3,772**	**0**	**3,772**	**3,772**	**3,770**	**2**	**2**
6261	Local Travel & Subsistence	1,900	0	0	1,900	0	1,900	1,900	1,899	1	1
6263	Postage, Telex & Cablegrams	30	0	0	30	0	30	30	30	0	0
6264	Vehicle Spares & Service	1,360	(718)	0	642	0	642	642	641	1	1
6265	Other Transport, Travel & Postage	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
Utility Charges		**1,200**	**(103)**	**0**	**1,097**	**0**	**1,097**	**1,097**	**1,094**	**3**	**3**
6271	Telephone & Internet Charges	500	0	0	500	0	500	500	499	1	1
6272	Electricity Charges	500	0	0	500	0	500	500	498	2	2
6273	Water Charges	200	(103)	0	97	0	97	97	97	0	0

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 805-AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Acct 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
Other Goods & Services Purchased		**7,500**	**0**	**0**	**7,500**	**0**	**7,500**	**7,500**	**7,498**	**2**	**2**
6282	Equipment Maintenance	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
6283	Cleaning & Extermination Services	500	0	0	500	0	500	500	499	1	1
6284	Other	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
Other Operating Expenses		**7,070**	**103**	**0**	**7,173**	**0**	**7,173**	**7,173**	**7,169**	**4**	**4**
6291	National & Other Events	6,300	103	0	6,403	0	6,403	6,403	6,400	3	3
6293	Refreshment & Meals	320	0	0	320	0	320	320	319	1	1
6294	Other	450	0	0	450	0	450	450	450	0	0
Education Subventions & Training		**1,600**	**0**	**0**	**1,600**	**0**	**1,600**	**1,600**	**1,600**	**0**	**0**
6302	Training (including Scholarships)	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0

DR. G. HARRIS

HEAD OF BUDGET AGENCY

AGENCY 01 - OFFICE OF THE PRESIDENT
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**4,796,623**	**0**	**0**	**4,796,623**	**0**	**4,796,623**	**4,796,623**	**4,796,448**	**175**	**175**
011 - ADMINISTRATION		**1,243,000**	**0**	**0**	**1,243,000**	**0**	**1,243,000**	**1,243,000**	**1,242,827**	**173**	**173**
12141	**Office & Residence of the President**	98,000	0	0	98,000	0	98,000	98,000	98,000	0	0
1214100	Office & Residence of the President	98,000	0	0	98,000	0	98,000	98,000	98,000	0	0
17017	**Minor Works**	245,000	0	0	245,000	0	245,000	245,000	245,000	0	0
1701700	Minor Works	245,000	0	0	245,000	0	245,000	245,000	245,000	0	0
17023	**Men on Mission Programme**	700,000	0	0	700,000	0	700,000	700,000	700,000	0	0
1702300	Men on Mission Programme	700,000	0	0	700,000	0	700,000	700,000	700,000	0	0
24052	**Land Transport**	100,000	0	0	100,000	0	100,000	100,000	99,894	106	106
2405200	Land Transport	100,000	0	0	100,000	0	100,000	100,000	99,894	106	106
25079	**Purchase of Equipment**	100,000	0	0	100,000	0	100,000	100,000	99,933	67	67
2507900	Furniture & Equipment	100,000	0	0	100,000	0	100,000	100,000	99,933	67	67
012 - NATIONAL POLICY DEVELOPMENT PRESIDENTIAL		**148,297**	**0**	**0**	**148,297**	**0**	**148,297**	**148,297**	**148,296**	**1**	**1**
25079	**Purchase of Equipment**	10,000	0	0	10,000	0	10,000	10,000	9,999	1	1
2507900	Furniture & Equipment	10,000	0	0	10,000	0	10,000	9,999	9,999	1	1
33011	**Lands & Surveys**	135,000	0	0	135,000	0	135,000	135,000	135,000	0	0
3301100	Lands & Surveys	135,000	0	0	135,000	0	135,000	135,000	135,000	0	0
45045	**Institute of Applied Science and Technology**	3,297	0	0	3,297	0	3,297	3,297	3,297	0	0
4504500	Institute of Applied Science and Technology	3,297	0	0	3,297	0	3,297	3,297	3,297	0	0
013 - DEFENCE & NATIONAL SECURITY		**493,806**	**0**	**0**	**493,806**	**0**	**493,806**	**493,806**	**493,805**	**1**	**1**
12206	**Buildings**	13,806	0	0	13,806	0	13,806	13,806	13,806	0	0
1220600	Buildings	13,806	0	0	13,806	0	13,806	13,806	13,806	0	0
24052	**Land Transport**	30,000	0	0	30,000	0	30,000	30,000	29,999	1	1
2405200	Land Transport	30,000	0	0	30,000	0	30,000	30,000	29,999	1	1
25079	**Purchase of Equipment**	450,000	0	0	450,000	0	450,000	450,000	450,000	0	0
2507900	Furniture & Equipment	450,000	0	0	450,000	0	450,000	450,000	450,000	0	0
014 - PUBLIC POLICY AND PLANNING		**26,380**	**0**	**0**	**26,380**	**0**	**26,380**	**26,380**	**26,380**	**0**	**0**
34019	**Guyana Office for Investment**	26,380	0	0	26,380	0	26,380	26,380	26,380	0	0
3401900	Guyana Office for Investment	26,380	0	0	26,380	0	26,380	26,380	26,380	0	0

AGENCY 01 - OFFICE OF THE PRESIDENT
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

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
015 - ENVIRONMENTAL MANAGEMENT AND COMPLIANCE		**2,880,145**	**0**	**0**	**2,880,145**	**0**	**2,880,145**	**2,880,145**	**2,880,145**	**0**	**0**
25079	**Purchase of Equipment**	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
2507900	Furniture and Equipment	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
34015	**Environmental Protection Agency**	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
3401500	Environmental Protection Agency	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
34017	**National Parks Commission**	2,800,000	0	0	2,800,000	0	2,800,000	2,800,000	2,800,000	0	0
3401700	National Parks Commission	2,800,000	0	0	2,800,000	0	2,800,000	2,800,000	2,800,000	0	0
34018	**Protected Areas Commission**	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
3401800	Protected Areas Commission	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
34025	**Wildlife Management Authority**	8,145	0	0	8,145	0	8,145	8,145	8,145	0	0
3402500	Wildlife Management Authority	8,145	0	0	8,145	0	8,145	8,145	8,145	0	0
016 - POLICE COMPLAINTS AUTHORITY		**4,995**	**0**	**0**	**4,995**	**0**	**4,995**	**4,995**	**4,995**	**0**	**0**
26087	**Police Complaints Authority**	4,995	0	0	4,995	0	4,995	4,995	4,995	0	0
2608700	Police Complaints Authority	4,995	0	0	4,995	0	4,995	4,995	4,995	0	0

MS.A. MOORE
HEAD OF BUDGET AGENCY

AGENCY 02 - OFFICE OF THE PRIME MINISTER
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**65,834,831**	**0**	**29,523,159**	**95,357,990**	**0**	**95,357,990**	**93,918,483**	**93,918,483**	**1,439,507**	**0**
021 - PRIME MINISTER'S SECRETARIAT		**57,000**	**0**	**0**	**57,000**	**0**	**57,000**	**56,942**	**56,942**	**58**	**0**
17010	**Minor Works**	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
1701000	Minor Works	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
24040	**Land Transport**	32,000	0	0	32,000	0	32,000	31,942	31,942	58	0
2404000	Land Transport	32,000	0	0	32,000	0	32,000	31,942	31,942	58	0
25096	**Furniture & Equipment**	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
2509600	Furniture & Equipment	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
022 - DISASTER PREPARENESS, RESPONSE & MANAGEMENT		**150,000**	**0**	**0**	**150,000**	**0**	**150,000**	**150,000**	**150,000**	**0**	**0**
26064	**Civil Defence Commission**	150,000	0	0	150,000	0	150,000	150,000	150,000	0	0
2606400	Civil Defence Commission	150,000	0	0	150,000	0	150,000	150,000	150,000	0	0
023 - POWER GENERATION		**55,385,481**	**0**	**29,523,159**	**84,908,640**	**0**	**84,908,640**	**83,469,212**	**83,469,212**	**1,439,428**	**0**
26066	**Lethem Power Company**	180,000	0	0	180,000	0	180,000	180,000	180,000	0	0
2606600	Lethem Power Company	180,000	0	0	180,000	0	180,000	180,000	180,000	0	0
26067	**Hinterland Electrification**	941,000	0	737,987	1,678,987	0	1,678,987	1,678,987	1,678,987	0	0
2606700	Hinterland Electrification	941,000	0	737,987	1,678,987	0	1,678,987	1,678,987	1,678,987	0	0
26098	**Energy Matrix Diversification Programme**	1,462,520	0	0	1,462,520	0	1,462,520	493,486	493,486	969,034	0
2609800	Energy Matrix Diversification Programme	1,462,520	0	0	1,462,520	0	1,462,520	493,486	493,486	969,034	0
26101	**Small Hydro Projects**	148,500	0	0	148,500	0	148,500	148,500	148,500	0	0
2610100	Small Hydro Projects	148,500	0	0	148,500	0	148,500	148,500	148,500	0	0
26106	**Gas to Power Project**	51,148,235	0	28,785,172	79,933,407	0	79,933,407	79,933,407	79,933,407	0	0
2610600	Gas to Power Project	51,148,235	0	28,785,172	79,933,407	0	79,933,407	79,933,407	79,933,407	0	0
26108	**Solar Systems Programme**	680,300	0	0	680,300	0	680,300	209,906	209,906	470,394	0
2610800	Solar Systems Programme	680,300	0	0	680,300	0	680,300	209,906	209,906	470,394	0
34024	**Guyana Energy Agency**	824,926	0	0	824,926	0	824,926	824,926	824,926	0	0
3402400	Guyana Energy Agency	824,926	0	0	824,926	0	824,926	824,926	824,926	0	0
024 - TELECOMMUNICATIONS & INNOVATION		**10,062,350**	**0**	**0**	**10,062,350**	**0**	**10,062,350**	**10,062,329**	**10,062,329**	**21**	**0**
12191	**National Data Management Authority**	9,925,000	0	0	9,925,000	0	9,925,000	9,925,000	9,925,000	0	0
1219100	National Data Management Authority	9,925,000	0	0	9,925,000	0	9,925,000	9,925,000	9,925,000	0	0
24040	**Land Transport**	32,000	0	0	32,000	0	32,000	31,979	31,979	21	0
2404000	Land Transport	32,000	0	0	32,000	0	32,000	31,979	31,979	21	0
25096	**Furniture & Equipment**	105,350	0	0	105,350	0	105,350	105,350	105,350	0	0
2509600	Furniture & Equipment	105,350	0	0	105,350	0	105,350	105,350	105,350	0	0
025 - GOVERNMENT INFORMATION & COMMUNICATION		**180,000**	**0**	**0**	**180,000**	**0**	**180,000**	**180,000**	**180,000**	**0**	**0**
25096	**Furniture & Equipment**	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
2509600	Furniture & Equipment	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
45029	**National Communication Network**	150,000	0	0	150,000	0	150,000	150,000	150,000	0	0
4502900	National Communication Network	150,000	0	0	150,000	0	150,000	150,000	150,000	0	0

DR. A. KING
HEAD OF BUDGET AGENCY

AGENCY 03 - MINISTRY OF FINANCE
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**65,940,849**	**0**	**0**	**65,940,849**	**0**	**65,940,849**	**29,370,422**	**29,370,062**	**36,570,787**	**360**
031 - POLICY & ADMINISTRATION		**65,832,259**	**0**	**0**	**65,832,259**	**0**	**65,832,259**	**29,261,832**	**29,261,746**	**36,570,513**	**86**
12022	**Buildings**	7,377	0	0	7,377	0	7,377	7,377	7,376	1	1
1202200	Buildings	7,377	0	0	7,377	0	7,377	7,377	7,376	1	1
19004	**Basic Needs Trust Fund (BNTF)**	410,000	0	0	410,000	0	410,000	410,000	410,000	0	0
1900400	Basic Needs Trust Fund (BNTF)	410,000	0	0	410,000	0	410,000	410,000	410,000	0	0
24013	**Land Transport**	400,000	0	0	400,000	0	400,000	400,000	400,000	0	0
2401300	Land Transport	400,000	0	0	400,000	0	400,000	400,000	400,000	0	0
25023	**Furniture & Equipment**	34,245	0	0	34,245	0	34,245	34,245	34,160	85	85
2502300	Furniture & Equipment	34,245	0	0	34,245	0	34,245	34,245	34,160	85	85
26012	**Statistical Bureau**	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
2601200	Statistical Bureau	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
34010	**Low Carbon Development Programmes**	57,401,959	0	0	57,401,959	0	57,401,959	21,941,263	21,941,263	35,460,696	0
3401000	Low Carbon Development Programme	57,401,959	0	0	57,401,959	0	57,401,959	21,941,263	21,941,263	35,460,696	0
44007	**Poverty Programme**	100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
4400700	Poverty Programme	100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
45008	**Guyana Revenue Authority**	5,702,980	0	0	5,702,980	0	5,702,980	4,606,928	4,606,928	1,096,052	0
4500800	Guyana Revenue Authority	5,702,980	0	0	5,702,980	0	5,702,980	4,606,928	4,606,928	1,096,052	0
45024	**Technical Assistance**	52,000	0	0	52,000	0	52,000	38,321	38,321	13,679	0
4502400	Technical Assistance	52,000	0	0	52,000	0	52,000	38,321	38,321	13,679	0
45030	**Contribution to International Orgnanisations**	1,628,698	0	0	1,628,698	0	1,628,698	1,628,698	1,628,698	0	0
4503001	CDB	385,051	(4,602)	0	380,449	0	380,449	380,449	380,449	0	0
4503002	CDF	587,450	(7,020)	0	580,430	0	580,430	580,430	580,430	0	0
4503003	IDB	249,281	13,446	0	262,727	0	262,727	262,727	262,727	0	0
4503004	IBRD	366,147	(4,375)	0	361,772	0	361,772	361,772	361,772	0	0
4503005	Islamic Development Bank	40,769	2,551	0	43,320	0	43,320	43,320	43,320	0	0
45031	**Contribution to Local Organisations**	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
032 - PUBLIC FIANCIAL MANAGEMENT POLICIES & SERVICES		**108,590**	**0**	**0**	**108,590**	**0**	**108,590**	**108,590**	**108,316**	**274**	**274**
25023	**Furniture & Equipment**	108,590	0	0	108,590	0	108,590	108,590	108,316	274	274
2502300	Furniture & Equipment	108,590	0	0	108,590	0	108,590	108,590	108,316	274	274

MS. T. BLAIR
HEAD OF BUDGET AGENCY

AGENCY 06 - MINISTRY OF PARLIAMENTARY AFFAIRS & GOVERNANCE
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**9,505**	**0**	**0**	**9,505**	**0**	**9,505**	**9,505**	**9,486**	**19**	**19**
061 - POLICY DEVELOPMENT & ADMINISTRATION		**3,755**	**0**	**0**	**3,755**	**0**	**3,755**	**3,755**	**3,741**	**14**	**14**
25122	**Furniture & Equipment**	3,755	0	0	3,755	0	3,755	3,755	3,741	14	14
2512200	Furniture & Equipment	3,755	0	0	3,755	0	3,755	3,755	3,741	14	14
063 - GOVERNANCE		**5,750**	**0**	**0**	**5,750**	**0**	**5,750**	**5,750**	**5,745**	**5**	**5**
25073	**Integrity Commission**	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
2507300	Integrity Commission	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
25122	**Furniture & Equipment**	750	0	0	750	0	750	750	745	5	5
2512200	Furniture & Equipment	750	0	0	750	0	750	750	745	5	5

MR. R. CHAN
HEAD OF BUDGET AGENCY

AGENCY 07 - PARLIAMENT OFFICE
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**55,000**	**0**	**0**	**55,000**	**0**	**55,000**	**49,964**	**48,484**	**6,516**	**1,480**
071 - NATIONAL ASSEMBLY		**55,000**	**0**	**0**	**55,000**	**0**	**55,000**	**49,964**	**48,484**	**6,516**	**1,480**
40001	**Constitutional Agencies**	55,000	0	0	55,000	0	55,000	49,964	48,484	6,516	1,480
4000100	Constitutional Agencies	55,000	0	0	55,000	0	55,000	49,964	48,484	6,516	1,480

MS. H. GILGEOURS
HEAD OF BUDGET AGENCY

AGENCY 08 - AUDIT OFFICE OF GUYANA
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**26,120**	**0**	**0**	**26,120**	**0**	**26,120**	**26,086**	**26,086**	**34**	**0**
081 - AUDIT OFFICE		**26,120**	**0**	**0**	**26,120**	**0**	**26,120**	**26,086**	**26,086**	**34**	**0**
40002	**Constitutional Agencies**	26,120	0	0	26,120	0	26,120	26,086	26,086	34	0
4000200	Constitutional Agencies	26,120	0	0	26,120	0	26,120	26,086	26,086	34	0

MS. D. PEARSON
HEAD OF BUDGET AGENCY

AGENCY 09 - PUBLIC & POLICE SERVICE COMMISSIONS
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**9,900**	**0**	**0**	**9,900**	**0**	**9,900**	**9,900**	**9,899**	**1**	**1**
091 - PUBLIC & POLICE SERVICE COMMISSIONS		**9,900**	**0**	**0**	**9,900**	**0**	**9,900**	**9,900**	**9,899**	**1**	**1**
40003	**Constitutional Agencies**	9,900	0	0	9,900	0	9,900	9,900	9,899	1	1
4000300	Constitutional Agencies	9,900	0	0	9,900	0	9,900	9,900	9,899	1	1

DR.J. JAISINGH
HEAD OF BUDGET AGENCY

AGENCY 10 - TEACHING SERVICE COMMISSION
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**8,300**	**0**	**0**	**8,300**	**0**	**8,300**	**8,300**	**8,299**	**1**	**1**
101 - TEACHING SERVICE COMMISSION		**8,300**	**0**	**0**	**8,300**	**0**	**8,300**	**8,300**	**8,299**	**1**	**1**
40004	**Constitutional Agencies**	8,300	0	0	8,300	0	8,300	8,300	8,299	1	1
4000400	Constitutional Agencies	8,300	0	0	8,300	0	8,300	8,300	8,299	1	1

MR. R. BASSOO
HEAD OF BUDGET AGENCY

AGENCY 11 - GUYANA ELECTIONS COMMISSION
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**237,879**	**0**	**0**	**237,879**	**0**	**237,879**	**184,082**	**140,330**	**97,549**	**43,752**
111 - ELECTIONS COMMISSION		**237,879**	**0**	**0**	**237,879**	**0**	**237,879**	**184,082**	**140,330**	**97,549**	**43,752**
40004	**Constitutional Agencies**	237,879	0	0	237,879	0	237,879	184,082	140,330	97,549	43,752
4000400	Constitutional Agencies	237,879	0	0	237,879	0	237,879	184,082	140,330	97,549	43,752

MR.V. PERSAUD
HEAD OF BUDGET AGENCY

AGENCY 12 - MINISTRY OF FOREIGN AFFAIRS & INTERNATIONAL COOPERATION
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**256,802**	**0**	**0**	**256,802**	**237,684**	**494,486**	**494,486**	**487,864**	**6,622**	**6,622**
121 - DEVELOPMENT OF FOREIGN POLICY		**153,000**	**0**	**0**	**153,000**	**237,684**	**390,684**	**390,684**	**390,436**	**248**	**248**
12014	**Buildings**	123,000	0	0	123,000	237,684	360,684	360,684	360,684	0	0
1201400	Buildings	123,000	0	0	123,000	237,684	360,684	360,684	360,684	0	0
25125	**Furniture & Equipment**	30,000	0	0	30,000	0	30,000	30,000	29,752	248	248
2512500	Furniture & Equipment	30,000	0	0	30,000	0	30,000	30,000	29,752	248	248
122 - FOREIGN POLICY PROMOTION		**103,602**	**0**	**0**	**103,602**	**0**	**103,602**	**103,602**	**97,284**	**6,318**	**6,318**
24078	**Land Transport**	73,602	0	0	73,602	0	73,602	73,602	67,293	6,309	6,309
2407800	Land Transport	73,602	0	0	73,602	0	73,602	73,602	67,293	6,309	6,309
25125	**Furniture & Equipment**	30,000	0	0	30,000	0	30,000	30,000	29,991	9	9
2512500	Furniture & Equipment	30,000	0	0	30,000	0	30,000	30,000	29,991	9	9
123 - DEVELOPMENT OF FOREIGN TRADE POLICY		**200**	**0**	**0**	**200**	**0**	**200**	**200**	**144**	**56**	**56**
25125	**Furniture & Equipment**	200	0	0	200	0	200	200	144	56	56
2512500	Furniture & Equipment	200	0	0	200	0	200	200	144	56	56

MS. S. ROOPCHAND-EDWARDS
HEAD OF BUDGET AGENCY

AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**38,712,500**	**0**	**0**	**38,712,500**	**0**	**38,712,500**	**38,712,500**	**38,712,491**	**9**	**9**
131 - POLICY DEVELOPMENT & ADMINISTRATION		**48,000**	**0**	**0**	**48,000**	**0**	**48,000**	**48,000**	**48,000**	**0**	**0**
19048	**Infrastructural Development**	28,000	0	0	28,000	0	28,000	28,000	28,000	0	0
1904800	Infrastructural Development	28,000	0	0	28,000	0	28,000	28,000	28,000	0	0
35001	**Furniture & Equipment**	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
3500100	Furniture & Equipment	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
133 - REGIONAL DEVELOPMENT		**2,728,500**	**0**	**0**	**2,728,500**	**0**	**2,728,500**	**2,728,500**	**2,728,500**	**0**	**0**
19041	**Georgetown Enhancement Programme**	2,725,000	0	0	2,725,000	0	2,725,000	2,725,000	2,725,000	0	0
1904100	Georgetown Enhancement Programme	2,725,000	0	0	2,725,000	0	2,725,000	2,725,000	2,725,000	0	0
35001	**Furniture & Equipment**	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
3500100	Furniture & Equipment	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
134 - LOCAL GOVERNMENT DEVELOPMENT		**35,936,000**	**0**	**0**	**35,936,000**	**0**	**35,936,000**	**35,936,000**	**35,935,991**	**9**	**9**
13022	**Community Infrastructure Improvement Project**	16,500,000	0	0	16,500,000	0	16,500,000	16,500,000	16,500,000	0	0
1302200	Community Infrastructure Improvement Project	16,500,000	0	0	16,500,000	0	16,500,000	16,500,000	16,500,000	0	0
19029	**Project Development & Assistance**	2,800,000	0	0	2,800,000	0	2,800,000	2,800,000	2,800,000	0	0
1902900	Project Development & Assistance	2,800,000	0	0	2,800,000	0	2,800,000	2,800,000	2,800,000	0	0
19043	**Regional Economic Transformation**	5,000,000	0	0	5,000,000	0	5,000,000	5,000,000	5,000,000	0	0
1904300	Regional Economic Transformation	5,000,000	0	0	5,000,000	0	5,000,000	5,000,000	5,000,000	0	0
25111	**Local Government Commission**	2,000	0	0	2,000	0	2,000	2,000	1,991	9	9
2511100	Local Government Commission	2,000	0	0	2,000	0	2,000	2,000	1,991	9	9
35001	**Furniture & Equipment**	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
3500100	Furniture & Equipment	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
36003	**Solid Waste Disposal Programme**	11,630,000	0	0	11,630,000	0	11,630,000	11,630,000	11,630,000	0	0
3600300	Solid Waste Disposal Programme	11,630,000	0	0	11,630,000	0	11,630,000	11,630,000	11,630,000	0	0

MR. M. CHOO-KANG
HEAD OF BUDGET AGENCY

AGENCY 14 - MINISTRY OF PUBLIC SERVICE
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**173,135**	**0**	**0**	**173,135**	**0**	**173,135**	**173,005**	**172,513**	**622**	**492**
141 - POLICY DEVELOPMENT & ADMINISTRATION		**18,045**	**0**	**0**	**18,045**	**0**	**18,045**	**18,036**	**17,544**	**501**	**492**
12073	**Buildings**	11,545	0	0	11,545	0	11,545	11,545	11,053	492	492
1207300	Buildings	11,545	0	0	11,545	0	11,545	11,545	11,053	492	492
25062	**Furniture & Equipment**	6,500	0	0	6,500	0	6,500	6,491	6,491	9	0
2506200	Furniture & Equipment	6,500	0	0	6,500	0	6,500	6,491	6,491	9	0
142 - HUMAN RESOURCE DEVELOPMENT		**153,090**	**0**	**0**	**153,090**	**0**	**153,090**	**152,999**	**152,999**	**91**	**0**
12073	**Buildings**	25,500	0	0	25,500	0	25,500	25,443	25,443	57	0
1207300	Buildings	25,500	0	0	25,500	0	25,500	25,443	25,443	57	0
25062	**Furniture & Equipment**	127,590	0	0	127,590	0	127,590	127,556	127,556	34	0
2506200	Furniture & Equipment	127,590	0	0	127,590	0	127,590	127,556	127,556	34	0
143 - HUMAN RESOURCE MANAGEMENT		**2,000**	**0**	**0**	**2,000**	**0**	**2,000**	**1,970**	**1,970**	**30**	**0**
25062	**Furniture & Equipment**	2,000	0	0	2,000	0	2,000	1,970	1,970	30	0
2506200	Furniture & Equipment	2,000	0	0	2,000	0	2,000	1,970	1,970	30	0

MS. S. GROGAN
HEAD OF BUDGET AGENCY

AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**5,386,080**	**0**	**0**	**5,386,080**	**0**	**5,386,080**	**5,386,080**	**5,385,657**	**423**	**423**
161 - POLICY DEVELOPMENT & ADMINISTRATION		**78,380**	**0**	**0**	**78,380**	**0**	**78,380**	**78,380**	**78,223**	**157**	**157**
12145	**Buildings**	40,880	0	0	40,880	0	40,880	40,880	40,877	3	3
1214500	Buildings	40,880	0	0	40,880	0	40,880	40,880	40,877	3	3
24067	**Air, Land & Water Transport**	27,500	0	0	27,500	0	27,500	27,500	27,346	154	154
2406700	Land & Water Transport	27,500	0	0	27,500	0	27,500	27,500	27,346	154	154
25083	**Pure Water Supply**	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
2508300	Office Furniture & Equipment	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
162 - COMMUNITY DEVELOPMENT & EMPOWERMENT		**5,307,700**	**0**	**0**	**5,307,700**	**0**	**5,307,700**	**5,307,700**	**5,307,434**	**266**	**266**
14001	**Amerindian Development Fund**	5,000,000	0	0	5,000,000	0	5,000,000	5,000,000	4,999,788	212	212
1400100	Amerindian Development Fund	5,000,000	0	0	5,000,000	0	5,000,000	5,000,000	4,999,788	212	212
24067	**Air, Land & Water Transport**	307,700	0	0	307,700	0	307,700	307,700	307,646	54	54
2406700	Land & Water Transport	307,700	0	0	307,700	0	307,700	307,700	307,646	54	54

MR. R. TOOLSIRAM
HEAD OF BUDGET AGENCY

AGENCY 21 - MINISTRY OF AGRICULTURE
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**29,766,645**	**0**	**0**	**29,766,645**	**0**	**29,766,645**	**29,586,187**	**29,586,185**	**180,460**	**2**
211 - MINISTRY ADMINISTRATION		**30,000**	**0**	**0**	**30,000**	**0**	**30,000**	**30,000**	**30,000**	**0**	**0**
25112	**Furniture & Equipment**	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
2511200	Furniture & Equipment	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
212 - AGRICULTURE DEVELOPMENT & SUPPORT SERVICES		**29,578,777**	**0**	**0**	**29,578,777**	**0**	**29,578,777**	**29,398,319**	**29,398,317**	**180,460**	**2**
13016	**National Drainage & Irrigation Authority**	15,000,000	0	0	15,000,000	0	15,000,000	15,000,000	15,000,000	0	0
1301600	National Drainage & Irrigation Authority	15,000,000	0	0	15,000,000	0	15,000,000	15,000,000	15,000,000	0	0
13019	**Mangrove Management**	306,010	0	0	306,010	0	306,010	306,010	306,010	0	0
1301900	Mangrove Management	306,010	0	0	306,010	0	306,010	306,010	306,010	0	0
13024	**Mahaica/Mahaicony/Abary**	261,412	0	0	261,412	0	261,412	261,412	261,412	0	0
1302400	Mahaica/Mahaicony/Abary	261,412	0	0	261,412	0	261,412	261,412	261,412	0	0
17004	**Guyana School of Agriculture**	115,813	0	0	115,813	0	115,813	115,813	115,813	0	0
1700400	Guyana School of Agriculture	115,813	0	0	115,813	0	115,813	115,813	115,813	0	0
17015	**Guyana Livestock Development Authority**	381,500	0	0	381,500	0	381,500	381,500	381,500	0	0
1701500	Guyana Livestock Development Authority	381,500	0	0	381,500	0	381,500	381,500	381,500	0	0
17016	**National Agricultural & Research Institute**	350,000	0	0	350,000	0	350,000	350,000	350,000	0	0
1701600	National Agricultural & Research Institute	350,000	0	0	350,000	0	350,000	350,000	350,000	0	0
17021	**Hope Coconut Estate**	71,000	0	0	71,000	0	71,000	71,000	71,000	0	0
1702100	Hope Coconut Estate	71,000	0	0	71,000	0	71,000	71,000	71,000	0	0
28030	**Hinterland Environmentally Sustainable Agriculture**	138,042	0	0	138,042	0	138,042	107,584	107,584	30,458	0
2803000	Hinterland Environmentally Sustainable Agriculture	138,042	0	0	138,042	0	138,042	107,584	107,584	30,458	0
33008	**New Guyana Marketing Corporation**	350,000	0	0	350,000	0	350,000	350,000	350,000	0	0
3300800	New Guyana Marketing Corporation	350,000	0	0	350,000	0	350,000	350,000	350,000	0	0
34027	**Food Safety Authority**	5,000	0	0	5,000	0	5,000	5,000	4,998	2	2
3402700	Food Safety Authority	5,000	0	0	5,000	0	5,000	5,000	4,998	2	2
45032	**Contribution to Local Corporation - GUYSUCO**	7,400,000	0	0	7,400,000	0	7,400,000	7,400,000	7,400,000	0	0
4503200	Contribution to Local Corporation - GUYSUCO	7,400,000	0	0	7,400,000	0	7,400,000	7,400,000	7,400,000	0	0
45034	**Integrated Agriculture Development Programme**	5,000,000	0	0	5,000,000	0	5,000,000	5,000,000	5,000,000	0	0
4503400	Integrated Agriculture Development Programme	5,000,000	0	0	5,000,000	0	5,000,000	5,000,000	5,000,000	0	0
45068	**Agricultural Infrastructure Development Programme**	200,000	0	0	200,000	0	200,000	50,000	50,000	150,000	0
4506800	Agricultural Infrastructure Development Programme	200,000	0	0	200,000	0	200,000	50,000	50,000	150,000	0
213 - FISHERIES		**80,000**	**0**	**0**	**80,000**	**0**	**80,000**	**80,000**	**80,000**	**0**	**0**
12011	**Aquaculture Development**	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
1201100	Aquaculture Development	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
214 - HYDROMETEOROLOGICAL SERVICES		**77,868**	**0**	**0**	**77,868**	**0**	**77,868**	**77,868**	**77,868**	**0**	**0**
21001	**Hydrometeorology**	77,868	0	0	77,868		77,868	77,868	77,868	0	0
2100100	Hydrometeorology	77,868	0	0	77,868		77,868	77,868	77,868	0	0

MS.D. ELLIS
HEAD OF BUDGET AGENCY

AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**6,052,135**	**0**	**0**	**6,052,135**	**0**	**6,052,135**	**5,475,539**	**5,475,351**	**576,784**	**188**
231 - POLICY DEVELOPMENT & ADMINISTRATION		**52,000**	**0**	**0**	**52,000**	**0**	**52,000**	**52,000**	**51,923**	**77**	**77**
12147	**Buildings**	45,000	0	0	45,000	0	45,000	45,000	44,923	77	77
1214700	Buildings	45,000	0	0	45,000	0	45,000	45,000	44,923	77	77
25085	**Furniture & Equipment**	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
2508500	Furniture & Equipment	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
232 - BUSINESS DEVELOPMENT, SUPPORT & PROMOTION		**5,922,000**	**0**	**0**	**5,922,000**	**0**	**5,922,000**	**5,345,404**	**5,345,332**	**576,668**	**72**
25085	**Furniture & Equipment**	22,000	0	0	22,000	0	22,000	22,000	21,928	72	72
2508500	Furniture & Equipment	22,000	0	0	22,000	0	22,000	22,000	21,928	72	72
44031	**National Quality Infrastructure**	750,000	0	0	750,000	0	750,000	265,939	265,939	484,061	0
4403100	National Quality Infrastructure	750,000	0	0	750,000	0	750,000	265,939	265,939	484,061	0
44042	**Small Business Development Fund**	600,000	0	0	600,000	0	600,000	600,000	600,000	0	0
4404200	Small Business Development Fund	600,000	0	0	600,000	0	600,000	600,000	600,000	0	0
44043	**Single Window Automated Processing System(SWAPS)**	700,000	0	0	700,000	0	700,000	607,465	607,465	92,535	0
4404300	Single Window Automated Processing System	700,000	0	0	700,000	0	700,000	607,465	607,465	92,535	0
45028	**Rural Enterprise Development**	650,000	0	0	650,000	0	650,000	650,000	650,000	0	0
4502800	Rural Enterprise Development	650,000	0	0	650,000	0	650,000	650,000	650,000	0	0
45033	**Competitiveness Programme**	3,000,000	0	0	3,000,000	0	3,000,000	3,000,000	3,000,000	0	0
4503300	Industrial Development	3,000,000	0	0	3,000,000	0	3,000,000	3,000,000	3,000,000	0	0
47005	**Bureau of Standards**	200,000	0	0	200,000	0	200,000	200,000	200,000	0	0
4700500	Bureau of Standards	200,000	0	0	200,000	0	200,000	200,000	200,000	0	0
233 - CONSUMER PROTECTION		**7,000**	**0**	**0**	**7,000**	**0**	**7,000**	**7,000**	**6,989**	**11**	**11**
44030	**Competition & Consumer Protection Commission**	7,000	0	0	7,000	0	7,000	7,000	6,989	11	11
4403000	Competition & Consumer Protection Commission	7,000	0	0	7,000	0	7,000	7,000	6,989	11	11
234 - TOURISM DEVELOPMENT & PROMOTION		**71,135**	**0**	**0**	**71,135**	**0**	**71,135**	**71,135**	**71,107**	**28**	**28**
12083	**Arthur Chung Conference Centre**	46,135	0	0	46,135	0	46,135	46,135	46,132	3	3
1208300	Arthur Chung Conference Centre	46,135	0	0	46,135	0	46,135	46,135	46,132	3	3
41004	**Tourism Development**	25,000	0	0	25,000	0	25,000	25,000	24,975	25	25
4100400	Tourism Development	25,000	0	0	25,000	0	25,000	25,000	24,975	25	25

MR.R. ROGERS
HEAD OF BUDGET AGENCY

AGENCY 26 - MINISTRY OF NATURAL RESOURCES
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**864,340**	**0**	**0**	**864,340**	**0**	**864,340**	**493,500**	**493,499**	**370,841**	**1**
261 - POLICY DEVELOPMENT & ADMINISTRATION		**5,000**	**0**	**0**	**5,000**	**0**	**5,000**	**5,000**	**4,999**	**1**	**1**
25100	**Furniture & Equipment**	5,000	0	0	5,000	0	5,000	5,000	4,999	1	1
2510000	Furniture & Equipment	5,000	0	0	5,000	0	5,000	5,000	4,999	1	1
262 - NATURAL RESOURCE MANAGEMENT		**5,840**	**0**	**0**	**5,840**	**0**	**5,840**	**5,840**	**5,840**	**0**	**0**
24068	**Land Transport**	4,290	0	0	4,290	0	4,290	4,290	4,290	0	0
2406800	Land Transport	4,290	0	0	4,290	0	4,290	4,290	4,290	0	0
25100	**Furniture & Equipment**	1,550	0	0	1,550	0	1,550	1,550	1,550	0	0
2510000	Furniture & Equipment	1,550	0	0	1,550	0	1,550	1,550	1,550	0	0
264 - PETROLEUM MANAGEMENT		**853,500**	**0**	**0**	**853,500**	**0**	**853,500**	**482,660**	**482,660**	**370,840**	**0**
25100	**Furniture & Equipment**	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
2510000	Furniture & Equipment	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
44046	**Oil & Gas Sector Development Programme**	850,000	0	0	850,000	0	850,000	479,160	479,160	370,840	0
4404600	Oil & Gas Sector Development Programme	850,000	0	0	850,000	0	850,000	479,160	479,160	370,840	0

MR. J. McKENZIE
HEAD OF BUDGET AGENCY

AGENCY 31 - MINISTRY OF PUBLIC WORKS
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**237,607,647**	**0**	**4,952,000**	**242,559,647**	**10,513,851**	**253,073,498**	**222,968,393**	**222,968,393**	**30,105,105**	**0**
311 - POLICY DEVELOPMENT & ADMINISTRATION		**1,108,500**	**0**	**0**	**1,108,500**	**1,050,000**	**2,158,500**	**2,158,500**	**2,158,500**	**0**	**0**
12148	**Government Buildings**	1,086,000	0	0	1,086,000	1,050,000	2,136,000	2,136,000	2,136,000	0	0
1214800	Government Buildings	1,086,000	0	0	1,086,000	1,050,000	2,136,00	2,136,000	2,136,000	0	0
25086	**Furniture & Equipment**	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
2508600	Furniture & Equipment	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
25087	**Furnishings - Government Quarters**	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
312 - PUBLIC WORKS		**225,304,312**	**0**	**4,952,000**	**230,256,312**	**9,463,851**	**239,720,163**	**215,977,185**	**215,977,185**	**23,742,978**	**0**
11011	**Demerara Harbour Bridge**	450,000	0	0	450,000	0	450,000	450,000	450,000	0	0
1101100	Demerara Harbour Bridge	450,000	0	0	450,000	0	450,000	450,000	450,000	0	0
11012	**New Demerara River Crossing**	20,155,600	0	0	20,155,600	0	20,155,600	17,142,188	17,142,188	3,013,412	0
1101200	New Demerara River Crossing	20,155,600	0	0	20,155,600	0	20,155,600	17,142,188	17,142,188	3,013,412	0
12149	**Infrastructural Development**	8,000,000	0	0	8,000,000	0	8,000,000	8,000,000	8,000,000	0	0
1214900	Infrastructural Development	8,000,000	0	0	8,000,000	0	8,000,000	8,000,000	8,000,000	0	0
14038	**East Bank - East Coast Demerara Road Linkage**	7,715,000	0	0	7,715,000	0	7,715,000	7,715,000	7,715,000	0	0
1403800	East Bank - East Coast Demerara Road Linkage	7,715,000	0	0	7,715,000	0	7,715,000	7,715,000	7,715,000	0	0
14039	**Dredging**	5,083,500	0	0	5,083,500	0	5,083,500	5,083,500	5,083,500	0	0
1403900	Dredging	5,083,500	0	0	5,083,500	0	5,083,500	5,083,500	5,083,500	0	0
14040	**Bridges**	19,165,922	0	0	19,165,922	0	19,165,922	14,165,922	14,165,922	5,000,000	0
1404000	Bridges	19,165,922	0	0	19,165,922	0	19,165,922	14,165,922	14,165,922	5,000,000	0
14041	**Miscellaneous Roads/Drainage**	50,000,000	0	0	50,000,000	2,444,053	52,444,053	52,444,053	52,444,053	0	0
1404100	Miscellaneous Roads/Drainage	50,000,000	0	0	50,000,000	2,444,053	52,444,053	52,444,053	52,444,053	0	0
14042	**Urban Roads/Drainage**	2,000,000	0	0	2,000,000	0	2,000,000	2,000,000	2,000,000	0	0
1404200	Urban Roads/Drainage	2,000,000	0	0	2,000,000	0	2,000,000	2,000,000	2,000,000	0	0
14045	**Highway Improvement East Coast Demerara**	17,477,290	0	0	17,477,290	156,000	17,633,290	17,248,257	17,248,257	385,033	0
1404500	Highway Improvement East Coast Demerara	17,477,290	0	0	17,477,290	156,000	17,633,290	17,248,257	17,248,257	385,033	0
14049	**Rehabilitation of Public& Main Access Roads**	30,000,000	0	0	30,000,000	0	30,000,000	30,000,000	30,000,000	0	0
1404900	Rehabilitation of Public & Main Access Roads	30,000,000	0	0	30,000,000	0	30,000,000	30,000,000	30,000,000	0	0
14052	**Hinterland Roads**	9,000,000	0	1,500,000	10,500,000	3,718,415	14,218,415	14,218,415	14,218,415	0	0
1405200	Hinterland Roads	9,000,000	0	1,500,000	10,500,000	3,718,415	14,218,415	14,218,415	14,218,415	0	0
14056	**Linden - Mabura Road & Kurupukari Bridge**	12,850,000	0	0	12,850,000	0	12,850,000	8,973,891	8,973,891	3,876,109	0
1405600	Linden - Mabura Road & Kurupukari Bridge	12,850,000	0	0	12,850,000	0	12,850,000	8,973,891	8,973,891	3,876,109	0
14060	**Farm Access Roads**	3,000,000	0	1,400,000	4,400,000	0	4,400,000	4,400,000	4,400,000	0	0
1406000	Farm Access Roads	3,000,000	0	1,400,000	4,400,000	0	4,400,000	4,400,000	4,400,000	0	0
14062	**Linden - Soesdyke Highway**	9,030,000	0	0	9,030,000	0	9,030,000	8,731,376	8,731,376	298,624	0
1406200	Linden - Soesdyke Highway	9,030,000	0	0	9,030,000	0	9,030,000	8,731,376	8,731,376	298,624	0

AGENCY 31- MINISTRY OF PUBLIC WORKS
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

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
14064	**Transport Infrastructure Programme**	3,950,000	0	0	3,950,000	0	3,950,000	3,950,000	3,950,000	0	0
1406400	Transport Infrastructure Programme	3,950,000	0	0	3,950,000	0	3,950,000	3,950,000	3,950,000	0	0
14067	**New Amsterdam - Moleson Creek Highway**	15,500,000	0	0	15,500,000	0	15,500,000	4,830,200	4,830,200	10,669,800	0
1406700	New Amsterdam - Moleson Creek Highway	15,500,000	0	0	15,500,000	0	15,500,000	4,830,200	4,830,200	10,669,800	0
14068	**Integrated Transport Corridor**	550,000	0	0	550,000	0	550,000	50,000	50,000	500,000	0
1406800	Integrated Transport Corridor	550,000	0	0	550,000	0	550,000	50,000	50,000	500,000	0
15014	**Sea & River Defence Works**	6,000,000	0	2,052,000	8,052,000	2,411,383	10,463,383	10,463,383	10,463,383	0	0
1501400	Sea & River Defence Works	6,000,000	0	2,052,000	8,052,000	2,411,383	10,463,383	10,463,383	10,463,383	0	0
15017	**Water Front Development**	1,000,000	0	0	1,000,000	0	1,000,000	1,000,000	1,000,000	0	0
1501700	Water Front Development	1,000,000	0	0	1,000,000	0	1,000,000	1,000,000	1,000,000	0	0
16010	**Stellings**	1,053,000	0	0	1,053,000	734,000	1,787,000	1,787,000	1,787,000	0	0
1601000	Stellings	1,053,000	0	0	1,053,000	734,000	1,787,000	1,787,000	1,787,000	0	0
19028	**Equipment**	650,000	0	0	650,000	0	650,000	650,000	650,000	0	0
1902800	Equipment	650,000	0	0	650,000	0	650,000	650,000	650,000	0	0
19034	**Guyana Restoration Project**	234,000	0	0	234,000	0	234,000	234,000	234,000	0	0
1903400	Guyana Restoration Project	234,000	0	0	234,000	0	234,000	234,000	234,000	0	0
26070	**Navigational Aids**	2,340,000	0	0	2,340,000	0	2,340,000	2,340,000	2,340,000	0	0
2607000	Navigational Aids	2,340,000	0	0	2,340,000	0	2,340,000	2,340,000	2,340,000	0	0
27005	**Reconditioning of Ferry Vessels**	100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
2700500	Reconditioning of Ferry Vessels	100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
313 - TRANSPORT		**11,194,835**	**0**	**0**	**11,194,835**	**0**	**11,194,835**	**4,832,708**	**4,832,708**	**6,362,127**	**0**
16011	**Hinterland/Coastal Airstrips**	2,500,000	0	0	2,500,000	0	2,500,000	2,500,000	2,500,000	0	0
1601100	Hinterland/Coastal Airstrips	2,500,000	0	0	2,500,000	0	2,500,000	2,500,000	2,500,000	0	0
16013	**CJIA Modernisation Project**	768,420	0	0	768,420	0	768,420	768,420	768,420	0	0
1601300	CJIA Modernisation Project	768,420	0	0	768,420	0	768,420	768,420	768,420	0	0
16014	**Central Transport Planning**	70,000	0	0	70,000	0	70,000	70,000	70,000	0	0
1601400	Central Transport Planning	70,000	0	0	70,000	0	70,000	70,000	70,000	0	0
16015	**CJIA Corporation**	7,500,000	0	0	7,500,000	0	7,500,000	1,137,873	1,137,873	6,362,127	0
1601500	CJIA Corporation	7,500,000	0	0	7,500,000	0	7,500,000	1,137,873	1,137,873	6,362,127	0
16020	**Civil Aviation Authority**	150,000	0	0	150,000	0	150,000	150,000	150,000	0	0
1602000	Civil Aviation Authority	150,000	0	0	150,000	0	150,000	150,000	150,000	0	0
27007	**Ferry Vessel & Stellings**	206,415	0	0	206,415	0	206,415	206,415	206,415	0	0
2700700	Ferry Vessel & Stellings	206,415	0	0	206,415	0	206,415	206,415	206,415	0	0

MR. V. PERSAUD
HEAD OF BUDGET AGENCY

AGENCY 38 - MINISTRY OF LABOUR
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**217,047**	**0**	**0**	**217,047**	**0**	**217,047**	**213,608**	**211,483**	**5,564**	**2,125**
381 - POLICY DEVELOPMENT & ADMINISTRATION		**192,047**	**0**	**0**	**192,047**	**0**	**192,047**	**191,134**	**189,123**	**2,924**	**2,011**
12201	**Buildings**	99,247	0	0	99,247	0	99,247	99,247	97,341	1,906	1,906
1220100	Buildings	99,247	0	0	99,247	0	99,247	99,247	97,341	1,906	1,906
24074	**Land Transport**	42,800	0	0	42,800	0	42,800	41,900	41,900	900	0
2407400	Land Transport	42,800	0	0	42,800	0	42,800	41,900	41,900	900	0
25123	**Furniture & Equipment**	50,000	0	0	50,000	0	50,000	49,987	49,882	118	105
2512300	Furniture & Equipment	50,000	0	0	50,000	0	50,000	49,987	49,882	118	105
382 - LABOUR ADMINISTRATION SERVICES		**25,000**	**0**	**0**	**25,000**	**0**	**25,000**	**22,474**	**22,360**	**2,640**	**114**
12201	**Buildings**	15,000	0	0	15,000	0	15,000	12,475	12,475	2,525	0
1220100	Buildings	15,000	0	0	15,000	0	15,000	12,475	12,475	2,525	0
25123	**Furniture & Equipment**	10,000	0	0	10,000	0	10,000	9,999	9,885	115	114
2512300	Furniture & Equipment	10,000	0	0	10,000	0	10,000	9,999	9,885	115	114

MR. I. RAMNARINE
HEAD OF BUDGET AGENCY

AGENCY 39 - MINISTRY OF HUMAN SERVICES & SOCIAL SECURITY
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,611,468**	**0**	**0**	**1,611,468**	**0**	**1,611,468**	**1,551,445**	**1,550,533**	**60,935**	**912**
391 - POLICY DEVELOPMENT & ADMINISTRATION		**238,000**	**0**	**0**	**238,000**	**0**	**238,000**	**197,630**	**197,627**	**40,373**	**3**
25124	**Furniture & Equipment**	10,000	0	0	10,000	0	10,000	10,000	9,997	3	3
2512400	Furniture & Equipment	10,000	0	0	10,000	0	10,000	10,000	9,997	3	3
44055	**Safety Nets for Vulnerable Populations**	228,000	0	0	228,000	0	228,000	187,630	187,630	40,370	0
4405500	Safety Nets for Vulnerable Populations	228,000	0	0	228,000	0	228,000	187,630	187,630	40,370	0
392 - SOCIAL SERVICES		**1,218,000**	**0**	**0**	**1,218,000**	**0**	**1,218,000**	**1,217,840**	**1,217,766**	**234**	**74**
12202	**Buildings**	1,150,000	0	0	1,150,000	0	1,150,000	1,150,000	1,150,000	0	0
1220200	Buildings	1,150,000	0	0	1,150,000	0	1,150,000	1,150,000	1,150,000	0	0
24075	**Land Transport**	38,000	0	0	38,000	0	38,000	37,840	37,840	160	0
2407500	Land Transport	38,000	0	0	38,000	0	38,000	37,840	37,840	160	0
25124	**Furniture & Equipment**	30,000	0	0	30,000	0	30,000	30,000	29,926	74	74
2512400	Furniture & Equipment	30,000	0	0	30,000	0	30,000	30,000	29,926	74	74
393 - CHILD CARE & PROTECTION		**155,468**	**0**	**0**	**155,468**	**0**	**155,468**	**135,975**	**135,140**	**20,328**	**835**
12202	**Buildings**	125,468	0	0	125,468	0	125,468	105,975	105,975	19,493	0
1220200	Buildings	125,468	0	0	125,468	0	125,468	105,975	105,975	19,493	0
24075	**Land Transport**	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
2407500	Land Transport	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
25124	**Furniture & Equipment**	20,000	0	0	20,000	0	20,000	20,000	19,165	835	835
2512400	Furniture & Equipment	20,000	0	0	20,000	0	20,000	20,000	19,165	835	835

DR E. FORTE
HEAD OF BUDGET AGENCY

AGENCY 40 - MINISTRY OF EDUCATION
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**42,546,128**	**0**	**0**	**42,546,128**	**0**	**42,546,128**	**40,007,308**	**39,911,258**	**2,634,870**	**96,050**
401 - POLICY DEVELOPMENT & ADMINISTRATION		**3,028,082**	**0**	**0**	**3,028,082**	**0**	**3,028,082**	**1,655,537**	**1,655,410**	**1,372,672**	**127**
12150	**Administrative Buildings**	21,782	0	0	21,782	0	21,782	21,782	21,655	127	127
1215000	Administrative Buildings	21,782	0	0	21,782	0	21,782	21,782	21,655	127	127
26071	**Furniture & Equipment**	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
2607100	Furniture & Equipment	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
26094	**Education Sector Improvement Project**	1,032,360	0	0	1,032,360	0	1,032,360	679,796	679,796	352,564	0
2609400	Education Sector Improvement Project	1,032,360	0	0	1,032,360	0	1,032,360	679,796	679,796	352,564	0
26102	**Technical Assistance - Education Sector**	54,190	0	0	54,190	0	54,190	54,190	54,190	0	0
2610200	Technical Assistance - Education Sector	54,190	0	0	54,190	0	54,190	54,190	54,190	0	0
26103	**Technical Assistance - Indigenous Education**	44,750	0	0	44,750	0	44,750	44,750	44,750	0	0
2610300	Technical Assistance - Indigenous Education	44,750	0	0	44,750	0	44,750	44,750	44,750	0	0
26104	**Education Recovery & Transformation Project**	500,000	0	0	500,000	0	500,000	109,883	109,883	390,117	0
2610400	Education Recovery & Transformation Project	500,000	0	0	500,000	0	500,000	109,883	109,883	390,117	0
26107	**Technical Assistance - Instructional Leadership**	350,000	0	0	350,000	0	350,000	282,303	282,303	67,697	0
2610700	Technical Assistance - Instructional Leadership	350,000	0	0	350,000	0	350,000	282,303	282,303	67,697	0
44055	**Safety Nets for Vulnerable Populations**	1,000,000	0	0	1,000,000	0	1,000,000	437,833	437,833	562,167	0
4405500	Safety Nets for Vulnerable Populations	1,000,000	0	0	1,000,000	0	1,000,000	437,833	437,833	562,167	0
402 - TRAINING & DEVELOPMENT		**404,000**	**0**	**0**	**404,000**	**0**	**404,000**	**403,798**	**381,979**	**22,021**	**21,819**
12150	**Administrative Buildings**	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
1215000	Administrative Buildings	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
12151	**Teachers' Training Complex**	124,000	0	0	124,000	0	124,000	124,000	122,372	1,628	1,628
1215100	Teachers' Training Complex	124,000	0	0	124,000	0	124,000	124,000	122,372	1,628	1,628
12174	**Buildings - National Library**	67,000	0	0	67,000	0	67,000	67,000	47,056	19,944	19,944
1217400	Buildings - National Library	67,000	0	0	67,000	0	67,000	67,000	47,056	19,944	19,944
24066	**Land Transport**	45,000	0	0	45,000	0	45,000	45,000	44,929	71	71
2406600	Land Transport	45,000	0	0	45,000	0	45,000	45,000	44,929	71	71
26071	**Furniture & Equipment**	120,000	0	0	120,000	0	120,000	120,000	119,824	176	176
2607100	Furniture & Equipment	120,000	0	0	120,000	0	120,000	120,000	119,824	176	176
26072	**Resource Development Centre**	3,000	0	0	3,000	0	3,000	2,798	2,798	202	0
2607200	Resource Development Centre	3,000	0	0	3,000	0	3,000	2,798	2,798	202	0
403 - NURSERY EDUCATION		**1,535,923**	**0**	**0**	**1,535,923**	**0**	**1,535,923**	**1,535,922**	**1,534,767**	**1,156**	**1,155**
12153	**Nursery Schools**	1,214,315	0	0	1,214,315	0	1,214,315	1,214,315	1,213,726	589	589
1215300	Nursery Schools	1,214,315	0	0	1,214,315	0	1,214,315	1,214,315	1,213,726	589	589
26071	**Furniture & Equipment**	5,000	0	0	5,000	0	5,000	4,999	4,999	1	0
2607100	Furniture & Equipment	5,000	0	0	5,000	0	5,000	4,999	4,999	1	0
26074	**School Furniture & Equipment**	316,608	0	0	316,608	0	316,608	316,608	316,042	566	566
2607400	School Furniture & Equipment	316,608	0	0	316,608	0	316,608	316,608	316,042	566	566

AGENCY 40 - MINISTRY OF EDUCATION
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

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
404 - PRIMARY EDUCATION		**6,639,032**	**0**	**0**	**6,639,032**	**0**	**6,639,032**	**6,639,032**	**6,632,819**	**6,213**	**6,213**
12154	**Primary Schools**	5,900,000	0	0	5,900,000	0	5,900,000	5,900,000	5,893,798	6,202	6,202
1215400	Primary Schools	5,900,000	0	0	5,900,000	0	5,900,000	5,900,000	5,893,798	6,202	6,202
26071	**Furniture & Equipment**	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
2607100	Furniture & Equipment	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
26074	**School Furniture & Equipment**	734,032	0	0	734,032	0	734,032	734,032	734,021	11	11
2607400	School Furniture & Equipment	734,032	0	0	734,032	0	734,032	734,032	734,021	11	11
405 - SECONDARY EDUCATION		**27,959,032**	**0**	**0**	**27,959,032**	**0**	**27,959,032**	**27,959,002**	**27,912,892**	**46,140**	**46,110**
12155	**Secondary Schools**	21,800,000	0	0	21,800,000	0	21,800,000	21,800,000	21,789,301	10,699	10,699
1215500	Secondary Schools	21,800,000	0	0	21,800,000	0	21,800,000	21,800,000	21,789,301	10,699	10,699
12156	**President's College**	150,000	0	0	150,000	0	150,000	150,000	146,478	3,522	3,522
1215600	President's College	150,000	0	0	150,000	0	150,000	150,000	146,478	3,522	3,522
26071	**Furniture & Equipment**	5,000	0	0	5,000	0	5,000	4,970	4,970	30	0
2607100	Furniture & Equipment	5,000	0	0	5,000	0	5,000	4,970	4,970	30	0
26074	**School Furniture & Equipment**	4,904,032	0	0	4,904,032	0	4,904,032	4,904,032	4,872,143	31,889	31,889
2607400	School Furniture & Equipment	4,904,032	0	0	4,904,032	0	4,904,032	4,904,032	4,872,143	31,889	31,889
26105	**Human Capital Strengthening Project**	1,100,000	0	0	1,100,000	0	1,100,000	1,100,000	1,100,000	0	0
2610500	Human Capital Strengthening Project	1,100,000	0	0	1,100,000	0	1,100,000	1,100,000	1,100,000	0	0
406 - POST-SECONDARY/TERTIARY EDUCATION		**2,980,059**	**0**	**0**	**2,980,059**	**0**	**2,980,059**	**1,814,017**	**1,793,391**	**1,186,668**	**20,626**
12157	**Craft Production & Design**	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
1215700	Craft Production & Design	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
12158	**Kuru Kuru Co-op College**	15,000	0	0	15,000	0	15,000	6,595	6,595	8,405	0
1215800	Kuru Kuru Co-op College	15,000	0	0	15,000	0	15,000	6,595	6,595	8,405	0
12159	**Adult Education Association**	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
1215900	Adult Education Association	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
12160	**University of Guyana - Turkeyen**	225,000	0	0	225,000	0	225,000	225,000	223,362	1,638	1,638
1216000	University of Guyana - Turkeyen	225,000	0	0	225,000	0	225,000	225,000	223,362	1,638	1,638
12161	**University of Guyana - Berbice**	100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
1216100	University of Guyana - Berbice	100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
12179	**Technical Institutes/Centres**	1,045,059	0	0	1,045,059	0	1,045,059	1,045,059	1,034,083	10,976	10,976
1217901	Buildings	509,849	0	0	509,849	0	509,849	509,849	500,212	9,637	9,637
1217902	Furniture & Equipment	481,210	0	0	481,210	0	481,210	481,210	479,871	1,339	1,339
1217903	Land and Water Transport	54,000	0	0	54,000	0	54,000	54,000	54,000	0	0
26071	**Furniture & Equipment**	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
2607100	Furniture & Equipment	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
26079	**Carnegie School of Home Economics**	55,000	0	0	55,000	0	55,000	55,000	47,041	7,959	7,959
2607900	Carnegie School of Home Economics	55,000	0	0	55,000	0	55,000	55,000	47,041	7,959	7,959
44066	**Hospitality Training Institute**	1,520,000	0	0	1,520,000	0	1,520,000	362,363	362,310	1,157,690	53
4406600	Hospitality Training Institute	1,520,000	0	0	1,520,000	0	1,520,000	362,363	362,310	1,157,690	53

MS. S. H-OUTAR
HEAD OF BUDGET AGENCY

AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**8,486,888**	**0**	**0**	**8,486,888**	**0**	**8,486,888**	**8,486,882**	**8,445,479**	**41,409**	**41,403**
441 - POLICY DEVELOPMENT & ADMINISTRATION		**16,649**	**0**	**0**	**16,649**	**0**	**16,649**	**16,648**	**16,647**	**2**	**1**
12057	**Buildings**	1,649	0	0	1,649	0	1,649	1,648	1,648	1	0
1205700	Buildings	1,649	0	0	1,649	0	1,649	1,648	1,648	1	0
25066	**Furniture & Equipment**	15,000	0	0	15,000	0	15,000	15,000	14,999	1	1
2506600	Furniture & Equipment	15,000	0	0	15,000	0	15,000	15,000	14,999	1	1
442 - CULTURE		**1,280,000**	**0**	**0**	**1,280,000**	**0**	**1,280,000**	**1,279,995**	**1,279,995**	**5**	**0**
12057	**Buildings**	1,200,000	0	0	1,200,000	0	1,200,000	1,200,000	1,200,000	0	0
1205700	Buildings	1,200,000	0	0	1,200,000	0	1,200,000	1,200,000	1,200,000	0	0
25066	**Furniture & Equipment**	80,000	0	0	80,000	0	80,000	79,995	79,995	5	0
2506600	Furniture & Equipment	80,000	0	0	80,000	0	80,000	79,995	79,995	5	0
443 -YOUTH		**165,000**	**0**	**0**	**165,000**	**0**	**165,000**	**165,000**	**164,990**	**10**	**10**
18004	**Youth**	165,000	0	0	165,000	0	165,000	165,000	164,990	10	10
1800400	Youth	165,000	0	0	165,000	0	165,000	165,000	164,990	10	10
444 - SPORT		**7,025,239**	**0**	**0**	**7,025,239**	**0**	**7,025,239**	**7,025,239**	**6,983,847**	**41,392**	**41,392**
44068	**Multi-purpose Sport Facilities**	625,239	0	0	625,239	0	625,239	625,239	583,847	41,392	41,392
4406800	Multi-purpose Sport Facilities	625,239	0	0	625,239	0	625,239	625,239	583,847	41,392	41,392
45063	**National Sports Commission**	4,400,000	0	0	4,400,000	0	4,400,000	4,400,000	4,400,000	0	0
4506300	National Sports Commission	4,400,000	0	0	4,400,000	0	4,400,000	4,400,000	4,400,000	0	0
45064	**Grounds Enhancement Programme**	2,000,000	0	0	2,000,000	0	2,000,000	2,000,000	2,000,000	0	0
4506400	Grounds Enhancement Programme	2,000,000	0	0	2,000,000	0	2,000,000	2,000,000	2,000,000	0	0

MS. A. CLARKE
HEAD OF BUDGET AGENCY

AGENCY 45 - MINISTRY OF HOUSING & WATER
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**132,234,640**	**0**	**12,000,000**	**144,234,640**	**640,000**	**144,874,640**	**133,413,515**	**133,413,503**	**11,461,137**	**12**
451 - POLICY DEVELOPMENT & ADMINISTRATION		**4,000**	**0**	**0**	**4,000**	**0**	**4,000**	**4,000**	**3,988**	**12**	**12**
25070	**Furniture & Equipment**	4,000	0	0	4,000	0	4,000	4,000	3,988	12	12
2507000	Furniture & Equipment	4,000	0	0	4,000	0	4,000	4,000	3,988	12	12
452 - HOUSING DEVELOPMENT		**110,950,640**	**0**	**12,000,000**	**122,950,640**	**0**	**122,950,640**	**115,658,576**	**115,658,576**	**7,292,064**	**0**
19031	**Infrastructural Development & Buildings**	101,813,640	0	12,000,000	113,813,640	0	113,813,640	113,813,640	113,813,640	0	0
1903100	Infrastructural Development & Buildings	101,813,640	0	12,000,000	113,813,640	0	113,813,640	113,813,640	113,813,640	0	0
19039	**Adequate Housing & Urban Accessibility**	1,637,000	0	0	1,637,000	0	1,637,000	1,637,000	1,637,000	0	0
1903900	Adequate Housing & Urban Accessibility	1,637,000	0	0	1,637,000	0	1,637,000	1,637,000	1,637,000	0	0
19050	**Housing Development Programme**	7,500,000	0	0	7,500,000	0	7,500,000	207,936	207,936	7,292,064	0
1905000	Housing Development Programme	7,500,000	0	0	7,500,000	0	7,500,000	207,936	207,936	7,292,064	0
453 - WATER SERVICE EXPANSION & MANAGEMENT		**21,280,000**	**0**	**0**	**21,280,000**	**640,000**	**21,920,000**	**17,750,939**	**17,750,939**	**4,169,061**	**0**
16018	**Water Supply Improvement Project**	6,080,000	0	0	6,080,000	0	6,080,000	1,910,939	1,910,939	4,169,061	0
1601800	Water Supply Improvement Project	6,080,000	0	0	6,080,000	0	6,080,000	1,910,939	1,910,939	4,169,061	0
28021	**Hinterland Water Supply**	2,200,000	0	0	2,200,000	640,000	2,840,000	2,840,000	2,840,000	0	0
2802100	Hinterland Water Supply	2,200,000	0	0	2,200,000	640,000	2,840,000	2,840,000	2,840,000	0	0
28022	**Coastal Water Supply**	10,000,000	0	0	10,000,000	0	10,000,000	10,000,000	10,000,000	0	0
2802200	Coastal Water Supply	10,000,000	0	0	10,000,000	0	10,000,000	10,000,000	10,000,000	0	0
28026	**Urban Sewerage & Water**	3,000,000	0	0	3,000,000	0	3,000,000	3,000,000	3,000,000	0	0
2802600	Urban Sewerage & Water	3,000,000	0	0	3,000,000	0	3,000,000	3,000,000	3,000,000	0	0

MR. B. KUPPEN
HEAD OF BUDGET AGENCY

AGENCY 47 - MINISTRY OF HEALTH
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**47,577,272**	**0**	**0**	**47,577,272**	**0**	**47,577,272**	**35,640,190**	**35,410,902**	**12,166,370**	**229,288**
471 - POLICY DEVELOPMENT & ADMINISTRATION		**495,395**	**0**	**0**	**495,395**	**0**	**495,395**	**495,377**	**475,479**	**19,916**	**19,898**
12162	**Ministry of Health - Buildings**	95,395	0	0	95,395	0	95,395	95,395	80,323	15,072	15,072
1216200	Ministry of Health - Buildings	95,395	0	0	95,395	0	95,395	95,395	80,323	15,072	15,072
24056	**Land & Water Transport**	25,000	0	0	25,000	0	25,000	24,982	24,982	18	0
2405600	Land & Water Transport	25,000	0	0	25,000	0	25,000	24,982	24,982	18	0
25089	**Office Furniture & Equipment**	375,000	0	0	375,000	0	375,000	375,000	370,174	4,826	4,826
2508900	Office Furniture & Equipment	375,000	0	0	375,000	0	375,000	375,000	370,174	4,826	4,826
472 - DISEASE CONTROL - COMMUNICABLE DISEASES		**268,388**	**0**	**0**	**268,388**	**0**	**268,388**	**254,265**	**253,912**	**14,476**	**353**
12162	**Ministry of Health - Buildings**	69,210	0	0	69,210	0	69,210	57,470	57,470	11,740	0
1216200	Ministry of Health - Buildings	69,210	0	0	69,210	0	69,210	57,470	57,470	11,740	0
24056	**Land & Water Transport**	8,500	0	0	8,500	0	8,500	8,500	8,201	299	299
2405600	Land & Water Transport	8,500	0	0	8,500	0	8,500	8,500	8,201	299	299
25089	**Office Furniture & Equipment**	6,000	0	0	6,000	0	6,000	5,996	5,996	4	0
2508900	Office Furniture & Equipment	6,000	0	0	6,000	0	6,000	5,996	5,996	4	0
25090	**Equipment - Medical**	25,000	0	0	25,000	0	25,000	25,000	24,946	54	54
2509000	Equipment - Medical	25,000	0	0	25,000	0	25,000	25,000	24,946	54	54
44027	**HIV/TB/Malaria Programmes**	155,000	0	0	155,000	0	155,000	155,000	155,000	0	0
4402700	HIV/TB/Malaria Programmes	155,000	0	0	155,000	0	155,000	155,000	155,000	0	0
44052	**COVID-19 Response Programme**	4,678	0	0	4,678	0	4,678	2,299	2,299	2,379	0
4405200	COVID-19 Response Programme	4,678	0	0	4,678	0	4,678	2,299	2,299	2,379	0
473 - FAMILY & PRIMARY HEALTH CARE SERVICES		**123,500**	**0**	**0**	**123,500**	**0**	**123,500**	**123,498**	**122,041**	**1,459**	**1,457**
12162	**Ministry of Health - Buildings**	20,000	0	0	20,000	0	20,000	20,000	19,690	310	310
1216200	Ministry of Health - Buildings	20,000	0	0	20,000	0	20,000	20,000	19,690	310	310
24056	**Land & Water Transport**	34,000	0	0	34,000	0	34,000	34,000	33,100	900	900
2405600	Land & Water Transport	34,000	0	0	34,000	0	34,000	34,000	33,100	900	900
25089	**Office Furniture & Equipment**	6,500	0	0	6,500	0	6,500	6,498	6,498	2	0
2508900	Office Furniture & Equipment	6,500	0	0	6,500	0	6,500	6,498	6,498	2	0
25090	**Equipment - Medical**	63,000	0	0	63,000	0	63,000	63,000	62,753	247	247
2509000	Equipment - Medical	63,000	0	0	63,000	0	63,000	63,000	62,753	247	247

AGENCY 47- MINISTRY OF HEALTH
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

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
474 - REGIONAL & CLINICAL SERVICES		**41,726,136**	**0**	**0**	**41,726,136**	**0**	**41,726,136**	**29,803,197**	**29,695,928**	**12,030,208**	**107,269**
12162	**Ministry of Health - Buildings**	6,500,000	0	0	6,500,000	0	6,500,000	6,500,000	6,481,861	18,139	18,139
1216200	Ministry of Health - Buildings	6,500,000	0	0	6,500,000	0	6,500,000	6,500,000	6,481,861	18,139	18,139
12163	**Georgetown Public Hospital Corporation**	2,980,000	0	0	2,980,000	0	2,980,000	2,980,000	2,980,000	0	0
1216300	Georgetown Public Hospital Corporation	2,980,000	0	0	2,980,000	0	2,980,000	2,980,000	2,980,000	0	0
24056	**Land & Water Transport**	617,900	0	0	617,900	0	617,900	617,900	617,900	0	0
2405600	Land & Water Transport	617,900	0	0	617,900	0	617,900	617,900	617,900	0	0
25089	**Office Furniture & Equipment**	185,000	0	0	185,000	0	185,000	185,000	174,783	10,217	10,217
2508900	Office Furniture & Equipment	185,000	0	0	185,000	0	185,000	185,000	174,783	10,217	10,217
25090	**Equipment - Medical**	1,115,000	0	0	1,115,000	0	1,115,000	1,115,000	1,042,011	72,989	72,989
2509000	Equipment - Medical	1,115,000	0	0	1,115,000	0	1,115,000	1,115,000	1,042,011	72,989	72,989
44028	**Modernisation of Primary Health Care System**	2,000,000	0	0	2,000,000	0	2,000,000	1,919,198	1,919,198	80,802	0
4402800	Modernisation of Primary Health Care System	2,000,000	0	0	2,000,000	0	2,000,000	1,919,198	1,919,198	80,802	0
44056	**Health Sector Improvement Programme**	28,098,236	0	0	28,098,236	0	28,098,236	16,482,669	16,476,745	11,621,491	5,924
4405600	Health Sector Improvement Programme	28,098,236	0	0	28,098,236	0	28,098,236	16,482,669	16,476,745	11,621,491	5,924
44057	**One Health Programme**	230,000	0	0	230,000	0	230,000	3,430	3,430	226,570	0
4405700	One Health Programme	230,000	0	0	230,000	0	230,000	3,430	3,430	226,571	0
475 - HEALTH SCIENCES EDUCATION		**1,405,000**	**0**	**0**	**1,405,000**	**0**	**1,405,000**	**1,405,000**	**1,396,208**	**8,792**	**8,792**
12162	**Ministry of Health - Buildings**	1,055,000	0	0	1,055,000	0	1,055,000	1,055,000	1,054,417	583	583
1216200	Ministry of Health - Buildings	1,055,000	0	0	1,055,000	0	1,055,000	1,055,000	1,054,417	583	583
25089	**Office Furniture & Equipment**	350,000	0	0	350,000	0	350,000	350,000	341,791	8,209	8,209
2508900	Office Furniture & Equipment	350,000	0	0	350,000	0	350,000	350,000	341,791	8,209	8,209
476 -STANDARDS & TECHNICAL SERVICES		**792,500**	**0**	**0**	**792,500**	**0**	**792,500**	**792,500**	**743,662**	**48,838**	**48,838**
12162	**Ministry of Health - Buildings**	544,000	0	0	544,000	0	544,000	544,000	543,998	2	2
1216200	Ministry of Health - Buildings	544,000	0	0	544,000	0	544,000	544,000	543,998	2	2
24056	**Land & Water Transport**	15,500	0	0	15,500	0	15,500	15,500	15,500	0	0
2405600	Land & Water Transport	15,500	0	0	15,500	0	15,500	15,500	15,500	0	0
25089	**Office Furniture & Equipment**	8,000	0	0	8,000	0	8,000	8,000	7,303	697	697
2508900	Office Furniture & Equipment	8,000	0	0	8,000	0	8,000	8,000	7,303	697	697
25090	**Equipment - Medical**	225,000	0	0	225,000	0	225,000	225,000	176,861	48,139	48,139
2509000	Equipment - Medical	225,000	0	0	225,000	0	225,000	225,001	176,861	48,139	48,140
477 - DISABILITY & REHABILITATION SERVICES		**459,000**	**0**	**0**	**459,000**	**0**	**459,000**	**459,000**	**456,670**	**2,330**	**2,330**
12162	**Ministry of Health - Buildings**	400,000	0	0	400,000	0	400,000	400,000	400,000	0	0
1216200	Ministry of Health - Buildings	400,000	0	0	400,000	0	400,000	400,000	400,000	0	0
24056	**Land & Water Transport**	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
2405600	Land & Water Transport	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
25089	**Office Furniture & Equipment**	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
2508900	Office Furniture & Equipment	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
25090	**Equipment - Medical**	35,000	0	0	35,000	0	35,000	35,000	32,670	2,330	2,330
2509000	Equipment - Medical	35,000	0	0	35,000	0	35,000	35,000	32,670	2,330	2,330

AGENCY 47 - MINISTRY OF HEALTH
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

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
478 - DISEASE CONTROL- NON-COMMUNICABLE DISEASES		**2,307,353**	**0**	**0**	**2,307,353**	**0**	**2,307,353**	**2,307,353**	**2,267,002**	**40,351**	**40,351**
12162	**Ministry of Health - Buildings**	2,007,853	0	0	2,007,853	0	2,007,853	2,007,853	2,007,853	0	0
1216200	Ministry of Health - Buildings	2,007,853	0	0	2,007,853	0	2,007,853	2,007,853	2,007,853	0	0
24056	**Land & Water Transport**	8,500	0	0	8,500	0	8,500	8,500	8,200	300	300
2405600	Land & Water Transport	8,500	0	0	8,500	0	8,500	8,500	8,200	300	300
25089	**Office Furniture & Equipment**	21,000	0	0	21,000	0	21,000	21,000	20,361	639	639
2508900	Office Furniture & Equipment	21,000	0	0	21,000	0	21,000	21,000	20,361	639	639
25090	**Equipment - Medical**	270,000	0	0	270,000	0	270,000	270,000	230,588	39,412	39,412
2509000	Equipment - Medical	270,000	0	0	270,000	0	270,000	270,000	230,588	39,412	39,412

MR. M. WATKINS
HEAD OF BUDGET AGENCY

AGENCY 51 - MINISTRY OF HOME AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**12,373,553**	**0**	**0**	**12,373,553**	**0**	**12,373,553**	**12,373,553**	**12,373,543**	**10**	**10**
511 - POLICY DEVELOPMENT & ADMINISTRATION		**438,310**	**0**	**0**	**438,310**	**0**	**438,310**	**438,310**	**438,304**	**6**	**6**
12166	**Buildings**	370,310	0	0	370,310	0	370,310	370,310	370,304	6	6
1216600	Buildings	370,310	0	0	370,310	0	370,310	370,310	370,304	6	6
26082	**Office Equipment & Furniture**	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
2608200	Office Equipment & Furniture	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
26091	**Community Policing**	23,000	0	0	23,000	0	23,000	23,000	23,000	0	0
2609100	Community Policing	23,000	0	0	23,000	0	23,000	23,000	23,000	0	0
512 - GUYANA POLICE FORCE		**6,790,000**	**0**	**0**	**6,790,000**	**0**	**6,790,000**	**6,790,000**	**6,790,000**	**0**	**0**
12168	**Police Stations & Buildings**	4,285,000	0	0	4,285,000	0	4,285,000	4,285,000	4,285,000	0	0
1216800	Police Stations & Buildings	4,285,000	0	0	4,285,000	0	4,285,000	4,285,000	4,285,000	0	0
24059	**Land & Water Transport - Police**	1,300,000	0	0	1,300,000	0	1,300,000	1,300,000	1,300,000	0	0
2405900	Land & Water Transport - Police	1,300,000	0	0	1,300,000	0	1,300,000	1,300,000	1,300,000	0	0
25095	**Equipment & Furniture - Police**	105,000	0	0	105,000	0	105,000	105,000	105,000	0	0
2509500	Equipment & Furniture - Police	105,000	0	0	105,000	0	105,000	105,000	105,000	0	0
26083	**Equipment - Police**	1,100,000	0	0	1,100,000	0	1,100,000	1,100,000	1,100,000	0	0
2608300	Equipment - Police	1,100,000	0	0	1,100,000	0	1,100,000	1,100,000	1,100,000	0	0
513 - GUYANA PRISON SERVICE		**2,260,938**	**0**	**0**	**2,260,938**	**0**	**2,260,938**	**2,260,938**	**2,260,938**	**0**	**0**
12169	**Buildings - Prisons**	2,005,938	0	0	2,005,938	0	2,005,938	2,005,938	2,005,938	0	0
1216900	Buildings - Prisons	2,005,938	0	0	2,005,938	0	2,005,938	2,005,938	2,005,938	0	0
24060	**Land & Water Transport - Prisons**	60,000	0	0	60,000	0	60,000	60,000	60,000	0	0
2406000	Land & Water Transport - Prisons	60,000	0	0	60,000	0	60,000	60,000	60,000	0	0
26084	**Other Equipment - Prisons**	135,000	0	0	135,000	0	135,000	135,000	135,000	0	0
2608400	Other Equipment - Prisons	135,000	0	0	135,000	0	135,000	135,000	135,000	0	0
26086	**Tools & Equipment - Prisons**	60,000	0	0	60,000	0	60,000	60,000	60,000	0	0
2608600	Tools & Equipment - Prisons	60,000	0	0	60,000	0	60,000	60,000	60,000	0	0
515 - GUYANA FIRE SERVICE		**2,570,305**	**0**	**0**	**2,570,305**	**0**	**2,570,305**	**2,570,305**	**2,570,301**	**4**	**4**
12204	**Buildings - Fire**	1,089,905	0	0	1,089,905	0	1,089,905	1,089,905	1,089,904	1	1
1220400	Buildings - Fire	1,089,905	0	0	1,089,905	0	1,089,905	1,089,905	1,089,904	1	1
24061	**Land & Water Transport - Fire**	527,900	0	0	527,900	0	527,900	527,900	527,900	0	0
2406100	Land & Water Transport - Fire	527,900	0	0	527,900	0	527,900	527,900	527,900	0	0
26088	**Communication Equipment - Fire**	9,500	0	0	9,500	0	9,500	9,500	9,497	3	3
2608800	Communication Equipment - Fire	9,500	0	0	9,500	0	9,500	9,500	9,497	3	3
26089	**Tools & Equipment - Fire**	925,000	0	0	925,000	0	925,000	925,000	925,000	0	0
2608900	Tools & Equipment - Fire	925,000	0	0	925,000	0	925,000	925,000	925,000	0	0
26090	**Office Equipment & Furniture - Fire**	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
2609000	Office Equipment & Furniture - Fire	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0

AGENCY 51 - MINISTRY OF HOME AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

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
516 - GENERAL REGISTER OFFICE		**14,000**	**0**	**0**	**14,000**	**0**	**14,000**	**14,000**	**14,000**	**0**	**0**
17002	**General Registrar's Office**	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
1700200	General Registrar's Office	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
517 - CUSTOMS ANTI NARCOTICS		**300,000**	**0**	**0**	**300,000**	**0**	**300,000**	**300,000**	**300,000**	**0**	**0**
26092	**Customs Anti Narcotics Unit**	300,000	0	0	300,000	0	300,000	300,000	300,000	0	0
2609200	Customs Anti Narcotics Unit	300,000	0	0	300,000	0	300,000	300,000	300,000	0	0

MR.A. ALLY
HEAD OF BUDGET AGENCY

AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**58,900**	**0**	**0**	**58,900**	**0**	**58,900**	**58,895**	**58,697**	**203**	**198**
521 - POLICY DEVELOPMENT & ADMINISTRATION		**30,400**	**0**	**0**	**30,400**	**0**	**30,400**	**30,399**	**30,203**	**197**	**196**
12013	**Buildings**	10,400	0	0	10,400	0	10,400	10,400	10,204	196	196
1201300	Buildings	10,400	0	0	10,400	0	10,400	10,400	10,204	196	196
25016	**Furniture & Equipment**	20,000	0	0	20,000	0	20,000	19,999	19,999	1	0
2501600	Furniture & Equipment	20,000	0	0	20,000	0	20,000	19,999	19,999	1	0
523 - ATTORNEY GENERAL'S CHAMBERS		**25,000**	**0**	**0**	**25,000**	**0**	**25,000**	**24,997**	**24,995**	**5**	**2**
25016	**Furniture & Equipment**	25,000	0	0	25,000	0	25,000	24,997	24,995	5	2
2501600	Furniture & Equipment	25,000	0	0	25,000	0	25,000	24,997	24,995	5	2
524 - STATE SOLICITOR		**3,500**	**0**	**0**	**3,500**	**0**	**3,500**	**3,499**	**3,499**	**1**	**0**
25017	**Furniture & Equipment**	3,500	0	0	3,500	0	3,500	3,499	3,499	1	0
2501700	Furniture & Equipment	3,500	0	0	3,500	0	3,500	3,499	3,499	1	0

MS. A. COLE-CLARKE
HEAD OF BUDGET AGENCY

AGENCY 53 - GUYANA DEFENCE FORCE
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**24,492,193**	**0**	**0**	**24,492,193**	**0**	**24,492,193**	**10,353,498**	**10,353,476**	**14,138,717**	**22**
531 - DEFENCE & SECURITY SUPPORT		**24,492,193**	**0**	**0**	**24,492,193**	**0**	**24,492,193**	**10,353,498**	**10,353,476**	**14,138,717**	**22**
12001	**Buildings**	1,662,971	0	0	1,662,971	0	1,662,971	1,662,971	1,662,971	0	0
1200100	Buildings	1,662,971	0	0	1,662,971	0	1,662,971	1,662,971	1,662,971	0	0
12003	**Marine Development**	2,153,029	0	0	2,153,029	0	2,153,029	2,153,029	2,153,021	8	8
1200300	Marine Development	2,153,029	0	0	2,153,029	0	2,153,029	2,153,029	2,153,021	8	8
24046	**Air, Land & Water Transport**	560,000	0	0	560,000	0	560,000	560,000	559,991	9	9
2404600	Air, Land & Water Transport	560,000	0	0	560,000	0	560,000	560,000	559,991	9	9
25126	**Furniture & Equipment**	400,000	0	0	400,000	0	400,000	400,000	399,998	2	2
2512600	Furniture & Equipment	400,000	0	0	400,000	0	400,000	400,000	399,998	2	2
28001	**Pure Water Supply**	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
2800100	Pure Water Supply	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
28002	**Agriculture Development**	37,498	0	0	37,498	0	37,498	37,498	37,495	3	3
2800200	Agriculture Development	37,498	0	0	37,498	0	37,498	37,498	37,495	3	3
51004	**Defence Support Programme**	19,638,695	0	0	19,638,695	0	19,638,695	5,500,000	5,500,000	14,138,695	0
5100400	Defence Support Programme	19,638,695	0	0	19,638,695	0	19,638,695	5,500,000	5,500,000	14,138,695	0

COMMANDER NURSE
HEAD OF BUDGET AGENCY

AGENCY 55 - SUPREME COURT
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**2,205,000**	**0**	**0**	**2,205,000**	**0**	**2,205,000**	**1,502,230**	**1,502,229**	**702,771**	**1**
551 - SUPREME COURT OF JUDICATURE		**2,205,000**	**0**	**0**	**2,205,000**	**0**	**2,205,000**	**1,502,230**	**1,502,229**	**702,771**	**1**
40006	Constitutional Agencies	2,205,000	0	0	2,205,000	0	2,205,000	1,502,230	1,502,229	702,771	1
4000600	Constitutional Agencies	2,205,000	0	0	2,205,000	0	2,205,000	1,502,230	1,502,229	702,771	1

MS.S. LOVELL
HEAD OF BUDGET AGENCY

AGENCY 56 - PUBLIC PROSECUTIONS
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**113,000**	**0**	**0**	**113,000**	**0**	**113,000**	**33,710**	**33,661**	**79,339**	**49**
561 - PUBLIC PROSECUTIONS		**113,000**	**0**	**0**	**113,000**	**0**	**113,000**	**33,710**	**33,661**	**79,339**	**49**
40007	**Constitutional Agencies**	113,000	0	0	113,000	0	113,000	33,710	33,661	79,339	49
4000700	Constitutional Agencies	113,000	0	0	113,000	0	113,000	33,710	33,661	79,339	49

MS.S. ALI-HACK
HEAD OF BUDGET AGENCY

AGENCY 57 - OFFICE OF THE OMBUDSMAN
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**750**	**0**	**0**	**750**	**0**	**750**	**749**	**748**	**2**	**1**
571 - OMBUDSMAN		**750**	**0**	**0**	**750**	**0**	**750**	**749**	**748**	**2**	**1**
40008	**Constitutional Agencies**	750	0	0	750	0	750	749	748	2	1
4000800	Constitutional Agencies	750	0	0	750	0	750	749	748	2	1

MS. F. MC WATT
HEAD OF BUDGET AGENCY

AGENCY 58 - PUBLIC SERVICE APPELLATE TRIBUNAL
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,370**	**0**	**0**	**1,370**	**0**	**1,370**	**1,370**	**1,184**	**186**	**186**
581 - PUBLIC SERVICE APPELLATE TRIBUNAL		**1,370**	**0**	**0**	**1,370**	**0**	**1,370**	**1,370**	**1,184**	**186**	**186**
40009	**Constitutional Agencies**	1,370	0	0	1,370	0	1,370	1,370	1,184	186	186
4000900	Constitutional Agencies	1,370	0	0	1,370	0	1,370	1,370	1,184	186	186

MS.P.B. STEWART
HEAD OF BUDGET AGENCY

AGENCY 59 - ETHNIC RELATIONS COMMISSION
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**9,500**	**0**	**0**	**9,500**	**0**	**9,500**	**9,494**	**9,493**	**7**	**1**
591 - ETHNIC RELATIONS COMMISSION		**9,500**	**0**	**0**	**9,500**	**0**	**9,500**	**9,494**	**9,493**	**7**	**1**
40010	**Constitutional Agencies**	9,500	0	0	9,500	0	9,500	9,494	9,493	7	1
4001000	Constitutional Agencies	9,500	0	0	9,500	0	9,500	9,494	9,493	7	1

MS. R. CHESTER
HEAD OF BUDGET AGENCY

AGENCY 60 - JUDICIAL SERVICE COMMISSION
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**2,400**	**0**	**0**	**2,400**	**0**	**2,400**	**2,400**	**2,400**	**0**	**0**
601 - JUDICIAL SERVICE COMMISSION		**2,400**	**0**	**0**	**2,400**	**0**	**2,400**	**2,400**	**2,400**	**0**	**0**
40013	**Constitutional Agencies**	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
4001300	Constitutional Agencies	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0

MRS. SUEANNA LOVELL
HEAD OF BUDGET AGENCY

AGENCY 61 - RIGHTS COMMISSIONS OF GUYANA
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**726**	**0**	**0**	**726**	**0**	**726**	**720**	**716**	**10**	**4**
611 - RIGHTS COMMISSIONS OF GUYANA		**726**	**0**	**0**	**726**	**0**	**726**	**720**	**716**	**10**	**4**
40011	**Constitutional Agencies**	726	0	0	726	0	726	720	716	10	4
4001100	Constitutional Agencies	726	0	0	726	0	726	720	716	10	4

MS.C. BRANFORD
HEAD OF BUDGET AGENCY

AGENCY 62 - PUBLIC PROCUREMENT COMMISSION
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**3,050**	**0**	**0**	**3,050**	**0**	**3,050**	**3,038**	**3,003**	**47**	**35**
621 - PUBLIC PROCUREMENT COMMISSION		**3,050**	**0**	**0**	**3,050**	**0**	**3,050**	**3,038**	**3,003**	**47**	**35**
40012	**Constitutional Agencies**	3,050	0	0	3,050	0	3,050	3,038	3,003	47	35
4001200	Constitutional Agencies	3,050	0	0	3,050	0	3,050	3,038	3,003	47	35

MS. C. CORBIN
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA/WAINI
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,037,989**	**0**	**0**	**1,037,989**	**0**	**1,037,989**	**1,037,924**	**1,037,374**	**615**	**550**
711 - REGIONAL ADMINISTRATION & FINANCE		**26,500**	**0**	**0**	**26,500**	**0**	**26,500**	**26,435**	**26,425**	**75**	**10**
12086	**Buildings - Administration**	18,000	0	0	18,000	0	18,000	17,935	17,925	75	10
1208600	Buildings - Administration	18,000	0	0	18,000	0	18,000	17,935	17,925	75	10
25025	**Furniture & Equipment - Administration**	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
2502500	Furniture & Equipment - Administration	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
25027	**Furniture & Equipment - Staff Quarters**	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
2502700	Furniture & Equipment - Staff Quarters	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
712 - PUBLIC WORKS		**344,500**	**0**	**0**	**344,500**	**0**	**344,500**	**344,500**	**344,411**	**89**	**89**
11002	**Bridges**	91,000	0	0	91,000	0	91,000	91,000	90,997	3	3
1100200	Bridges	91,000	0	0	91,000	0	91,000	91,000	90,997	3	3
14004	**Roads**	85,000	0	0	85,000	0	85,000	85,000	84,997	3	3
1400400	Roads	85,000	0	0	85,000	0	85,000	85,000	84,997	3	3
19026	**Infrastructural Development**	60,000	0	0	60,000	0	60,000	60,000	60,000	0	0
1902600	Infrastructural Development	60,000	0	0	60,000	0	60,000	60,000	60,000	0	0
25096	**Furniture & Equipment**	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
2509600	Furniture & Equipment	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
26014	**Power Supply**	107,000	0	0	107,000	0	107,000	107,000	106,917	83	83
2601400	Power Supply	107,000	0	0	107,000	0	107,000	107,000	106,917	83	83
713 - EDUCATION DELIVERY		**247,235**	**0**	**0**	**247,235**	**0**	**247,235**	**247,235**	**247,234**	**1**	**1**
12026	**Buildings - Education**	183,135	0	0	183,135	0	183,135	183,135	183,135	0	0
1202600	Buildings - Education	183,135	0	0	183,135	0	183,135	183,135	183,135	0	0
24015	**Land & Water Transport**	13,600	0	0	13,600	0	13,600	13,600	13,599	1	1
2401500	Land & Water Transport	13,600	0	0	13,600	0	13,600	13,600	13,599	1	1
25026	**Furniture & Equipment - Education**	38,500	0	0	38,500	0	38,500	38,500	38,500	0	0
2502600	Furniture & Equipment - Education	38,500	0	0	38,500	0	38,500	38,500	38,500	0	0
25027	**Furniture & Equipment - Staff Quarters**	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
2502700	Furniture & Equipment - Staff Quarters	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0

AGENCY 71 - REGION 1: BARIMA/WAINI
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

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
714 - HEALTH SERVICES		**387,254**	**0**	**0**	**387,254**	**0**	**387,254**	**387,254**	**387,131**	**123**	**123**
12024	**Buildings - Health**	219,254	0	0	219,254	0	219,254	219,254	219,254	0	0
1202400	Buildings - Health	219,254	0	0	219,254	0	219,254	219,254	219,254	0	0
24015	**Land & Water Transport**	47,000	0	0	47,000	0	47,000	47,000	47,000	0	0
2401500	Land & Water Transport	47,000	0	0	47,000	0	47,000	47,000	47,000	0	0
25027	**Furniture & Equipment - Staff Quarters**	40,000	0	0	40,000	0	40,000	40,000	39,880	120	120
2502700	Furniture & Equipment - Staff Quarters	40,000	0	0	40,000	0	40,000	40,000	39,880	120	120
25028	**Furniture & Equipment - Health**	81,000	0	0	81,000	0	81,000	81,000	80,997	3	3
2502800	Furniture & Equipment - Health	81,000	0	0	81,000	0	81,000	81,000	80,997	3	3
715 - AGRICULTURE		**32,500**	**0**	**0**	**32,500**	**0**	**32,500**	**32,500**	**32,173**	**327**	**327**
13012	**Agricultural Development**	32,500	0	0	32,500	0	32,500	32,500	32,173	327	327
1301200	Agricultural Development	32,500	0	0	32,500	0	32,500	32,500	32,173	327	327

DR. S. CHEEFOON
HEAD OF BUDGET AGENCY

AGENCY 72 - REGION 2: POMEROON/SUPENAAM
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,069,270**	**0**	**0**	**1,069,270**	**0**	**1,069,270**	**1,069,270**	**1,069,267**	**3**	**3**
721 - REGIONAL ADMINISTRATION & FINANCE		**69,125**	**0**	**0**	**69,125**	**0**	**69,125**	**69,125**	**69,125**	**0**	**0**
12029	**Buildings - Administration**	36,125	0	0	36,125	0	36,125	36,125	36,125	0	0
1202900	Buildings - Administration	36,125	0	0	36,125	0	36,125	36,125	36,125	0	0
25030	**Furniture & Equipment - Administration**	33,000	0	0	33,000	0	33,000	33,000	33,000	0	0
2503000	Furniture & Equipment - Administration	33,000	0	0	33,000	0	33,000	33,000	33,000	0	0
722 - AGRICULTURE		**160,200**	**0**	**0**	**160,200**	**0**	**160,200**	**160,200**	**160,200**	**0**	**0**
13007	**Miscellaneous Drainage & Irrigation Works**	149,000	0	0	149,000	0	149,000	149,000	149,000	0	0
1300700	Miscellaneous Drainage & Irrigation Works	149,000	0	0	149,000	0	149,000	149,000	149,000	0	0
24016	**Land & Water Transport**	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
2401600	Land & Water Transport	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
25120	**Furniture & Equipment**	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
2512000	Furniture & Equipment	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
723 - PUBLIC WORKS		**196,950**	**0**	**0**	**196,950**	**0**	**196,950**	**196,950**	**196,949**	**1**	**1**
11003	**Bridges**	96,000	0	0	96,000	0	96,000	96,000	96,000	0	0
1100300	Bridges	96,000	0	0	96,000	0	96,000	96,000	96,000	0	0
14005	**Roads**	100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
1400500	Roads	100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
25120	**Furniture & Equipment**	950	0	0	950	0	950	950	949	1	1
2512000	Furniture & Equipment	950	0	0	950	0	950	950	949	1	1
724 - EDUCATION DELIVERY		**418,300**	**0**	**0**	**418,300**	**0**	**418,300**	**418,300**	**418,299**	**1**	**1**
12028	**Buildings - Education**	291,800	0	0	291,800	0	291,800	291,800	291,800	0	0
1202800	Buildings - Education	291,800	0	0	291,800	0	291,800	291,800	291,800	0	0
24016	**Land & Water Transport**	86,500	0	0	86,500	0	86,500	86,500	86,500	0	0
2401600	Land & Water Transport	86,500	0	0	86,500	0	86,500	86,500	86,500	0	0
25029	**Furniture & Equipment - Education**	40,000	0	0	40,000	0	40,000	40,000	39,999	1	1
2502900	Furniture & Equipment - Education	40,000	0	0	40,000	0	40,000	40,000	39,999	1	1
725 - HEALTH SERVICES		**224,695**	**0**	**0**	**224,695**	**0**	**224,695**	**224,695**	**224,694**	**1**	**1**
12027	**Buildings - Health**	98,195	0	0	98,195	0	98,195	98,195	98,194	1	1
1202700	Buildings - Health	98,195	0	0	98,195	0	98,195	98,195	98,194	1	1
24016	**Land & Water Transport**	16,500	0	0	16,500	0	16,500	16,500	16,500	0	0
2401600	Land & Water Transport	16,500	0	0	16,500	0	16,500	16,500	16,500	0	0
26016	**Furniture & Equipment - Health**	110,000	0	0	110,000	0	110,000	110,000	110,000	0	0
2601600	Furniture & Equipment - Health	110,000	0	0	110,000	0	110,000	110,000	110,000	0	0

MR. D. ROOPLALL
HEAD OF BUDGET AGENCY

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,155,500**	**0**	**0**	**1,155,500**	**0**	**1,155,500**	**1,155,496**	**1,154,856**	**644**	**640**
731 - REGIONAL ADMINISTRATION & FINANCE		**33,500**	**0**	**0**	**33,500**	**0**	**33,500**	**33,498**	**33,492**	**8**	**6**
12087	**Buildings - Administration**	28,000	0	0	28,000	0	28,000	28,000	27,994	6	6
1208700	Buildings - Administration	28,000	0	0	28,000	0	28,000	28,000	27,994	6	6
25032	**Furniture & Equipment - Administration**	5,500	0	0	5,500	0	5,500	5,498	5,498	2	0
2503200	Furniture & Equipment - Administration	5,500	0	0	5,500	0	5,500	5,498	5,498	2	0
732 - AGRICULTURE		**132,000**	**0**	**0**	**132,000**	**0**	**132,000**	**132,000**	**131,941**	**59**	**59**
13008	**Agricultural Development - D & I**	132,000	0	0	132,000	0	132,000	132,000	131,941	59	59
1300800	Agricultural Development - D & I	132,000	0	0	132,000	0	132,000	132,000	131,941	59	59
733 - PUBLIC WORKS		**216,000**	**0**	**0**	**216,000**	**0**	**216,000**	**216,000**	**215,819**	**181**	**181**
11004	**Bridges**	116,000	0	0	116,000	0	116,000	116,000	115,828	172	172
1100400	Bridges	116,000	0	0	116,000	0	116,000	116,000	115,828	172	172
14006	**Roads**	100,000	0	0	100,000	0	100,000	100,000	99,991	9	9
1400600	Roads	100,000	0	0	100,000	0	100,000	100,000	99,991	9	9
734 - EDUCATION DELIVERY		**425,000**	**0**	**0**	**425,000**	**0**	**425,000**	**424,998**	**424,991**	**9**	**7**
12030	**Buildings - Education**	331,000	0	0	331,000	0	331,000	331,000	331,000	0	0
1203000	Buildings - Education	331,000	0	0	331,000	0	331,000	331,000	331,000	0	0
24017	**Land & Water Transport**	36,000	0	0	36,000	0	36,000	35,998	35,998	2	0
2401700	Land & Water Transport	36,000	0	0	36,000	0	36,000	35,998	35,998	2	0
25033	**Furniture & Equipment - Education**	55,000	0	0	55,000	0	55,000	55,000	54,993	7	7
2503300	Furniture & Equipment - Education	55,000	0	0	55,000	0	55,000	55,000	54,993	7	7
25136	**Furniture & Equipment - Staff Quarters**	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
2513600	Furniture & Equipment - Staff Quarters	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
735 - HEALTH SERVICES		**349,000**	**0**	**0**	**349,000**	**0**	**349,000**	**349,000**	**348,613**	**387**	**387**
12031	**Buildings - Health**	205,000	0	0	205,000	0	205,000	205,000	205,000	0	0
1203100	Buildings - Health	205,000	0	0	205,000	0	205,000	205,000	205,000	0	0
24017	**Land & Water Transport**	4,000	0	0	4,000	0	4,000	4,000	3,624	376	376
2401700	Land & Water Transport	4,000	0	0	4,000	0	4,000	4,000	3,624	376	376
25128	**Furniture & Equipment**	140,000	0	0	140,000	0	140,000	140,000	139,989	11	11
2512800	Furniture & Equipment	140,000	0	0	140,000	0	140,000	140,000	139,989	11	11

MR. S. KAYUME
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA/ MAHAICA
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,007,830**	**0**	**0**	**1,007,830**	**0**	**1,007,830**	**1,007,826**	**1,007,811**	**19**	**15**
741 - REGIONAL ADMINISTRATION & FINANCE		**4,000**	**0**	**0**	**4,000**	**0**	**4,000**	**4,000**	**3,999**	**1**	**1**
25068	**Furniture & Equipment - Administration**	4,000	0	0	4,000	0	4,000	4,000	3,999	1	1
2506800	Furniture & Equipment - Administration	4,000	0	0	4,000	0	4,000	4,000	3,999	1	1
742 - AGRICULTURE		**81,700**	**0**	**0**	**81,700**	**0**	**81,700**	**81,698**	**81,698**	**2**	**0**
17012	**Agricultural Development**	81,700	0	0	81,700	0	81,700	81,698	81,698	2	0
1701200	Agricultural Development	81,700	0	0	81,700	0	81,700	81,698	81,698	2	0
743 - PUBLIC WORKS		**215,600**	**0**	**0**	**215,600**	**0**	**215,600**	**215,599**	**215,598**	**2**	**1**
11005	**Bridges**	65,600	0	0	65,600	0	65,600	65,599	65,599	1	0
1100500	Bridges	65,600	0	0	65,600	0	65,600	65,599	65,599	1	0
14007	**Roads**	150,000	0	0	150,000	0	150,000	150,000	149,999	1	1
1400700	Roads	150,000	0	0	150,000	0	150,000	150,000	149,999	1	1
744 - EDUCATION DELIVERY		**494,030**	**0**	**0**	**494,030**	**0**	**494,030**	**494,030**	**494,018**	**12**	**12**
12033	**Buildings - Education**	394,530	0	0	394,530	0	394,530	394,530	394,522	8	8
1203300	Buildings - Education	394,530	0	0	394,530	0	394,530	394,530	394,522	8	8
24079	**Land & Water Transport**	36,000	0	0	36,000	0	36,000	36,000	35,996	4	4
2407900	Land & Water Transport	36,000	0	0	36,000	0	36,000	36,000	35,996	4	4
25034	**Furniture & Equipment - Education**	63,500	0	0	63,500	0	63,500	63,500	63,500	0	0
2503400	Furniture & Equipment - Education	63,500	0	0	63,500	0	63,500	63,500	63,500	0	0
745 - HEALTH SERVICES		**212,500**	**0**	**0**	**212,500**	**0**	**212,500**	**212,499**	**212,498**	**2**	**1**
12035	**Buildings - Health**	115,500	0	0	115,500	0	115,500	115,499	115,498	2	1
1203500	Buildings - Health	115,500	0	0	115,500	0	115,500	115,499	115,498	2	1
24079	**Land & Water Transport**	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
2407900	Land & Water Transport	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
25037	**Furniture & Equipment - Health**	85,000	0	0	85,000	0	85,000	85,000	85,000	0	0
2503700	Furniture & Equipment - Health	85,000	0	0	85,000	0	85,000	85,000	85,000	0	0

MR. J. EDGHILL JR
HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA/ BERBICE
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**773,370**	**0**	**0**	**773,370**	**0**	**773,370**	**773,329**	**773,282**	**88**	**47**
751- REGIONAL ADMINISTRATION & FINANCE		**20,500**	**0**	**0**	**20,500**	**0**	**20,500**	**20,464**	**20,445**	**55**	**19**
12089	**Buildings - Administration**	14,000	0	0	14,000	0	14,000	13,966	13,966	34	0
1208900	Buildings - Administration	14,000	0	0	14,000	0	14,000	13,966	13,966	34	0
25039	**Office Furniture & Equipment**	6,500	0	0	6,500	0	6,500	6,498	6,479	21	19
2503900	Office Furniture & Equipment	6,500	0	0	6,500	0	6,500	6,498	6,479	21	19
752 - AGRICULTURE		**141,970**	**0**	**0**	**141,970**	**0**	**141,970**	**141,970**	**141,970**	**0**	**0**
13009	**Drainage & Irrigation**	141,970	0	0	141,970	0	141,970	141,970	141,970	0	0
1300900	Drainage & Irrigation	141,970	0	0	141,970	0	141,970	141,970	141,970	0	0
753 - PUBLIC WORKS		**160,400**	**0**	**0**	**160,400**	**0**	**160,400**	**160,400**	**160,372**	**28**	**28**
11006	**Bridges**	37,500	0	0	37,500	0	37,500	37,500	37,500	0	0
1100600	Bridges	37,500	0	0	37,500	0	37,500	37,500	37,500	0	0
14008	**Roads**	116,000	0	0	116,000	0	116,000	116,000	116,000	0	0
1400800	Roads	116,000	0	0	116,000	0	116,000	116,000	116,000	0	0
19045	**Infrastructural Development**	6,900	0	0	6,900	0	6,900	6,900	6,872	28	28
1904500	Infrastructural Development	6,900	0	0	6,900	0	6,900	6,900	6,872	28	28
754 - EDUCATION DELIVERY		**202,500**	**0**	**0**	**202,500**	**0**	**202,500**	**202,495**	**202,495**	**5**	**0**
12036	**Buildings - Education**	143,000	0	0	143,000	0	143,000	143,000	143,000	0	0
1203600	Buildings - Education	143,000	0	0	143,000	0	143,000	143,000	143,000	0	0
24019	**Land & Water Transport**	22,500	0	0	22,500	0	22,500	22,500	22,500	0	0
2401900	Land & Water Transport	22,500	0	0	22,500	0	22,500	22,500	22,500	0	0
25038	**Furniture & Equipment - Education**	37,000	0	0	37,000	0	37,000	36,995	36,995	5	0
2503800	Furniture & Equipment - Education	37,000	0	0	37,000	0	37,000	36,995	36,995	5	0
755 - HEALTH SERVICES		**248,000**	**0**	**0**	**248,000**	**0**	**248,000**	**248,000**	**248,000**	**0**	**0**
12037	**Buildings - Health**	131,000	0	0	131,000	0	131,000	131,000	131,000	0	0
1203700	Buildings - Health	131,000	0	0	131,000	0	131,000	131,000	131,000	0	0
24019	**Land & Water Transport**	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
2401900	Land & Water Transport	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
25040	**Furniture & Equipment - Health**	100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
2504000	Furniture & Equipment - Health	100,000	0	0	100,000	0	100,000	100,000	100,000	0	0

MS. M. SAMAROO
HEAD OF BUDGET AGENCY

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,243,705**	**0**	**0**	**1,243,705**	**0**	**1,243,705**	**1,243,705**	**1,243,705**	**0**	**0**
761 - REGIONAL ADMINISTRATION & FINANCE		**72,100**	**0**	**0**	**72,100**	**0**	**72,100**	**72,100**	**72,100**	**0**	**0**
12081	**Buildings - Administration**	68,900	0	0	68,900	0	68,900	68,900	68,900	0	0
1208100	Buildings - Administration	68,900	0	0	68,900	0	68,900	68,900	68,900	0	0
25042	**Furniture & Equipment - Administration**	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
2504200	Furniture & Equipment - Administration	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
762 - AGRICULTURE		**90,600**	**0**	**0**	**90,600**	**0**	**90,600**	**90,600**	**90,600**	**0**	**0**
13010	**Drainage & Irrigation**	88,500	0	0	88,500	0	88,500	88,500	88,500	0	0
1301000	Drainage & Irrigation	88,500	0	0	88,500	0	88,500	88,500	88,500	0	0
24020	**Land & Water Transport**	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
2402000	Land & Water Transport	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
763 - PUBLIC WORKS		**407,600**	**0**	**0**	**407,600**	**0**	**407,600**	**407,600**	**407,600**	**0**	**0**
11007	**Bridges**	107,600	0	0	107,600	0	107,600	107,600	107,600	0	0
1100700	Bridges	107,600	0	0	107,600	0	107,600	107,600	107,600	0	0
14010	**Roads**	300,000	0	0	300,000	0	300,000	300,000	300,000	0	0
1401000	Roads	300,000	0	0	300,000	0	300,000	300,000	300,000	0	0
764 - EDUCATION DELIVERY		**336,405**	**0**	**0**	**336,405**	**0**	**336,405**	**336,405**	**336,405**	**0**	**0**
12039	**Buildings - Education**	228,905	0	0	228,905	0	228,905	228,905	228,905	0	0
1203900	Buildings - Education	228,905	0	0	228,905	0	228,905	228,905	228,905	0	0
24020	**Land & Water Transport**	52,500	0	0	52,500	0	52,500	52,500	52,500	0	0
2402000	Land & Water Transport	52,500	0	0	52,500	0	52,500	52,500	52,500	0	0
25041	**Furniture & Equipment - Education**	55,000	0	0	55,000	0	55,000	55,000	55,000	0	0
2504100	Furniture & Equipment - Education	55,000	0	0	55,000	0	55,000	55,000	55,000	0	0
765 - HEALTH SERVICES		**337,000**	**0**	**0**	**337,000**	**0**	**337,000**	**337,000**	**337,000**	**0**	**0**
12040	**Buildings - Health**	216,000	0	0	216,000	0	216,000	216,000	216,000	0	0
1204000	Buildings - Health	216,000	0	0	216,000	0	216,000	216,000	216,000	0	0
24020	**Land & Water Transport**	34,000	0	0	34,000	0	34,000	34,000	34,000	0	0
2402000	Land & Water Transport	34,000	0	0	34,000	0	34,000	34,000	34,000	0	0
25043	**Furniture & Equipment - Health**	87,000	0	0	87,000	0	87,000	87,000	87,000	0	0
2504300	Furniture & Equipment - Health	87,000	0	0	87,000	0	87,000	87,000	87,000	0	0

MR. R. HARSAYWACK
HEAD OF BUDGET AGENCY

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**777,868**	**0**	**0**	**777,868**	**0**	**777,868**	**777,863**	**777,861**	**7**	**2**
771 - REGIONAL ADMINISTRATION & FINANCE		**22,500**	**0**	**0**	**22,500**	**0**	**22,500**	**22,500**	**22,499**	**1**	**1**
12043	**Buildings - Administration**	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
1204300	Buildings - Administration	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
24021	**Land & Water Transport**	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
2402100	Land & Water Transport	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
25076	**Furniture & Equipment - Staff Quarters**	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
2507600	Furniture & Equipment - Staff Quarters	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
26019	**Furniture & Equipment - Administration**	3,500	0	0	3,500	0	3,500	3,500	3,499	1	1
2601900	Furniture & Equipment - Administration	3,500	0	0	3,500	0	3,500	3,500	3,499	1	1
772 - PUBLIC WORKS		**130,483**	**0**	**0**	**130,483**	**0**	**130,483**	**130,480**	**130,480**	**3**	**0**
14011	**Roads**	66,483	0	0	66,483	0	66,483	66,480	66,480	3	0
1401100	Roads	66,483	0	0	66,483	0	66,483	66,480	66,480	3	0
14021	**Bridges**	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
1402100	Bridges	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
15009	**Sea & River Defence**	24,000	0	0	24,000	0	24,000	24,000	24,000	0	0
1500900	Sea & River Defence	24,000	0	0	24,000	0	24,000	24,000	24,000	0	0
773 - EDUCATION DELIVERY		**320,135**	**0**	**0**	**320,135**	**0**	**320,135**	**320,135**	**320,135**	**0**	**0**
12041	**Buildings - Education**	178,000	0	0	178,000	0	178,000	178,000	178,000	0	0
1204100	Buildings - Education	178,000	0	0	178,000	0	178,000	178,000	178,000	0	0
24021	**Land & Water Transport**	47,500	0	0	47,500	0	47,500	47,500	47,500	0	0
2402100	Land & Water Transport	47,500	0	0	47,500	0	47,500	47,500	47,500	0	0
25044	**Furniture & Equipment - Education**	60,500	0	0	60,500	0	60,500	60,500	60,500	0	0
2504400	Furniture & Equipment - Education	60,500	0	0	60,500	0	60,500	60,500	60,500	0	0
25076	**Furniture & Equipment - Staff Quarters**	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
2507600	Furniture & Equipment - Staff Quarters	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
28006	**Water Supply**	25,635	0	0	25,635	0	25,635	25,635	25,635	0	0
2800600	Water Supply	25,635	0	0	25,635	0	25,635	25,635	25,635	0	0
774 - HEALTH SERVICES		**267,108**	**0**	**0**	**267,108**	**0**	**267,108**	**267,106**	**267,105**	**3**	**1**
12042	**Buildings - Health**	171,108	0	0	171,108	0	171,108	171,108	171,108	0	0
1204200	Buildings - Health	171,108	0	0	171,108	0	171,108	171,108	171,108	0	0
24021	**Land and Water Transport**	31,200	0	0	31,200	0	31,200	31,198	31,198	2	0
2402100	Land and Water Transport	31,200	0	0	31,200	0	31,200	31,198	31,198	2	0
25076	**Furniture and Equipment - Staff Quarters**	4,300	0	0	4,300	0	4,300	4,300	4,299	1	1
2507600	Furniture and Equipment - Staff Quarters	4,300	0	0	4,300	0	4,300	4,300	4,299	1	1
26018	**Furniture and Equipment - Health**	60,500	0	0	60,500	0	60,500	60,500	60,500	0	0
2601800	Furniture and Equipment - Health	60,500	0	0	60,500	0	60,500	60,500	60,500	0	0
775 - AGRICULTURE		**37,642**	**0**	**0**	**37,642**	**0**	**37,642**	**37,642**	**37,642**	**0**	**0**
13012	**Agricultural Development**	37,642	0	0	37,642	0	37,642	37,642	37,642	0	0
1301200	Agricultural Development	37,642	0	0	37,642	0	37,642	37,642	37,642	0	0

MR. J. KANHAI
HEAD OF BUDGET AGENCY

AGENCY 78 - REGION 8: POTARO/SIPARUNI
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**749,800**	**0**	**0**	**749,800**	**0**	**749,800**	**749,751**	**749,730**	**70**	**21**
781 - REGIONAL ADMINISTRATION & FINANCE		**18,000**	**0**	**0**	**18,000**	**0**	**18,000**	**17,955**	**17,954**	**46**	**1**
12090	**Buildings - Administration**	13,500	0	0	13,500	0	13,500	13,466	13,466	34	0
1209000	Buildings - Administration	13,500	0	0	13,500	0	13,500	13,466	13,466	34	0
12091	**Furniture & Equipment - Staff Quarters**	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
1209100	Furniture & Equipment - Staff Quarters	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
25047	**Furniture & Equipment - Administration**	2,000	0	0	2,000	0	2,000	1,989	1,988	12	1
2504700	Furniture & Equipment - Administration	2,000	0	0	2,000	0	2,000	1,989	1,988	12	1
782 - PUBLIC WORKS		**183,500**	**0**	**0**	**183,500**	**0**	**183,500**	**183,500**	**183,500**	**0**	**0**
11008	**Bridges**	94,000	0	0	94,000	0	94,000	94,000	94,000	0	0
1100800	Bridges	94,000	0	0	94,000	0	94,000	94,000	94,000	0	0
12196	**Buildings**	19,500	0	0	19,500	0	19,500	19,500	19,500	0	0
1219600	Buildings	19,500	0	0	19,500	0	19,500	19,500	19,500	0	0
14012	**Roads**	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
1401200	Roads	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
44072	**Other Equipment**	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
4407200	Other Equipment	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
783 - EDUCATION DELIVERY		**278,300**	**0**	**0**	**278,300**	**0**	**278,300**	**278,299**	**278,279**	**21**	**20**
12044	**Buildings - Education**	204,800	0	0	204,800	0	204,800	204,800	204,800	0	0
1204400	Buildings - Education	204,800	0	0	204,800	0	204,800	204,800	204,800	0	0
12091	**Furniture & Equipment - Staff Quarters**	5,000	0	0	5,000	0	5,000	4,999	4,999	1	0
1209100	Furniture & Equipment - Staff Quarters	5,000	0	0	5,000	0	5,000	4,999	4,999	1	0
24022	**Land & Water Transport**	13,500	0	0	13,500	0	13,500	13,500	13,500	0	0
2402200	Land & Water Transport	13,500	0	0	13,500	0	13,500	13,500	13,500	0	0
25045	**Furniture & Equipment - Education**	55,000	0	0	55,000	0	55,000	55,000	54,980	20	20
2504500	Furniture & Equipment - Education	55,000	0	0	55,000	0	55,000	55,000	54,980	20	20
784 - HEALTH SERVICES		**252,500**	**0**	**0**	**252,500**	**0**	**252,500**	**252,497**	**252,497**	**3**	**0**
12046	**Buildings - Health**	130,000	0	0	130,000	0	130,000	130,000	130,000	0	0
1204600	Buildings - Health	130,000	0	0	130,000	0	130,000	130,000	130,000	0	0
12091	**Furniture & Equipment - Staff Quarters**	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
1209100	Furniture & Equipment - Staff Quarters	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
24022	**Land & Water Transport**	27,500	0	0	27,500	0	27,500	27,500	27,500	0	0
2402200	Land & Water Transport	27,500	0	0	27,500	0	27,500	27,500	27,500	0	0
25048	**Furniture & Equipment - Health**	85,000	0	0	85,000	0	85,000	84,997	84,997	3	0
2504800	Furniture & Equipment - Health	85,000	0	0	85,000	0	85,000	84,997	84,997	3	0
785 - AGRICULTURE		**17,500**	**0**	**0**	**17,500**	**0**	**17,500**	**17,500**	**17,500**	**0**	**0**
17020	**Agricultural Development**	17,500	0	0	17,500	0	17,500	17,500	17,500	0	0
1702000	Agricultural Development	17,500	0	0	17,500	0	17,500	17,500	17,500	0	0

MR. M. DeSOUZA
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**950,000**	**0**	**0**	**950,000**	**0**	**950,000**	**950,000**	**949,987**	**13**	**13**
791 - REGIONAL ADMINISTRATION AND FINANCE		**23,000**	**0**	**0**	**23,000**	**0**	**23,000**	**23,000**	**23,000**	**0**	**0**
24023	**Land & Water Transport**	15,500	0	0	15,500	0	15,500	15,500	15,500	0	0
2402300	Land & Water Transport	15,500	0	0	15,500	0	15,500	15,500	15,500	0	0
25049	**Furniture - Staff Quarters**	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
2504900	Furniture - Staff Quarters	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
25051	**Furniture & Equipment - Administration**	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
2505100	Furniture & Equipment - Administration	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
792 - AGRICULTURE		**50,000**	**0**	**0**	**50,000**	**0**	**50,000**	**50,000**	**49,996**	**4**	**4**
17014	**Agricultural Development**	50,000	0	0	50,000	0	50,000	50,000	49,996	4	4
1701400	Agricultural Development	50,000	0	0	50,000	0	50,000	50,000	49,996	4	4
793 - PUBLIC WORKS		**321,500**	**0**	**0**	**321,500**	**0**	**321,500**	**321,500**	**321,500**	**0**	**0**
11009	**Bridges**	136,500	0	0	136,500	0	136,500	136,500	136,500	0	0
1100900	Bridges	136,500	0	0	136,500	0	136,500	136,500	136,500	0	0
14013	**Roads**	104,000	0	0	104,000	0	104,000	104,000	104,000	0	0
1401300	Roads	104,000	0	0	104,000	0	104,000	104,000	104,000	0	0
19023	**Infrastructure Development**	34,000	0	0	34,000	0	34,000	34,000	34,000	0	0
1902300	Infrastructure Development	34,000	0	0	34,000	0	34,000	34,000	34,000	0	0
26022	**Power Extension**	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
2602200	Power Extension	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
28004	**Water Supply**	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
2800400	Water Supply	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
794 - EDUCATION DELIVERY		**298,000**	**0**	**0**	**298,000**	**0**	**298,000**	**298,000**	**298,000**	**0**	**0**
12047	**Buildings - Education**	240,000	0	0	240,000	0	240,000	240,000	240,000	0	0
1204700	Buildings - Education	240,000	0	0	240,000	0	240,000	240,000	240,000	0	0
24023	**Land & Water Transport**	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
2402300	Land & Water Transport	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
25052	**Furniture & Equipment - Education**	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
2505200	Furniture & Equipment - Education	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
795 - HEALTH SERVICES		**257,500**	**0**	**0**	**257,500**	**0**	**257,500**	**257,500**	**257,491**	**9**	**9**
12048	**Buildings - Health**	134,000	0	0	134,000	0	134,000	134,000	134,000	0	0
1204800	Buildings - Health	134,000	0	0	134,000	0	134,000	134,000	134,000	0	0
24023	**Land & Water Transport**	28,500	0	0	28,500	0	28,500	28,500	28,500	0	0
2402300	Land & Water Transport	28,500	0	0	28,500	0	28,500	28,500	28,500	0	0
25053	**Furniture & Equipment - Health**	95,000	0	0	95,000	0	95,000	95,000	94,991	9	9
2505300	Furniture & Equipment - Health	95,000	0	0	95,000	0	95,000	95,000	94,991	9	9

MR.K. SINGH
HEAD OF BUDGET AGENCY

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
CAPITAL APPROPRIATION ACCOUNT
F0R THE FISCAL YEAR ENDED 31 DECEMBER 2025

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		**1,243,055**	**0**	**0**	**1,243,055**	**0**	**1,243,055**	**1,241,897**	**1,241,866**	**1,189**	**31**
801 - REGIONAL ADMINISTRATION & FINANCE		**239,000**	**0**	**0**	**239,000**	**0**	**239,000**	**239,000**	**238,971**	**29**	**29**
12051	**Buildings - Administration**	235,000	0	0	235,000	0	235,000	235,000	234,971	29	29
1205100	Buildings - Administration	235,000	0	0	235,000	0	235,000	235,000	234,971	29	29
25055	**Furniture & Equipment - Administration**	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
2505500	Furniture & Equipment - Administration	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
802 - PUBLIC WORKS		**160,600**	**0**	**0**	**160,600**	**0**	**160,600**	**159,442**	**159,441**	**1,159**	**1**
11010	**Bridges**	30,000	0	0	30,000	0	30,000	29,344	29,344	656	0
1101000	Bridges	30,000	0	0	30,000	0	30,000	29,344	29,344	656	0
14014	**Roads**	100,000	0	0	100,000	0	100,000	99,926	99,926	74	0
1401400	Roads	100,000	0	0	100,000	0	100,000	99,926	99,926	74	0
19017	**Infrastructural Development**	28,600	0	0	28,600	0	28,600	28,172	28,172	428	0
1901700	Infrastructural Development	28,600	0	0	28,600	0	28,600	28,172	28,172	428	0
25127	**Furniture & Equipment**	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
2512700	Furniture & Equipment	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
803 - EDUCATION DELIVERY		**578,115**	**0**	**0**	**578,115**	**0**	**578,115**	**578,115**	**578,115**	**0**	**0**
12052	**Buildings - Education**	422,215	0	0	422,215	0	422,215	422,215	422,215	0	0
1205200	Buildings - Education	422,215	0	0	422,215	0	422,215	422,215	422,215	0	0
24043	**Land & Water Transport**	64,400	0	0	64,400	0	64,400	64,400	64,400	0	0
2404300	Land & Water Transport	64,400	0	0	64,400	0	64,400	64,400	64,400	0	0
25054	**Furniture & Equipment - Education**	85,000	0	0	85,000	0	85,000	85,000	85,000	0	0
2505400	Furniture & Equipment - Education	85,000	0	0	85,000	0	85,000	85,000	85,000	0	0
25129	**Furniture & Equipment - Staff Quarters**	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
2512900	Furniture & Equipment - Staff Quarters	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
804 - HEALTH SERVICES		**217,450**	**0**	**0**	**217,450**	**0**	**217,450**	**217,450**	**217,449**	**1**	**1**
12053	**Buildings - Health**	88,000	0	0	88,000	0	88,000	88,000	87,999	1	1
1205300	Buildings - Health	88,000	0	0	88,000	0	88,000	88,000	87,999	1	1
24035	**Land & Water Transport - Health**	24,450	0	0	24,450	0	24,450	24,450	24,450	0	0
2403500	Land & Water Transport - Health	24,450	0	0	24,450	0	24,450	24,450	24,450	0	0
25056	**Furniture & Equipment - Health**	105,000	0	0	105,000	0	105,000	105,000	105,000	0	0
2505600	Furniture & Equipment - Health	105,000	0	0	105,000	0	105,000	105,000	105,000	0	0
805 - AGRICULTURE		**47,890**	**0**	**0**	**47,890**	**0**	**47,890**	**47,890**	**47,890**	**0**	**0**
19022	**Agricultural Development**	47,890	0	0	47,890	0	47,890	47,890	47,890	0	0
1902200	Agricultural Development	47,890	0	0	47,890	0	47,890	47,890	47,890	0	0

DR. G. HARRIS
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 2025

Reporting Object Group	Line Item	Description	2025 Approved Estimates	2025 Amount Collected	2025 Amount Paid into Consolidated Fund	2025 (Under) Over Estimates	2024 Amount Paid into Consolidated Fund
			$000	$000	$000	$000	$000
530	Fees and Fines						
	5325	Office of the Auditor General- Audit Fees	21,868	48,899	48,899	27,031	20,150
			21,868	48,899	48,899	27,031	20,150

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 2025

Reporting Object Group	Line Item	Description	2025 Approved Estimates	2025 Amount Collected	2025 Amount Paid into Consolidated Fund	2025 (Under) Over Estimates	2024 Amount Paid into Consolidated Fund
			$000	$000	$000	$000	$000
530	Fees and Fines						
	5324	Parliament- Sale of Official Publications	1,700	641	641	(1,059)	659
			1,700	641	641	(1,059)	659

MR. S. ISAACS
HEAD OF BUDGET AGENCY

SUPREME COURT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Reporting Object Group	Line Item	Description	2025 Approved Estimates	2025 Amount Collected	2025 Amount Paid into Consolidated Fund	2025 (Under) Over Estimates	2024 Amount Paid into Consolidated Fund
			$000	$000	$000	$000	$000
530	Fees and Fines						
	5326	Supreme Court- Fees, Fines and Seizures	260,500	296,393	296,393	35,893	268,767
	5327	Supreme Court- State Costs Recovered	1,000	1,841	1,841	841	2,555
			261,500	298,234	298,234	36,734	271,322

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 2025

Reporting Object Group	Line Item	Description	2025 Approved Estimates	2025 Amount Collected	2025 Amount Paid into Consolidated Fund	2025 (Under) Over Estimates	2024 Amount Paid into Consolidated Fund
			$000	$000	$000	$000	$000
530	Fees and Fines						
	5328	Office of the Attorney General-Sale of Law Books	1,000	265	265	(735)	341
			1,000	265	265	(735)	341

MS. SIMONE ALLON
PRINCIPAL ASSISTANT SECRETARY

OFFICIAL RECEIVER
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Reporting Object Group	Line Item	Description	2025 Approved Estimates	2025 Amount Collected	2025 Amount Paid into Consolidated Fund	2025 (Under) Over Estimates	2024 Amount Paid into Consolidated Fund
			$000	$000	$000	$000	$000
530	Fees and Fines						
	2329	Official Receiver- Public Trustee	2,500	1,403	1,403	(1,097)	1,626
			2,500	1,403	1,403	(1,097)	1,626

MS. SIMONE ALLON
PRINCIPAL ASSISTANT SECRETARY

DEEDS REGISTRY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Reporting Object Group	Line Item	Description	2025 Approved Estimates 2025	2025 Amount Collected 2025	2025 Amount Paid into Consolidated Fund 2025	2025 (Under) Over Estimates 2025	2024 Amount Paid into Consolidated Fund 2024
			$000	$000	$000	$000	$000
520	Stamp Duties						
	5214	Powers of Attorney	1,612	850	850	(762)	1,513
	5216	Deed Poll	4	-	-	(4)	10
			1,616	850	850	(766)	1,523

MS. SIMONE ALLON
PRINCIPAL ASSISTANT SECRETARY

MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL CO-OPERATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

			2025				2024
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			$000	$000	$000	$000	$000
530	Fees and Fines						
	5333	Foreign Affairs- Consular Services	62,483	41,019	41,019	(21,464)	81,828
	5334	Foreign Affairs- Citizen Registration Fees, etc.	224	351	351	127	277
	5335	Foreign Affairs- Registration of Births etc.	5,460	10,059	10,059	4,599	7,705
	5336	Foreign Affairs- Other	3,353	1,827	1,827	(1,526)	2,491
	5337	Foreign Affairs- Affidavit Fees	2,447	1,688	1,688	(759)	1,893
			73,967	**54,944**	**54,944**	**(19,023)**	**94,194**

MS. S. ROOPCHAND-EDWARDS
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 2025

			2025				2024
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
520	Stamp Duties		$000	$000	$000	$000	$000
	5211	Marriage Licences	27,484	22,915	22,915	(4,569)	21,246
530	Fee and Fines						
	5338	Police	1,068,398	1,424,473	1,424,473	356,075	1,174,695
	5340	Fire Protection	536	434	434	(102)	375
	5341	Citizen Registration fee etc	741,000	880,466	880,466	139,466	688,567
	5342	Registration of Births, etc.	53,550	81,749	81,749	28,199	65,737
	5343	Registration of Premises	2	0	0	(2)	0
560	Miscellaneous Receipts						
	5614	Prisons	1,500	0	0	(1,500)	0
	5623	Licences Miscellaneous -Other	253,638	224,129	224,129	(29,509)	243,888
			2,146,108	2,634,166	2,634,166	488,058	2,194,508

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 2025

Reporting Object Group	Line Item	Description	2025 Approved Estimates	2025 Amount Collected	2025 Amount Paid into Consolidated Fund	2025 (Under) Over Estimates	2024 Amount Paid into Consolidated Fund
			$000	$000	$000	$000	$000
530	Fees and Fines						
	5311	Agriculture - Fishing Licences	60,000	34,300	34,300	(25,700)	29,387
	5312	Agriculture - (Other)	2,542	1,933	1,933	(609)	1,916
			62,542	36,233	36,233	(26,309)	31,303

MS. D. ELLIS
HEAD OF BUDGET AGENCY

MINISTRY OF HEALTH
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2025

Reporting Object Group	Line Item	Description	2025 Approved Estimates	2025 Amount Collected	2025 Amount Paid into Consolidated Fund	2025 (Under) Over Estimates	2024 Amount Paid into Consolidated Fund
			$000	$000	$000	$000	$000
530	Fees and Fines						
	5318	Health- Pharmacy and Poison Boards	42,000	30,323	30,323	(11,677)	24,996
	5319	Health- National Blood Transfusion Service	8,500	7,554	7,554	(946)	7,313
	5322	Health- Other	5,920	2,149	2,149	(3,771)	3,886
			56,420	40,026	40,026	(16,394)	36,195

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 2025

Reporting Object Group	Line Item	Description	2025 Approved Estimates	2025 Amount Collected	2025 Amount Paid into Consolidated Fund	2025 (Under) Over Estimates	2024 Amount Paid into Consolidated Fund
			$000	$000	$000	$000	$000
530	Fees and Fines						
	5316	Education- Overseas Examination, Local Expenses	9,300	361	361	(8,939)	8,515
	5317	Education- (Other)	830	651	651	(179)	917
			10,130	1,012	1,012	(9,118)	9,432

MS. S. H-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 2025

Reporting Object Group	Line Item	Description	2025 Approved Estimates	2025 Amount Collected	2025 Amount Paid into Consolidated Fund	2025 (Under) Over Estimates	2024 Amount Paid into Consolidated Fund
			$000	$000	$000	$000	$000
545	Rents and Royalties						
	5461	Fees	37,050	33,975	33,975	(3,075)	36,735
			37,050	33,975	33,975	(3,075)	36,735

MR. R. ROGERS
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 2025

Reporting Object Group	Line Item	Description	2025 Approved Estimates	2025 Amount Collected	2025 Amount Paid into Consolidated Fund	2025 (Under) Over Estimates	2024 Amount Paid into Consolidated Fund
			$000	$000	$000	$000	$000
530	Fees and Fines						
	5315	Works- Electrical Inspectors	140,680	162,174	162,174	21,494	104,498
545	Rents and Royalties						
	5467	Works	3,500	1,114	1,114	(2,386)	1,650
			144,180	163,288	163,288	19,108	106,148

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 2025

Reporting Object Group	Line Item	Description	2025 Approved Estimates	2025 Amount Collected	2025 Amount Paid into Consolidated Fund	2025 (Under) Over Estimates	2024 Amount Paid into Consolidated Fund
			$000	$000	$000	$000	$000
545	Rents and Royalties						
	5465	Rental of Government Lands	1,090	4,325	4,325	3,235	3,128
	5466	Housing	7,049	7,700	7,700	651	6,564
			8,139	12,025	12,025	3,886	9,692

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 2025

Reporting Object Group	Line Item	Description	Approved Estimates 2025	Amount Collected 2025	Amount Paid into Consolidated Fund 2025	(Under) Over Estimates 2025	Amount Paid into Consolidated Fund 2024
			$000	$000	$000	$000	$000
520	Stamp Duties						
	5212	Cheques	2,933	1,922	1,922	(1,011)	2,793
	5217	Revenue Stamps	325,197	117,977	117,977	(207,220)	292,496
525	Other Tax Revenue						
	5272	Auction Duty	231	-	-	(231)	-
541	Interest						
	5419	Other Loans and Advances	1,139	960	960	(179)	864
545	Rents and Royalties						
	5463	Royalties	6,722,242	8,549,057	8,549,057	1,826,815	6,402,135
555	Dividends and Transfers						
	5561	Dividends from Non-Financial Public Enterprises	500,000	-	-	(500,000)	-
	5564	Bank of Guyana Profits	5,000,000	7,431,548	7,431,548	2,431,548	4,293,467
	5565	Special Transfers from Statutory and Non Statutory Bodies	2,000,000	-	-	(2,000,000)	-
558	Natural Resource Fund						
	5581	Natural Resource Fund Withdrawal	512,436,702	512,251,661	512,251,661	(185,041)	329,854,298
559	Carbon Credit						
	5591	Carbon Credit Inflows	41,121,959	14,013,978	14,013,978	(27,107,981)	13,036,293
560	Miscellaneous Receipts						
	5616	Sundries	2,774,177	4,951,662	4,951,662	2,177,485	3,806,205
	5618	Sale of Empty Drums	140	-	-	(140)	-
	5619	Pensions Contribution of Legislators	28,229	36,628	36,628	8,399	31,680
	5621	Lottery Receipts	315,000	150,000	150,000	(165,000)	300,000
	5622	Guyana R.E.D.D Investment Fund	16,280,000	7,927,286	7,927,286	(8,352,714)	4,008,709
	5624	Closure of Bank Accounts	1,992	7,776	7,776	5,784	1,897
			587,509,941	555,440,455	555,440,455	(32,069,486)	362,030,837

MS. T. BLAIR
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 2025

Reporting Object Group	Line Item	Description	Note	2025 Approved Estimates	2025 Amount Collected	2025 Amount Paid into Consolidated Fund	2025 (Under) Over Estimates	2024 Amount Paid into Consolidated Fund
				$000	$000	$000	$000	$000
570	Miscellaneous Capital Revenue							
	5715	Sale of Assets		28,000	71,050	71,050	43,050	27,067
575	External Grants							
	5750	Germany- Guyana Protected Areas System		-	-	-	-	41,906
	5763	CDB		4,810,000	7,826,056	7,826,056	3,016,056	1,436,956
	5765	Global Fund		155,000	155,000	155,000	-	300,090
	5766	IDB		606,750	419,149	419,149	(187,601)	150,548
	5768	Japan		-	-	-	-	-
	5772	IDA/World Bank		309,490	99,440	99,440	(210,050)	794,007
	5777	IFAD		46,100	15,987	15,987	(30,113)	-
	5779	Kuwait		207,290	128,633	128,633	(78,657)	42,902
578		Cash & Commodity Assistance Grant						
	5769	Canada Project Grant		633,734	664,618	664,618	30,884	-
	5782	EU		913,320	498,873	498,873	(414,447)	105,603
580	External Loans							
	5811	CDB		12,900,000	1,807,806	1,807,806	(11,092,194)	7,175,485
	5812	China		31,807,000	23,521,073	23,521,073	(8,285,927)	26,000,000
	5813	IDA		3,655,000	2,270,656	2,270,656	(1,384,344)	3,540,694
	5814	IDB		15,012,520	8,530,053	8,530,053	(6,482,467)	8,842,250
	5815	IFAD		3,942	3,597	3,597	(345)	400,000
	5818	India		15,268,695	1,415,000	1,415,000	(13,853,695)	9,221,721
	5821	CDF		150,000	-	-	(150,000)	-
	5822	Islamic Development Bank		9,148,500	8,849,876	8,849,876	(298,624)	8,107,489
	5824	United Kingdom Project Loan		15,000,000	8,782,991	8,782,991	(6,217,009)	4,494,072
	5825	USA Project Loan		39,109,855	-	-	(39,109,855)	-
	5826	Saudi Arabia Project Loan		7,500,000	207,936	207,936	(7,292,064)	-
	5828	Sweden Project Loan		17,000,000	-	-	(17,000,000)	5,147,552
585	BOP Support Loans- Cash							
	5851	IDB		62,550,000	72,975,000	72,975,000	10,425,000	-
	5852	IDA		-	-	-	-	-
	5854	Canada		-	-	-	-	18,436,078
	5855	USA		70,926,479	-	-	(70,926,479)	-
	5856	CDB		-	26,062,500	26,062,500	26,062,500	-
586	Other							
	5861	Other		22,413,000	3,821,607	3,821,607	(18,591,393)	16,815,268
				330,154,675	168,126,901	168,126,901	(162,027,774)	111,079,688

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 2025

Reporting Object Group	Line Item	Description	Approved Estimates 2025	Amount Collected 2025	Amount Paid into Consolidated Fund 2025	(Under) Over Estimates 2025	Amount Paid into Consolidated Fund 2024
			$000	$000	$000	$000	$000
500	Customs and Trade Taxes						
	5011	Import Duties	37,523,509	44,714,428	44,714,428	7,190,919	34,489,081
	5021	Export Duties	216,047	309,083	309,083	93,036	221,419
	5031	Stamp Duties	96,238	93,870	93,870	(2,368)	104,803
	Consumption Taxes on Services						
	5063	Consumption Tax on Betting shops	540,228	857,429	857,429	317,201	638,612
	Other Custom and Trade Taxes						
	5072	Environmental Levy	3,730,832	4,019,674	4,019,674	288,842	3,660,659
	5079	Miscellaneous and Other Taxes	429,639	477,428	477,428	47,789	430,006
	Customs Fees, Fines and Licenses						
	5081	Overtime Fees	395,187	633,936	633,936	238,749	653,867
	5082	Departmental Fines	149,706	286,658	286,658	136,952	190,405
	5083	Warehouse Rent and Charges	13,547	24,156	24,156	10,609	13,639
	5084	Liquor Licence	16,804	15,733	15,733	(1,071)	16,979
			43,111,737	51,432,395	51,432,395	8,320,658	40,419,470

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 2025

Reporting Object Group	Line Item	Description	Approved Estimates 2025	Amount Collected 2025	Amount Paid into Consolidated Fund 2025	(Under) Over Estimates 2025	Amount Paid into Consolidated Fund 2024
			$000	$000	$000	$000	$000
510	Internal Revenue						
		Personal Income Tax	72,658,941	58,741,018	58,741,018	(13,917,923)	70,752,409
	5111	Pay As you Earn					
	5112	Income Tax on Self-Employed	6,255,455	6,886,617	6,886,617	631,162	5,981,949
	5113	Premium	1,098,180	1,213,794	1,213,794	115,614	1,084,265
	5115	Professional Fees	6,315	5,600	5,600	(715)	6,055
	5119	Other Personal Income Tax	6,223,842	5,394,448	5,394,448	(829,394)	6,397,025
		Companies Income Tax	4,108,032	2,149,700	2,149,700	(1,958,332)	3,776,008
	5123	Corporation Tax on Public Sector Companies					
	5124	Corporation Tax on Private Sector Companies	126,111,289	103,695,775	103,695,775	(22,415,514)	83,668,862
		Other Income Tax	37,281,384	54,915,278	54,915,278	17,633,894	78,632,318
	5131	Withholding Tax					
	5132	Capital Gains Tax	871,721	1,769,288	1,769,288	897,567	920,243
		Taxes on Property	226,417	269,202	269,202	42,785	211,798
	5141	Property Tax on Public Sector Companies					
	5142	Property Tax on Private Sector Companies	6,348,496	7,835,094	7,835,094	1,486,598	6,013,026
	5143	Estate Duty	94,649	103,316	103,316	8,667	227,779
	5144	Property Tax on Individuals	2,114,217	2,060,806	2,060,806	(53,411)	2,013,645
		Taxes on International Travel	2,806,563	3,343,116	3,343,116	536,553	2,714,814
	5151	Travel Voucher Tax					
	5152	Travel Tax	1,515,951	1,691,509	1,691,509	175,558	1,503,599
		Other inland Revenue Taxes	1,437,830	1,577,566	1,577,566	139,736	1,403,453
	5165	Motor Vehicle and Road Traffic Ordinance					
		Licences	1,695,115	1,825,439	1,825,439	130,324	1,573,745
	5171	Licences- Motor Vehicles					
	5172	Licences- Other Vehicles	166	220	220	54	78
	5173	Licences- Trading	20,238	18,651	18,651	(1,587)	18,357
	5174	Licences- Miscellaneous	32,753	30,804	30,804	(1,949)	33,294
		Miscellaneous Inland Revenue	83,079	100,638	100,638	17,559	80,833
	5182	Miscellaneous Fee					
			270,990,633	253,627,879	253,627,879	(17,362,754)	267,013,555

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 2025

Reporting Object Group	Line Item	Description	Approved Estimates 2025	Amount Collected 2025	Amount Paid into Consolidated Fund 2025	(Under) Over Estimates 2025	Amount Paid into Consolidated Fund 2024
			$000	$000	$000	$000	$000
590	VAT						
	5911	Import Goods	33,455,054	38,481,031	38,481,031	5,025,977	30,473,709
	5912	Import Services	268,194	350,331	350,331	82,137	278,506
	5921	Domestic Supply	54,264,625	46,513,934	46,513,934	(7,750,691)	49,431,722
594	Excise Tax						
	5951	Imports - Motor Vehicle	20,240,467	30,062,797	30,062,797	9,822,330	20,919,693
	5952	Imports - Petroleum Products	3,019,596	5,889,092	5,889,092	2,869,496	3,017,723
	5953	Imports - Tobacco	1,075,084	1,223,380	1,223,380	148,296	1,113,345
	5954	Imports - Alcoholic Beverages	1,933,600	2,820,424	2,820,424	886,824	2,106,770
	5961	Domestic Supplies - Alcoholic Beverages	5,761,360	4,837,845	4,837,845	(923,515)	5,405,825
			120,017,980	130,178,834	130,178,834	10,160,854	112,747,293

MR. G. STATIA
HEAD OF BUDGET AGENCY