AUDIT OFFICE OF GUYANA

Promoting Good Governance, Transparency and Improved Public Accountability

REPORT OF THE AUDITOR GENERAL

ON

THE PUBLIC ACCOUNTS OF GUYANA

AND

ON THE ACCOUNTS OF THE MINISTRIES/DEPARTMENTS/REGIONS

FOR

THE FISCAL YEAR ENDED 31 DECEMBER 2008

31 March 2010

Hon. Ralph Ramkarran, S.C., M.P.
Speaker of the National Assembly
Public Buildings
Avenue of the Republic
Georgetown.

Dear Mr. Speaker,

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 2008

In accordance with Article 223(3) of the Constitution of the Republic of Guyana, I am pleased to submit the attached report on the Public Accounts of Guyana and on the Accounts of the Ministries/Departments/Regions for the fiscal year ended 31 December 2008.

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

With best regards.

Yours sincerely,

DEODAT SHARMA
AUDITOR GENERAL (ag.)

MISSION STATEMENT

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

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

2. timely reporting of the results to the legislature and ultimately the public;

3. ensuring that the independence, integrity and objectivity of the Audit Office is recognised;

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

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

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

REPORT OF THE AUDITOR GENERAL ON THE PUBLIC ACCOUNTS OF GUYANA AND ON THE ACCOUNTS OF THE MINISTRIES, DEPARTMENTS AND REGIONS FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

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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 2008

AUDIT CERTIFICATE

I have audited the Public Accounts of Guyana and the Appropriation Accounts and the Receipts and Disbursements of Ministries, Departments and Regions for the fiscal year ended 31 December 2008, as set out in pages 2/1 to 2/225. My audit was carried out in accordance with Sections 24 and 25 of the Audit Act 2004.

Management's responsibility for the financial statements

The Ministry of Finance and the Heads of Budget Agencies are responsible for the preparation and fair presentation of these financial statements in accordance with the International Financial Reporting Standards. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free of material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with International Standards on Auditing, issued by International Federation of Accountants (IFAC), International Organisation of Supreme Audit Institutions (INTOSAI) and the various funding agencies. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud and error. In making those risk assessments, I consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Ministry of Finance and the Heads of Budget Agencies, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Qualified opinion based on limitation in scope

Except for any adjustments, which might have been shown to be necessary as a result of the observations contained in the relevant sections of my report, in my opinion, the financial statements properly present:

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

for the fiscal year ended 31 December 2008. However, because of the significance of the comments as contained in the relevant sections of my report relating to the following statements, I am unable to form an opinion whether they properly present their respective state of affairs as at 31 December 2008:

- End of Year Budget Outcome and Reconciliation Report of the Consolidated Fund;
- Statement of Contingent Liabilities;
- Current Assets and Liabilities of the Government (other financial information);
- Schedule of Issuance and Extinguishment of all Loans;
- Financial Reports of the Deposit Funds; and
- Schedule of Government Guarantees.

DEODAT SHARMA
AUDITOR GENERAL (ag.)

31 March 2010

Auditor General's Overview of the Office

1. The Audit Office of Guyana which was established by the Audit Act 2004 has legal responsibility to audit the financial statements of all government entities. The mission of the Audit Office is to promote good governance, transparency and improved public accountability. In this regard the Audit Office has continually striven to modernize its organizational structure and human resources management systems, while ensuring that the most up-to-date operating procedures, professional practices, technical standards, and modern technology are incorporated.

2. In 2008, the Audit Office continued its improvement of audit procedures, professional practices and technical standards; improving critical support systems to enhance operational effectiveness; institutionalizing best practices and skills transfer; and creating stakeholder awareness of constructive role of the office. This was made possible through the support from the on-going technical cooperation agreement between the Inter-American Development Bank and Government of Guyana, of which the Audit Office is the beneficiary.

3. Three new Units (Performance/Value for Money (VFM) Audit, Forensic Audit, and Quality Assurance) were established in 2008 to improve the quality of the audit services provided by the Audit Office. Twenty-four officers were trained in the conduct of VFM audits in 2008. It should be noted that six officers, including the present Auditor General, underwent a nine months training programme in Canada, courtesy of the Canadian Comprehensive Audit Foundation. To supplement the Unit, thirty-five more officers were trained in February 2010 in the "Fundamentals of Value for Money Audit Course", while a manual was also prepared, which will immensely assist the Unit in conducting more audits in the near future. The VFM Unit has since completed one audit "An Assessment of the Living Conditions of the Resident of the Palms Geriatric Unit", which was laid in the National Assembly in December, 2009. In addition, two audits were in progress at the time of this Report: one at the reporting stage ("A Review of the Old Age Pension Benefits in Guyana"), which is expected to be presented to the Speaker of the National Assembly shortly, and the other at its examination stage ("Audit of the Procurement Activities in Guyana").

4. The Forensic Audit Unit was set up to play an important role in combating fraud and corruption in Guyana. The Unit has commenced operations, and is currently undertaking a number of investigations. Twenty-two officers were trained in the conduct of such investigations, while ten of them are currently undertaking online courses in Fraud Auditing and Forensic Accounting, which will ultimately lead to these officers becoming Certified Fraud Examiners. It should be noted that a "best practices" manual was also adopted by the Audit Office.

5. The Quality Assurance Unit was established to enhance the quality of audit service provided by the Audit Office. Twenty-eight officers were trained in quality assurance, while a manual was prepared, and is currently being used by the Unit. The main responsibilities of the Unit are to give the Auditor General the assurance that all audits are conducted in compliance with applicable laws and regulations, and that all audit reports issued are appropriate in the circumstances. The senior staff of the Unit was afforded the opportunity to participate in a Quality Assurance Workshop on Financial Audits, conducted by the International Organisation of Supreme Audit Institutions' Development Initiative and Caribbean Organisation of Supreme Audit Institution (IDI/CAROSAI) in 2009. This resulted in the revision of the IDI/CAROSAI generic handbook on Quality Assurance. This handbook was further modified for use by the Audit Office's Quality Assurance Unit.

6. In keeping with its Strategic Plan for the next three years, the Audit Office will be moving more towards "Risk Based Auditing". In this regard, a consultant will be attached to the Audit Office from the second quarter in 2010 to assist and guide the Office along the way.

7. The Office's information systems capacity was further enhanced, especially its communication and collaboration capabilities. The Office has also continued its policy of developing information systems related skills among its staff members. During 2009, all of its technical officers were trained in the use of Groupware software, while some staff members benefitted from training in the use of Audit and Data Analysis software. These efforts are expected to be continued, in keeping with the Office's Strategic Plan.

8. The Audit Office also continued to maintain its professional association with its counterpart Auditing Institutions in the Caribbean through its membership in the Caribbean Organization of Supreme Audit Institutions (CAROSAI). This has resulted in the Office benefiting from training initiatives undertaken by the Organisation. Specifically, two officers were trained in "Strengthening Internal Controls and Risk Management". Five officers were also trained in various audit related areas under the ITEC programme in India.

9. Professional development training materials were made available to the Office's staff through the acquisition of text books, and examination kits. These training materials have enabled a number of staff members to pursue professional certification in the accounting field. The Office's effort with regards to professional development has been recognized by the ACCA governing body, with the Office being awarded the ACCA Accredited Employer gold status. The Office is currently seeking to attain the Association's "platinum status". Management and supervisory staff also benefitted from a "Managerial Theoretical Practice Course", delivered by the School of Professional Development, University of Guyana.

10. During 2009, twenty-eight persons were recruited, bringing the actual staff strength of the Audit Office to 138, of which 117 were technical staff. It is expected that an additional fifteen will be recruited in 2010, giving a total of 153. The Office will be seeking to have its full complement of staff by the end of 2012, in keeping with its Strategic Development Plan.

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 2008

EXECUTIVE SUMMARY

Matters on the Public Accounts

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

(a) *End of Year Budget Outcome and Reconciliation Report*

2. Explanations for the impact of movements in the underlying economic assumptions and parameters used in the preparation of the annual budget proposals, changes to revenue policies during the year, and slippages, if any, in the delivery of the budget measures were not disclosed in the End of Year Budget Outcome and Reconciliation Report in accordance with Section 68 (1) of the FMA Act. As a result, the reasons for the respective positive variance of $1.912 billion and negative variance of $18.604 billion between the estimates of revenue and the actual Government receipts for current and capital revenue and $3.194 billion over and $4.492 billion under the allotments between the estimates of expenditure and the actual amount of expenditure during the year for current and capital expenditures could not be ascertained. Further, amounts of US$679,756M, equivalent to G$140.828M disbursed as grants to various Government agencies under the United Nations Development Programme were not incorporated into the revenue of the Public Accounts.

(b) *Contingencies Fund*

3. The Contingencies Fund continued to be abused with amounts totalling $670.343M drawn from the Fund being utilised to meet expenditure that did not meet the eligibility criteria as defined in the Act.

(c) *Contingent Liabilities*

4. Amounts totalling $694.996M were shown as Contingent Liabilities for entities no longer in existence. However, the Ministry of Finance and the Accountant General's Department have still not taken steps to have these liabilities transferred to the Public Debt.

(d) *Schedule of the Issuance and Extinguishment of all Loans*

5. Loans totalling $105M, which were granted to Aroaima Mining Company and Hand-in-Hand Trust Corporation in 2004, were omitted from the Schedule of the Issuance and Extinguishment of all Loans.

Bank Accounts

6. It was noted that several transfers from other accounts to the Consolidated Fund were not effected and several accounts had overdrafts. Details of these are as follows: -

(a) *Transfers not effected*

(i) The amount of approximately $7.868 billion representing balances held in thirteen special accounts;

(ii) The balance of $34.336M held in the General Account № 405;

(iii) The balance of $534M held in Non-Sub Accounting Ministries and Departments Bank Account № 3001;

(iv) The balance of $10.980 billion held in Other Ministries/Departments Bank Accounts; and

(iv) The balances of twenty inactive bank accounts, of which six had balances in excess of $1M.

(b) *Account with overdrafts*

(i) The old Consolidated Fund bank account № 400 was overdrawn by $46.866 billion at 31 December 2008; and

(ii) Forty-two inactive accounts had overdrafts totalling $685.991M. Of these accounts, twenty-four totalling $681.977M were overdrawn by amounts in excess of $1M.

Introduction of the IFMAS and Resulting Effect

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

(a) The old Consolidated Fund bank account № 400;

(b) One hundred and sixteen inactive Government bank accounts, of which some were rendered non-operational at the time of implementation of the IFMAS in 2004;

(c) The General Account № 405, which was used as an intermediary account to monitor and control releases of funds from the Consolidated Fund to the accounts of Ministries and Departments; and

(d) The Non-Sub Accounting Ministries and Departments Bank Account № 3001 was used as an intermediary account to monitor and control releases of funds from the Consolidated Fund to Non-Sub Accounting Ministries and Departments.

Accounting for Gifts

8. The continued lack of reporting and accounting for all gifts to Ministries, Departments and Regions resulted in the Miscellaneous Receipts of $23.386M at 31 December 2008 being understated by an undetermined amount.

Key Findings Relating to Ministries/Departments /Regions

(a) *Overpayments to Contractors*

9. A significant amount of overpayments to contractors totalling $57.926M of which amounts totalling $46.306M were in respect of previous years, have occurred on measured works for contracts undertaken by Ministries, Departments and Regions. More so, these entities are facing serious challenges in the quest to recover the amounts overpaid. Even more troubling is the perceived managerial inaction in relation to this troubling trend, since there was no evidence to suggest that disciplinary action of any kind have been meted out to engineering or other staff involved in the assessment of works in progress and the certification of progress payments.

(b) *Breach of Tender Board Procedures*

10. Several breaches of Tender Board Procedures occurred, especially in Region № 4, where contracts were subdivided in order to avoid adjudication by the respective Tender Boards. Also, quotations from suppliers were falsified to facilitate the awarding of contracts to specific persons, and purchases were made from individuals that were not considered to be established suppliers. As a result, fraudulent practices to the value of $6.931M were perpetuated on the Regional Administration, Region № 4 during the year audited and an amount of $21M in 2009.

(c) *Lack of Maintenance of Log Books*

11. A number of Ministries, Departments and Regions did not maintain log books and historical records for all vehicles and equipment owned and controlled by them. In instances where log books were maintained, these were not properly maintained, in that, the relevant information required were not always recorded therein. As a result, doubts were created as to whether proper management of vehicles and equipment existed in those cases.

(d) *Clearing of Cheque Ordered Vouchers*

12. A number of Ministries, Departments and Regions continued to clear cheque ordered vouchers long after the stipulated sixteen days, while in respect of others; the cheque ordered vouchers have been outstanding for a number of years. These financial instruments were originally meant to be utilised only for the payment of salaries and allowances, but because of limited imprest resources and the volatility of cash transactions in recent times, the use was extended to the procurement of goods, with the approval of the Accountant General. Such instruments remaining outstanding for long periods of time would therefore bring into question whether the sums involved have been misappropriated or wrongly applied. Similar problems existed with missing or defective vouchers.

(e) *Overpayment of salaries to staff and deductions to Agencies*

13. The slow processing of pay change directives in several Ministries and mainly in the Regions resulted in overpayments of salary totalling $53.802M, including related deductions amounting to $14.376M, that were paid over to various agencies. Included in these amounts are amounts totalling $53.463M and $14.347M which were in respect of previous years. Ministries, Departments and Regions have faced serious challenges in recovering such sums, particularly because banking institutions require authorisations from account holders to do so and statutory agencies, such as, the Guyana Revenue Authority and National Insurance Scheme have not complied with requests to refund sums overpaid.

(f) *Purchase of fuel on credit*

14. A number of Ministries continued to purchase fuel on credit from suppliers during the year audited contrary to financial instructions. As at 31 December 2008, there were overpayments made to some suppliers by the Ministries; while they were indebted to some. As a result, the Appropriation Account of the Ministries would be misstated.

(g) *Overstatement on Appropriation Accounts*

15. Some Ministries, Departments and Regions also recorded overstatements on their Appropriation Accounts as a result of (i) the issue at (e and f); (ii) Inter/Intra Departmental Allocation Warrants (IDAWs) that have not been cleared through the presentation of financial returns and for which balances have not been adjusted; and (iii) Subvention Agencies not returning the unexpended amounts to the Consolidated Fund via subject Ministries in order to facilitate adjustments to the account.

(g) *Compliance with the Stores Regulations*

16. A number of Ministries, Departments and Regions have been found in breach of the Stores Regulations, as they relate to stores accounting, inventory maintenance and the marking of Government property.

(h) *Other specific findings*

(i) During the year audited, fifty-one fraudulent transactions totalling $108.137M were uncovered at the Customs and Trade Administration. Similarly, for the year 2009, 161 fraudulent transactions totalling $193.120M were also uncovered. The manner in which the fraud was perpetuated was that the cashier, on receipt of a considerable amount of payments would contact the Database Administrator (DBA), providing the details of the transactions. The DBA would backdate the receipt dates of the transactions, thus effectively removing it from the daily cash listing, against which the cash receipts are balanced at the end of the day. This made it possible for the cashier to retain the receipts that were not recorded on the daily cash listing.

(ii) The State Solicitor's Office controlled the First Federation Building, which was occupied by thirty-seven tenants. Only one tenancy agreement was up to date and sixteen were outdated, some of which were dated as far back as the year 2000. The remaining twenty occupants had no tenancy agreements. Payments for rental were backlogged and tenants did not respond positively to rental notices.

(iii) Guyana Stores Ltd. was sold in October 2000 at a price of US$6M. Of that amount, US$4M was received from the purchaser. The remaining US$2M should have been paid in September 2002, but has remained outstanding since that time. A similar situation also exists in relation to the privatization of the National Paints Company, where US$900,000 is still outstanding on the purchase price.

(iv) In contravention of Article 212(W) of the Constitution, a Public Procurement Commission to monitor public procurement and the procedures has not been appointed. As a consequence of the Commission not being established and in accordance with the Act, the National Board has the responsibility for the making of regulations governing the procurement of goods and services, determining the forms and documents for procurement and reporting to the Minister of Finance on the effectiveness of the procurement system, while organising training seminars regarding procurement and adjudicating debarment proceedings.

(v) Amounts totalling $309.276M represent subventions of $142.854M and warrants of $166.422M received by the Ministry of Housing. These amounts, which remained unspent as at 31 December 2008 were not paid over to the Consolidated Fund but were placed in a special bank account. As a result, the Capital Appropriation Account was overstated by the said amounts.

(vi) Despite the purchase of four vehicles during the year audited, the Supreme Court of Judicature continued to expend significant sums for the hiring of taxis. As at 31 December 2008, amounts totalling $4.237M were expended in respect of the hire of taxis.

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 2008

INTRODUCTION

1. Articles 223(2) and 223(3) of the Constitution require that I audit the Public Accounts of Guyana and the accounts of all officers and authorities of the Government (including the Commissions established by the Constitution), the Clerk of the National Assembly, and all courts in Guyana and submit my reports to the Speaker of the National Assembly (hereinafter referred to as the Speaker) who shall cause them to be laid in the National Assembly.

2. As the external auditor of the Public Accounts of Guyana, it is my responsibility under Section 24(1) of the Audit Act 2004 (hereinafter referred to as the Audit Act) for conducting financial and compliance audits and performance and value for money (VFM) audits with respect to:

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

3. In the conduct of financial and compliance audits, I am to examine in such manner as I deem necessary the relevant financial statements and accounts and ascertain whether:

- The financial statements have been properly prepared in accordance with applicable laws, and properly present the operations and affairs of the entity concerned;
- The accounts have been faithfully and properly kept;
- The rules, procedures and internal management controls are sufficient to secure effective control on the assessment, collection and proper allocation of revenues;
- All moneys expended and charged to an account have been applied to the purpose or purposes for which they were intended; and
- Essential records are maintained, and the internal management controls and the rules and procedures established and applied are sufficient to safeguard the control of stores and other public property.

4. In conducting performance and value for money audits, I am to examine the extent to which a public entity is applying its resources and carrying out its activities economically, efficiently, and effectively and with due regard to ensuring effective internal management control. The Unit to conduct performance and value for money audits has since been established utilising existing staff from within the current Audit Operations Division and has completed its first VFM audit report on an "Assessment of the living conditions of the residents of the Palms Geriatric Institution". This Report was laid in the National Assembly on 3 December, 2009. The Unit is presently in the examination stage of the audit of the National Procurement and Tender Administration Board (NPTAB), and reporting stage of the audit of Old Age Pension. The implementation and operation of this Unit emphasises our commitment in ensuring the provision of reports which will facilitate improvements in the operations of our clients. Further, the establishment and operation of this Unit is in keeping with the three years Strategic Development Plan of the Audit Office and has been significantly supported by the provision of a second Technical Cooperation Agreement to the Audit Office financed by the Inter-American Development Bank and the Government of Guyana.

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 certify based on the outcome of my examinations, the consolidated financial statements that are to be submitted to me in accordance with Sections 68, 69, 70, 71, & 73 of the said Act. These consolidated financial statements consists of:

(a) in respect of the Consolidated Fund, including each Fund that is considered to be part of the Consolidated Fund:

- End of Year Budget Outcome and Reconciliation Report – Sections 68 and 73;
- Statement of Contingent Liabilities – Section 73; and
- Such other financial information relating to the fiscal year that the Minister of Finance deems necessary to present fairly the financial transactions and financial position of the State – Section 73.

(b) Financial reports of the Extra-Budgetary Funds – Section 73;

(c) Financial reports of the Deposit Funds – Section 73;

(d) Financial reports of other accounts approved by the Minister of Finance – Section 73;

(e) Schedule of Government Guarantees – Section 71;

(f) Schedule of Public Debt Outstanding in the name of the Government, other levels of Government and Public Enterprises – Section 69; and

(g) Schedule of the Issuance and Extinguishments of all Loans granted by the Government, other levels of Government and Public Enterprises – Section 70.

6. The Minister of Finance is required to submit the above statements within four months of the close of the fiscal year to enable me to audit them and to submit my report to the Speaker not later than the 30th day of September. As at 30 April 2009, the statements referred to above and the draft Appropriation Accounts were received. The signed statements to facilitate the completion of these audits, however, were not received until March 2010.

7. In accordance with Sections 68 to 71, and 73 of the FMA Act, the following statements were submitted to me for audit examination and certification:

(a) End of Year Budget Outcome and Reconciliation Report of the Consolidated Fund (Revenue and Expenditure) – Sections 68, 73(2)(a)(i);

(b) Statement of Contingent Liabilities – Section 73(2)(a)(ii);

(c) Financial information necessary to present fairly the financial transactions and financial position of the State:

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

  (ii) Expenditure of the Consolidated Fund as compared with the Estimates of Expenditure – Section 73(2)(a)(iii);

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

  (iv) Receipts and Payments of the Contingencies Fund – Section 73(2)(a);

  (v) Current Assets and Liabilities of the Government – Section 73(2) (a)(iii);

  (vi) Appropriation Accounts of Heads of Budget Agencies – Financial Regulations 11 of 2004 (Appendix B); and

  (vii) Receipts and Disbursements by Heads of Budget Agencies – Financial Regulations 11 of 2004 (Appendix B).

(d) Schedule of Public Debt – Section 69(1);

(e) Schedule of Issuance and Extinguishment of all Loans – Section 73(2)(a)(iii);

(f) Financial Reports of the Deposit Funds – Section 73(2)(c); and

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

8. In the discharge of my responsibilities, Section 14(1) of the Audit Act provides for the employment in the Audit Office such numbers and grades of officers in accordance with the Constitution, the said Act, the Rules, Policies and Procedures Manual of the Office, and any other law. Late submission of the signed Public Accounts Statements, the lack of adequate staff within the Audit Office, the late completion of the Auditor General's 2007 Annual Report among other things, have adversely affected my ability to meet the statutory deadline for the finalisation of the audits and for the delivery of my report to the Speaker.

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

10. In keeping with normal practice, the relevant sections of this report were discussed with Heads of Budget Agencies, Finance Secretary and the Accountant General who were also provided with individual written reports of my findings and recommendations. In addition, the responses of the Accounting Officers were incorporated in the respective sections of the report.

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT (REVENUE)

Prior year matters, which have not been resolved

11. The End of Year Budget Outcome and Reconciliation Report continued to be prepared without all of the necessary information required in accordance with Section 68(1) of the FMA Act. More specifically, the Ministry of Finance did not include explanations of any significant differences between the annual estimates of revenues and out-turn of the revenues. The Ministry also did not provide explanations for the impact of (a) movements in the underlying economic assumptions and parameters used in the preparation of the annual budget proposals; (b) changes to revenue policies during the year; and (c) slippages, if any, in the delivery of the budget measures. It was noted that the Ministry sent out circulars to all Heads of Budget Agencies requesting information and explanations as it relates to revenue collections. However, this information was not provided for the compilation of the Report. As a result, the reasons for the respective positive variance of $1.912 billion and negative variance of $18.604 billion between the estimates of revenue and the actual Government receipts for current and capital revenue as shown below, could not be ascertained:

Description	2008 $'000
Current Revenue Approved Revenue Actual Receipts	 81,688,806 83,601,105
Variance	1,912,299
Capital Revenue Approved Revenue Actual Receipts	 42,602,483 23,998,436
Variance	(18,604,047)

Ministry's Response: The Head of Budget Agency indicated that information were not forthcoming from the Ministries, Departments and Regions.

Recommendation: The Audit Office reiterates that the Ministry of Finance institute measures to ensure that all necessary information is provided for audit examination as required by Section 68(1) of the FMA Act. (2008/01)

12. Under the United Nations Development Programme (UNDP), amounts totalling US$679,756, equivalent to G$140.828M, were disbursed by way of grants to various Government agencies. However, the National Estimates of Revenue and Expenditure continued to exclude the projected costs of proposed technical assistance from UNDP and other external funding agencies. The contributions from such technical assistance programs were also excluded from the consolidated financial statements of the Government.

Ministry's Response: The Head of Budget Agency explained that the Ministries, Departments and Regions were written to requesting the submission of information with regards to grants. However, the responses by the agencies were very poor.

Recommendation: The Audit Office recommends that the Ministry of Finance take immediate steps to incorporate into the National Estimates of Revenue for ensuing years, all proposed receipts from technical assistance and to record the related revenue and expenditure in the Public Accounts. (2008/02)

13. In view of the foregoing observations, the completeness, accuracy and validity of the amounts shown in the Statement of End of Year Budget Outcome and Reconciliation Report (Revenue) made in pursuance of Section 68(1) of the FMA Act, could not be satisfactorily determined.

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT (EXPENDITURE)

14. Current and capital expenditure exceeded the approved allotments for the year under review. The approved allotment for current and capital expenditure refers to the annual Estimates of Expenditure as approved by the National Assembly. The End of Year Budget Outcome and Reconciliation Report as compared with the Estimates of Expenditure, comprising both current and capital, is summarised below:

Description	2008 $'000
Current Expenditure Approved Allotment Actual Expenditure	 78,401,288 81,594,935
Over the Allotment	3,193,647
Capital Expenditure Approved Allotment Actual Expenditure	 40,853,800 36,361,492
Under the Allotment	(4,492,308)

15. This Report was similarly prepared to that of the End of Year Budget Outcome and Reconciliation Report (Revenue), without all the necessary information required in accordance with Section 68(1) of the FMA Act. As a result, the respective positive variance of $3.194 billion and negative variance of $4.492 billion, between the estimates of expenditure and the actual amount of expenditure during the year for current and capital expenditures could not be ascertained.

Ministry's Response: The Head of Budget Agency indicated that information were not forthcoming from the Ministries, Departments and Regions.

Recommendation: The Audit Office recommends that the Ministry of Finance institute measures to ensure that all the necessary information is provided for audit examination as required by Section 68(1) of the FMA Act. (2008/03)

16. In view of the foregoing observations, the completeness, accuracy and validity of the amounts shown in the Statement of End of Year Budget Outcome and Reconciliation Report (Expenditure) made in pursuance of Section 68(1) of the FMA Act, could not be satisfactorily determined.

STATEMENT OF CONTINGENT LIABILITIES

17. The FMA Act defines a contingent liability as "a future commitment, usually to spend public moneys, which is dependent upon the happening of a specified event or the materialisation of a specified circumstance". The following table shows the Contingent Liabilities of the Government, as at 31 December 2008:

Name of Government Agency	Lender	Outstanding Liability $'000
Guyana Transport Services Ltd.	Bank of India	45,561
Guyana Telecommunications Corporation	ITT World Comm. Inc.	152,184
Guyana National Co-operative Bank	Bulgaria	497,251
Total		694,996

18. The Ministry of Finance and the Accountant General's Department have still not taken steps to have the above liabilities totalling $694.996M transferred to the Public Debt, in view of the fact that the entities are no longer in existence.

Ministry's Response: The Head of Budget Agency indicated that this matter is being addressed by the Ministry of Finance.

Recommendation: The Audit Office again recommends that the Ministry of Finance and the Accountant General's Department take steps to transfer the above liabilities to the Public Debt. (2008/04)

19. In view of the foregoing observations and my comments above, the completeness, accuracy and validity of the amounts shown in the Statement of Contingent Liabilities could not be satisfactorily determined.

FINANCIAL INFORMATION

RECEIPTS AND PAYMENTS OF THE CONSOLIDATED FUND

20. A number of Government bank accounts were rendered non-operational in 1994 and also at the time of implementation of the IFMAS in 2004. As at 31 December 2008, a total of 115 Government bank accounts were listed as inactive. However, it was observed that the majority of these accounts had not been reconciled since their establishment. The accumulated balance of these accounts and other operational accounts (excluding the balances on the bank accounts of special projects) was $5.340 billion as at 31 December 2008, as compared to a balance of $9.244 billion as at 31 December 2007. This represents the best available estimate of the cash position of the Government as at 31 December 2008.

21. The following gives a breakdown of the bank balances in summarised form with comparative figures at the end of the preceding year:

Account №	Description	Amount 2008 $M	Amount 2007 $M
404	Redemption of Treasury Bills Account	(18,383)	(21,347)
407	Consolidated Fund (New)	2,376	19,222
400	" " (Old)	(46,866)	(46,906)
401	Deposits Fund	55	55
405	General Account	34	34
3001	Non-Sub-Accounting Min/Dept	534	344
-	Other Ministries/Departments' Accounts	10,980	8,750
969	Monetary Sterilisation Account	56,610	49,092
	Total	5,340	9,244

22. According to confirmation received from the Bank of Guyana, the total amount held in special accounts on behalf of the Government as at 31 December 2008 was $35.031 billion. Of this amount, sums totalling $256.971M relate to the HIPC relief on the Bank of Guyana's liability to the CARICOM Multilateral Clearing Facility (CMCF). The Bank's indebtedness to the CMCF prior to the relief was US$108.5M. This debt was reduced by US$28.6M and was rescheduled over a period of ten years at an interest rate of 5%, commencing in 1999. The Bank of Guyana gave the Government of Guyana credit to the extent of the debt reduction by the opening of account № 201250. As instalments are paid to the CMCF, proportionate transfers are made to the Consolidated Fund. As at 31 December 2008, transfers to the Consolidated Fund amounted to $513.941M.

23. The Audit Office's assessment of the balances held in the special accounts indicated that thirteen accounts with balances totalling approximately $7.868 billion appear to be funds that are transferable to the Consolidated Fund. Nine of these accounts reflected static balances totalling $4.778 billion over the last five years. The following are details with appropriate explanations in the subsequent paragraphs:

Account №	Description	Amount 2008 $'000	Amount 2007 $'000	Amount 2006 $'000	Amount 2005 $'000	Amount 2004 $'000
201110	Infrastructural Development Fund A/C	371,573	371,573	371,573	371,573	371,573
200920	Accountant General – GEC Wartsila	127,138	127,138	127,138	127,138	127,138
200950	Agriculture Sector Loan	77,294	77,294	77,294	77,294	77,294
201000	UK Programme Aid - GEA	474,482	474,482	474,482	474,482	474,482
201010	UK Programme Aid - Rice	55,421	55,421	55,421	55,421	55,421
201050	Agriculture Rehabilitation Project	280,914	280,914	280,914	280,914	280,914
201090	SIMAP Phase II Sub-Account	213,750	213,750	213,750	213,750	213,750
201210	EPDS – Buy Back Programme	560,946	560,946	560,946	560,946	560,946
201360	Poverty Reduction Support	2,616,862	2,616,862	2,616,862	2,616,862	2,616,862
Total Static Accounts		**4,778,380**	**4,778,380**	**4,778,380**	**4,778,380**	**4,778,380**
201450	Japanese – Non Project Grant Aid	705,174	433,167	8,206	5,484	66,074
201340	CARICOM Headquarters Building Proj.	15,340	17,461	26,949	102,786	145,766
201130	Financial Sector Reform Programme	172,953	172,953	172,953	172,953	2,458,143
200880	Accountant General	2,196,577	2,189,172	2,203,433	2,174,551	984,326
Total Active Accounts		**3,090,044**	**2,812,753**	**2,411,541**	**2,455,774**	**3,654,309**
Total Static and Active Accounts		**7,868,424**	**7,591,133**	**7,189,921**	**7,234,154**	**8,432,689**

24. On the assumption that such moneys are funds that should have been paid over to the Consolidated Fund, the total of all Government bank accounts held at the Bank of Guyana (including the overdraft on the Consolidated Fund) would give a positive balance of $13.208 billion as at 31 December 2008.

(i) Account № 201110 was established in 1994 through the transfer of $2.110 billion from the Consolidated Fund to establish an Infrastructural Development Fund (IDF). From the IDF, it is understood, that Wartsila engines were purchased for Anna Regina and Wakenaam. In addition, this account was used to meet counterpart expenditure relating to an IDB loan to the electricity sector, but there was no movement since 1997. As can be noted, the account reflected a balance of $371.573M as at 31 December 2008.

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

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

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

(v) The balance of $280.914M held in account № 201050 (ARSA A/C) resulted from local currency deposits made by importers under the Agriculture Rehabilitation Project Loan № 839 SF/GY, which was financed by the IDB and had come to an end in 1995. The IDB provided foreign currency for the purchase of agricultural equipment and the disbursements under the loan were chargeable to the Public Debt. It follows that the balance on this account should have been transferred to the Consolidated Fund, which services the Public Debt. Noteworthy also, is the fact that Government's indebtedness of US$26.8M on this loan as at May 1999 was written off as part of the HIPC Initiative.

(vi) The Ministry of Finance and Social Impact Amelioration Programme (SIMAP) Agency were unable to provide information on the nature of account № 201090 – SIMAP Phase 2, which reflected a balance of $213.750M as at 31 December 2008. This Project came to a close in 2005. Investigations revealed that the amount was transferred from the ARSA Account in 1994.

(vii) In relation to the amount of $560.946M shown on account № 201210, the Government of Guyana and the World Bank entered into a grant agreement in November 1998 to fund a commercial debt "buy back programme". Under the agreement, the sum of US$5.440M was provided for the settlement of arrears on the Bank of Guyana's External Payments Deposits Scheme (EPDS). This programme came to an end in 1999, at which time amounts totalling US$2.972M, equivalent to G$549.026M, were disbursed to the Bank of Guyana's creditors. Since the Bank of Guyana had incurred the liabilities under the EPDS, the Government of Guyana was credited with the relief from the World Bank through the opening of this account.

(viii) The amount of $2.617 billion shown on account № 201360 was in respect of the Government of Guyana and the International Development Association (IDA) loan agreement, which was signed in January 2003, for Poverty Reduction Support Credit. The Loan provided for (a) investments in human capital under the health and education sectors; (b) strengthening of public institutions and improvement of governance; (c) expansion and improvement in the provision of basic services under the water sector; and (d) broad-based job-generating economic growth. The amount of $2.617 billion was credited to the account at the time of its opening in December 2003 and there were no transactions on this account since then.

Ministry's Response: The Head of Budget Agency indicated that these matters are being addressed by the Ministry of Finance.

Recommendation: The Audit Office again recommends that the Ministry of Finance urgently review the status of the above accounts, with a view to paying into the Consolidated Fund, all funds that are transferable. (2008/05)

25. The old Consolidated Fund bank account № 400 was not reconciled since February 1988. A cash book for the account was reconstructed for the period 1989 to 2003 in order to aid the reconciliation of the account. However, despite attempts to reconcile the monthly transactions on the account from January 1994, it was found that a proper reconciliation was still not done. In addition, the Consolidated Fund continued to be overdrawn over the years. At the end of 1992, the overdraft on this account was $26.823 billion, compared with an overdraft of $44.434 billion at the end of 2003, a net increase of $17.611 billion. In January 2004, a new Consolidated Fund was opened with a transfer of $5 billion from the old Consolidated Fund. At the end of 2004, the overdraft of the old Fund was $45.550 billion compared with $46.900 billion at the end of 2005. A static overdrawn balance of $46.906 billion was recorded in 2006 and 2007. In 2008 the overdraft decreased to $46.866 billion. In 2006, amounts totalling $15.226 billion were transferred from the Deposit Fund, General Account and the Non-Sub Accounting bank accounts to the new Consolidated Fund (Account № 407) instead of the old Consolidated Fund. Had these amounts been transferred to the old Consolidated Fund and the amount that was used to open the new Fund repaid, then the overdraft would have been reduced to $26.640 billion at the end of 2008.

Ministry's Response: The Head of Budget Agency indicated that this matter is being addressed by the Ministry of Finance.

Recommendation: The Audit Office recommends that the Accountant General's Department (a) seek to establish a cash book balance for the old Consolidated Fund; (b) take the necessary steps to facilitate a proper reconciliation of the bank account; and (c) close the bank account. (2008/06)

26. All gifts to Ministries/Departments/Regions are to be valued and brought to account by the individual entities. Periodic returns are required to be submitted to the Ministry of Finance and the values of these gifts are to be reflected in the Country's accounts as Miscellaneous Receipts. Despite a circular from the Accountant General to all Heads of Budget Agencies that detailed the procedures to account for gifts, there was no evidence of adherence, although it was confirmed that gifts were received over the reporting period. As a result, the amount of $23.386M representing Miscellaneous Receipts as at 31 December 2008 is understated by an undetermined amount.

Ministry's Response: The Head of Budget Agency indicated that a circular was sent to all Ministries, Departments and Regions but the response was poor.

Recommendation: The Audit Office recommends that the Ministry of Finance adopt stringent measures to ensure that there is compliance with the Accountant General's circular concerning the accounting for gifts. (2008/07)

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

27. The Ministries listed below, failed to achieve their anticipated levels of capital expenditure activity during 2008. Similar observations were made in my previous reports and these had affected the first seven of these Ministries, among others:

Name of Ministry/Department	Total Funds Available $'000	Actual Expenditure $'000	Shortfall $'000
Min. of Finance	9,671,601	6,504,096	3,167,505
Min. of Housing & Water	4,696,400	3,221,648	1,474,752
Min. of Public Works	9,831,677	8,444,878	1,386,799
Min. of Health	2,954,219	2,306,780	647,439
Min. of Agriculture	2,120,602	1,483,909	636,693
Min. of Home Affairs	1,349,932	820,779	529,153
Min. of Local Government & Reg. Dev.	897,844	747,891	149,953
Min. of Education	2,433,042	2,099,838	333,204
Min. of Legal Affairs	335,500	72,985	262,515
Min. of Labour, Human Services & Soc. Sec.	372,100	119,788	252,312
Min. of Culture, Youth & Sports	654,708	409,732	244,976
Min. of Tourism, Commerce & Industry	274,355	135,211	139,144
Total	35,591,980	26,367,535	9,224,445

EXPENDITURE IN RESPECT OF THOSE SERVICES WHICH BY LAW ARE DIRECTLY CHARGEABLE TO THE CONSOLIDATED FUND

28. Expenditure in respect of those services, which by law are directly chargeable to the Consolidated Fund, otherwise known as Statutory Expenditure, do 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 of Statutory Expenditure for 2008 are shown on pages 2/20, and 2/29 to 2/46.

RECEIPTS AND PAYMENTS OF THE CONTINGENCIES FUND

29. In accordance with Section 41 of the FMA Act, the Minister of Finance "may approve a Contingencies Fund advance as an expenditure out of the Consolidated Fund by the issuance of a drawing right". The criteria requires the Minister to be satisfied that **"an urgent, unavoidable** and **unforeseen need for the expenditure has arisen** (a) **for which no moneys have been appropriated or for which the sum appropriated is insufficient**; (b) **for which moneys cannot be reallocated as provided for under this Act**; or (c) **which cannot be deferred without injury to the public interest….".** Where any advance is made, a supplementary estimate must be laid before the National Assembly as soon as is practicable for the purpose of properly authorising the replacement of the amount advanced.

30. The Statement of Receipts and Payments of the Contingencies Fund for the year ended 31 December 2008 is shown on pages 2/21 to 2/23. According to the Statement, amounts totalling $4.153 billion were drawn from the Fund by way of 83 advances. As at 31 December 2008, seventeen of these advances totalling $1.573 billion remained outstanding. In January 2009, a supplementary paper was passed to clear these advances.

31. My previous Reports highlighted the continual abuse of this Fund. The instances listed below, which did not meet the eligibility criteria, support the opinion that the abuse continued during 2008:

Ministry/Region	Particulars	Amount $'000
Ministry of Public Works	Financial support to Transport & Harbour Dept. Completion of work programme – routine maintenance under infrastructure rehabilitation	200,000 22,000
Guyana Defence Force	Purchase of military kits, uniforms, agricultural supplies etc. Rehab. works done at GDF Essequibo Base Purchase of two vehicles	180,000 30,000 16,588
Ministry of Finance	Consultant – Preparation of electrical line diagram and procurement of software Additional cost of Kwakwani Utilities Inc.	77,641 41,184
Min. of Home Affairs	Expenditure for CARIFESTA 'X' – 2008	72,945
Region № 1	Previous year payments	17,013
Ministry of Amerindian Affairs	Hinterland Scholarship Programme - expenditure to meet guardians, dorms, uniform & pocket allowance Expenditure associated with Amerindian month and CARIFESTA	7,672 2,300
Ministry of Education	Outstanding secondary schools text books payment for 2007	3,000
Total		670,343

Ministry's Response: The Head of Budget Agency indicated that the Ministry will be issuing a circular to all Heads of Budget Agencies reminding them of the stipulated criteria for the granting of advances from the Contingencies Fund.

Recommendation: The Audit Office recommends that the Ministry of Finance adopt stringent measures to ensure that there is compliance with Section 41 of the FMA Act concerning the criteria for the granting of advance from the Contingencies Fund. (2008/08)

CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT

32. The current assets and liabilities of the Government comprise mainly cash and bank balances and cash equivalents, as well as short-term liabilities usually in the form of advances from the bank by way of overdrafts as well as the issue of Treasury Bills. The FMA Act establishes the Consolidated Fund, the Deposits Fund and the Contingencies Fund as a sub-fund of the Consolidated Fund. The balance sheets of these funds at the end of the year would normally comprise the current assets and liabilities of the Government.

33. The Statement of Current Assets and Liabilities of the Government for the year ended 31 December 2008 is shown on Page 2/24, and is summarised as follows:-

	$M	$M
Current Assets		
Central Government Accounts	9,746	
Cash at Bank of Guyana in respect of special accounts	35,031	
Cash at Bank of Guyana in respect of Redemption of Treasury Bills Account	(18,383)	26,394
Less: Current Liabilities		
Treasury Bills		
90 days	2,615	
180 & 360 days	57,249	
	59,864	
Sugar Industry Welfare, Labour, Rehabilitation, & Price Stabilisation Funds	1,388	
Miscellaneous Deposits	1,364	
Dependants' Pension Fund and Sugar Industry Welfare Committee	466	
		63,082
Net Current Liability as at 31 December 2008		36,688

34. In relation to the amount of $9.746 billion shown as Central Government Accounts, the following gives a breakdown, with comparative figures at the end of the preceding year. It should be noted that actual bank balances were used instead of legder/cash book balances because of the absence of reconciliation of the vast majority of Government bank accounts with the exception of the New Consolidated Fund Account (407) which reflects the cash book balance.

Account №	Description	Amount 2008 $M
407	Consolidated Fund (New)	(11,602)
400	" " (Old)	(46,866)
401	Deposits Fund	55
405	General Account	34
3001	Non-Sub-Accounting Min/Dept	535
-	Other Ministries/Departments' Accounts	10,980
969	Monetary Sterilisation Account	56,610
	Total	9,746

35. It is also of great concern to note that the New Consolidated Fund bank account reflected a balance of $2.376 billion compared with an overdraft of $11.602 billion as stated in the cash book as at 31 December 2008. In addition, a reconciliation of this account was not produced for audit examination for the period under review.

36. The General Account № 405 was used as an intermediary account to monitor and control releases of funds from the Consolidated Fund to the accounts of Ministries and Departments. The Account remained opened despite previous recommendations to have it closed and the balance transferred to the Consolidated Fund. As at 31 December 2008, the Account reflected a balance of $34.336M.

Ministry's Response: The Head of Budget Agency explained that this issue is presently engaging the attention of the Ministry of Finance.

Recommendation: The Audit Office recommends that the Accountant General's Department take immediate steps to effect the closure of the General Account and to have the balance transferred to the old Consolidated Fund account № 400. (2008/09)

37. Prior to 2004, funds were released from the Consolidated Fund into the Non-Sub Accounting Ministries and Departments bank account № 3001. This account, which is under the control of the Accountant General's Department, reflected a balance of $534.454M at the end of 2008. The funds in this account were mainly as a result of the unspent amounts that had not been paid over to the Consolidated Fund over the years.

Ministry's Response: The Head of Budget Agency explained that this issue is presently engaging the attention of the Ministry of Finance.

Recommendation: The Audit Office recommends that the Accountant General immediately review the status of this bank account in light of the large amount of funds held in it, and take the necessary steps to effect its transfer to the old Consolidated Fund bank account № 400. (2008/10)

38. The Accountant General have not taken the necessary steps to effect the closure of 21 inactive bank accounts with positive balances totalling $75.279M and to transfer the balances held in the accounts to the Consolidated Fund.

39. Further, there has not been any progress in clearing those accounts which were overdrawn. Such accounts number forty-two and have overdrafts totalling $685.991M. Of these accounts, twenty-four were overdrawn by amounts in excess of $1M, as shown below:

Account №	Description	Amount $'000
112	Commissioner Inland Revenue – PAYE A/C	32,949
213	Ministry of Labour & Social Security	26,565
301	Sub-Comptroller Customs – N/A Imprest A/C	9,417
306	Regional Dev. Officer – East Berbice Dist. A/C	2,855
444	Ministry of Foreign Affairs – Imprest A/C	51,635
506	Accountant General – Salaries A/C	1,946
861	Region № 10 - Salaries A/C, Education	5,466
902	Ministry of Labour – Public Assistance Imprest A/C	270,586
926	Ministry of Education & Cultural Dev. – Main A/C	78,115
932	Office of the President & CAB – Main A/C	28,930
938	Ministry of Agriculture – Main A/C	6,597
946	Ministry of Health – Main A/C	102,899
3013	Comptroller of Customs & Excise – Salaries A/C	3,133
3024	Inland Revenue Department	1,242
3044	A/G Sub-Treasury Region № 4	5,189
3065	Secretary, Teaching Service Commission	5,610
3070	REO Region № 6	1,058
3076	District Commissioner – East Coast	20,915
3077	District Commissioner – East Bank	8,548
3079	A/G for PS Ministry of Health	9,140
3095	GAHEF - Salaries A/C	1,208
3088	REO, Essequibo Islands	1,307
3095	West Dem. Magistrate District Bastardy & Maint.	1,201
3112	West Dem. Mag. Bastardy & Maint.	5,466
Total		681,977

Ministry's Response: The Head of Budget Agency explained that these issues are presently engaging the attention of the Ministry of Finance.

Recommendation: The Audit Office recommends that the Accountant General take urgent steps to effect closures of all inactive accounts with positive balances and to transfer these balances to the old Consolidated Fund and to take the necessary steps in order to liquidate the overdrafts on the inactive accounts and to effect their closure. (2008/11)

40. The Monetary Sterilisation Account, set up in 1993 to capture the proceeds from issues of medium term (i.e. 182 & 365 days) Treasury Bills, reflected a balance of $56.610 billion as at 31 December 2008. However, the related balance in the Schedule of Public Debt was stated as $59.700 billion, resulting in a difference of $3.090 billion.

Ministry's Response: The Head of Budget Agency indicated that the balance of $3.090 billion represents discounts on Treasury Bills.

41. Notwithstanding the claims of the Head of Budget Agency, the Audit Office was only able to verify discount on treasury bills totalling $2.451 billion. There still remained an unexplained difference of $639M.

Recommendation: The Audit Office recommends that the Head of Budget Agency take immediate action to have its records reconciled with that of the Bank of Guyana, with a view of having the difference resolved. (2008/12)

42. In view of the foregoing observations, and the fact that (a) in some instances the actual bank balances were used instead of cash book balances; (b) an absence of reconciliation existed for the vast majority of Government bank accounts; (c) there were incorrect recordings of current assets; and (d) the recording of "Other Liabilities" totalling $3.218 billion remained unsubstantiated, the completeness, accuracy and validity of the amounts shown in the financial statements as Current Assets and Liabilities of the Government as at 31 December 2008, could not be satisfactorily determined.

APPROPRIATION ACCOUNTS OF HEADS OF BUDGET AGENCIES

43. The Appropriation Accounts of Heads of Budget Agencies for the year ended 31 December 2008 in respect of the current and capital votes for which they were responsible, are shown on pages 2/50 to 2/206. These accounts are subject to the comments dealing with the accounts of Ministries/Departments/ Regions under the relevant sections of this Report.

RECEIPTS AND DISBURSEMENTS BY HEADS OF BUDGET AGENCIES

44. The Statements of Receipts and Disbursements by Heads of Budget Agencies for the year ended 31 December 2008 are shown on pages 2/207 to 2/225. These statements are also subject to the comments dealing with the accounts of Ministries/Departments/Regions under the relevant sections of this Report.

STATEMENT OF THE PUBLIC DEBT

45. In accordance with Article 221 of the Constitution, the Public Debt of Guyana and the servicing of that Debt are a direct charge on the Consolidated Fund. In addition, Section 3(1) of the External Loans Act, Chapter 74:08 of the Laws of Guyana, as amended by Order № 31 of 1991, authorises the Government to raise loans outside of Guyana not exceeding $400 billion. Section 3(6) of the said Act also requires all agreements relating to such loans to be laid before the National Assembly as soon as practicable after the execution of such agreements. During 2008, four loans were contracted and all the related agreements laid on 29 December 2008 in the National Assembly. The following are details of new loans for 2008:

№	Date of Agreement	Loan Ref.	Donor Agency	Description of Loan	Amount '000
1	6-04-08	1929/BL-GY	IDB	Agricultural Export Diversification Program	US$ 20,900
2	6-04-08	1938/BL-GY	IDB	Power Sector Support Program	US$ 12,000
3	12-10-08	2091/BL-GY	IDB	Financial Sector Reform Program	US$ 5,000
4	24-07-08	742-GY	IFAD	Rural Enterprise and Agricultural Development Project	SDR 1,850

46. The system provides for the Accountant General to maintain a Register of the Public Debt, and whenever debts are incurred he is informed by way of correspondence and other relevant documents for the purpose of updating his records. When repayments are made the Register is updated accordingly. At the end of the year, the Minister of Finance has the responsibility for submitting an official schedule of Public Debt outstanding in the name of the Government, other levels of Government, and public enterprises for audit examination and certification.

47. The Public Debt Register was not properly maintained, as several entries were incompletely written up, for e.g., period of loan and rate of interest. In addition, a system was not in place for the monitoring of disbursements by funding agencies and for updating the disbursement column of the Register. This column was being written up from monthly statements from the loan creditors instead of from the submission of relevant documentation from executing agencies attesting to the disbursements.

Ministry's Response: The Head of Budget Agency agreed that the disbursements are recorded based on information received from loan creditors. Efforts would be made to reconcile this information with the executing agencies.

Recommendation: The Audit Office recommends that copies of all the relevant documentation relating to all debts contracted by the Government be forwarded to the Accountant General's Department for updating of its records. In addition, the Department should take steps to have the Public Debt Register properly maintained, computerised, and carry out monthly reconciliation of its records with those of the Debt Management Division. (2008/13)

48. The reported Public Debt as at 31 December 2008 (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 shown on pages 2/29 to 2/46, and is summarised below:

Description	External G$`000	Internal G$`000	Total (2008) G$`000	Total (2007) G$`000
Unfunded	148,631,753	54,741,128	203,372,881	181,887,269
Funded	0	4,744,353	4,744,353	4,798,249
Sub-total	148,631,753	59,485,481	208,117,234	186,685,518
Treasury Bills				
(90 days)	0	2,637,700	2,637,700	1,648,150
(182 & 365 days)	0	59,700,150	59,700,150	51,861,550
Total	148,631,753	121,823,331	270,455,084	240,195,218

49. As can be noted, the total Public Debt stood at G$270.455 billion, as compared with G$240.195 billion at the end of 2007, giving an increase of G$30.260 billion. Expressed as a factor of Current Revenue ($83.601 billion) the total Public Debt at the end of 2008 was 3.24 times current revenue compared with a factor of 2.90 at the end of 2007 and 4.79 at the end of 2006.

SCHEDULE OF ISSUANCE AND EXTINGUISHMENT OF ALL LOANS

50. The Schedule of the Issuance and Extinguishment of all Loans reflected a balance of $10.585 billion at the end of 2008 of which the following are the main loans as shown below. However, this balance did not include loans totalling $105M which were granted in 2004 to Aroaima Mining Company and Hand-in-Hand Trust Corporation.

Description	Amount $'000
LINMINE	5,665,853
Mards Rice Milling Company Ltd.	500,000
Guyana Airways Corporation	438,930
Guyana Power and Light	3,934,435
Total	10,539,218

51. Included in the balance of $10.585 billion were loans issued to LINMINE, Guyana Airways Corporation and Mards Rice Milling Company Limited. The recovery of the amounts loaned to LINMINE appears to be very remote, in view of the fact that the Government has divested 70% of its interest in the Company. Guyana Airways Corporation is no longer in existence, while the financial statements of Mards Rice Milling Company Limited were last audited in 2003.

Ministry's Response: The Head of Budget Agency indicated that these issues are being addressed by the Ministry of Finance.

Recommendation: The Audit Office recommends that loans granted in 2004 totalling $105M to Aroaima Mining Company and Hand-in-Hand Trust Corporation be brought to account in the Schedule of the Issuance and Extinguishment of all Loans. (2008/14)

52. In view of the foregoing observations, the completeness, accuracy and validity of the amounts shown in the Schedule of the Issuance and Extinguishment of all Loans, could not be satisfactorily determined.

FINANCIAL REPORTS OF THE DEPOSIT FUNDS

53. Section 42 of the FMA Act provides for the Minister to "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". It was noted that deposits received during the year were paid directly into the Consolidated Fund (Account №. 407), while related payments were also effected directly from that Fund. This method of treatment did not appear to address the accounting issues surrounding deposits and therefore is deemed inadequate.

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

Recommendation: The Audit Office recommends that the Ministry of Finance undertake to establish a Deposit Fund in accordance with the requirement of the FMA Act. (2008/15)

54. The Audit Office continued to experience difficulty in determining the exact balance on the Deposits Fund. This is due to a gap of fourteen years in financial reporting covering the period 1982 to 1995. In addition, the ledgers relating to the Fund were not written up since September 1987. The figures on the financial statement for the period under review were based on submissions by Ministries, Departments and Regions. However, in the absence of reconciliation with the Accountant General's records, the amounts shown in the statement could not be relied upon.

55. The Audit Office was also unable to verify the accuracy of $1.388 billion shown as deposits held for investments on behalf of the Sugar Industry Labour Welfare Fund, the Sugar Industry Rehabilitation Fund, and the Sugar Industry Price Stabilisation Fund. These entities were last audited for the respective years 1999, 1980, and 1980. It was therefore not possible to use the entities records as a basis of verifying the accuracy of the balances.

Ministry's Response: The Head of Budget Agency indicated that this is information that is to be disclosed in the entity's submission to the Public Accounts.

Recommendation: The Audit Office recommends that the Head of Budget Agencies take urgent steps to have these entities bring their accounts up to date and submit same for audit examination. (2008/16)

56. The Financial Report of the Deposit Fund shows an amount of $415.162M held on behalf of the Dependants' Pension Fund. However, an examination of the audited accounts of the entity for 2008 reflected a balance of $497.450M, resulting in an unreconciled difference of $82.288M between the Deposit Fund and that of the Dependents Pension Fund.

57. Prior to 2004, the records at the Accountant General's Department were not maintained in a manner to adequately monitor or control advances granted from the Deposits Fund. In addition, it was not possible to easily ascertain the value of advances issued or outstanding as at 31 December 2003. As a result, the amount of $7.375 billion shown as advances outstanding as at 31 December 2008 could not be substantiated.

Ministry's Response: The Head of Budget Agency explained that the reporting gap between the periods 1982 to 1991 resulted in the Accountant General's Department being unable to reconcile and determine the accuracy of the balances of the Deposit Fund. The information was therefore obtained from the Ministries/Departments/Regions.

58. In view of the foregoing observations, the completeness, accuracy and validity of the amounts shown in the Financial Report of the Deposit Fund could not be satisfactorily determined.

SCHEDULE OF GOVERNMENT GUARANTEES

59. The Schedule of Government Guarantees shall include, with respect to each Government guarantee outstanding (i) the identity of the public entity whose borrowing has been guaranteed; (ii) the identity of the creditor; and (iii) and the amount of the Government's potential debt obligation in respect of the guarantee.

60. The Government had guaranteed 100% of the borrowings of Guyana Transport Services Ltd, Guyana Telecommunications Corporation and Guyana National Co-operative Bank. These entities are no longer in existence and therefore the responsibility to discharge liabilities totalling $694.996M now rests with the Government. The Audit Office had recommended in previous Reports that this amount be transferred to the Public Debt. It is disappointing to note that no action was taken in this regard.

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

61. In view of the foregoing observations and my comments above, the completeness, accuracy and validity of the amounts shown in the Schedule of Government Guarantees could not be satisfactorily determined.

FINANCIAL REPORT ON EXTRA-BUDGETARY FUNDS

62. Extra-Budgetary Funds were not created during the period under review.

FINANCIAL REPORT OF OTHER ACCOUNTS APPROVED BY THE MINISTER

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

AGENCY 01 & DIVISIONS 501 & 502 OFFICE OF THE PRESIDENT

Current Expenditure

Prior year matters, which have not been resolved

64. The Office inappropriately met the expenditures of the Presidential Guard, Government Information Agency, Castellani House, and the Joint Intelligence Co-ordinating Agency from the subhead Subsidies and Contributions to Local Organisations, when these are all Departments in the Office of the President.

Office's Response: The Head of Budget Agency explained that the Administration has since written the Finance Secretary to have this matter rectified and is awaiting a response.

Recommendation: The Audit Office recommends that the Office of the President in collaboration with the Ministry of Finance take the necessary steps to ensure that specific programmes are allocated to these units under the present programme budgeting arrangements. (2008/17)

65. The Office of the President is still to lay reports in the National Assembly of the audited accounts for the following statutory entities under its control, which were last audited for the years shown below. In addition, these entitles are still to bring their accounts up to date.

Entity	Year of Last Audit Report	Remarks on Financial Statements
National Parks Commission	2006	Statements received for 2007 and 2008. Audit in progress
Guyana Office for Investment	2005	Statements received for 2006 to 2008. To finalise audit for 2006 and to commence audit for 2007 and 2008.
Environmental Protection Agency	2008	No statement on hand
Guyana Energy Agency	2003	Statements received for 2004 to 2008. Audit in progress
Institute of Applied Science & Technology	2002	Statements received for 2003 to 2004. To commence audit.
Integrity Commission	2005	Statements received for 2006 and 2008. Audit in progress
Guyana Lands and Surveys Commission	2003	Statements received for 2004 to 2007. To finalise audit for 2004 & 2005 and to commence audit for 2006 and 2007.
Government Information Agency	2003	Statement received for 2004. To finalise audit.

Office's Response: The Head of Budget Agency explained that every effort is being made to have these accounts laid before the National Assembly.

66. The Audit Office held a meeting with the Permanent Secretary, Office of the President and with the Heads of the respective agencies that are mentioned above. The Heads of Department give the Audit Office the commitment that outstanding financial statements would be presented to the Office by the end of March 2010 with the exception of Government Information Agency for which statements are expected by June 2010.

Recommendation: The Audit Office recommends that the Head of Budget Agency make a special effort to have these accounts laid before the National Assembly and their accounts brought up to date. (2008/18)

Capital Expenditure

Prior year matters, which have not been resolved

67. The National Communications Network (NCN) did not adhere to the requirements of the Procurement Act (2003) regarding adjudication at the appropriate authority levels in the acquisition of equipment valued at $65.547M during 2008. There were similar occurrences in 2007, where procurement procedures were not adhered to when equipment and services valued at $49.694M were procured. In a related matter, equipment to the value of $223,098 were not received by the Agency, up to the time of reporting.

Agency's Response: The Head of NCN indicated that (a) the Procurement Act is now being followed and the Agency is using the services of the NPTAB for all items purchased above the Agency limit; and (b) the equipment ordered was not in stock and subsequently became obsolete. The Agency is now in the process of arranging shipment of the replacement models.

68. The Environmental Protection Agency (EPA) was advised that as of the financial year ended 31 December 2004, its financial reporting should include reporting on the revenues, expenditures, assets, and liabilities of the Wildlife Division. This was not done for the year under review. However, at the time of reporting, the accounting functions of the Wildlife Division were being executed by the Agency.

Agency's Response: The Director of the EPA explained that the Agency has taken over the financial management of the Wildlife Division with effect from 1 July 2009, and efforts are being made to have the accounts reflected under the EPA financial statements.

Recommendation: The Audit Office recommends that the EPA financial report should include reporting on the revenues, expenditures, assets, and liabilities of the Wildlife Division. (2008/19)

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

Subhead 33003 – Lands and Surveys

69. During the period under review, the sum of $35M was voted for occupational surveys at Lethem, Bartica, Mara, Moblissa, and Kara Kara. In this regard, the records revealed that amounts totalling $14.763M were expended for surveys carried out in Ituni, Kwakwani, Aliki, Laddersville, and Hogg Island, leaving an unspent balance of $20.237M to be refunded to the Consolidated Fund. As was the case in 2007, when an unspent balance of $713,452 existed, this balance was retained instead of being paid over to the Consolidated Fund.

Commission's Response: The Commissioner of Lands and Surveys Commission acknowledge the query as being correct and indicated that the recommendation made by the Auditor General will be implemented in the future. However, he indicated that the amount was committed and expended in 2009.

Recommendation: The Audit Office recommends that the Commissioner ensure that all unspent monies are refunded promptly to the Office of the President for repayment to the Consolidated Fund, and related adjustments made to the Appropriation Account. (2008/20)

Subhead 34002 – GO-INVEST

70. The provision of $5.6M was expended in furtherance of the capital programme, which required (a) rewiring of the building; (b) renovation of office; and (c) purchase of printer, filing cabinets, and shredder. On the matter of rewiring of building, the NPTAB approved the contract in the sum of $1.726M, but the initial works were expanded and required a variation of $1.292M. In this regard, there was a failure to obtain the approval of the Board, resulting in a breach of the requirements of the Procurement Act.

Office's Response: The Head of Budget agency acknowledged this finding and indicate that the tender procedures would be adhered to in the future.

Recommendation: The Audit Office recommends that the Agency ensure that there is strict adherence to the Tender Board Procedures at all times. (2008/21)

AGENCY 02
OFFICE OF THE PRIME MINISTER

Current Expenditure

Prior year matters, which have not been resolved

71. There was no indication that the Ministry put corrective measures in place to lower the maintenance cost of vehicles. Of the amount of $3.636M expended on vehicle spares and services, $2.937M were expended in respect of twenty-five contracts awarded to seven contractors for the repairs to four vehicles. The following related details are summarised below for the years 2006 to 2008:

Vehicle №	2006 $'000	2007 $'000	2008 $'000	Total $'000
PHH 4396	311	495	1,012	1,818
PHH 6929	-	-	779	909
PEE 7511	685	943	572	2,289
PKK 81	-	731	574	1,612
Total	996	2,169	2,937	6,628

Ministry's Response: The Head of Budget Agency explained that (a) for several consecutive years, the Ministry requested funding from the Ministry of Finance for the replacement of vehicles PHH 4396 and PEE 7511, since both of these vehicles are approximately 15 years old and costly to maintain; (b) in 2009, a provision of $7.120M was made for the purchase of a used vehicle (Toyota Land Cruiser PMM 1417) for the Hon. Prime Minister; (c) in keeping with the recommendation of the Audit Office, provision was made in the 2010 Budget for replacement of vehicles; and (d) with regards to vehicles PHH6929 and PKK81, it should be taken into consideration that both of these vehicles are being used by the Hon. Prime Minister on a daily basis. Therefore, only new spare parts are used on these vehicles, which are obviously more costly. Also, on several occasions spare parts had to be imported and shipped by air, which had also resulted in significant cost.

Recommendation: The Audit Office recommends that the Office of the Prime Minister carefully monitor the maintenance cost for each vehicle in order to determine whether it was economical to retain or dispose them. (2008/22)

AGENCY 03
MINISTRY OF FINANCE
Current Expenditure

Programme 1 – Ministry Administration

Prior year matters, which have not been resolved

72. There continued to be insufficient documentary evidence to support refunds to the Guyana Rice Development Board (GRDB) with respect to Rice Levy A. This levy relates to the exporting of rice to the European Union. Importers benefit from a levy reduction if documentary evidence can be produced that a corresponding amount has been paid to the authorities in Guyana. As the Rice Levy cheques are received from GRDB, the Accountant General issues corresponding refund cheques to GRDB. During 2008, the amount of $463.774M was paid to the GRDB to allow for Rice Levy A to be paid in as current revenue, as provided for in the Estimates.

73. During the period under review, amounts totalling $423.156M were expended to meet the cost of operations of the State Planning Secretariat, Customs Anti-Narcotics Unit (CANU), NPTAB, Statistical Bureau, and the Financial Intelligence Unit. It should be noted that CANU is a department within the Ministry of Finance and is not a separate legal entity. The implications of having the operations of this Unit financed under Contributions to Local Organisations are two-fold. Firstly, Employment Costs and Other Charges are not categorised and shown in the Appropriation Accounts in the traditional manner, and this distorts the true costs in these two areas. Secondly, the present arrangement facilitates the circumvention of the application of the Government's pay scales, as employees of these units enjoy enhanced compensation packages, instead of the approved Government rates.

Ministry's Response: The Head of Budget Agency indicated that a policy decision is required on this matter.

Recommendation: The Audit Office again recommends that the Ministry of Finance cease to fund the operations of CANU from Subsidies and Contributions to Local Organisations and create specific programmes under the existing programme budgeting arrangements in respect of this Department. (2008/23)

74. Further, although CANU was established to protect Customs revenues, this Unit was not operating under the direction of the Commissioner of Customs and Trade Administration. It is therefore clear that this arrangement does not provide for proper financial and administrative control, and is not in conformity with the applicable Customs Laws and Regulations.

Ministry's Response: The Head of Budget Agency indicated that a policy decision is required on this matter.

Recommendation: The Audit Office also recommends that the Ministry of Finance take appropriate measures to transfer the operations of CANU to the direct managerial control of Customs and Trade Administration, Guyana Revenue Authority. (2008/24)

75. The State Planning Commission, which was to have been dissolved several years ago and its operations transferred to the Ministry of Finance, continues to be in existence and has the status of a separate legal entity. In addition, for the period under review, the State Planning Secretariat had an actual staffing of thirty-six persons. However, only eighteen officers were attached to it. The remaining eighteen officers were attached to the University of Guyana (one), Office of the President (six), and other Departments within the Ministry of Finance (eleven), although their emoluments were met from the State Planning payroll. The last set of audited accounts of the Commission was in respect of 1991.

Ministry's Response: The Ministry indicated that a policy decision is required on this matter.

Recommendation: The Audit Office again recommends that the Ministry of Finance take steps to formally dissolve the State Planning Commission and to ensure that financial statements for the years 1992 to 2008 are prepared and submitted for audit examination. (2008/25)

76. In previous reports, the Audit Office highlighted the Ministry's failure to pay over the Government's share of 24% of the proceeds of Guyana Lotteries to the Consolidated Fund. Instead, such proceeds were paid into a special bank account № 3119 and were used to meet public expenditure without Parliamentary approval. During the reporting period, no action was taken to pay over the amounts due to the Consolidated Fund.

Ministry's Response: The Ministry indicated that a policy decision is required on this matter.

Recommendation: The Audit Office recommends that the Ministry of Finance take appropriate measures to comply with Section 38(1) of the FMA Act, by immediately ensuring that the balance in bank account №. 3119 is transferred to the Consolidated Fund and that thereafter, future Government's shares of the proceeds of the Guyana Lotteries are paid directly to the Consolidated Fund. (2008/26)

77. During the period 1996 to 2008, amounts totalling $3.283 billion were received from the Guyana Lotteries Company and deposited into account № 3119. The balance on this account as at 31 December, 2008 was $186.508M. Therefore, payments totalling $3.097 billion were made during the period 1996 to 2008 to meet expenditure. Of this amount, a total of $41.707M was utilised to meet expenditure for 2008. In this regard, the following are details:-

Ministry/Department/Region	Amount $'000	Remarks
Commissioner of Police	20,000	Expenditure to meet the cost of the Joint services acquiring a Steel Band
Ministry of Culture, Youth & Sports	19,374	Visit of Indian Cultural groups to Guyana, funding for Independence Anniversary Celebrations for 2008, funding of Inter Guyana Games 2008, and President Youth award.
President Youth Choice Initiative	1,959	Releases to offset expenditure.
Stipend to members	374	
Total	41,707	

78. The above expenditure was within the National Sectors previously identified and was in accordance with the guidelines for access to the Lottery funding, which included funding for activities that promoted cultural and youth and sports development, financed medical treatment overseas, and economic support for disadvantaged groups, among others.

79. The last set of audited accounts of the Guyana Lottery Commission was for the year 2006. At the time of reporting, the accounts for the years 2007 and 2008 were received and the audits are in progress.

Current and Capital Revenue

80. Significant differences continued to be observed between the amounts shown as receipts in respect of external loans on the Statement of Receipts and Disbursements and those recorded in the Public Debt Statement. The following gives a breakdown:-

Lending Agency	Public Debt Statement $'000	Revenue Statement $'000	Difference $'000
Caribbean Development Bank	2,016,012	1,504,734	511,278
China	272,724	272,000	724
International Development Association	0	0	0
Inter-American Development Bank	8,833,778	7,940,718	893,060
IFAD	0	0	0
India	0	5,943,000	(5,943,000)
Venezuela	22,689,721	0	22,689,721

Ministry's Response: The Ministry indicated that efforts are being made to reconcile the differences.

Recommendation: The Audit Office recommends that the Ministry take appropriate measures to (a) ensure that the Public Debt Register is updated at the time disbursements of loan proceeds are made; and (b) reconcile the entries in the Register with confirmations received from loan agencies. (2008/27)

81. Guyana Stores Ltd. was sold in October 2000 at a price of US$6M. Of that amount, US$4M was deposited by the purchaser. The remaining US$2M should have been paid in September 2002, but remained outstanding up to the time of reporting. A similar observation was made in relation to the National Paints Company where US$900,000 is still outstanding on the purchase price. The Head of Privatisation Unit explained that these matters were still engaging the attention of the Court.

82. There were unauthorised credit purchases of fuel totalling approximately $17.933M from GUYOIL.

Ministry's Response: The Ministry acknowledge the finding.

Recommendation: The Audit Office recommends that the Ministry desist from the practice of purchasing fuel on credit. (2008/28)

Programme 2 – Accountant General's Department

Prior year matters, which have not been resolved

83. The salaries bank account № 506, which has an overdraft of $1.946M, became non-operational in June 1996. The overdraft had had its genesis in a fraud perpetrated on the Department in the early 1990's and the suspect has since died. Given these circumstances, the Finance Secretary was written to with a view to writing off the loss.

Department's Response: The Head of Budget Agency explained that the reported loss was engaging the attention of Cabinet, since the amount was above the limit of the Losses Board.

Recommendation: The Audit Office recommends that the Head of Budget Agency, through the Minister of Finance, take appropriate follow-up action with the Cabinet in order to bring closure to the matter. (2008/29)

84. The Conference Advances Register revealed that for the year 2008, there were 117 advances totalling $25.543M, which were still to be cleared. This was compounded by the fact that 333 advances totalling $116.212M for the years 2004 to 2007 are still to be cleared.

Department's Response: The Head of Budget Agency explained that while some of the recipients were tardy in clearing their advances, others had submitted documentation to clear their advances, but due to the Department's staffing situation, there were delays in the clearing of the advances. He further explained that the delinquent officers were written to, requesting them to submit documentation to clear their advances. At the time of reporting, the situation remained the same.

Recommendation: The Audit Office recommends that the Head of Budget Agency (a) notify the respective officials of their obligation to clear all overseas travel advances through the submission of bills and receipts and other supporting documents to substantiate the payments made and (b) submit to the Office of the President a list of the officials who have not cleared their overseas travel advances within the prescribed time period. In this way, Cabinet will be apprised of this undesirable situation. (2008/30)

Capital Expenditure

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

Subhead 19004 – Basic Needs Trust Fund (BNTF 5)

85. This Project is funded by the Government of Guyana and the Caribbean Development Bank. An examination of the records maintained by the Project revealed an expenditure of $454.925M. However, according to the Appropriation Account, amounts totalling $331.815M were expended, giving a difference of $123.110M which resulted in the Appropriation Account being understated by the said amount.

86. An examination of the expenditure of the Project revealed that a contract was awarded by the NPTAB to the value of $76.987M for the supply of medical equipment to Lethem and Mabaruma District Hospitals. However, it could not be determined whether the items were supplied to the respective hospitals, since the relevant source documents were not presented for audit inspection.

Recommendation: The Audit Office recommends that the Head of Budget Agency take steps to ensure that all relevant documentations are made available for audit examination. (2008/31)

87. Amounts totalling $477,000 were expended on the purchase of laptop computers, printers and stabilizers for the Project. The items were verified as having been received and properly brought to account. However, they were not marked to readily identify them as the property of the Project.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure that all assets acquired are marked to identify them as the property of the Project and to facilitate proper accountability at all times. (2008/32)

88. Amounts totalling $27.672M were expended to pay wages and salaries, other administrative expenses, and purchase of fuel and lubricants, etc. In relation to the acquisition of fuel and lubricants amounts totalling $2.587M were expended on credit purchases from the GUYOIL. However, the required approval from the Finance Secretary to purchase on credit was not provided for audit scrutiny. In addition, the Project failed to reconcile the fuel account with the statements submitted by the supplier. Further, log books were not presented for the three serviceable vehicles under the control on the Project, hence, it could not be determined if the journeys undertaken were authorised.

Recommendation: The Audit Office recommends that the Project (a) desist from the practice of purchasing fuel on credit, while introducing measures to maintain strict control over fuel acquisitions; (b) take steps to reconcile the 2008 fuel records; and (c) ensure that log books be secured and retained for managerial review and audit purposes. (2008/33)

Subhead 44007 – Poverty Programme

89. The sum of $673.765M was voted for providing special support for the most vulnerable groups in the country through community development programmes and projects. According to the Appropriation Account, amounts totalling $665.921M were expended. During the year, forty-three Inter Departmental Allocation Warrants (IDAWs) totalling $673.765M were issued to Ministries and Regions to undertake works on behalf of the Ministry. However, at the time of reporting twenty-one warrants totalling $365.820M were not cleared via financial returns. In the absence of such returns, it could not be determined whether the expenditure was in keeping with the purposes of the warrants.

90. In addition, seven of the warrants totalling $316.687M were issued on the 30 and 31 December, 2008. Three financial returns were received stating that the entire amounts were expended, while for the other four, financial returns were received but did not have any date stated.

Recommendation: The Audit Office recommends that the Ministry take appropriate action to ensure that recipients of IDAWs produce financial returns on a monthly basis, so as to facilitate the timely recording of expenditure and necessary adjustments. (2008/34)

CUSTOMS & TRADE ADMINISTRATION

Prior year matters, which have not been resolved

91. In my previous Reports, I made mention that in 2005, total revenue deposited into the Consolidated Fund by the Customs Administration totalled $25.830 billion while the Statement of Receipt and Disbursements prepared by the Ministry of Finance reflected amounts totalling $25.827 billion. Notwithstanding this, included in the figure of $25.830 billion was a shortage of $10M, which was reported stolen from the Customs Administration on the 27 May 2005. However, there was no evidence to show whether a losses report was submitted to the Finance Secretary as required, in order for the loss to be written off.

Administration's Response: The Commissioner General indicated that this matter is being addressed.

Recommendation: The Audit Office recommends that the Customs and Trade Administration file the losses report with the Finance Secretary. (2008/35)

92. Differences continued to be observed between the amounts shown as deposited by the Administration and the Statement of Receipts and Disbursements prepared by the Ministry of Finance. In my 2007 Report, it was stated that total deposits into the Consolidated Fund amounted to $8.150 billion, while the Statement of Receipts and Disbursements prepared by the Ministry of Finance reflected an amount of $8.159 billion, resulting in a difference of $9M.

93. This situation continued in 2008 where, according to the Revenue Statement submitted by the Customs & Trade Administration, total deposits into the Consolidated Fund for 2008 were $7.485 billion while the Statement of Receipts and Disbursements prepared by the Ministry of Finance showed total deposits into the Fund as $7.497 billion, resulting in a difference of $12M. In addition, the revenue records for Customs & Trade Administration reflected an amount of $7.490 billion, resulting in a difference of $5M between the records and the Revenue Statement submitted by the Customs & Trade Administration. There was no evidence that these Statements were reconciled with the records.

Administration's Response: The Commissioner General explained that the Customs and Trade Administration and the Ministry of Finance are working to have the differences for 2008 indentified and make the necessary adjustments.

Recommendation: The Audit Office recommends that the Customs and Trade Administration and the Ministry of Finance reconcile the records periodically so that adjustments can be done in a timelier manner. (2008/36)

94. In relation to import duties, some transactions were facilitated through the Permit for Immediate Delivery (PID) system. The system provides for PIDs to be perfected within ten working days from the date of their issue. In addition, the use of the PID facility is valid for one calendar year after which, importers are required to reapply to the Commissioner General for further use of the facility. However, at the time of reporting, fifty-five PIDs that were issued since 2003 remained outstanding. In 2008 the system for facilitating PIDs had improved whereby of the 1,058 PIDs issued during the period under review, only one PID with a CIF value of $664,834 remained outstanding at the time of audit in November 2009.

Administration's Response: The Commissioner General explained that the Administration sent letters to defaulters and has been engaging them in discussions so that the outstanding PIDs could be cleared. The Administration also took measures to strengthen the systems. As such for 2009, there were no outstanding PIDs.

Recommendation: The Audit Office recommends that the Administration renew its efforts to clear the outstanding PIDs. (2008/37)

95. Examination of the Seizures Register revealed that there were ninety-nine seizures during 2007. However, forty-three files were still not presented for audit examination, while in 2006 and 2005, twenty-two and seven files respectively, were still not presented for audit examination. This situation continued in 2008 where there were sixty-nine seizures during the period under review. However, at the time of audit in September, 2009 only fifty-four files were presented for audit examination despite repeated requests for the remaining fifteen. In addition, amounts totalling $215.283M were collected as additional duties on items seized, while $22.058M were collected as compensation and fines.

Administration's Response: The Commissioner General explained that efforts are being made to locate the outstanding files and present them for audit examination.

Recommendation: The Audit Office recommends that the Customs and Trade Administration take steps to expedite the processing of seizures, since the delay can result in the deterioration of the related goods and subsequent loss in revenue, and to locate and present all outstanding files for audit examination. (2008/38)

96. The Administration has still not implemented appropriate measures to ensure that all outstanding ship files for the years 2008, 2007, and 2006 are completed and submitted to the Quality Review Section for examination and closure. An examination of the Ships' Rotation Book kept at Customs House revealed that of the 1,050 vessels that came into port Georgetown during 2007, only 676 files were submitted to the Quality Review section for examination and closure, leaving 374 files incomplete. Similarly in 2008, of the 1,103 vessels that came into port Georgetown, only 375 files were submitted to the Quality Review Section for examination and closure.

Administration's Response: The Commissioner General explained that although these files were unclosed and not submitted to Quality Review, a forty-two days report was prepared for each file indicating the reasons why these files were not closed.

Recommendation: The Audit Office recommends that the Customs and Trade Administration take urgent measures to submit the files requested for audit examination. (2008/39)

97. The System provides for deposits made by way of Bills of Sight (provisional entries) to be cleared within three months, failing which, the amounts deposited shall be brought to account as revenue. Examination of the Bills of Sight Register revealed that during the period under review, a total of eighty-two Bills of Sight totalling $40.550M were recorded. In addition, there was evidence that in forty-two instances, importers did not perfect provisional entries within the specified period, and the Administration took an average, eight months to transfer deposits totalling $10.450M into the Consolidated Fund. It was also observed that twenty-three Bills of Sight totalling $6.071M representing sale of seizures remained in the deposit account at the time of audit examination in September 2009.

Administration's Response: The Commissioner General stated that some of these deposits are held in Escrow account because the matters are before the court and still pending.

Recommendation: The Audit Office recommends that the Customs and Trade Administration take appropriate measures to ensure compliance with the Customs Regulations as they relate to Bills of Sight. (2008/40)

98. The Administration has still not presented a losses report to the Finance Secretary for a comprehensive submission by the Ministry of Finance to Cabinet for approval to write off losses prior to 2002. These would include cheques valued at $38.350M which were dishonored, and for which the amounts remained uncollected for the period 1996 to 2000, and cheques totalling $14.698M for goods, which were released to some importers during the Public Service strike of May/June 1999, and have since become stale-dated.

Administration's Response: The Commissioner General stated that GRA has taken an approach of investigating whether the defaulters are still in the jurisdiction with the intention of bringing civil action against them.

Recommendation: The Audit Office recommends that the Administration variously follow-up this matter with a view of bring closure to it. (2008/41)

99. The Total Revenue Integrated Processing System (TRIPS), a fully integrated modular system to manage government revenues, was designed and produced by Crown Agents. This system was introduced on 1 January 2007. The TRIPS comprises of eight modules namely Taxpayer Identification, Revenue Accounting, Customs Control, Intelligence, Risk Management, Audit and Assessment, Debt Management, Management Information and e-Government. During the period under review, only four of the eight modules were operational. The four modules, which were implemented since the 1 January 2007, are Taxpayer Identification, Revenue Accounting, Customs and Intelligence along with Risk Management.

100. An examination of the Revenue Statements revealed that amounts totalling $96.882M were collected as overtime fees from merchants during 2007. However, evidence was seen where the Administration demanded fees totalling $2.336M from eleven shipping Agencies. This situation continued in 2008 where amounts totalling $96.990M were collected as overtime fees. In addition, an examination of the Demand Register kept at the Customs Boathouse, and the returns submitted by the Outstations revealed that amounts totalling $53.420M were collected from merchants, resulting in a difference of $43.570M. Further, evidence was seen where the Administration demanded fees totalling $8.516M from the eleven shipping agencies. In addition, outstanding merchants' overtime payments due to officers at Customs - Timehri for the year 2008 totalled $11.405M.

Administration's Response: The Commissioner General explained that demand notices will be prepared and forwarded to the Shipping Agents to honour their obligation for the outstanding amounts.

Recommendation: The Audit Office recommends that the Customs and Trade Administration investigate the differences and take the necessary corrective action. (2008/42)

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

Overdrawn Bank Accounts

101. There are two bank accounts with overdrawn balances totalling $12.550M as at 31 December 2008 under the Customs and Trade Administration, and there has not been any progress in clearing these accounts.

Account №	Description	Amount $'000
301	Sub-Comptroller Customs- N/A Imprest A/C	9,417
3013	Comptroller of Customs & Excise- Salaries A/C	3,133
Total		12,550

Collection of Revenue

Accounting for Receipts used by Cashiers

102. An examination of the system for the requisition, collection, and distribution of the receipts were conducted and the following observations were made:

(a) No Register of Controlled Forms was kept to record the stock of receipts received from the stores and subsequent issue to the Revenue Accounting Unit;

(b) At the Revenue Accounting Unit, a stock of receipt books was also kept and it was explained that this would facilitate easier access. However, no Controlled Forms Register was kept to record this stock of receipts either. Rather, a register was kept to record receipts issued to the individual cashiers who would sign in this register as receiving the receipts;

(c) The Supervisor and the Senior Clerk usually hold the keys to the room within the Revenue Accounting Unit where the receipts were stored. However, it was observed that the Senior Clerk was no longer on the job, but still had possession of the keys. In addition, the lock had not been changed;

(d) In cases where one cashiers' receipts were finished and there were none in stock, the cashier would borrow some from one of the other cashiers and no adjustment was made in the register;

(e) Sharing of receipts was frequent due to the required receipts not always being in stock; and

(f) Receipts were also borrowed from other sections of the Guyana Revenue Authority when the stock at Customs and Trade Administration was depleted, however, the recording of these were not made other than in the register used for issuing to the cashiers.

Administration's Response: The Commissioner General explained that in respect of (a) and (b) a register is now being maintained for recording receipts received from stores as well as recording issues to Cashier. With respect to (c) the lock has been changed and (d), (e) and (f) controls are now in place to regularizes the situation. A used and unsued register is now being kept to track usage by each Cashier.

Recommendation: The Audit Office recommends that the Administration put proper systems in place to monitor the requisition, collection, and distribution of the receipts. (2008/43)

Security Checks at the Revenue Accounting Department

103. It was observed that Cashiers would take their bags into the Cashiers' booths. However, no security checks were conducted on these bags at any point in time. In addition, at the time of reporting in December 2009, there were no security cameras in the Cashiers' booths.

Administration's Response: The Commissioner General explained that with respect to security checks measures will be put in place to ensure no unauthorised person or bags are allowed in the Cashier area.

Misappropriation of Revenue

104. At the time of the audit in November 2009, two hundred and twelve allegedly fraudulent transactions totaling $301.257M, of which fifty-one totalling $108.137M were in relation to 2008, were uncovered at the Customs and Trade Administration.

105. The manner in which the fraud was perpetuated was that the cashier on receipt of a considerable amount of payments would contact the Database Administrator (DBA), providing the details of the transactions. The DBA would backdate the receipt dates of the transactions thus effectively removing it from the daily cash listing, against which the cash receipts are balanced at the end of the day. This made it possible for the cashier to retain the receipts that were not recorded on the daily cash listing.

106. The fraud was uncovered when the cashier's supervisor identified among the physical receipts, one that did not appear on the daily cash listing. The cashier, suggested that there was a "glitch in the software" and said that he would have the problem resolved. Shortly thereafter he produced a daily cash listing that included the receipt. The cashier did not reveal that he was aware that he had a significant surplus of cash until after the challenge to the accuracy of the report was raised.

107. The prime suspect in the fraud is the cashier, who shortly after the fraud was uncovered took a leave of absence, left the country and did not return as scheduled on 18 November, 2009. The other suspect is the DBA who is the only person who had data base administrator access of TRIPS throughout the entire period that the fraud was perpetuated.

108. The backdated transactions commenced on the 29 January 2008. There were two transactions in January 2008, both for the same taxpayer which totalled $3.863M. The analysis of the backdated transactions for this particular taxpayer revealed that the taxpayer‘s name appeared in fifty-nine of the 212 backdated transactions amounting to over $100M.The analysis of the backdated transactions by months revealed that there was a lot of activity from the inception of the fraud in January 2008 that significantly dropped in April to June 2008, after which the transactions resumed in July 2008. The police are currently investigating the matter.

Other

109. An examination of the Dishonored Cheques Register revealed that for the period under review, eighty-three cheques valued at $164.775M received from 48 importers were dishonored and were referred to their respective drawers. However, there was no evidence of undue delay in the clearing of these cheques by importers, since this was done within one to eleven days. At the time of reporting these cheques were cleared.

110. Amounts totalling $4.749M were collected for liquor licences. An examination of liquor licences records for Regions 2, 3, 4, and 10 revealed that 1,573 registered premises did not renew their licences in 2008, detailed below. However, in the absence of information on the status of the 1,573 businesses, it could not be determined whether licences totalling $4.409M were due for renewal. Further, there was no evidence seen of Excise Officers making control visits during the period under review.

Type of Business	Defaulters	Renewal Fees $	Total $
Liquor Restaurants	551	5,000	2,755,000
Spirit Shops	128	5,000	640,000
Hotels	96	5,000	480,000
Special Licence Taverns	8	500	4,000
Members Clubs	30	5,000	150,000
Off Licences Shops	760	500	380,000
Total	1,573		4,409,000

Recommendation: The Audit Office recommends that the Administration send out notices to the owners of all premises registered to sell liquor, who have not renewed their licence for the period under reviews. Based on the responses received, excise officers should carry out inspections for the purpose of prosecuting defaulters and to update the various registers. (2008/44)

111. Remissions of duties for the period under review totalled $70.281 billion of the actual collections, compared with $24.816 billion in 2007. However, the Commissioner General was empowered to grant remission of duties under the Fiscal Enactments (Amendment) (№ 2) Act 2003, which was assented on 22 August 2003 and became effective from 1 September 2003. The Commissioner General granted remissions under the following categories/descriptions:

Description/Category	Amount Exempted 2008 $'000	Amount Exempted 2007 $'000	Variance $'000
Churches and Charitable Organisations	1,505,667	1,006,353	499,314
Diplomatic Missions/Caricom	1,580,804	308,428	1,272,376
Foreign Funded Projects	681,917	965,644	(283,727)
Hospitals	139,549	50,677	88,872
Ministries/Government Departments	1,274,834	904,884	369,950
Companies/Businesses (361)	64,262,050	21,286,441	42,975,609
Remigrants (103)	342,239	82,589	259,650
Public Officers	493,763	211,143	282,620
Total	70,280,823	24,816,159	45,464,664

INTERNAL REVENUE DEPARTMENT

Prior year matters, which have not been resolved

112. There continued to be unreconciled differences between the records of the Internal Revenue Administration and the Statement of Receipts and Disbursements prepared by the Ministry of Finance. During the year 2007, total payments into the Consolidated Fund were $32.482 billion, while the Statement of Receipts and Disbursements showed total payments into the Fund for Internal Revenue as $32.515 billion, resulting in an overstatement of $33M. Similarly, during 2008, examination of the records of the Department revealed that total payments into the Fund were $34.530 billion. However, the statement showed total payments into the Fund was $34.609 billion, resulting in an overstatement of $79M.

Department's Response: The Commissioner General explained that the Internal Revenue Department and the Ministry of Finance are working to have the differences for 2008 indentified and make the necessary adjustments.

Recommendation: The Audit Office recommends that the Internal Revenue Department and the Ministry of Finance reconcile the records periodically so that adjustments can be done in a timelier manner. (2008/45)

113. The Internal Revenue Department has still not ensured the proper monitoring of receipts and calculations of remittances with respect to Form 11. In accordance with the Income Tax Act, Form 11 is required to be submitted each year for the previous year, on the total tax deductions made by each employer. During the year 2007, the Register of Form11 and the Form 11 Demand Register were not presented for audit examination; hence the selection and verification of transactions could not have been carried out. For 2008, examination of the Form 11 Register revealed that there were 263 employers who submitted Form11 for their employees. However, differences were observed between the amounts remitted by the employer and what was actually collected by the Internal Revenue in 259 instances. No reconciliation was carried out to determine the reason/s for the differences, and have corrective action taken.

Department's Response: The Commissioner General stated that mechanisms were put in place to have corrective action taken, and to strengthen systems.

114. The Travel Voucher Tax Act requires airlines to pay tax of 15% on the value of all tickets sold for travel originating from Guyana. Failure to comply with this requirement will result in a 15% penalty on the gross amount, and $50 for every day late. However, since 2002 it was observed that an airline was in default the sum of $25.588M. At the time of reporting in January 2010, this matter was not settled.

Department's Response: The Commissioner General stated that the matter regarding this airline is still with the Legal Office.

115. Steps have not been taken by the Department to have all delinquent self-employed persons comply with the requirements of the Income Tax Act. During 2007, the Authority had identified 23,158 persons as self-employed. Collection of income tax for self-employed persons amounted to $1.251 billion. Similarly, during 2008, the Authority had identified 63,530 persons as self-employed and collection of income tax from self-employed persons increased to $1.652 billion. With respect to professional fees collected, there was an increase of $1.315M from 2007. The Conservatory Order instituted in October 2003 restraining the Guyana Revenue Authority from assessing and collecting taxes from all Attorneys-at-Law and Medical Practioners was still in effect and the matter has not been finalised.

Department's Response: The Commissioner General explained that penalties and interest are imposed on delinquent self-employed taxpayers as part of the process of enforcing compliance. Legal redress in the courts is a last resort.

116. The Department has still not taken appropriate measures to monitor the status of all default matters and ensure that cases pending are finalised in a timely manner. During 2007, an examination of the Objection and Appeal Register revealed that the Section had 610 cases totalling $2.858 billion pending for various defaults that were yet to be finalised. Similarly, during 2008, an examination of the register revealed that approximately 440 cases totalling $202.430M representing tax in dispute, and $29.157M for penalties in dispute pending for various taxes defaults that were yet to be finalised. In addition, it was also observed that the registers were not properly maintained.

117. The Internal Revenue Administration has now filed a losses report to the Finance Secretary for the eleven dishonored cheques valued at $1.709M for the years 2000 to 2002, in order for a comprehensive submission to be made by the Ministry of Finance to Cabinet for approval to write off losses prior to 2002. In addition, the Refund of Revenue bank account №. 112, which became inactive some years ago and was overdrawn by $32.949M, was still to be investigated and closed. In a relater matter, there has not been any progress in clearing account №. 3024 (Off Internal Revenue Department), which reflected an overdraft of $1.242M, as at 31 December 2008.

Department's Response: The Commissioner General explained that the losses report has since been filed. However, with regards to the overdrawn bank account № 112, the records are not available for the reconciliation to be effected.

118. During the year 2007, the number of Companies registered could not have been determined, since a list of companies was not submitted for audit examination. However, at the time of reporting, evidence was seen where the Department instituted 201 charges against companies by the legal department, of which 21 were subsequently addressed in court. Similarly, it could not have been determined how many companies submitted annual returns for the year 2008. In addition, a list of Active Companies was not provided for audit inspection. However, evidence was seen where the Department instituted 140 charges against companies and 43 were subsequently addressed in the Court.

Department's Response: Institution of legal charges against delinquent companies is an ongoing process, and the Department has strengthened its legal division, as such, the system is now more dynamic, and defaulters are taken to Court regularly.

119. According to Section 117 of the Income Tax Act Chapter 81:01, employers are required to furnish Pay-As-You-Earn (PAYE) returns in respect of their employees to the Commission, not later than 14 days after the close of the month. However, during the year 2007, there were 156 employers who failed to submit returns; legal proceeding was taken against 21 of the companies for non-submission of returns. In addition, the Penalties Register revealed 732 penalties totalling $71.755M which attracts interest of $31.612M were still outstanding at the time of reporting in March, 2010. Further, for the year 2008, we were unable to determine whether employers complied with the Act since records were not made available.

120. Amounts totalling $2.127 billion were collected as Withholding Tax for the year 2007. However, it was observed that the Withholding Tax register was not balanced for the period under review. Hence a comparison with the Register and the amount shown as collection could not have been carried out; also there were instances where the nature of business and the period was not stated in the Register. For the year 2008, amounts totalling $2.755 billion were collected as Withholding Tax. However, we were unable to verify this figure since at the time of the audit all matters relating to Withholding Tax was being processed by the Vat Section and records were not made available.

121. Amounts totalling $19.619M were collected as Process Fees for 2007. This related to the processing of 1,119 estates. It was observed that incorrect rates were used in calculating the Duties. Similarly for the year 2008, amounts totalling $27.605M were collected as Process Fees /Estate Duty and a total of 1,082 estates were processed. However, an audit examination of the Register was conducted and revealed amounts totalling $19.627M as being collected resulting in a difference of $7.978M.

<u>Current year matters, with recommendations for improvement in the existing system</u>

122. Amounts totalling $628.122M were collected as Travel Voucher Tax for the year under review for the ten airlines in operation. An examination of the airline files revealed that the Travel Voucher Tax Schedule presented for audit, for the period under review reflected an amount of $697.883M whilst, the amount reflected on the Statement of Receipts and Disbursement and the statement submitted by Internal Revenue was $628.741M, resulting in a difference of $69.142M.

123. Amounts totalling $514.784M were collected as Travel Tax for the period under review. However, this amount could not have been accurately verified, because the records for the months January, March, May and November were not presented for audit inspection. In addition, there were differences between the amounts seen on the schedule presented for audit and the records produced for audit verification.

124. At the time of the audit in 2009, the Internal Revenue Department was undergoing a restructuring process. Functions were reorganised and staff was reassigned. In addition, with the TRIPS being implemented in 2007, records were still in transition stages, schedules were not submitted and some records could not be located. As such, the audit was constrained to the areas mentioned and follow-up on previous year issues.

Review of the Procurement Act № 8 of 2003 and the Operations of the National Procurement and Tender Administration

Prior year matters, which have not been resolved

125. The Procurement Act № 8 of 2003 came into operation on 1 January 2004, by the signing of the Order by the Minister of Finance on 19 November 2004. However, the Procurement Regulations only came into operation on 25 November 2004, ten months after the passing of the Act. The Act 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.

126. Section 16(1) of the Act provides for the establishment of a National Procurement and Tender Administration (NPTA). This Administration will be managed by the National Board and will report to the Minister of Finance. According to the organisation structure proposed by the consultant for the Administration, there shall be a Chairman, Chief Executive Officer, Confidential Secretary, Senior Procurement Officer, Procurement Officer, two Word Processing Officers, Office Assistant, Driver and Cleaner.

127. During the period under review, the staff of the NPTA comprised of a Chairman, Chief Executive Officer, two Information Technology Specialists, five Procurement Officers, one Word Processing Officer, one Office Assistant and one Filing Clerk. However, the Word Processing Officer and Office Assistant were temporarily seconded from the Ministry of Finance to the Administration for a period of 3 months, effective from 1 January 2006 but at the time of reporting these officers were still not appointed in their positions.

Administration's Response: The Chairman explained that the NPTA has initiated steps to facilitate the secondment of these persons from the Ministry of Finance. However, at the time of reporting this process have not yet materialised.

Recommendation: The Audit Office recommends that the NPTA urgently address the staffing situation with a view of having the seconded staff transferred and confirmed. Should approval to transfer the staff not be obtained, then it is recommended that the positions be publicly advertised and appropriately qualified persons be interviewed and selected to fill these positions. (2008/46)

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

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

129. According to the Act, the National Board shall have responsibility for exercising jurisdiction over tenders as prescribed by regulations and maintaining efficient record keeping and quality assurance systems.

130. Article 212(W) of the Constitution provides for the establishment of a Public Procurement Commission 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 Public Procurement Commission, 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. At the time of reporting, the Commission was still not established.

Administration's Response: The Chairman explained that as a consequence of the Commission not being established and in accordance with the Act, the National Board has taken the responsibility for the making of regulations governing the procurement of goods and services, determining the forms and documents for procurement and reporting to the Minister of Finance on the effectiveness of the procurement system. Further, it was explained that there is no formal procedure for debarring contractors and advice was sought from the Attorney General. Further, the issue was raised with Cabinet through the Minister, proposing that a consultant be engaged to deal with this matter and for this aspect to be included in the Regulations.

Recommendation: The Audit Office recommends that (i) every effort be made to have the Commission in place to ensure the independent, impartial and fair discharge of its functions in relation to procurement and the benefit to the Board of persons with expertise in procurement, legal, financial and administrative matters; and (ii) the formal procedure for debarring contractors be followed up with the Attorney General's Office and Cabinet. (2008/47)

131. The Minister of Finance appointed the members of the National Board in November 2004. According to Section 16(2) of the Act, the Board shall comprise of seven members, not more than 5 from the Public Service and not more than 3 from the Private Sector. The Act makes provision for 2 members of the Board to serve on a full time basis, with the Minister also appointing 1 of the 2 full time members as Chairman. At the time of reporting, the Board was constituted with five members of the Public Service and one from the Private Sector. Another member from the Private Sector is still to be appointed to the Board. As a result, the Board has been operating without its full complement.

132. Section 17(2d) of the Act provides for the Chairman of the National Board to report annually to the Minister of Finance on the effectiveness of the procurement processes and recommending any amendment to the Act, that may be necessary to improve the effectiveness of the procurement process. In this regard, a draft report was submitted to the Minister for comments. It should be noted at the time of reporting, a report for the year under review was not presented to the Minister.

Administration's Response: The Chairman stated that a comprehensive report was prepared for the years 2004 to 2006 and was submitted in 2007 to the Minister for discussion. It was further stated that efforts would be made to have these reports presented annually to the Minister in the future.

Recommendation: The Audit Office recommends that a copy of the report on the effectiveness of the procurement process, including recommendations to the Minister be made available for the audit. Further it is recommended that the Chairman seek to comply with Section 17(2d) in reporting to the Minister annually. (2008/48)

133. According to Section 21(a) of the Act, the National Board may, at its discretion, create District Tender Boards for procurement by Neighbourhood Democratic Councils comprising part-time members of which two members appointed by the Regional Board and one member appointed by the relevant Neighbourhood Democratic Council from among persons with qualifications not dissimilar from those required for appointment to the National Board. At the time of reporting, the National Board has still not created any District Boards.

Administration's Response: The Chairman stated the National Procurement and Tender Administration would follow-up with the Attorney General regarding advice on the constitution of such Boards and their thresholds.

Recommendation: The Audit Office recommends that this issue be followed-up with a view to establishing the necessary Boards promptly. (2008/49)

134. All members of the National, Regional and Ministerial Boards along with each member of the Secretariat are required to declare his/her assets to the Integrity Commission, in accordance with Sections 16(8), 18(3), 19(6) and 22(4) of the Act. However, at the time of reporting, the members have still not complied with the requirements of the Act although reminder letters were sent out by the Chairman.

Administration's Response: The Chairman stated that all members of the National, Regional, Ministerial and Departmental Tender Boards and each member of the Secretariat would be reminded to declare their assets to the Integrity Commission, in order to confirm to the requirements of the Procurement Act.

Recommendation: The Audit Office recommends that members of the various Boards and of the Secretariat be reminded of the requirements to declare their assets to the Integrity Commission. (2008/50)

135. Section 11(1) of the Act provides for each procuring entity to publish notice of procurement contracts awarded within 7 days of awarding such contracts. The Procurement Regulations on the other hand, require each procuring entity to provide within 5 days of publishing notice of the award, a report to the Administration of all contracts awarded in excess of $200,000. On receipt of the report, the Administration shall publish the information on its website. During the period under review, some procuring entities complied with the Act but submitted to the Administration on average of 34 days, the contracts awarded in excess of $15M.

Administration's Response: The Chairman stated that the National Board will remind the respective Boards of their obligations under the Act to publish notice of procurement contracts within seven (7) days of awarding such contacts, and to provide within five (5) days of publishing the notice of the award, a report to the Administration of all contracts awarded in excess of G$200,000 for publication on the NPTA's website.

Recommendation: The Audit Office recommends that all entities and the Administration comply strictly with the requirements of the Act. (2008/51)

136. In accordance with Section 23(1) of the Act, each Ministerial, Departmental and Agency Tender Board shall nominate for consideration by the National Board, qualified evaluators to serve on Evaluation Committees. However, these evaluators were only appointed in 2008.

Integrated Financial Management and Accounting System

Prior year matters, which have not been resolved

137. In addition to the passing and implementation of the Fiscal Management and Accountability Act (2003), the Procurement Act (2003) and the Audit Act (2004), undertaken as part of the continuing process of Public Sector Reform and strengthening and modernisation of the Public Financial Management System, the Accountant General's Department also implemented an Integrated Financial Management and Accounting System (IFMAS).

138. The IFMAS, which replaces some aspects of the previous manual system, became operational on 1 January 2004 and is operated utilising software of a reputable Canadian Company and has 7 modules. These modules are the Appropriation, Expenditure, General Ledger, Budgeting Preparation and Reporting System (BPRS), Purchasing, Revenue and Asset & Inventory modules. During the period under review, 5 of the 7 modules were operational. These 5 modules were the General Ledger, Appropriation, Expenditure, Revenue and BPRS modules.

139. The above system has contributed to a more efficient accounting system and has several advantages over the previous manual system of operation, such as, avoiding any over spending, reducing the processing time of payments, generating timely reports, among others, and operating a single bank account, which was reconciled for the period under review. However, it should be noted that, despite the Accountant General's Department issuing circulars on various aspects of operation of the IFMAS a number of Agencies continue to experience problems, such as:

(a) Several of the Agencies were uncertain about the records that were required to be maintained and, as such, did not maintain and keep records which were considered essential; and

(b) The input of data into the system by the Agencies were not consistent among Agencies nor was it consistent within the Agency.

Department's Response: The Accountant General explained that plans are being made to implement the Purchasing and Asset & Inventory modules. In addition, the Accountant General's Department will be conducting training programmes and making the necessary organisational changes to increase the efficiency and upgrade the skills of employees.

AGENCY 04 & DIVISION 506
MINISTRY OF FOREIGN AFFAIRS

Current Expenditure

Prior year matters, which have not been resolved

140. The old imprest bank account № 444, which became non-operational in July 1996, still reflected an overdraft of $51.635M as at 31 December 2008.

Ministry's Response: The Head of the budget Agency indicated that they have submitted a losses report to the Ministry of Finance.

Recommendations: The Audit Office recommends that the Ministry follow-up this matter with the Ministry of Finance in order to bring closure to this issue. (2008/52)

141. The Audit Office had reported as far back as 2005 and shown below that there were huge differences between the amount received by the Ministry of Foreign Affairs for onward transmission to the Accountant General's Department and the amounts actually deposited by the Accountant General. The Head of the Budget Agency had responded that efforts were being made to reconcile the differences.

Years	Difference $'000
2005	89,073
2006	77,172
2007	81,911
2008	166,000
Total	414,156

Ministry's Response: The Head of Budget Agency explained that meetings were held with the Accountant General's Department and the Ministry of Foreign Affairs in order to strengthen the system for the revenue collection process and to reconcile the differences in the revenue. Further, the revenue from several Missions is deposited directly into a special bank account held at Bank of Guyana and efforts are being made to reconcile these amounts and have them paid over to the Consolidated Fund.

Recommendation: The Audit Office recommends that the Ministry take steps to ensure that the systems and controls are in place to monitor and account for all revenue collected by the Ministry's Head Office and the Missions. (2008/53)

142. Contrary to the established cash based method of procurement the Ministry purchased fuel on credit from the GUYOIL. In addition, the fuel account record was not reconciled with the statements submitted by the supplier. As a result, the Ministry was not in a position to properly determine whether all the fuel and lubricants supplied were solely in respect of the Ministry's vehicles.

Ministry's Response: The Head of Budget Agency indicated consultation was held with the Finance Secretary and it was recommended that an alternative arrangement be put in place for payments to be made from the imprest. In that regard, the Ministry of Foreign Affairs has renewed its request to the Accountant General for the difference in the existing imprest to be recovered in the sum of $163,208. A fuel register is now put in place so that reconciliation can be done.

Recommendation: The Audit Office recommends that the Ministry desist from the practice of purchasing fuel on credit, while introducing measures to maintain strict control over fuel acquisitions and take steps to reconcile the 2008 fuel records. (2008/54)

143. Amounts of $3.591M was expended on water charges, however, the required register was not kept. Further, the telephone and electricity registers bore no evidence of supervisory checks.

Ministry's Response: The Head of Budget Agency indicated that action is now taken to put into operation a water register.

Recommendation: The Audit Office recommends that the Ministry immediately introduces the utility register so as to effectively monitor the payments made in respect of water charges. (2008/55)

Programme 2 – Foreign Relations

Guyana's Embassy, Washington D.C.

Prior year matters, which have not been resolved

144. Forty-seven outstanding advances totalling US$111,279.46, which relate to the years 1995 to 2005, affected the main bank account. These advances were issued to facilitate the current and former Ambassadors' attendance at official conferences overseas. It should also be noted that funds for official conferences are allocated under the Ministry of Finance and therefore should not be utilised from sums provided for the Mission's operations.

Embassy's Response: Cabinet approvals and the required funds are not transmitted to the Mission in a timely manner for overseas travel. As such the Mission is obligated to issue advances from its main bank account for such travel on the instruction of the Head of Mission acting on the advice of the Foreign Ministry.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs in consultation with the Mission (a) take urgent action to have the long outstanding advances cleared from the main account; and (b) take action to obviate the need to utilise the funds from the Embassy's main account by ensuring that official visits are approved by Cabinet well in advance so that required funds could be appropriately provided by the Accountant General. (2008/56)

145. The Accountant General was yet to acknowledge the remittances of revenue totalling US$111,911 or G$22.790M, even though the records of the Embassy support the authenticity of the related transfers. Such acknowledgements have been outstanding for more than ten years.

Embassy's Responses: Unfortunately, the situation with regards to acknowledgement receipts for revenues remitted to the Accountant General's Department is a perennial problem that the Mission has no control over. Nevertheless, the Mission would urge the Ministry to work closely with the Accountant General's Department with a view to regularising this matter.

Recommendation: The Audit Office recommends that the Ministry vigorously pursue this matter with the Accountant General with a view to obtaining the outstanding acknowledgement receipts. (2008/57)

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

146. The actual staffing of the Embassy was eleven at the time of reporting. In this regard, the Ministry of Foreign Affairs was unable to provide information on the Embassy's authorised staff strength, since this information was unavailable. It could not therefore be determined whether the Consulate was staffed with the required staff complement.

Recommendation: The Audit Office recommends that the Director General, Ministry of Foreign Affairs take appropriate action to have the Embassy's staff requirement assessed and documented for future reference. (2008/58)

147. The Accounting Unit was staffed by only one person and therefore, there was no segregation of duties. The Foreign Service Executive Officer/Financial Attaché was involved in (a) the preparation of payment and receipt vouchers; (b) the execution of payments, while writing up the Sub-Accountant's cash book and other cash books; (c) recording of expenditure and preparation of expenditure statements, bank reconciliation statements and vouchers; (d) collection, deposit and remittance of revenue and (e) the preparation and signing of cheques. Even though the Representative of the Head of Budget Agency carried out checks on all accounting records, this arrangement could not be regarded as satisfactory as there was an insufficiency of the required checks and balances in the system.

Embassy's Response: The Ministry of Foreign Affairs is engaged in providing additional staff complement for the Accounts Section. The Mission expects this recommendation to be fulfilled once this process is completed.

148. It should be noted the while the Financial Attaché performs all the accounting functions of the Mission, approval of expenditure and verification of the main records are done by the Sub-Accounting Officer.

Recommendation: The Audit Office recommends that the Ministry take urgent measures to appoint an Accounts Clerk to provide a basis for adequate segregation of duties and improved internal controls. (2008/59)

149. The Embassy in Washington D.C. transferred amounts totalling US$4,086,819.44 to nine of Guyana's overseas Missions. However, only three Missions, namely, Guyana Embassy in Beijing, Guyana Consulate in New York and Guyana Permanent Mission to the United Nations, acknowledged receipt of such transfers. The following other Missions had not complied with the requirement to provide acknowledgements for the funds transferred:

Mission	Amount US$
Guyana Embassy, Brasilia	537,466.60
Guyana Embassy, Brussels	383,585.94
Guyana Embassy, Caracas	278,586.22
Guyana High Commissioner, India	482,689.40
Guyana Consulate, Nickerie	103,327.32
Guyana Embassy, Paramaribo	171,786.59
Total	1,957,442.07

Embassy's Response: I agree with the observations. The Mission will solicit the help of the Ministry in obtaining the relevant receipts from all Missions for funds remitted by this Embassy.

Recommendation: The Audit Office recommends that the Mission solicit the help of the Ministry of Foreign Affairs, to ensure that all Missions in receipt of transfers from the Sub-Treasury properly acknowledge such funds on official receipts. (2008/60)

150. The monthly remittances for the year 2008 were noted to have been received either close to the end of each month or in the succeeding month. This situation would adversely affect the operations of the Mission if credibility established over the years is tarnished. Further, it can also result in the main bank account being overdrawn and thus become subjected to interest charges and/or penalties.

Embassy's Response: I agree with this observation. It is hoped that the Ministry will put the necessary systems in place so that remittances are received in a more timely manner.

Recommendation: The Audit Office recommends that the Ministry institute measures to ensure that on a monthly basis funds are remitted early to enable the Embassy to continue to honour its financial obligations in a timely manner. (2008/61)

Permanent Mission of the Republic of Guyana to the United Nations

Prior year matters, which have not been resolved

151. An examination of the reconciliation revealed that fifteen reconciling items totalling US$15,763.99 dating back to years 1993 through 1998 had not been cleared. These included twelve deposits amounting to US$13,690.99 that were never brought to account. The following are details of the reconciling items: -

Item №	Particulars	Amount US$
1	Amount deposited on 18/02/1993, not brought to account	123.76
2	Amount deposited on 14/03/1993, not brought to account	2,958.71
3	Un-reconciled sum dating back to January 1995	1,620.00
4	Amount deposited on 29/02/1996, not brought to account	658.40
5	Amount deposited on 31/07/1996, not brought to account	453.80
6	Amount deposited on 02/01/1997, not brought to account	2,500.00
7	Debit to bank account on 29/04/1997, not in cash book	100.00
8	Amount deposited on 11/06/1997, not brought to account	3,121.04
9	Cheque cashed on 22/07/1997, not in cash book	353.00
10	Amount deposited on 08/01/1997, not brought to account	1.77
11	Amount deposited on 21/10/1997, not brought to account	1,100.00
12	Amount deposited on 21/10/1997, not brought to account	980.00
13	Amount deposited on 18/12/1997, not brought to account	746.40
14	Amount deposited on 31/12/1997, not brought to account	101.48
15	Amount deposited on 10/12/1998, not brought to account	945.63
Total		15,763.99

Mission's Response: The Director General wrote the Mission more than a year ago advising that a loss report had been submitted to the Financial Secretary. No response was received to date.

Recommendation: The Audit Office recommends that the Mission and the Ministry of Foreign Affairs respectively institute supervisory control measures over the operations of the bank accounts and engage the Finance Secretary on the issue of the losses relating to deposits and other items, which have all proven to be irrecoverable. (2008/62)

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

152. The actual staffing of the Mission was ten at the time of reporting. In this regard, the Ministry of Foreign Affairs was unable to provide information on the Embassy's authorised staff strength, since this information was unavailable. It could not therefore be determined whether the Consulate was staffed with the required staff complement.

Recommendation: The Audit Office recommends that the Director General, Ministry of Foreign Affairs take appropriate action to have the Mission's staff requirement assessed and documented for future reference. (2008/63)

153. The Accounting Unit was staffed by only one person and therefore, there was no segregation of duties. The Executive Officer III/Accountant was involved in (a) the preparation of payment and receipt vouchers; (b) the execution of payments, while writing up the Sub-Accountant's cash book and other cash books; (c) recording of expenditure and preparation of expenditure statements, bank reconciliation statements and vouchers; and (d) the preparation and signing of cheques. Even though the Representative of the Head of Budget Agency carried out some checks on accounting records, this arrangement could not be regarded as satisfactory as there was an insufficiency of the required checks and balances in the system.

Mission's Response: Pending the decision of the Ministry of Foreign Affairs, we (in the Mission) are going to review the accounting functions and the distribution of duties to enhance internal controls to the extent possible.

Recommendation: The Audit Office recommends that the Ministry take steps to appoint an Accounts Clerk to provide a basis for adequate segregation of duties within the Mission, including improved internal controls. (2008/64)

154. The monthly remittances for the Mission's operations for the year 2008 were either received close to the end of each month or in the succeeding month. Capital remittances were to be received as late as January 2009, but because parliamentary appropriations had lapsed on 31 December 2008, the sum could not be made available. This situation would adversely affect the operations of the Mission if credibility established over the years is tarnished. Further, it can also result in the main bank account being overdrawn and thus become subjected to interest charges and/or penalties.

Mission's Response: This has been a long-standing problem. In the case of the Mission it has been alleviated by the responsiveness of the staff officers of the accounts unit of the Ministry of Foreign Affairs to the expenditure needs of the Mission. Perhaps consideration could be given to releasing funds on a quarterly basis, or to releasing the first two months of the year in Jan, thereafter releasing Mar in Feb, etc.

Recommendation: The Audit Office recommends that the Ministry institute measures to ensure that on a monthly basis funds are remitted early to enable the Mission to continue to honour its financial obligations in a timely manner. (2008/65)

155. The Sub-Accountants' Cash Book was cast and balanced on a monthly basis, but in every case there was no evidence of supervisory checks carried out for the period reviewed. In a related matter, the reconciliation of the main and salaries bank accounts was up to date, but for the entire period reviewed these were not checked and certified, as evidence of supervision.

Mission's Response: The records will be checked and countersigned by the SFSO I.

Recommendation: The Audit Office recommends that the Mission take immediate corrective action to ensure that evidence of the operation of the necessary supervisory controls is affixed to the Sub-Accountants' Cash Book. (2008/66)

Guyana's Consulate, New York

Prior year matters, which have not been resolved

156. The monthly remittances to the Consulate for the year 2008 were either received close to the end of each month or in the succeeding month. Capital remittances were also received in the last quarter of the year. This situation was noted to adversely affect its operations, since payments for goods and services had had to be delayed and may well impact on the credibility established by the Consulate, over the years. Further, this state of affairs resulted in the main bank account being overdrawn by US$15,529.47 in November 2008.

Recommendation: The Audit Office recommends that the Ministry institute measures to ensure that on a monthly basis funds are remitted early to enable the Consulate to honour its financial obligations in a timely manner. (2008/67)

157. The Accountant General was yet to acknowledge the remittances of revenue totalling US$711,332 or G$144,799,065, even though the records of the Consulate support the authenticity of the related transfers. The failure to properly acknowledge the transfers have resulted in the Mission's records remaining incomplete. Such failures were noted to affect the Mission since the year 2000.

Consulate's Response: The Consulate would always bring this matter to the Ministry's attention whenever the remittance is made.

Recommendation: The Audit Office recommends that the Mission through the Ministry of Foreign Affairs pursue this matter vigorously with the Accountant General with a view to obtaining the outstanding acknowledgement receipts. (2008/68)

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

158. The actual staffing of the Consulate was fourteen at the time of reporting. In this regard, the Ministry of Foreign Affairs was unable to provide information on the Consulate's authorised staff strength, since this information was unavailable. It could not therefore be determined whether the Consulate was staffed with the required staff complement.

Recommendation: The Audit Office recommends that the Director General, Ministry of Foreign Affairs take appropriate action to have the Consulate's staff requirement assessed and documented for future reference. (2008/69)

159. There was no segregation of duties within the Consulate's Accounting Unit, as the Executive Officer/Accountant was involved in (a) the preparation of payment and receipt vouchers; (b) the execution of payments, while writing up the Sub-Accountant's cash book and other cash books; (c) recording of expenditure and preparation of expenditure statements, bank reconciliation statements and vouchers; (d) collection, deposit and remittance of revenue and (e) the preparation and signing of cheques. Even though the Representative of the Head of Budget Agency carried out checks on all accounting records, this arrangement could not be regarded as satisfactory as there was an insufficiency of the required checks and balances in the system. It was also noted that the Mission was staffed with an Accounts Clerk, but this officer was performing duties within the Consular Section.

Consulate's Response: The Consulate noted your recommendation that there should be an assistant to the Executive Officer II (Accounts). This will no doubt provide an adequate segregation of duties and improve internal control. However the Ministry will have to decide on the need for an additional member of staff or assign someone in the Consulate to assist.

Recommendation: The Audit Office recommends that the Consulate take steps to reassign the Accounts Clerk or other suitably qualified staff to duties within the Accounting Unit in order to provide a basis for adequate segregation of duties and improved internal controls. (2008/70)

160. On the security of cash cheques, passports and other sensitive documents, the Consulate was in possession of two safes, but these were not embedded in concrete as required by regulations. In a related matter, the security features of the safes required that these be secured with combination locks and padlocks. However, the safe containing passports and other sensitive documents, was only protected by padlock because the combination lock was not operational.

Consulate's Response: The Consulate will take urgent steps to service the combination lock on the safe and have it operational.

Recommendation: The Audit Office recommends that the Mission take steps to render the combination lock operational in order to reinforce the security of the passports and other sensitive documents. (2008/71)

161. The Consulate's bank account for payment of salaries and station allowances for the Consul General and the Deputy Consul General had a negative cash book balance of US$646.18 as at 31 December 2008. While the bank balance did not reflect an overdraft, this would have been the case if two cheques amounting to US$1,756.78 that were respectively drawn on 5 December 2008 and 29 December 2009 had been presented to the bank. It was noted that the situation had resulted from the failure to promptly restore the account with the equivalent of service charges deducted by the Bank.

Consulate's Response: The Consulate will take appropriate action to avoid such situations.

Recommendation: The Audit Office recommends that the Mission take appropriate corrective action to avoid situations that would create a basis for overdrafts on the bank account. (2008/72)

162. The Consulate's petty cash of US$2,000.00, which was drawn on the main bank account, was affected by unreimbursed vouchers and outstanding advances totalling US$1,423.08. However, there was no evidence to indicate that action was being taken regularise the situation concerning the related transactions. At the time of the inspection, the following amounts that were brought forward from the years 1991 to 2003 were still outstanding.

Description	Date	Amount US$
Vouchers (no details available)	Prior to May 1991	500.00
Hosting of Guyana Delegation	12/10/1993	238.08
Caribbean Tourism Organisation Fees	26/05/1998	85.00
Christmas Decorations for Ministry of Foreign Affairs	18/11/1998	300.00
Contract Termination Fee (World Phone)	23/09/2003	300.00
Total		1423.08

Consulate's Response: The Consulate will comply with your recommendation.

Recommendation: The Audit Office recommends that the Mission through the Ministry of Foreign Affairs seek the advice of the Ministry of Finance in order to resolve the matter. (2008/73)

163. The petty cash was operated according to the imprest system whereby a fixed allocation of US$2,000 was provided and accounted for daily by way of cash and paid vouchers. At the time of the audit this petty cash was being operated with an amount of US$576.92 as result of unreimbursed vouchers and outstanding advances totalling US$1,423.08 since sometime in 1991. The actual cash on hand was US$16.92 and the difference of US$560.00 represented current un-cleared advances.

Consulate's Response: The Consulate will pursue this matter with the Ministry of Foreign Affairs.

Recommendation: The Audit Office recommends that the Mission through the Ministry of Foreign Affairs seek a resolution in the matter in order to properly replenish the imprest. (2008/74)

164. In terms of the collection and banking of revenue, these were found to be in order, in that, official receipts were written immediately as moneys were received and there were adequate supervisory checks. Notwithstanding this, the banking of revenue was not timely, in that this was done once or twice weekly.

Consulate's Response: The Consulate will make every effort to bank the revenue on a daily basis.

Recommendation: The Audit Office recommends that the Mission take appropriate action to ensure that revenues collected are banked on a daily basis, given that its daily collections are significant and there is increased risk when such sums are retained for extended periods of time. (2008/75)

165. In relation to the remittance of revenue to the Accountant General, these were either done monthly, in two months or longer through a wire transfers to Bank of Guyana. The reason for the delays was explained to have its genesis in the high bank transfer charges involved. Nonetheless, on two occasions retained revenues were further delayed, even though the revenue collection period had expired and other remittances were processed. This unusual event, affected remittances for the months of May 2008, June 2008 and December 2008 and resulted from delays in processing and reconciling accounting records, directly as a consequence of the shortage of manpower within the Accounting Unit.

Consulate's Response: This is a matter for the Ministry for this situation is not peculiar to this Consulate but I believe with other Guyana's Missions/Consulates.

Recommendation: The Audit Office recommends that the Mission in consultation with the Ministry of Foreign Affairs do all that is necessary to improve the staffing within the Accounting Unit so as to improve internal controls and segregation of duties. (2008/76)

Ottawa Mission

Prior year matters, which have not been resolved

166. The Mission continued to receive its monthly remittances close to the end of each month or sometimes in the succeeding month. This situation was noted to adversely affect its operations in one way or the other. This situation has occurred for a number of years without being remedied.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs take a serious view of the state of affairs and put mechanisms in place aimed at ensuring that remittances are sent to the Mission in a timelier manner. (2008/77)

167. Established practice require a Representative for the Head of Budget Agency be appointed to every Mission, to be the primary person responsible for the proper administration of public funds allocated to that Mission. At the time of audit in September 2009 no such appointment was made. However, the Executive Officer was noted to perform some duties of the post, while the High Commissioner carried out certain supervisory checks on all records.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs take action to appoint a suitable officer to be appointed to be the Representative for the Head of Budget Agency, so that the High Commissioner could be relieved of any involvement in the financial affairs of the Mission. (2008/78)

168. The Accounting Unit was staffed by one person that is the Executive Officer but was assisted by the Typist/Receptionist. This situation resulted in the lack of proper segregation of duties. The Executive Officer was involved in (a) the preparation of payment and receipt vouchers, (b) the execution of payments, while writing up the Sub-Accountant's cash book, the expenditure statements and the cash book, (c) the preparation and signing of cheques, (d) preparation of bank reconciliation statements, collection, deposit and remittance of revenue and (e) writing up of the votes ledger. However, it was noted that assistance was received from the Typist/Receptionist in relation to the collection and recording of revenue.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs facilitate the improvement of the internal controls by including one other person in the Accounts Section to whom less critical duties could be transferred in order to enable the Executive officer to be in a better position to concentrate on more important accounting duties. (2008/79)

169. An examination of the Sub Accountant's Cash Book revealed that for the year ended 31 December 2008 amounts totalling CDN$1,287.54 were earned as interest on the Mission's main account. This amount should have been remitted to the Accountant General's Department as revenue, but was retained to subsidise current operations. As a result, revenue collections for the period were understated.

Recommendation: The Audit Office recommends that the Mission ensure that, at all times, interest earned from the operations of any of the Mission's bank accounts be promptly paid over to the Consolidated Fund, as revenue. (2008/80)

170. The revenue totalling CDN$6,915 equivalent to G$1.354M was collected by the Mission for the year ended 31 December 2008 and remitted to the Accountant General, but this have not yet been acknowledged. In the circumstances, the related records at the Mission are yet to be finalised. Acknowledgement receipts were outstanding since 2000.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs vigorously pursue this matter with the Accountant General with a view to uplifting the outstanding acknowledgement receipts while ensuring that future deposits of revenue remitted are promptly acknowledged. (2008/81)

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

171. The statement of expenditure for the year 2008 was examined and was in agreement with the Vote Account. A comparison of the actual expenditure totalling G$53.071M, which was based on prevailing exchange rates during the period, with the total releases of G$62.737M for the year 2008 revealed that excess expenditure totalling G$10,433 was incurred under line item 6224 Print and Non Print Materials.

Recommendation: The Audit Office recommends that the Ministry put in place mechanisms to carefully monitor the Mission so that early action can be taken to obtain the necessary approval for virement of funds whenever it is foreseen that there is a likely cost overrun with any line item. (2008/82)

172. The unspent balance of G$9.677M equivalent to US$47,534 was paid over to the Consolidated Fund on 13 April 2009. However, at the time of reporting no acknowledgement receipt was received from the Ministry of Finance.

173. The amount of G$500,000 equivalent to CAN$3,121.86 was released in November 2008 to the Mission for the purchase of furniture for the High Commissioner's residence. An amount of G$435,776 equivalent to CDN$2,686.91 was expended on 24 November 2008 on the purchase of one sofa, one love seat and two chairs. It was however noted, that the unspent balance of G$64,224 equivalent to CDN$562.90 was not paid over to the Consolidated Fund in accordance with Section 43 of the Fiscal Management and Accountability Act, but was utilised on 26 January 2009 to purchase two area rugs for the official residence of the High Commissioner.

Recommendation: The Audit Office recommends that the mission take steps to repay to the Consolidated Fund all unspent balances that exist on its allocations at the close of each financial year. (2008/83)

Toronto Mission

Prior year matters, which have not been resolved

174. The Consulate continued to receive its monthly remittances close to the end of each month or sometimes in the following months. This practice adversely affects its operations, since payments for goods and services had to be delayed, to avoid incurring overdrafts. Although the foregoing occurred, it is to the credit of the Consulate that the bank account was not overdrawn.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs take a serious view of this state of affairs and put mechanisms in place aimed at ensuring that remittances are sent in a timelier manner. (2008/84)

175. A deficiency of CAN$120 was noted between the remittances received from the Ministry of Foreign Affairs which totalled CAN$331,329.32 and the amount of CAN$331,209.35 recorded in the remittance register. Upon examination, the differences appeared to be bank charges but the bank statements and other documentation did not establish this. However, it is felt that the Consulate's accounting should have reported the difference, since this would have consequences for the recorded expenditure.

Recommendation: The Audit Office recommends that the Consulate take appropriate action to account for all differences between amounts received and related remittances from the Ministry of Foreign Affairs, ensuring that where necessary the revenue or expenditure accounts reflect the effects of such differences. (2008/85)

176. The Consulate continued to remit to the Accountant General whilst acknowledgement for amounts received remained outstanding. In the circumstances, the related records of the Consulate are yet to be finalised.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs take follow-up action with a view to uplifting outstanding receipts, while ensuring that the Accountant General promptly acknowledge any future deposits of revenue remitted by the Consulate. (2008/86)

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

177. The accounting unit was staffed by the Foreign Service Officer 111/Sub Accountant. This situation resulted in a lack of proper segregation of duties. This officer was involved in (a) the preparation of payment and receipt vouchers, (b) the execution of payments, while writing up the Sub-Accountant's cash book, the expenditure statements and the cash book, (c) the preparation and signing of cheques, (d) preparation of bank reconciliation statements, collection, deposit and remittance of revenue and (e) writing up of the votes ledger. Notwithstanding, it was noted that he was assisted by the Assistant Consul Officer and the Typist Clerk/Receptionist. In addition, the Consul General was noted to perform checks on all accounting records.

Recommendation: The Audit Office therefore recommends that the Ministry of Foreign Affairs assist the improvement of the internal controls by including one other person in the Accounts section to whom less critical duties could be transferred in order to enable the Sub Accountant to be in a better position to concentrate on more important accounting duties. (2008/87)

178. The unspent balance of US$39,702 with a Guyana dollar equivalent of G$8.803M for the year ended 31 December 2008 was paid over to the Consolidated Fund on 7 May 2009 and acknowledgement receipts were not received from the Ministry of Finance. It was however noted, that the unspent balance of US$7,620 in relation to the 2006 financial year was not paid over to the Consolidated Fund in its entirety. There was evidence to indicate that an amount of US$3,483 was paid into the Consolidated Fund leaving a balance of US$4,137 equivalent to G$838,032 to be paid over. At the time of reporting this matter had not been resolved. This is a violation of Section 43 of the Fiscal Management and Accountability Act.

Recommendation: The Audit Office therefore recommends that the Consulate take steps to repay to the Consolidated Fund all unspent balances that exist at the close of each financial year. (2008/88)

179. Revenue collected for the year 2008 totalled CDN$143,050 with a Guyana dollar equivalent of $27.572M. However, it should be noted that the remittance of revenue to the Accountant General, was not being deposited in the Consolidated Revenue Account on a timely basis. Instances were observed where revenue was remitted approximately six months after the month of collection.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs put mechanisms in place with a view to ensuring that the Consulate remits its revenue on a timely basis into the Consolidated Revenue Account. (2008/89)

180. There was no evidence to indicate that a master and sectional inventories were maintained by the Consulate for the period under review. In the circumstances, it could not be determined whether all fixed assets under the control of the Consulate were duly accounted for and properly safeguarded. Further, assets were not marked to readily identify them as the property of the Government. However, at the time of the audit in September 2009 evidence was seen that a master inventory was prepared but bore no evidence of checks.

Recommendation: The Audit Office recommends that the Sub-Accounting Officer comply with the requirements of the Stores Regulations and maintain proper records for all assets under the control of the Consulate. (2008/90)

181. In terms of capital expenditure no amounts were released to the Consulate to undertake expenditure of a capital nature for the year 2008. However, it was noted that an amount of CDN$744.57 equivalent to G$132.00 was remitted in March 2007 for the purchase of six guest chairs. This amount was only utilised in the year 2007 but on 31 December 2008 in the sum of CAN$206.77 equivalent to G$34,654 leaving a difference of G$97,346 in the account. The entire amount should have been remitted to the Consolidated Fund at the close of the financial year in accordance with Section 43 of the Fiscal Management and Accountability Act.

Guyana High Commission – London

Prior year matters, which have not been resolved

182. The Ministry of Foreign Affairs has still not been able to resolve the issue whereby remittances are sent late to the Mission. There have been disruptions in the Mission's programme due to cash flow difficulties and remittances being received late.

Ministry's Response: The Head of Budget Agency explained that the Ministry of Foreign Affairs continues to liaise with the Ministry of Finance on ways of improving the system of remitting funds to overseas Missions on a timely basis. Some mechanisms were put in place resulting in Missions receiving funds a little earlier than before.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs take a serious view of this state of affairs and institute measures aimed at ensuring that remittances are sent in a timelier manner. (2008/91)

183. The Mission continued to incur costs that were associated with the attendance at conferences. During 2008 amounts totalling £1,551.03 were incurred in relation to the High Commissioner's participation in a conference for the amount of £1,091.03 and purchase of maps in the sum of £460 for the Ministry of Foreign Affairs. However, the conference advance of £1,091.03 was not cleared by Cabinet's approval, while the maps were verified as having been received by the Ministry of Foreign Affairs and at the time of the audit efforts were being made to clear the advance. In addition, the Main Account was affected by twenty outstanding advances totalling £11,740.07 of which nineteen relate to years prior to 2007. It is again emphasised that advances for the attendance of official conferences from the Mission's operational funds is not in keeping with established procedures since funds are allocated for this purpose under the Ministry of Finance – Accountant General's allocation.

Mission's Response: It was explained by the Ambassador that the Mission issues advances for conference expenses on the instructions of the Ministry when Cabinet approval and/or required funds are issued ex post facto.

Recommendation: The Audit Office recommends that the Ministry remit in a timely manner all amounts associated with attendance at approved conferences. (2008/92)

184. Although revenues totalling £43,109.70 were remitted by the Mission to the Accountant General's Department for the year 2008, the Mission was yet to receive acknowledgement receipts from the Accountant General's Department to complete its record keeping. In addition, the Mission did not remit their monthly revenue on a timely basis to the Consolidated Fund as shown below. Notwithstanding this, the amounts remitted were verified in the records of the Ministry of Foreign Affairs as having been transmitted to the Accountant General.

Month	Amount Collected (£)	Date transfer to Consolidated Fund
January 2008 February 2008	3,601.00 3,547.00 7,148.00	7 March 2008
March 2008 April 2008	3,760.00 4,462.37 8,222.37	15 May 2008
May 2008 June 2008 July 2008 August 2008 September 2008	3,685.10 3,795.88 4,288.00 2,260.00 3,465.00 17,493.98	13 October 2008
October 2008 November 2008 December 2008	3,096.00 3,457.45 3,332.00 9,885.45	28 January 2009
Total	42,749.80	

Mission's Response: It was explained by the High Commissioner that (a) the Mission remits its revenue bi-monthly due to a charge of £21.00 per transaction and (b) there was a discrepancy due to a bank error which delayed the transfer of revenue during the period May to September 2008. The investigation and adjustment of the bank error was delayed due to the absence of the Accountant who was on official duties in Brussels.

Recommendation: The Audit Office recommends that (a) the Ministry of Foreign Affairs take follow-up action with a view to uplifting the outstanding receipts, while ensuring that the Accountant General promptly acknowledge any future deposits of revenue remitted by the Mission; and (b) the Mission ensure that all revenues collected are remitted in a timely manner to the Consolidated Fund. (2008/93)

185. The sum of £20,009.32 (G$5,974,643) representing the unspent balance for 2008 was refunded to the Ministry of Foreign Affairs on 17 April 2009. As a result, the Appropriation Account was overstated by $5.975M.

Mission's Response: It was explained by the High Commissioner that the unspent balance for 2008 was remitted in April due to the over-run of the toilet project on the ground floor.

Recommendation: The Audit Office recommends that the Mission ensure that refunds are made to the Consolidated Fund in a timely manner, so that the Appropriation Account can now show the correct amount expended for the period reviewed. (2008/94)

186. The Mission failed to take necessary steps to maximise the use of its building situated at Palace Court, Bayswater Road. During 2008, the High Commission continued to under-utilise its premises situated at Palace Court, Bayswater Road. In particular, the two upper flats remained empty with only the upper of these flats being utilised intermittently for visiting dignitaries and other guests. As previously suggested these flats could have been refurbished and converted to living quarters and would have resulted in savings to the mission if the flats were rented or utilised by home base staff. The Ministry was also urged to take necessary steps to maximise the use of the building which had an estimated value in the vicinity of £6M or sell the building to acquire a smaller building, which is less expensive to maintain, to house the High Commission. However, to date no positive action was taken in this regard.

Recommendation: The Audit Office recommends that the Ministry consider the possibility of renting the unutilised portion of its premises at Bayswater Road in London in order to augment State revenues. (2008/95)

Guyana High Commission – India

187. The Mission received its monthly remittances close to the end of each month or sometimes in following months, which resulted in the operations being affected one way or another. This situation has occurred for a number of years without being remedied.

Ministry's Response: The Head of Budget Agency explained that the Ministry of Foreign Affairs continues to liaise with the Ministry of Finance on ways of improving the system of remitting funds to overseas Missions on a timely basis. Some mechanisms were put in place resulting in Missions receiving funds a little earlier than before.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs take a serious view of this state of affairs and institute measures aimed at ensuring that remittances are sent in a timelier manner. (2008/96)

188. Established practice required a Representative for the Head of Budget Agency be appointed to every Mission, to be the primary person responsible for the proper administration of public funds allocated to that Mission. At the time of the audit in October 2009, no such appointment was made. However, the Office Assistant was noted to perform some duties of the post, while the High Commissioner carried out certain supervisory checks.

Ministry's Response: The High Commissioner explained that a request was made to the Ministry of Foreign Affairs to appoint a Representative for the Mission.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs take action to appoint a suitable officer to be the Representative for the Head of Budget Agency, so that the High Commissioner could be relieved of any involvement in the financial affairs of the Mission. (2008/97)

189. Only one person, that is, the Office Assistant, staffed the Accounts Section. This situation resulted in a lack of proper segregation of duties. In particular, the Office Assistant was involved in (a) the preparation of payment and receipt vouchers; (b) the writing up of the Sub Accountant's cash book and the Remittances Register; (c) the signing of cheques; and (d) the preparation and checking of the bank reconciliation statements. Instances were also seen where this officer was involved in the preparation of cheques.

Ministry's Response: The High Commissioner explained that this matter is currently engaging the attention of the Ministry of Foreign Affairs.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs facilitate the improvement of the internal controls by including one other person in the Accounts Section to whom less critical duties could be transferred in order to enable the High Commissioner to be in a better position to concentrate on more important accounting duties. (2008/98)

190. The Mission continues to retain its unspent balances over the years in violation of the FMA Act 2003. In fact, at the time of the audit it had a balance of US$84,726.85. This includes an amount of US$68,433.59 being the unspent balance for 2008. The balance of US$16,293.26 represents unspent balance for the previous years.

Ministry's Response: The High Commissioner explained that immediate action would be taken to comply with FMA Act as it relates to unspent balance.

Recommendation: The Audit Office recommends that the Mission take appropriate steps to ensure that all unspent balances on appropriations are refunded to the Ministry of Foreign Affairs at the close of each financial year, for repayment to the Consolidated Fund. (2008/99)

AGENCY 11 & DIVISION 505
GUYANA ELECTIONS COMMISSION

Current Expenditure

Prior year matters, which have not been resolved

191. The Commission continued to be in breach of the Stores Regulations. During the period under review, a physical verification exercise at the Guyana Elections Commission (GECOM) Stores revealed several unsatisfactory features, for example:

(a) several significant differences were observed between the stock ledger balances and actual stock on hand;

(b) large amounts of unserviceable items were kept in the Stores;

(c) unserviceable items were generally kept with other items of stock, instead of a separate storage facility;

(d) some items of stock were not labelled and displayed on shelves, but were instead kept in boxes on the floor;

(e) there was no established process for the re-ordering of stock and in many cases there was evidence of overstocking;

(f) there were large quantities of old or expired stock on hand that suggested that stock was issued on a "last in, first out" basis rather than "first in, first out"; and

(g) Permanent Stores were not properly classified to give effect to brand and individual capacity. For example, different types of digital cameras were recorded on the same folio in stock records, as were different types of cellular phones and varying capacities of flash drives.

Commission's Response:

(a) The Head of Budget Agency agrees with this comment. However, these differences between the Stock Ledger and actual stock arose because of the fire of 2006 which destroyed some of these stocks. These stocks destroyed were not written off as yet which resulted in the difference between physical stock and the stores record. Stock burnt in the fire not yet written off/cleared.

(b) The Head of Budget Agency agrees with the comment. Efforts are being made to have these items written off - Board of Survey.

(c) The Head of Budget Agency agrees with the comment. Limited space available in stores.

(d) The Head of Budget Agency agrees with the comment. Limited space available.

(e) The Head of Budget Agency agrees with the comment. Reorder levels not built into system. The evidence of overstocking shown is from previous years and has been addressed in recent years.

(f) The Head of Budget Agency agrees with the comment. The system for issuing is now first in, first out. Expired stock to be disposed of.

(g) The Head of Budget Agency agreed with the comment and further stated that this is difficult because of storage space but is being addressed with respect to items currently being purchased. Old stock will be reclassified at a later date.

Recommendation: The Audit Office recommends that the Commission carry out a comprehensive review of its Stores accounting methodology, with a view to bringing it in line with the requirements of the Stores Regulations and standard accounting practice. (2008/100)

192. The evidence reviewed in relation to the breaches reported in the previous year and the year under review suggests that the aforementioned infringements of the Stores Regulations were not remedied.

Commission's Response: The Commission at its Statutory Meeting of Tuesday, 16th June, 2009 had set up a committee consisting of:

- One Commission;
- The IT Manager; and
- The Administrative and Support Services Manager

to oversee the computerisation of the Stores with the hope of bringing it in line with existing Stores Regulations. A report of this committee is awaited to guide further action.

193. The inquiry into the loss suffered by the Commission of approximately $1.845M due to financial irregularities that were perpetrated during the year 2004 has not yet been finalised by the Police.

Commission's Response: The Head of Budget Agency had indicated that contact was made with the Commission of Police and he was advised that the matter is receiving attention.

Recommendation: The Audit Office recommends that the Commission continue to follow-up with the Commission of Police with a view to obtaining a report on his findings for forwarding to the Finance Secretary. (2008/101)

194. In an attempt to determine the reason for the disparity in pricing it was discovered that a GECOM supplier, from whom purchases totalling $24.633M were made, could neither be located at the stated business address nor be contacted by telephone. This prompted suspicions that the supplier may not have been genuine. Checks undertaken revealed that documents relating to the supplier's business registration had been falsified.

Commission's Response: The Head of Budget Agency indicated that "this matter had been adjudicated by the NPTAB. This Agency has made several requests to the Tender Board for access to the relevant information but was advised that the file cannot be located."

195. A recommendation was made in my report for the year 2007 for the Commission to investigate and report on the validity of the purchases, and to determine the circumstances surrounding the disparity in pricing and credentials of the supplier. However, to date a report has not been submitted on the issue.

Commission's Response: The Head of Budget Agency explained that the "National Procurement and Tender Administration Board had adjudicated this matter and as such the relevant documentation resides in that office. Efforts should be made to have the documents provided by that office."

196. In relation to the outstanding advances on the Commission's Standing Imprest with an authorised amount of $50M, the following discrepancies continued to occur during the year under review:-

- Advances were not cleared immediately on the completion of the related official business. At time of the audit, thirteen advances totalling $11.018M were still outstanding for 2008. Eight of the advances totalling $1.312M were for advances taken in 2005 and 2007, whilst one to the value of $.5M remained outstanding since 2006. Following the submission of the draft audit report, ten advances amounting to $10.392M were cleared for the year 2008, together with three advances totalling $7.477M for previous years.

- In relation to the outstanding advances, four was in relation to officers who were no longer in the employ of the Commission.

- There was an issue where a senior management official had uplifted an advance of $500,000 on 8 June 2006 for the sole purpose of offsetting elections expenses. It should be noted that to date a proper investigation has not been carried out and the advance remained outstanding.

- Contrary to existing Regulations, there was an entrenched practice where a number of officers were allowed to clear advances in a "piecemeal" manner over protracted periods of time.

Commission's Response: The Head of Budget Agency explained that action was taken to recover the thirteen (13) outstanding advances totalling $11.018M for the year 2008 that was mentioned in the audit report and to date three (3) advances totalling $0.626M has remained outstanding for the following reasons:

Year	Name	Amount $	Reasons
2008	C. Saul	404,000	Some endorsed cheques totalling $1,061,000 were submitted to clear the advance of $1,485,000. However, the amount was below the advance taken. Therefore, the difference is recorded as outstanding. NB: No longer employed with GECOM.
2008	I. Hernandez	184,700	Two batches of vouchers totalling $1,016,400 and two (2) endorsed cheques totalling $260,000 were submitted to clear the advance of $1,461,100. However, the amount was below the advance taken. Therefore, the difference is recorded as outstanding. NB: No longer employed with GECOM.
2008	H. Philander	37,572	One batch voucher totalling $87,428 and $55,000 cash were submitted to clear the advance of $180,000. However, the amount was below the advance taken. Therefore, the difference is recorded as outstanding. NB: No longer employed with GECOM
Total		626,272	

In addition, action was taken to recover the eight (8) outstanding advances totalling $8.520M that remained outstanding between the years 2006 to 2007 that was mentioned in the audit report and to date five (5) of the advances totalling $1.043M remained outstanding for the following reasons:

Year	Name	Amount $	Reasons
2007	E. Peters	47,000	It is known that a voucher was submitted and photocopy of the voucher is with the CEO. NB: No longer employed with GECOM.
2007	B. Persaud	313,495	It is known that vouchers were submitted to clear the advance of $392,000. However, the Commission recommended that the vouchers be forwarded to the Police to conduct investigation. It should be noted Mr. Persaud has since deceased.
2007	I. Sattaur	173,000	No vouchers were submitted officially to the Imprest Clerk to clear the Advance. However, it is known that a voucher was prepared. NB: no longer with GECOM.
2007	B. Thomas	10,000	No vouchers submitted to clear advance. NB: No longer employed with GECOM.
2006	C. Benn	500,000	Money was reported stolen after the fire on 9 September2006.
Total		1,043,495	

- Mr. Peters submitted vouchers to clear his advance of $47,000. However, these vouchers were questioned by the Commission and an internal investigation ensued.
- Mr. Peter's services were terminated as a result of the findings of the investigation. However, the vouchers cannot now be located.
- Mr Bissondyal Persaud submitted vouchers to clear his advance of $392,000. However, these vouchers were submitted to the Police for investigation on a directive from the Commission.
- Mr. Persaud had to be refunded cash in the sum of $78, 505, which he had over expended from a previous advance. This amount was utilised to reduce the amount outstanding to the Imprest, therefore the difference is recorded as outstanding. It should be noted that Mr. Persaud is now deceased.
- The Head of Budget Agency did take steps to recover the advance by withholding Mr. Sattaur's salary. However, the Commission intervened and directed that the salary of Mr. Sattaur be released forthwith.
- GECOM endeavours to operate the Imprest in keeping with established policies and procedures as it relates to the issuing of advances. GECOM is also aware of the underlining principle of issuing advances, that is, to ensure advances with outstanding advances are not given another advance without first clearing the previous advance.
- In relation to the $500,000 advance outstanding against Mr. C. Benn, he was advised by way of letter from the Chief Security Officer to report this matter to the Police. The Finance Secretary was also informed of the loss of money.
- However, from time-to-time the Commission would intervene and direct that the Officer with outstanding advance be given an additional advance so as not to stymie the work of the Commission.
- In addition, the Commission is aware from past experience that the very underlining principle governing the issuing and clearing of advances and time constraints sometimes conflict with GECOM's ability to complete planned activities within the stipulated time frame, which if not completed in a timely manner would have a disastrous effect on the conduct of General, Regional and Local Government Elections.
- It should be noted that Registration Officers typically request for an advance to conduct planned activities within any given month. The Registration Officers are informed that the cash is for making petty payments below $50,000 and that all payments from $50,000 and above must be entered on a contract to be processed at Head Office and a cheque issued to the contractor/supplier for the service provided.
- However, Registration Officers have been complaining for years that contractors/suppliers are reluctant to enter into contracts, render the services and wait for their payments. In addition, some Contractors demand to be paid by cash in full immediately on the completion of a job whilst other contractors may agree on the payment of a mobilisation of 50%.
- The Registration Officers are confronted with these dilemmas on a daily basis and pay out large sums of money to contractors/suppliers by entering into contracts and making full payment from their advances with out the contracts being submitted to Head Office for processing. More often than not the Registration Officers just pay the contractors and collect a receipt.

- The Registration Officers would report that this was done because of the time constraint involved in forwarding the contracts to Head Office for processing or contractors demanded to be paid upfront before undertaking the work.
- Payments above the $50,000 limit would not be accepted to clear officers' advances. Therefore, the advance is part cleared with the bills/receipts below the $50,000 limit and the difference to be refunded by the officer in cash or endorsed cheque when the contract is processed.

Recommendation: The Audit Office recommends that the Commission take appropriate action to confirm to the regulations as they relate to issuing and clearing advances, while taking immediate steps to recover outstanding amounts. (2008/102)

197. For the year 2008, there were thirty-two employees were without National Insurance Scheme (NIS) numbers. However, following the submission of the draft findings in this regard, twenty-seven employees had received their NIS numbers. Nevertheless, the failure to promptly register employees would have consequences for social security and other benefits. In the previous year there was a similar occurrence, where contribution schedules revealed that there were twelve employees without NIS numbers.

Commission's Response: The Head of Budget Agency agreed with the comments and stated that measures will be instituted to avoid a recurrence in the future. However, it should be noted that of the 12 instances identified in 2007 where employee were without NIS numbers, this was for the following reasons:

1. It was discovered that some employee had two (2) different NIS numbers;

2. Employee's applications were forwarded to the NIS, however, NIS numbers were not forwarded to GECOM in response; and

3. Some of the persons are over 60 years old and are just not interested in forwarding their NIS numbers to GECOM, despite repeated attempts to have them so do.

It should also be noted that in all of the 12 instances identified, the employees have since forwarded their NIS numbers to GECOM. In addition, the National Insurance Scheme has also resolved the situations where employees had two (2) NIS numbers.

In respect to the 32 employees who were identified without NIS numbers in 2008, it was verified at the time of receiving the audit report that 17 of the employees had since received their NIS cards from the National Insurance Scheme and had forwarded these numbers to the Central Accounting Unit.

The remaining 15 employees were given a cut-off date to uplift their NIS cards and to submit the NIS numbers to the Central Accounting Unit or else their salary would be put on hold. To date 10 of the 15 employees had complied.

It should be noted that even though no NIS number existed, the original of the NIS contribution schedule was updated with the Date of Birth of those employees, which is acceptable by NIS or else they would have refused to receive payments of the contributions. However, it was discovered that the duplicate copy of the NIS schedule that was examined by the Auditor was not updated with the related information.

Recommendation: The Audit Office recommends that the Commission institute measures to ensure that employees NIS numbers are obtained at the time of employment and placed on schedules and if unavailable, prompt action must be taken to register them, since failure in this regard would have consequences for employees' benefits. (2008/103)

198. In relation to payments made by the Commission, forty-two payment vouchers totalling $23.269M were not presented for audit scrutiny. Further, thirty-four vouchers valued at $10.368M were still outstanding for the previous financial year. As a result, the propriety of the related transactions, and whether value was received for the sum expended, could not be determined.

Commission's Response: The Head of Budget Agency explained that he "agrees with the comments and indicate that measures will be instituted to locate the missing vouchers and submit them for audit examination."

Recommendation: The Audit Office recommends that the Commission institute measures to ensure that vouchers are kept in a secure and controlled environment where they are properly accounted for until the expiration of the retention period, while making special efforts to locate and submit the missing vouchers for audit examination. (2008/104)

199. An audit inspection of the Kingston and Coldingen Stores revealed that the following unsatisfactory features persisted during the year under review:

- both Stores were stocked with large quantities of pharmaceuticals, which were all expired;

- more than 878 print cartridges and toners, which cost $3.855M, had also expired. In addition, some of these had become obsolete and were no longer in use;

- a stock of 268 cartons of Polaroid film with an estimated market value of $30.485M was due to expire on 30 April 2007, but the Commission entered into an agreement, whereby a local firm would utilise and replace the stock at a later date. Apparently, the contract was to be reviewed on 30 April 2007, but this was not done. On 13 September 2007, 94 cartons with an estimated value of $10.693M were declared spoilt by the other party to the agreement and were returned to the Commission. To date, the difference of 174 cartons valued at $19.792M were still outstanding. There were also 1,200 expired model 669 Polaroid films that cost $5.460M;

- water soaked, expired, acid leak and /or corroded “D” and similar sized batteries to value of $528,525 were still on hand in the stores and were still reflected on the records;

- two 13-plate dry cell batteries, forty three 17-plate and eighty six 29-plate batteries valued at $3.758M which had been certified as unusable were also on hand; and

- 2,024 expired air fresheners and 1,086 Baygon to the value of $1.063M and $933,960 respectively.

Commission’s Response: The Head of Budget Agency stated that:

(a) Stocks of large quantity of expired pharmaceutics.

(b) More than 878 obsolete/expired print cartridge and toners

(c) Water soaked, expired, acid leak and/or corroded "D" and similar sized batteries still on hand reflected in the records.

(d) 2 - 13 plate; 43 - 17 plate and 86 - 29 plate batteries certified as unusable still on hand

(e) Expired air fresheners and Baygon still on hand.

As noted efforts are being made to have all expired or obsolete stock written off /disposed

200. It should be noted that for the year 2007, the Head of Budget Agency response on the film issue indicated that “The Commission at its 253rd Statutory Meeting on 2nd June, 2009 directed the Accounting Officer to write ACME General Store requesting outstanding payments for films supplied via Agreement dated 11th April, 2007.” However, no further updates were given on the status of this matter.

Recommendation: The Audit Office recommends that the Commission (a) re-evaluate its operations, with a view to institutionalising better control over the ordering and management of election stock, so as to minimise, if not eliminate, waste due to managerial extravagance; and (b) do all that is necessary to recover the outstanding sum (including any interest due) on the agreement for utilisation of Polaroid films. (2008/105)

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

201. An examination of the safe contents revealed that there were fifteen stale dated cheques totalling $5.215M which represent outstanding payment to suppliers and contractors for the year under review. These cheques should have been refunded to the Consolidated Fund and the necessary adjustments made to the books of account. However, since this was not done, the Appropriation Account was overstated by the sum.

Commission's Response: The Head of Budget Agency indicated that he "agrees with the comments. However, a majority of the payment vouchers was in the IMFAS and was automatically examined by the Accountant General's Department before the system closed at midnight on the 31 December 2008 and thereafter cheques were printed on the 31 December 2008 and were uplifted by GECOM in January 2009. Therefore, it was virtually impossible to have the cheques refunded to the consolidated fund on or before 31 December 2008.

In addition, the cheques became stale dated as a result of the payments being put on hold for outstanding issues with contractors/suppliers. The Head of Budget Agency agreed to have these matters treated expeditiously in an effort to resolve these issues."

Recommendation: The Audit Office recommends that the Commission facilitate the adjustment of expenditure reported in the accounts by instituting measures to ensure the full repayment to the Consolidated Fund of all amounts remaining unpaid at the end of each financial year. (2008/106)

202. Of the forty vehicles under the control of the Commission, logbooks were required for thirty-nine. While it is commendable that such records were presented for all but one vehicle, the submissions included partial records for eighteen vehicles. In the circumstances, a full assessment could not be made as to whether proper control was exercised over the use nineteen vehicles.

Commission's Response: The Head of Budget Agency indicated that "Efforts are being made to locate the missing log book."

Recommendation: The Audit Office recommends that the Commission take appropriate steps to have the log books of vehicles and/or equipment under its control stored in a secured environment until audit and the expiry of the stipulated period for retention of such records. (2008/107)

203. In relation to expenditure under the category "Maintenance of Buildings", the following were observed during physical verification exercises:-

(a) There was an overpayment of $30,000 on the electrical installation to the first and ground floor of the logistics division building and internal walls cladding as a result of a failure to install two four feet double fluorescent lamps as required under the contract.

(b) An amount of $50,000 was overpaid on the contract for the completion of fence at GECOM Main office as a result of the requirement for installation of wheels to the gate being breached.

(c) There was an overpayment of $97,820 on the contract for the demolition of an old shed and construction of carport in the GECOM Commission's Building compound, as a result of the following discrepancies:

Description	Quantity Required	Quantity Paid	Difference	Rate $	Amount $
Rafter	308 bm	380	72	200	14,400
Sheet laths	385 bm	480	95	200	19,000
Lap edge to division and wall	100 bm	138	38	340	12,920
Down pipe	0 bm	16	16	750	12,000
2" diameter pvc bend	0 nr	8	8	500	4,000
Bore holes in existing fence	0 nr	4	4	2,000	8,000
Block to walls	6 sy	17	11	1,600	17,600
Plaster block work	12 sy	23	11	900	9,900
Total					97,820

Commission's Response: The Head of Budget Agency indicated that in every case he agrees with the comments and has contacted GECOM's Consulting Engineers (a) "to investigate whether an additional fluorescent lamp was needed and if payment was made for same. They would report accordingly"; (b) "who are in the process of locating the Bills of Quantity to confirm whether wheels were included in the contract sum and if so, to have the contractor correct the shortcoming"; and (c) "to investigate" and report on the findings on the carport.

204. An examination of the Utilities registers revealed that a difference of $80,719 existed between the IFMAS account analysis report and the water charges register. In addition, for the period May 2008 to December 2008 pertinent information such as cheque dates and payment voucher numbers was not recorded in the register. The electricity charges and telephone registers when compared with related aspects of the IFMAS report also reflected respective differences of $645,176 and $8.796M.

Commission's Response: The Head of Budget Agency indicated that he "agrees with the comments and is committed to treat expeditiously with the updating of the Utility Registers and to have them presented for audit inspection."

Recommendation: The Audit Office recommends that the Commission take action to reconcile its subsidiary records with the IFMAS account analysis reports to ensure that differences and contributing factors are identified and necessary adjustments made on a monthly basis under the appropriate supervisory controls. (2008/108)

205. A physical count of the stock of Motorola C117 cell phones revealed that 2,459 were on hand. However, the stock ledger reflected a balance of 2400 or a difference of fifty-nine cell phones.

Commission's Response: The Head of Budget Agency explained that "The difference between the Physical Stock and the Stock Ledger arises because the Stock Ledger was updated with the quantities of C117 Motorola cell phones purchased and did not include the additional cell phones received in excess of the contract quantities. These additional cell phones were given by the supplier to cater for any defective phones received. These additional cell phones will be transferred to the gift ledger and taken into stock."

206. Efforts to validate the claim that excess phones were gratuitously received from the supplier proved futile, since there was no documentation to support the explanation. Even a comparison of the procurement and stock records of the Commission invalidated the clarification that receipts were in excess of the ordered amounts. Nonetheless, given the circumstances of the explanation it would have been more appropriate for such excesses to be brought to account in the stock records at the time of receipt and appropriate accounting entries made in a timely manner to record the gifts.

Recommendation: The Audit Office recommends that the Commission take immediate action to bring to account the excesses existing in its stock of Motorola C117 cell phones. (2008/109)

Capital Expenditure

Prior year matters, which have not been resolved

207. The matter concerning the eleven digital cameras, which were reported stolen from the Elections Commission Stores in 2005, is still engaging the attention of the Guyana Police Force. Nonetheless, there was no evidence of follow-up action by the Commission in order to bring the matter to resolution.

Commission's Response: The Head of Budget Agency has indicated that "GECOM is awaiting a Police Report on this matter."

Recommendation: The Audit Office recommends that the Commission rigorously follow-up the matter of the stolen cameras with the Commission of Police, so that a loss report could be finalised with the Ministry of Finance. (2008/110)

208. The Commission expended $4.080M for the acquisition of 12 metal containers. However, one was delivered damaged and the replacement was reportedly awaiting Customs clearage at a wharf since October 2008. Up to the time of reporting, the container was still on the John Fernandes Wharf.

Commission's Response: The Head of Budget Agency agreed with comments. The equipment to move the Container is still out of order.

209. In an effort to determine the reason for the protracted delay, that is, since the year 2006, officials at the John Fernandes Wharf were contacted and it was explained that their container moving equipment is functional and if GECOM has a container on the wharf it is their responsibility to identify it by its serial number after clearance by Customs, so that delivery could be finalised.

Recommendation: The Audit Office recommends that the Commission aggressively follow-up with the supplier to ensure delivery of the outstanding container. (2008/111)

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

Subhead 25010 – Guyana Elections Commission

210. The sum of $25.755M was voted for (a) payment of retention and (b) the purchase of generators, photocopiers, chairs, tables, trolley jack and scanner. According to the Appropriation Account, amounts totalling $15.491M were expended as follows:

Description	Amount $'000
260 photo die cutters	9,352
100 folding tables	2,320
2 photocopiers	1,813
15 mobile generators	1,412
9 flatbed scanners	386
1 3-tonne trolley	110
2 Motorola V31 GSM phones	84
1 Coby DVD player	14
Total	15,491

211. An approval for a change of programme was not granted to facilitate the acquisition of two Motorola V31 GSM cell phones and one Coby DVD player at respective costs of $84,000 and $14,000.

Commission's Response: The Head of Budget Agency indicated that "The items were included in the Annual Budget Proposal submitted to the Ministry of Finance. However, it was unfortunately not itemized in the Capital Project Profile which usually indicates the description of all the projects to be undertaken."

Recommendation: The Audit Office recommends that the Head of Budget Agency Head of Budget Agency take the appropriate steps to obtain approvals to change capital programme when intended transactions do not confirm to the profiles approved in the Appropriation Act, even if such transactions were considered in earlier budgetary drafts. (2008/112)

212. In relation to the acquisitions, all equipment and furniture should have been marked as required by Section № 28 of the Stores Regulation Order 6 of 1993, which stipulates that "The Permanent Secretary shall ensure that all permanent stores are properly marked so as to readily identify them as Government property." However, this was not done.

Commission's Response: The Head of Budget Agency indicated that "action will be taken immediately to have all assets marked."

AGENCY 13 & DIVISION 527
MINISTRY OF LOCAL GOVERNMENT AND REGIONAL DEVELOPMENT

Current Expenditure

Prior year matters, which have not been resolved

213. The Ministry continued to make unauthorised credit purchases of fuel from GUYOIL which totalled approximately $6M for the period under review.

Ministry's Response: The Head of Budget Agency acknowledge this finding and indicated that the necessary measures would be put in place to correct this practice.

Recommendation: The Audit Office recommends that the Ministry desist from the practice of purchasing fuel on credit. (2008/113)

Capital Expenditure

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

Subhead 19007 – Project Development & Assistance

214. The sum of $280M was voted for capital subvention to municipalities and local community councils and community road maintenance. As at 31 December 2008, amounts totalling $273.593M were granted to 65 Neighbourhood Democratic Councils (NDCs) and 6 municipalities. In this regard, the Municipal and District Councils Act, Chapter 28:01 of the Laws of Guyana, requires the accounts of Municipal and District Councils to be made up yearly, not later than 4 months after the end of the financial year to which they relate, and for those accounts to be audited by me as soon as practicable. Despite this legal requirement, the majority of the Municipal and District Councils have been found in violation. There were also 22 that were never audited since their establishment. Shown below is the status of audits in respect of the 6 municipalities at the time of reporting. The financial statements for New Amsterdam and Linden Town Councils were returned because of incomplete submissions.

Name of Entity	Year Last Audited	Remarks on financial statements
Georgetown City Council	2004	Submissions for 2005 - 2008
New Amsterdam Town Council	1996	Incomplete submissions for 1997 - 2008
Linden Town Council	1984	Incomplete submissions for 1985 - 2008
Anna Regina Town Council	1999	Submissions for 2000 - 2008
Rose Hall Town Council	1998	" " 1999 - 2008
Corriverton Town Council	2001	" " 2002 - 2008

Ministry's Response: The Head of Budget Agency acknowledge the breaches and violation of the Municipal and District Councils Act as it relates to non-compliance and submission of the annual financial statements but noted that there is significant improvement by the Municipalities as compared to previous years. In addition, he indicated that corrective measures have been taken in deploying 2 officers to Linden and New Amsterdam Municipalities respectively. It is mandatory that these financial statements be completed and submitted at the earliest to the Audit Office.

Recommendation: The Audit Office recommends that the Head of Budget Agency take appropriate measures to ensure that there is compliance with the requirements of the Municipal and District Councils Act. (2008/114)

AGENCY 16 & DIVISION 551
MINISTRY OF AMERINDIAN AFFAIRS

Current Expenditure

Prior year matters, which have not been resolved

215. During the period under review, Office Materials & Supplies totalling $1.961M were not brought to account in the Stores records. Similarly in the preceding year, related acquisitions valued at $294,449 were not brought to account in the Stores. The failure in this regard had also affected the year 2006.

Ministry's Response: The Head of Budget Agency indicated that "Systems have been instituted to ensure all items purchased are brought to account."

Recommendation: The Audit Office recommends that the Ministry take immediate steps to confirm to the requirements of the Stores Regulations, as it relates to the accounting for items of stock. (2008/115)

216. Amounts totalling $7.143M were expended on the purchase of Fuel and Lubricants. An examination of the related transactions revealed instances where fuel was also uplifted from the supplier in containers. In this regard, fuel requisition slips were not utilised, although the instituted system required their use. This is an indication that the fuel purchases may not have had proper authorisation. In addition, contrary to the established cash based method of procurement, the Ministry obtained a credit facility to facilitate purchases of fuel from a local supplier. At the end of the period under review it had owed the firm $100,484. This situation resulted in misstatement of expenditure in the Appropriation Accounts. There was also a failure to adhere to the requirements of the Procurement Act (2003) during the acquisition of fuel. Further, the balances on the facility were not reconciled with statements provided by the supplier. Similar occurrences were noted in 2006 and 2007 following respective fuel purchases of $4.147M and $6.383M.

Ministry's Response: The Head of Budget Agency explained that "All fuel purchased by the Ministry were and is been utilised through fuel requisition slips."

Recommendation: The Audit Office recommends that the Ministry, as directed by Head of Budget Agency, take action to ensure that (a) the practice of purchasing fuel on credit be discontinue and to introduce measures for strict control over acquisitions of fuel; (b) systems are put in place to avoid future breaches of the Procurement Act 2003 and its Regulations, specifically as it relates to the limits of authority with regard to the procurement of goods and services. (2008/116)

217. Two of the Ministry's vehicles required considerably high maintenance costs. Such costs amounted to $1.176M for the period reviewed. For the preceding period, there was one vehicle, with maintenance costs amounting to $622,740.

Ministry's Response: The Head of Budget Agency indicated that "The Ministry has accepted the recommendation made and has instituted systems to ensure vehicle repair and maintenance costs are monitored."

218. An examination of the telephone and electricity registers revealed that these were not properly maintained, since there were errors of omission amounting to $105,750 and $695,879, within the respective records. A similar situation had occurred in the preceding period.

Ministry's Response: The Head of Budget Agency explained that "The Ministry has accepted the Audit Office recommendation and has instituted systems to ensure utilities services are properly recorded."

Recommendation: The Audit Office recommends that all registers for the various utilities be properly maintained and reconciled to ensure completeness and accuracy and that these processes be subjected to supervision. (2008/117)

<u>Current year matters, with recommendations for improvement in the existing system</u>

219. In terms of the maintenance of buildings, an examination of the works on the female dormitory and administrator building, which was undertaken in the presence of an appointed representative of the Ministry, revealed overpayments totalling $242,750 on a contract in the sum of $1.736M, as follows:-

Item	Description	Unit	Qty	Paid	Difference	Rate $	Amount $
Dismantling							
B	Remove existing defective hardwood close boarding from existing roof over female dorm	Square feet	12	630	618	10	6,180
D	Remove existing defective hardwood close boarding from existing roof over female and male sanitary block	Square feet	0	420	420	10	4,200
Roofing & Rainwater Goods							
C	supply and put in place 1"x 6" close board over female dorm	Square feet	1.3	630	629	150	94,300
D	supply and put in place 1"x 6" close board over female and male sanitary block	Square feet	0	420	420	150	63,000
E	supply and put in place 2" thick sponOe as bat protection	Iy	18	118	100	300	30,000
	Prime, knot and apply three (3) coats of oil gloss paint to all new wood works	sy	17.6	120	102	440	45,070
Total							242,750

Ministry's Response: The Head of Budget Agency explained that "The Ministry is currently reviewing the claims of overpayments and will respond as soon as the Ministry is in receipt of a report by the consultant on the projects mentioned."

Recommendation: The Audit Office recommends that the Ministry make every effort to have amount recovered from the contractor and that in the future stricter supervisory checks be implemented before payments are made. (2008/118)

Capital Expenditure

Prior year matters, which have not been resolved

Subhead 1400100 – Amerindian Development Fund

220. There was no evidence to indicate that there was adherence to Tender Board procedures in relation to the awards for construction of ten Amerindian Village Offices at Kangaruma, Kato, Rewa, Apoteri, Awarewaunau, Parabara, Tiperu, Yurongperu, Taushida and Rukumuta; multi-purpose buildings at Fairview, Benab at Massakenyari; and bridge at Manawarin for which a sum of $20.019M was expended. The Ministry had indicated that the community participation method in keeping with Section 29 of the Procurement Act and Schedule 2 Section 3 of the Regulations was utilised, but provided no documentation to support this claim. A similar situation had occurred in the preceding accounting period whereby twenty-one Amerindian Village Offices were constructed at a cost of $21M without evidence of adherence to the Procurement Act being furnished.

Ministry's Response: The Head of Budget Agency explained that "The construction of village offices was done in adherence with Section № 29 of the Procurement Act."

Notwithstanding the Ministry's response, it was noted that the community at Kato had received two tranches of $1M each, in the years 2006 and 2008 for the purpose of construction of its Village Office. As a "roll-over" project, this would have required adjudication at the NPTAB, but such approval was not obtained. Additionally, the expenditure for the construction of multi-purpose building at Fairview was $2M, a sum exceeding the allowable limit of $1.5M for utilisation of the community participation method under Section 29 of the Procurement Act.

Recommendation: The Audit Office recommends that the Head of Budget Agency institutionalise the measures expounded in the Procurement Act, ensuring that all transactions and awards under the Act are properly documented. (2008/119)

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

Subhead 25064 – Office Equipment & Furniture.

221. The Ministry acquired computers, filing cabinets, AC unit, writing desks, chairs, fridges, printers, digital camera, water cooler, voice recorder and other items at a total cost of $4.470M. However, items were not inventoried or marked as property of the Government.

Ministry's Response: The Head of Budget Agency explained that "Corrective actions will be taken to ensure all items are properly identified"

Recommendation: The Audit Office recommends that the Head of Budget Agency take immediate steps to ensure that all assets acquired are inventoried and marked as Government property, in accordance with the requirements of the Stores Regulations. (2008/120)

AGENCY 21 & DIVISIONS 508, 509, 510 & 512
MINISTRY OF AGRICULTURE

Current Expenditure

Prior year matters, which have not been resolved

222. The Ministry's old main bank account № 938 continued to reflect an overdraft of $6.597M as at 31 December 2008. The requests to the Finance Secretary for the closure of the account yielded no results to date.

Ministry's Response: The Head of Budget Agency explained that on July 24, 2008 a letter was sent to the Finance Secretary which addressed this matter. On July 25, 2008 a comprehensive report was prepared and sent to the Finance Secretary. Follow-up letters were sent on September 25, 2008 and June 8, 2009 requesting a response on the way forward.

Recommendation: The Audit Office again recommends that the Head of Budget Agency seek audience with the Finance Secretary with a view to ventilating and bringing closure to the matter. (2008/121)

223. The Ministry has still not ensured that the log books are submitted for the sixty serviceable vehicles requiring log books, partial submissions were only made for twenty-one vehicles. In the absence of a complete set of logs for each vehicle, it could not be determined whether all journeys undertaken were properly authorised and whether effective control was exercised over the vehicles.

Ministry's Response: The Head of Budget Agency explained that "the log books are now available for audit scrutiny. The Ministry has implemented a system in 2009 whereby regular supervisory checks are carried out to ensure that all log books are maintained as prescribed."

224. Following the Ministry's Response, personnel of the Audit Office visited the Ministry on Tuesday 26 January 2010 with a view to undertaking the examination of the Log books. However, on requesting the books from the Deputy Permanent Secretary (Administration) the duty of handing over the books was delegated to another officer, who indicated that the books were unavailable and would take time to locate.

Recommendation: The Audit Office again recommends that the Ministry arrange for the log books of vehicles and/or equipment to be closed off at the end of each year and stored for audit examination and to last the regulation period. (2008/122)

225. The Ministry continued to expend amounts voted as subvention and capital provision for the National Drainage and Irrigation Authority (NDIA). During the current reporting period amounts totalling $975.984M was expended on these provisions, with an amount of $502.482M being used from the current provision. The NDIA is a separate and legal entity created by Act 8 of 2004, is required to maintain its own accounting records and is subject to separate reporting and audit. It therefore follows it should have been in receipt of the subventions appropriated by Parliament. This situation resulted in a failure to have related financial statements prepared and submitted for audit. A similar situation existed in 2007, where the Ministry expended the NDIA allocations

Ministry's Response: The Head of Budget Agency explained that NDIA is currently building its capacity and as soon as the Authority is capable, steps will be taken to maintain separate accounting records, reporting systems and procedures in keeping with appropriate legislation.

Recommendation: The Audit Office recommends that the Ministry take appropriate action to hand over all subventions to the National Drainage and Irrigation Authority so that it could properly assume its responsibility as enshrined under its governing legislation. (2008/123)

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

226. Pay change directives in respect of the termination of employment of four persons were forwarded late to the Central Accounting Unit of the Ministry, resulting in overpaid net salaries totalling $242,235 and deductions amounting to $22,931. To date, only net salaries totalling $37,543 were recovered, leaving $204,692 and the deductions.

Ministry's Response: The Head of Budget Agency explained that the sum of $37,543 was recovered as overpayment from one of the employees. The three other persons are no longer in employment with the Ministry. Efforts are being made to have the related deductions totalling $22,931 recovered from GRA and NIS.

Recommendation: The Audit Office recommends that the Ministry take the appropriate action to recover the sums overpaid and ensure that the systems put in place are functioning effectively at all times. (2008/124)

227. According to Regulation 19 of the Collection of Contributions Regulations made under the National Insurance and Social Security Act, Chapter 36:01, all contributions are required to be paid over to the Scheme no later than the fifteenth day of the month following deductions, failing which penalties and interest are imposed on defaulting employers. During the period under review, NIS deductions were paid over late for six months, including the entire first quarter for 2008, May 2008, June 2008 and November 2008.

Ministry's Response: The Head of Budget Agency explained that deductions for the month of January to March, May, June and November were paid on time but when these contribution schedule with cheques were retrieved from the contribution box, that date was recorded which led to late payment. Ministry of Agriculture had discussions with the Finance Controller of NIS and it was advised to send all future deductions directly for signature before processing.

Recommendation: The Audit Office recommends that the Ministry in collaboration with the National Insurance Scheme do all that is necessary to ensure that the responsibility to pay over contributions is discharged in keeping with the appropriate Regulations. (2008/125)

228. Contrary to established cash based method of procurement, the Ministry purchased fuel on credit from a local provider. At the end of the period under review it had owed amounts totalling $63.317M. This situation resulted in misstatement of expenditure in the Appropriation Accounts. There was also a failure to adhere to the requirements of the Procurement Act (2003) during the acquisition of fuel.

Recommendation: The Audit Office recommends that the Ministry, as directed by Head of Budget Agency, take action to ensure that (a) the practice of purchasing fuel on credit be discontinue and to introduce measures for strict control over acquisitions of fuel; (b) systems are put in place to avoid future breaches of the Procurement Act 2003 and its Regulations, specifically as it relates to the limits of authority with regard to the procurement of goods and services. (2008/126)

229. Cheque orders are required to be cleared within sixteen days of their issue through the submission of bills/receipts and other documents in support of the payments made. An examination of the cheque orders register had revealed thirty-nine cheque orders valued $5.130M outstanding for the period under review. The cheque order register was also not written up to show the dates cheque orders were to be cleared.

Ministry's Response: The Head of Budget Agency explained that outstanding cheque orders have been cleared considerably from the value of $52.931M to $5.130M which is mainly Bank of Guyana transactions. However, efforts are being made to have the balance of $5.130M cleared shortly.

Recommendation: The Audit Office recommends that the Ministry make special efforts to adhere to circularised instructions in relation to the clearing of cheque orders. (2008/127)

Capital Expenditure

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

Subhead 1700300 – National Agricultural Research Institute

230. The adherence to the prescriptions of the Procurement Act (2003) was not evidenced in the award of the rehabilitation and extension of the Tissue Culture Laboratory in the sum of $21.099M.

Recommendation: The Audit Office recommends that the Ministry should ensure that NARI adhere strictly to Section 27 of the Procurement Act regarding competitive bidding of contracts for services and purchases. (2008/128)

231. The Petty Contract Register was not properly maintained, since important information such as contract sum, payments made on contract and balance outstanding on each contract were not recorded therein.

Ministry's Response: The Head of Budget Agency explained that a new petty contract register has been designed to replace the existing recording system to incorporate the auditors' recommendation.

Recommendation: The Audit Office recommends that the Ministry ensure that NARI take action to have this register properly maintained to accurately reflect the above information. (2008/129)

Subhead 1700400 – Guyana School of Agriculture

232. Amounts totalling $631,502, which was included in expenditure for the Farrowing House Project, were not supported by documentary evidence. In addition, eighteen payment vouchers totalling $692,358 were not presented for audit examination. As a result, it could not be determined whether value was received for the sum expended.

Ministry's Response: The Head of Budget Agency explained that "some of the bills relating to the Farrowing House Project were combined with other projects, thus the bills/receipts may be in another project's file. In addition a few payments were refunds on cheques, therefore the bills/receipts would be presented as supporting documentation on the first cheque.

233. The Ministry of Agriculture (GSA) acknowledges the recommendation of the Audit Office and is working towards rectifying this situation. "

Recommendation: The Audit Office recommends that the Ministry institute measures to ensure that all vouchers and supporting documents are secured and kept in a manner to facilitate audit examination and preservation for the required period. (2008/130)

AGENCY 23 & DIVISION 529
MINISTRY OF TOURISM, COMMERCE AND INDUSRTY

Current Expenditure

Prior year matters, which have not been resolved

234. Log books were not presented for the four vehicles under the control of the Ministry. In the circumstances, it could not be ascertained whether the journeys undertaken were properly authorised.

Ministry's Response: The Head of Budget Agency explained that efforts are being made to locate the log books for the four vehicles.

Recommendations: The Audit Office recommends that the Ministry institute measures to ensure that log books are maintained for all vehicles requiring such records and that these be secured for managerial review and audit. (2008/131)

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

235. During the reporting period the Ministry refunded net salaries totalling $379,150 without the related deductions. In this regard, there was no evidence that the Ministry made attempts to recover overpaid amounts.

236. An examination of the Register of Contribution to the National Insurance Scheme (NIS) for December 2008 revealed that eleven employees were without NIS numbers, indicating that there were not registered with the Scheme.

Ministry's Response: The Head of Budget Agency explained the employees are now registered with the Scheme. However, the NIS numbers have not yet been assigned by the National Insurance Scheme.

Recommendations: The Audit Office recommends that employees be promptly registered with the scheme since the paying over of deductions without an NIS number can cause delays in seeking benefits from the scheme. (2008/132)

237. Significant differences were observed between the amounts shown in the Accounts Analysis for telephone, electricity, and water charges and those shown in the related registers. In addition, the registers bore no evidence of supervisory checks. The following are the differences observed:-

Description	Account Analysis $'000	Register $'000	Difference $'000
Electricity Charges	31,752	12,639	19,113
Telephone Charges	5,523	4,064	1,459
Water Charges	3,050	1,532	1,518

Ministry's Response: The Head of Budget Agency explained efforts are being made to reconcile the two records.

Recommendations: The Audit Office recommends that the Ministry reconcile and report on the reasons for the differences while instituting measures to ensure that internal supervisory controls are revitalised and evidenced. (2008/133)

238. Amounts totalling $31.416M were expended on security charges for services rendered at three locations. However, copies of the security contracts were not presented for audit examination; hence it could not be determined whether the rates paid were in accordance with the contract agreement.

Ministry's Response: The Head of Budget Agency explained the contract agreements will be located and submitted.

Recommendations: The Audit Office recommends that the Ministry locate the contract agreements and submit them for audit. (2008/134)

239. Amounts totalling $2.915M were expended on Benefits and Allowances. Examination of the travelling register revealed that it was not properly maintained and bore no evidence of supervisory checks.

Ministry's Response: The Head of Budget Agency explained this register is now properly written up and checked by the supervisors.

240. Amounts totalling $4.856M were expended on the purchase of Fuel and Lubricants. Contrary to the established cash based method of procurement, the Ministry obtained a credit facility to facilitate purchases of fuel from a local supplier. In addition, the balances on the facility were not reconciled with statements provided by the supplier.

Ministry's Response: The Ministry acknowledges the finding.

Recommendation: The Audit Office recommends that the Ministry, as directed by Head of Budget Agency, take action to ensure that the practice of purchasing fuel on credit be discontinue and to introduce measures for strict control over acquisitions of fuel. (2008/135)

AGENCY 31 & DIVISION 507
MINISTRY OF PUBLIC WORKS AND COMMUNICATION

Current Expenditure

Prior year matters, which have not been resolved

241. Cheque ordered vouchers are required to be cleared within sixteen days after their issue through the submission of bills, receipts and other supporting documents. However, the Ministry failed to adhere to this requirement, since one hundred and six cheque orders totalling $20.618M for the year 2008 were cleared on average thirty-eight days after they were issued.

Ministry's Response: The Head of Budget Agency explained that "Steps have been taken to ensure that all cheque orders are cleared within the specified time"

Recommendation: The Audit Office recommends that the Ministry take immediate action to ensure that all cheque orders are cleared in keeping with circularised instructions. (2008/136)

242. Three cheque ordered vouchers for expenditure totalling $3.065M remained outstanding since 31 December 2008. This is compounded by the fact that a similar number of cheque ordered vouchers remain outstanding for the year 2006 in relation to expenditure amounting to $12.672M. In the absence of these vouchers, the supporting documentation, such as, bills, receipts, invoices, etc. could not be examined to determine the propriety of the related transactions and a conclusion could not be reached as to whether value was received for the sums expended.

Ministry's Response: The Head of Budget Agency explained that the three outstanding vouchers for 2008 "will be cleared within one week and we have still not been able to locate the three cheque orders totalling $12.672M for 2006. However, efforts are continuing to locate them. We are also checking their stores records to verify that the items were received and accounted for."

Recommendation: The Audit Office recommends that the Ministry take all necessary measures to locate the missing cheque ordered vouchers, while reviewing the controls exercised over all vouchers, so that corrective action could be taken to ensure that vouchers are properly secured for audit and the retention period. (2008/137)

243. In relation to other payment vouchers, the controls over their storage and security was found wanting, since sixty-eight vouchers totalling $84.708M could not be located during or after the audit. This was reminiscent of the fact that to date fifty-three vouchers totalling $35.620M for the year 2006 and three totalling $1.795M for 2007 are still to be provided for audit scrutiny.

Ministry's Response: The Head of Budget Agency explained that "Efforts are being made to locate the remaining sixty eight (68) totalling $84.708M. Fifty-three (53) payment vouchers totalling $35.620M for 2006 are still outstanding. Except for six (6), all of these missing vouchers relate to works by contractors. Efforts are continuing to locate these missing vouchers. The three (3) payment vouchers totalling $1.795M are still outstanding but every effort is being made to locate them – these refer to payments in favour of a contract for works in Region 9, Union Dues and Internet Services."

Recommendation: The Audit Office recommends that the Ministry take all necessary measures to locate the missing vouchers, while reviewing the controls in relation to the accounting for vouchers and implementing corrective action aimed at enhanced security and retention for audit and the statutory period. (2008/138)

244. The Ministry continued to award labour contract only for repairs and maintenance to its fleet of vehicles although, being staffed with a Mechanical Superintendent and two experienced mechanics and an apprentice under his supervision. During 2008, twenty-four routine maintenance contracts valued at $15.821M were awarded by the Ministerial Tender Board to one contractor, when these repairs could have been undertaken by the Ministry. A similar situation was observed in 2007, where fifty-six routine maintenance and repairs contracts for $12.772M were executed.

Ministry's Response: The Head of Budget Agency indicated that the "practice of executing labour contracts and paying separately for spare parts in relation to repairs to the Ministry's vehicles ceased from September 2008. There is now one contract for labour and materials."

Recommendation: The Audit Office recommends that the Head of Budget Agency undertake critical reviews, including cost benefit analyses of the Ministry's Mechanical Division, to determine the reason why it has become necessary to contract out the maintenance works on vehicles. (2008/139)

245. In a related matter, the maintenance cost of $15.821M included amounts totalling $13.176M that were reimbursed to contractors outside of the sanctity of the rules expounded in the Procurement Act. Analyses also revealed that reimbursements of a similar nature, which amounted to $14.436M and $5.888M, were made for the respective years 2006 and 2007.

Ministry's Response: The Head of Budget Agency explained that the practice of executing labour contracts and paying separately for spare parts in relation to repairs to the Ministry's vehicles ceased from September 2008. There is now one contract for labour and materials.

Recommendation: The Audit Office recommends that the Ministry undertake the routine maintenance of vehicles under its control, hiring out works only that is beyond its capacity or competence. (2008/140)

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

246. Contrary to established cash based method of procurement, the Ministry purchased fuel on credit from a local provider. At the end of the period under review it had overpaid amounts totalling $11.820M. This situation resulted in misstatement of expenditure in the Appropriation Accounts. There was also a failure to adhere to the requirements of the Procurement Act (2003) during the acquisition of fuel.

Recommendation: The Audit Office recommends that the Ministry, as directed by Head of Budget Agency, take action to ensure that (a) the practice of purchasing fuel on credit be discontinue and to introduce measures for strict control over acquisitions of fuel; (b) systems are put in place to avoid future breaches of the Procurement Act 2003 and its Regulations, specifically as it relates to the limits of authority with regard to the procurement of goods and services. (2008/141)

247. Log books were not presented for nineteen of the sixty-eight vehicles and equipment requiring such books. In relation to those submitted, there were partial submissions for sixteen vehicles. This resulted in a failure to determine whether effective control was exercised over the use of all vehicles and whether journeys undertaken were properly authorised.

Ministry's Response: The Head of Budget Agency explained that of the outstanding log books, only nineteen remained and efforts are being made to locate them. However, it should be noted that most of them are in respect of vehicles and equipment attached to Interior Roads Project.

Recommendation: The Audit Office recommends that the Ministry institute measures to ensure that log books for all vehicles are maintained on an annual basis and these are secured by the Transport Officer for the statutory period and audit. (2008/142)

248. Amounts totalling $28.860M were expended on Vehicle Spares and Maintenance during the period under review. An examination of the maintenance cost of vehicles under the control of the Ministry indicated that this was high. A sample of eighteen vehicles incurred average maintenance costs of $750,100, as shown below:

Vehicle №	Amount $	Vehicle №	Amount $	Vehicle №	Amount $
GKK 3363	1,317,539	PFF 7903	711,778	Loader 18977	561,339
GFF 8141	1,169,548	GKK 3364	705,207	PDD 2365	558,480
Loader 18319	1,126,854	PEE 9521	623,180	PDD 9552	522,750
PHH 2019	990,800	GKK 3362	622,684	PHH 8305	516,370
PJJ 9624	966,550	PEE 190	603,250	PDD 4896	508,850
PHH 5938	926,190	GKK 4082	565,584	PDD 4890	504,850
Sub-Total	6,497,481	Sub-Total	10,329,164	Total	13,501,803

Ministry's Response: The Head of Budget Agency explained that maintenance costs of the vehicles are high because of the age of the vehicles – many are over sixteen years old.

Recommendation: The Audit Office recommends that the Ministry carefully monitor the maintenance costs for each vehicle in order to determine whether it was economical to retain or dispose of them. (2008/143)

Capital Expenditure

Prior year matters, which have not been resolved

249. The Ministerial Tender Board was appointed in keeping with Section 22 of the Procurement Act. In this regard, the minutes neglected to account for absentee members during each sitting, resulting in a failure to determine whether these members were given notice of meetings, had made excuses or were absent without notification. Further examination of the minutes revealed that at each sitting only three persons were in attendance, but on every occasion at least one of these was not an appointee to the Board. In fact, of the 202 meetings held for the year, sixty-two meetings were attended by only two appointed members, while for four meetings only one appointee was in attendance. This observation would therefore invalidate the awards made during the meetings held, since in those instances the Board would not have had a quorum or be deemed properly constituted.

Ministry's Response: The Head of Budget Agency stated that "on the 15 June 2007 the Chairman of the NPTAB appointed 5 members to the Ministry's Tender Board for a period of 2 years with effect from 1.6.2007. That letter was however received in the Ministry on 13.3.2008. Copies of both letters are enclosed for your guidance.

While it is true that reasons were not stated for non attendance of members at meetings of the Board, a quorum of three including the Chairman was always present in keeping with the Procurement Act 2003.

You would note that there were changes in membership of the Board from 2007 but this could only have been implemented when the notification was received from the Chairman of the NPTAB in March, 2008.

It should be mentioned that the General Manager, Transport and Harbours Department died on 3.12.2007 and the Traffic Manager succeeded him. The Principal Assistant Secretary (Finance) went on leave and was subsequently dismissed from the Public Service. She was succeeded by the Assistant Secretary (Finance) who took over as acting Principal Assistant Secretary (Finance). This position was subsequently filled by a substantive appointment.

In addition, whenever an incumbent member is absent on leave, his/her successor usually sit as a member of the Board. This has been the practice in the past and was clearly articulated by the then Secretary to the Treasury (now Finance Secretary) in his Circular № 4/1983 dated 4 February, 1983 titled Procedures for the Guidance of Tender Boards."

250. Notwithstanding the explanation of the Head of Budget Agency, the Audit Office is of the view that the spirit of Section 22 of the Procurement Act (2003) requires the members of the MTB to be appointed in the appropriate quotas by the Minister and the National Board. If any of the appointed members were to demit office during the life of the Board then the Ministry must take action to inform the proper authority and request replacements. This view is also held by the NPTAB. It should also be noted that the Procurement Act (2003) supersedes previous instructions on this matter.

Recommendation: The Audit Office recommends that the Ministry take action to ensure that the members of its Tender Board be appropriately appointed in keeping with the requirements of Section 22 of the Procurement Act (2003). (2008/144)

251. In a related matter, the T&HD was required to seek approval at the various levels of adjudication described in the Procurement Act (2003), which includes the Ministerial Tender Board of the Ministry of Public Works and Communications, because in furtherance of the Act a separate Board was not appointed for that Department. However, during the period, awards for goods and services, some exceeding the authorised limits of the Ministerial Tender Board, were made by a 3 man committee comprising the Chief Accountant, Chief Storekeeper and Chief Mechanical Engineer. Even though the process was already invalidated under the Act, there was also the question of conflict of interest and/or an open possibility for collusion as it relates to all 3 of the committee members, since the:

- Chief Accountant was the paymaster of the Department and was responsible for overseeing financing of the projects;

- Chief Storekeeper was responsible for accountability for items procured, including advising on the availability or reordering of stock; and

- Chief Mechanical Engineer had the responsibility for advising on the technical needs of the Department's fleet of vehicles, tugs, boats and ships.

Recommendation: The Audit Office recommends that the Ministry put systems in place to ensure that the T&HD is properly apprised of the requirements of the Procurement Act (2003), whereby the appropriate levels of adjudication, including that of the Ministerial Tender Board, must be utilised as the basis of obtaining requisite approvals for the procurement of goods and services. (2008/145)

Subhead 14005 – Miscellaneous Roads

252. The Ministry is still to recover the overpayments totalling $1.499M on five contracts for the construction of timber bridges in Region № 3, West Demerara/Essequibo Islands. The matter was referred to the Regional Administration to recover the remaining amount of $248,902.

Ministry's Response: The Head of Budget Agency explained that the overpayments made in 2005/2006 in the sum of $1,498,599 are as follows:

Description of Work	Contract Sum $'000	Amount Paid $
Construct Timber Bridge at Zeeburg	4,586	458,620
Construct Timber Bridge at Hague	2,447	244,730
Construct road at Hurry Up Scheme, Orangestein	3,238	323,766
Construct Doctor Dam, La Grange	2,226	222,581
Construct road at Duke Street, Hague	2,489	248,902

In short three contractors were overpaid the sum of $1.499M. The Regional Executive Officer, Region 3 had provided explanations in relation to the recovery of the mobilisation advance but he had needed to be more specific. He was written to in this regard and the following was his response:

(a) The mobilisation of $458,620 for the rehabilitation of bridge at Zeeburg and the mobilisation of $244,730 for the rehabilitation of bridge at Hague were not refunded. However, the following piles were confiscated on the termination of the contracts.

HAGUE
6 Nr 45' Butt Diameter 18"-16" Tip Diameter 9" Piles @ $100,000 each = $600,000

ZEEBURG
6 Nr 65' Butt Diameter 18" - 16" Tip Diameter 12" - 9" Piles @ $144,000 = $864,000
6 Nr 60' Butt Diameter 18" - 16" Tip Diameter 12" - 9" Piles @ $133,000 = $798,000
6 Nr 30' Butt Diameter 14" - 12" Tip Diameter 12" - 9" Piles @ $66,700 = $400,200

The other contract for Zeeburg Bridge was awarded in the sum of $4.472M.

Taken into consideration the confiscated piles used, the contractor was only paid $3.670M a short payment of $802,000.

The other contract for Hague Bridge was awarded in the sum of $2.5M, the confiscated piles were used, so the contractor was only paid $2.143M a short payment of $357,000.

(b) In relation to the amount of $323,766 and $222,581 paid to the contractor as mobilisation advance paid for works not done at Doctor Dam, La Grange and Hurry Up Scheme, Orangestein, an amount totalling $567,500 for works done by the contractor in 2008 was withheld.

(c) Contractor was written to for the repayment of $248,987. However, it should be noted that the contractor cannot be located.

Recommendation: The Audit Office recommends that the Ministry follow-up this matter with the Regional Executive Officer to ensure full recovery of the overpaid amounts. (2008/146)

Subhead 14018 – Miscellaneous Roads

253. The Ministry is still to locate and present the Tender Board Minutes in respect to the award of two contracts to the same contractor for the rehabilitation of Gandhi Street, Enterprise and Enterprise Sideline Dam for respective sums of $7.781M and $5.252M.

Ministry's Response: The Head of Budget Agency explained that the Tender Board Minutes still cannot be located.

However, a copy of the payment voucher with supporting documents is attached. A copy of the statement from the engineer attesting that the works were done in excess of the mobilisation is also enclosed.

Copies of Tender Board Minutes are now being sent to the relevant sections. The Finance Officers have been instructed not to make payments without the necessary Tender Board Minutes and other related documentation.

Recommendation: The Audit Office recommends that the Ministry make a special effort to locate all outstanding Tender Board Minutes and documentation relating to this matter and have them presented for audit scrutiny. (2008/147)

Subhead 15007 – Emergency Works

254. The Ministry is still to recover the overpayment of $1.113M on the construction of earthen embankment at Tranquillity Hall/Voorzigitheid, awarded in the sum of $4.515M during 2004. Notification of the overpayment was sent to the contractor, but to date the amount has not been recovered. The matter was referred to the Attorney General's Chambers, the NPTAB and the Police.

Ministry's Response: The Head of Budget Agency explained that the Permanent Secretary, Ministry of Legal Affairs had advised that "once the works were approved after completion and his retention paid, the Government of Guyana cannot legally recoup alleged repayment. The person approving should be surcharged."

However, the officer who approved the payment was subsequently dismissed after walking off the job.

Recommendation: The Audit Office recommends that the Head of Budget Agency do all that is necessary to implement the recommendation of the Ministry of Legal Affairs and to have the loss reported to the Finance Secretary without further delay. (2008/148)

Subhead 15007200 – Administration and Management

255. Contrary to the established cash based method of procurement, the Ministry continued to make purchases of fuel on credit from a private supplier and these purchases were also not supported by evidence of competitive bidding and/or tender board approval. Fuel valued at $11.891M was acquired on a credit arrangement during the current reporting period, compared to similar purchases amounting to $9.199M in the previous year.

Ministry's Response: The Head of Budget Agency explained that steps have been taken to purchase fuel/lubricants from GUYOIL. This commenced with effect from 1 August 2009.

Recommendation: The Audit Office recommends that the Head of Budget Agency take immediate steps to ensure that the Ministry desist from the practice of purchasing on credit, while ensuring that purchases meet the requirements of the Procurement Act. (2008/149)

256. The Ministry has not taken the necessary steps to ensure that payments made to a private security firm for security services were based on an annual contract and not on an awarded made in 2003. For the year 2008, payments totalling $3.725M were made to the private security service based on an award made in 2003. A similar situation was observed in 2007, where amounts totalling $3.998M was paid.

Ministry's Response: The Head of Budget Agency explained that a new security contract had been executed to provide service up to September 2009 since the building where the guards are attached is being used by another Agency.

Recommendation: The Audit Office recommends that the Ministry take steps to initiate awards of contracts are awarded for security services on an annual basis in keeping with the Procurement Act. (2008/150)

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

257. In relation to the subheads shown in the table below, the Appropriation Account revealed expenditure totalling $1.074B. However, an examination of the related records revealed that actual expenditure amounted to $401.539M, which was $672.659M under the reported amount. The difference should have been refunded to the Consolidated Fund in keeping with the requirements of the Fiscal Management and Accountability Act (2003) and be included in the ensuing year's budget, if required for completion of the related programmes. This was however not done.

Subhead	Appropriation Account $'000	Actual Expenditure $'000	Difference $'000
1500404 – West Coast Berbice	261,198	222,215	38,983
1600400 – Stellings	30,000	11,797	18,203
1600700 – CJIA Corporation	328,000	12,300	315,700
2601000 – Navigational Aids	25,000	13,648	11,352
2700100 – Reconditioning/Construction of Ships	320,000	66,579	253,421
2700200 – Reconditioning of Ferry Vessels	110,000	75,000	35,000
Totals	1,074,198	401,539	672,659

Ministry's Response: The Head of Budget Agency indicated as follows: -

(a) West Coast Berbice - The observation is noted and steps have been taken to reconcile the records;

(b) Stellings - The full amount was committed for the rehabilitation of the following Stelling:-

- Parika - $7M
- New Amsterdam - $5M
- Rosignol - $5M
- Goods Wharf - $10M
- Blairmont - $3M

Approval was granted for a change in programme relocating funds from Blairmont to Georgetown Stelling.

To date the full amounts were expended on these Stellings.

(c) CJIA Corporation - Of the allocation of $328M, the following is the position:-

(i) Electrical upgrade	$20M	A contract was entered into with GPL for the supply of transformer. The amount of $4.3M was paid and the balance withheld pending the supply of the transformer.
(ii) Runway lights	$8M.	Total cost $9.3M. Excess was funded by CLIA Corporation.
(iii) Rehabilitation of sections of the $300M International Apron & Taxiway.		Contract awarded to BK International Inc. for 247,637,500. Work started on 22 November 2009. The remaining $52.4M is expected to be spent on the resurface of the public and executive car parks and consultant fees for the three projects.

(d) Navigational Aids - The provision of $25M under this head indeed was provided for the rehabilitation and purchase of Navigational Aids.

A contract was signed for $27.3M. At the time of auditing only $13.648M was expended as all buoys and beacons were not rehabilitated. However, this has now been done and the full amount expended.

The additional cost to have the contract executed was paid out from the department's current expenditure.

(e) Reconditioning/Construction of Ships - The sum of $120M was expended as follows: M.V Barima also for spares under this head.

This figure was divided as follows:-

1. M.V. Barima - $35M
2. M.V. Lady Northcote - $35M
3. Spares - $50M

Concerning the above ships contacts for M.V. Barima ship for $33.745M and M.V Lady Northcote $33.158M were awarded and at the time of the audit, 50% down payment on each contract was made to the contractor totalling $33.452M and the difference of $53.097M went towards the acquisition of spares.

To date the full payment on both vessels have been made.

In respect of the additional $200M, the observation is correct.

(f) Reconditioning of Ferry Vessels - The sum of $110M indeed was allocated for the docking of the M.V. Kimbia and the M.V. Makouria and acquisition of spares.

It is true that $75M was expended under this head, the additional $35M was not at the time of the audit due to non-receipt of pending approval from NPTAB for the docking of the M.V. Makouria. To date this amount was expended on the said vessel.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure that all unspent balances of public moneys are refunded to the Consolidated Fund at the close of the financial year in accordance with paragraph 43 of the Fiscal Management and Accountability Act (FMAA). (2008/151)

AGENCY 41
MINISTRY OF EDUCATION

Current Expenditure

Prior year matters, which have not been resolved

258. In 2008, a total of 123 pay change directives for resignations, retirements, dismissals and transfers were forwarded late to the Central Accounting Unit of the Ministry resulting in overpaid net salaries totalling $6.393M and deductions amounting to $2.455M. To date, the Ministry was able to recover net salaries totalling $3.679M, leaving an outstanding balance of $2.718M and the deductions. A similar situation occurred in 2007, where 375 late pay change directives resulted in overpaid salaries totalling $10.688M.

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

Recommendation: The Audit Office once again recommends that the Head of Budget Agency initiate a review of the system to ensure that the measures in place are updated to provide more efficient, effective and timely advice to the Central Accounting Unit. (2008/152)

259. In relation to the noted recoveries of overpayments, these were obtained from the bank accounts of employees after negotiations with banks. However, this process was not extended to the individual employees and/or Heads of the Schools. In summary, the Ministry is still to recover amounts totalling $34.143M for the year 2001 to 2008 and unidentified deductions. The Appropriation Accounts for those years were also overstated by the amounts overpaid. The following are details:-

Year	Details of Overpayment				Balance (A+B-C) $'000
	Net salaries (A) $'000	Deductions (B) $'000	Total (A+B) $'000	Recovered (C) $'000	
2001	3,463	Unknown	3,463+	716	2,747+
2002	1,541	Unknown	1,541+	906	635+
2003	-	10,482	10,482	-	10,482
2004	7,775	Unknown	7,775+	-	7,775+
2005	6,542	Unknown	6,542+	4,915	1,627+
2006	6,253	Unknown	6,253+	4,281	1,972+
2007	10,688	4,549	15,237	11,501	3,736
2008	6,393	2,455	8,848	3,679	5,169
Totals	42,655	17,486+	60,141+	25,998	34,143+

+ Denotes that the amount is to be increased by an undetermined amount of deductions

Ministry's Response: The Head of Budget Agency acknowledged the observation and indicated that a further $3.1M of overpaid salaries for 2007 was recovered leaving a balance of $3.1M for the same period.

260. Notwithstanding the claims of the Head of Budget Agency, the Audit Office was only able to verify recoveries totalling $2.504M for the year 2007 and this amount was adjusted in the table above.

Recommendation: The Audit Office recommends that the Head of Budget Agency renew its efforts to locate the overpaid persons and or engage deduction agencies, with a view to recovering the amounts overpaid. (2008/153)

261. Corrective action was not taken by the Ministry to have all of its employees registered with the National Insurance Scheme (NIS). An examination of the Register of Contributors to the Scheme for the Ministry's administrative employees and teachers revealed that for the year 2008, there were ninety-two instances where the NIS numbers were not recorded. This prompted suspicions that these persons were not registered with the Scheme.

Ministry's Response: The Head of Budget Agency indicated that "almost all employees are duly registered with the Scheme, with the exception of a few that are currently completing this requirement."

Recommendation: The Audit Office recommends that the Ministry institute measures to ensure that registration of its employees are undertaken at the time of employment rather than at a later date, since registration with the NIS has implications for social security and other benefits. (2008/154)

262. The financial loss of $136,637, which the Ministry suffered in 1997, has still not been resolved and a decision is still pending by the Losses Board. This loss was as a result of an apparent misappropriation of funds for which two Officers were interdicted from duty. The Ministry had written the Crime Chief in 2002 enquiring about the status of the investigation but so far no response has been forth coming. On 18 April 2005, the Head of Budget Agency apprised the Finance Secretary of the situation and filed a losses report.

Ministry's Response: The Head of Budget Agency acknowledge this finding and indicated that the Ministry is awaiting a response from the Ministry of Finance.

Recommendation: The Audit Office recommends that the Head of Budget Agency expedite the process of reconciling the account, in addition to the relevant follow-up action with the Finance Secretary. (2008/155)

263. The Ministry has still not taken the necessary steps to ensure that cheque orders are carefully monitored and cleared within the stipulated time-frame through the submission of bills, receipts and other supporting documents. For the year 2008, there were forty-seven cheque orders totalling $1.495M that were outstanding and this was compounded by an outstanding balance of 112 valued at $12.569M for the years 2004 to 2007.

Ministry's Response: The Head of Budget Agency explained that the Ministry was able to clear a further fifty-four cheque orders totalling $9.3M for 2007 and thirty-four cheque orders totaling $3.1M for 2008.

264. The Ministry's claim to clearing thirty-four cheque orders totalling $3.1M for the year 2008 could not be validated. The last submission for that year was fourteen cheque orders amounting to $1.520M. These vouchers were taken into consideration when the balance of forty-seven valued at $1.495M was determined. The same is the case for the year 2007, where submissions were taken into account before the outstanding balance was determined.

Recommendation: The Audit Office once again recommends that the Head of Budget Agency institute measures to ensure that cheque orders are cleared within the stipulated time-frame, while renewing efforts to locate the outstanding cheque orders. (2008/156)

265. The Ministry's old main bank account № 926, which became non-operational in May 1996, was overdrawn by $78.115M as at 31 December 2008. To date the account has not been reconciled, but a losses report was filed with the Ministry of Finance on 23 May 2008. The closure of the account is also still pending.

Ministry's Response: The Head of Budget Agency explained that the Ministry is awaiting a response from the Ministry of Finance.

Recommendation: The Audit Office recommends, in view of the time involved, that the Ministry aggressively follow-up with the Finance Secretary so that the loss be written off, thereby bringing closure to this long outstanding matter. (2008/157)

266. The Ministry is still to recover (as at July 2009) amounts totalling $4.116M that were outstanding on transactions for the years 2000 and 2001, viz.

- An amount of $2.073M, representing 50% of the cost of 2 - 1 minute television features, was advanced to a local firm. The cost included accommodation and 5 airfares to an unspecified location, together with shooting and agency costs. The reasonableness of the charges was not ascertained, since the contractor was not required to give a breakdown of the activity costs, before the matter was referred to the Central Tender Board for approval. Following the award, the execution of the contract was put on hold since November 2000, but the contractor was not required to refund the advance.

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

Ministry's Response: The Head of Budget Agency explained that the Ministry (1) wrote and filed a losses report with the Finance Secretary and is awaiting a response; and (2) has taken steps to elicit the full sums by way of refunds from the suppliers concerned but to no avail.

Recommendation: The Audit Office once again recommends that the Head of Budget Agency seek the advice of the Finance Secretary on how to proceed, given that the discrepancies have not been resolved over the last eight years. (2008/158)

267. The contracts prepared by the Ministry continued to be deficient, in that clauses stipulating commencement, duration and completion dates, including defects liability period and liquidated damages charges were still not included. Without proper contract documents, the Ministry was exposed to great financial risks should contractors renege on agreements, provide substandard works or fail to show due diligence in the execution of works.

Ministry's Response: The Head of Budget Agency explained that while contracts for major civil works are prepared to standard, contracts of lower value were deficient. In addition, robust steps are being taken to ensure 100% standardization of all service contracts.

Recommendation: The Audit Office recommends that the Ministry take immediate steps to confirm to the approved standards for all agreements for construction, goods and consultants' services. (2008/159)

Ministerial Tender Board

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

(a) There was no evidence that the MTB met during the year since minutes and/or other documentations, such as, evaluation reports were not presented for audit examination. As a result, the basis of award for matters requiring MTB adjudication, could not be determined; and

(b) Section 23(5) of the Procurement Act (2003) required the MTB to "select from the pool of evaluators appointed by the National Board under Section 17, three evaluators with expertise and experience to serve as members of the Evaluation Committee for such procurement." In this regard, the MTB failed to submit the required information and as such the NPTAB could not proceed with the appointment of members for the Ministry's Evaluation Committee.

Ministry's Response: The Head of Budget Agency explained that owing to the unavailability of all Members, at all times the round robin system was applied and minutes recorded, however, measures are being put in place to rectify this undesirable situation.

Recommendation: The Audit Office once again recommends that the Head of Budget Agency take immediate steps to ensure that all acts of the MTB confirm to the requirements of the Procurement Act. (2008/160)

269. According to a register kept by the Secretary of the Tender Board, the Ministry's Board adjudicated over ninety awards totalling $52.671M for purchases of goods and services and twenty-four awards amounting to $17.025M for construction. In relation to these awards, the following discrepancies were found:

(a) Three tender board files for that number of awards were not presented for audit examination;

(b) The Ministerial Tender Board was appointed in keeping with Section 22 of the Procurement Act, but this Board did not function in keeping with the Act, since it co-opted the "round robin system" of operation and its members approved awards based on recommendations of an evaluation committee not appointed by the NPTAB in keeping with Section 23(5) of the Procurement Act (2003);

(c) The approvals of members of the Board was affixed to the evaluation reports without reasons for the decisions being stated and/or formal minutes being prepared;

(d) There were fifty-two awards amounting to $30.576M that were approved solely by the Chairman, while there were sixteen awards valued at $9.705M approved by two members of the Tender Board and two awards for $630,908 where there was no evidence of the Board's approval. This observation would therefore invalidate the awards, since in those instances the Board would not have been deemed to have had a quorum or properly constituted;

(e) A critical examination of the awards revealed that twenty-four awards for goods and services valued at $12.389M had required the adjudication at the level of the NPTAB, but were instead awarded through the Ministry's Board.

Ministry's Response: The Head of Budget Agency has assured that the regulations and guidelines of the Procurement Act will be observed without default.

Recommendation: The Audit Office recommends that the Ministry institute measures to ensure that the Procurement Act as it relates to the adjudication over the awards of contracts for construction, goods and services is adhered to in all respects. (2008/161)

Other Matters

270. The Ministry continued to be in breach of the Stores Regulations as it did not maintain a master inventory for the items procured and distributed to the various departments, sections and schools as stipulated in Section 24. The items procured during the period under review were also not marked to identify them as Government property. A similar observation was made for the preceding period.

Ministry's Response: The Head of Budget Agency acknowledged this finding and explained that an exercise of inventorying and marking of the Ministry's assets is currently ongoing which will capture the unmarked items.

Recommendation: The Audit Office recommends that the Head of Budget Agency institute measures to ensure (a) that a master inventory is maintained to give details of the locations of its assets, among other things; and (b) the timely marking of all assets acquired. (2008/162)

271. An examination of a sample of seven rehabilitation projects undertaken by the Ministry during the 2007 revealed six instances where contractors were overpaid amounts totalling $2.108M on measured works. The examination was conducted in the company of officials of the Buildings Division of the Ministry. The following are details:-

Name of Project	Contract Sum $'000	Overpayment $'000
Turkeyen Nursery School	1,189	558
New Campbellville Secondary School	3,044	30
Comenius Primary School	7,722	175
East Ruimveldt Secondary School	12,774	1,063
St. Agnes Nursery School	1,294	200
East Street Nursery	1,149	82
Total		2,108

272. At the time of reporting, none of the overpayments were recovered by the Ministry. However, on the 9 July 2009, the Ministry wrote the Audit Office requesting that the overpayments mention for rehabilitation works at Turkeyen Nursery School and East Ruimveldt Secondary School be revisited based on new information obtained by the Ministry. Based on further information received in December 2009 the Audit Office at the time of reporting was reviewing the information provided in collaboration with the Ministry of Education.

Ministry's Response: The Head of Budget Agency has explained that all the relevant information has been supplied to the Audit Office.

273. A similar observation was noted during the 2008 audit where an examination of a sample of rehabilitation projects undertaken by the Ministry during the 2008 revealed 3 instances where contractors were overpaid amounts totalling $642,480 on measured works. The examination was conducted in the company of officials of the Buildings Division of the Ministry. The following are details:-

Name of Project	Contract Sum $'000	Overpayment $
St Thomas Moore Primary School	4,113	542,480
St Mary's High School	4,757	25,000
Dolphin Secondary School	3,689	75,000
Total		642,480

Ministry's Response: The Head of Budget Agency explained that the supervisor of St Thomas Moore project died and it was not possible for the other officers to point all areas of works completed to the auditors at the time of verification and in relation to the other two projects, he acknowledged the overpayments and stated that requests were made for refund of the amounts overpaid from the contractors.

Recommendation: The Audit Office recommends that the Ministry make every effort to have amounts recovered from the contractors and that in the future stricter supervisory checks be implemented before payments are made. (2008/163)

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

Employment Cost

274. Since the introduction of the Integrated Financial Management and Accounting System (IFMAS) in 2004 the Ministry of Finance urged that cash payments from salaries be minimized and that a phased approach be taken towards including all employees under the bank deposit system. However, a review of payroll records revealed that for December 2008, cash payments totalling $15.703M were made to 327 teachers, while 316 public officers were paid cash amounting to $19.546M. A similar observation was made in the preceding period, where December 2007 cash salaries amounting to $15.812M were paid to 436 employees.

Ministry's Response: It was explained by the Head of Budget Agency that all staff members are bank payments with the exception of a few cases which are currently being negotiated. The Ministry had sent out letters to all employees requesting that they open a bank account through which their salaries can be deposited but some employees have failed to comply.

Recommendation: The Audit Office recommends that the Department put in place mechanisms to minimise cash payments in keeping with the requirements of the IFMAS system, since retaining large cash payrolls could result in significant losses by theft or fraud. (2008/164)

Other Charges

275. Contrary to the established cash based method of procurement the Ministry purchased fuel on credit from the GUYOIL and failed to properly monitor receipts since a fuel account was only written up to July 2008. This record was also not reconciled with the statements submitted by the supplier. As a result, the Ministry was not in a position to properly determine whether all the fuel and lubricants supplied were solely in respect of the Ministry's vehicles. In addition, as at 31 December 2008, records at GUYOIL revealed that the Ministry overpaid the supplier amounts totalling $5.645M on its fuel account. The Appropriation Account should have been adjusted by this amount, but this failure resulted in an overstatement of the Account. The following are details.

Department	Regent Street Station $	Sheriff Street $	Kitty Service Station $	Other $	Total $
Ministry of Education - 21 B/dam	690,648	5,427	-	-	696,075
Ministry of Education - S.P.U.	-	3,015	193,738	-	196,753
Ministry of Education - B.D.U	(136,318)	14,546	-	-	(121,772)
Ministry of Education - NCERD	(6,145,559)	(55,248)	(201,478)	-	(6,402,285)
Ministry of Education - 68 B/dam	(86,184)	-	82,403	-	(3,781)
Ministry of Education - 68 B/dam	129,261	-	-	-	129,261
Ministry of Education - TVET	-	-	(124,179)	-	(124,179)
Ministry of Education	-	-	-	(15,529)	(15,529)
Total	(5,548,152)	(32,260)	(49,516)	(15,529)	(5,645,457)

Ministry's Response: The Head of Budget Agency explained that the Ministry has mandated the relevant officers to update and reconcile this account and to submit a full report.

Recommendation: The Audit Office recommends that the Ministry (a) desist from the practice of purchasing fuel on credit, while introducing measures to maintain strict control over fuel acquisitions; and (b) take steps to update and reconcile the 2008 fuel records, with a view to settling the outstanding indebtedness. (2008/165)

276. The Ministry produced historical records of all motor vehicles under the control of the Ministry, but these were not updated to include details of maintenance costs. In the circumstance, the Ministry was not in a position to monitor the individual cost of repairs and to determine whether it was economical to retain or dispose of certain vehicles. In this regard, an analysis of payments revealed high maintenance costs in respect of twelve vehicles. The following are details: -

Vehicle Regn. №	Amount $	Vehicle Regn. №	Amount $
PKK 2172	1,054,830	PDD 7937	745,123
PGG 6776	601,988	PDD 7935	1,159,400
PGG 6707	953,463	PDD 5708	515,752
PGG 1898	858,800	PDD 3976	721,884
PGG 1560	584,569	PDD 1410	549,735
PEE 9485	805,132	PDD 1173	643,326

Ministry's Response: The Head of Budget Agency has acknowledged that the Ministry's fleet of vehicles comprises of some which have been in service beyond their economic life, however, the rate of replacement of these vehicles is dictated by budgetary allocations for this purpose and the process of reviewing these expenditures is ongoing.

Recommendation: The Audit Office recommends that the Ministry confirm to the stores regulations requiring the maintenance of historical records, while instituting effective controls to monitor maintenance costs of vehicles under its control. (2008/166)

277. There was a difference of $1.818M, between the expenditure of $14.952M reported in the Appropriation Account and the amount of $13.134M recorded in the rental register for a total of twenty-nine buildings rented during the period under review. Similar discrepancies affected the electricity and water charges registers where respective differences of $68.202M and $20,549 were observed.

Ministry's Response: The Head of Budget Agency explained that the Ministry has mandated the relevant officers to update and reconcile this account and to submit a full report.

Recommendation: The Audit Office recommends that the Ministry conduct periodic reconciliations of the rental register and the account analysis report of IFMAS. (2008/167)

Revenue

278. The Collectors Cash Book/Statements revealed revenue collection amounting to $30.462M. However, the Revenue Statement and the account analysis report of IFMAS reflected respective amounts of $30.459M and $35.952M.

Ministry's Response: The Head of Budget Agency explained that the Ministry has mandated the relevant officers to update and reconcile this account and to submit a full report.

Recommendation: The Audit Office recommends that the Ministry in collaboration with the Accountant General's Department make every effort to investigate and reconcile their records with a view to accounting for and adjusting the differences. (2008/168)

Stores and Other Public Properties

279. The Stores Regulations provided for the maintenance of bin cards as an independent check on the Stock Ledger kept by the Central Accounting Unit. However, examinations carried out in October 2009, revealed that the bin cards for the stores at 21 Brickdam were not kept up to date nor were reconciliations carried out with the stock ledger in the Central Accounting Unit. As a result the vital control mechanism for ensuring proper accountability for stock was not in place. Further, a physical count revealed twenty-seven instances of shortages and nine cases of excesses.

Ministry's Response: The Head of Budget Agency explained that the Ministry is in the process of verifying and updating stores items.

Recommendation: The Audit Office recommends that the Ministry adhere strictly to the requirements of the Stores Regulations. (2008/169)

280. A total of 261 payment vouchers for expenditure amounting to $102.973M were not presented for audit examination. In the absence of these payment vouchers and supporting documents, it could not be determined whether the expenditure was properly incurred and whether value was received for the amounts expended.

Ministry's Response: The Head of Budget Agency explained that efforts are ongoing to locate these payment vouchers so as to present them for audit scrutiny.

Recommendation: The Audit Office recommends that the Ministry put systems in place to ensure that there is adequate accountability for payment vouchers and supporting documents, so that these could be provided for audit in a timely manner. (2008/170)

Capital Expenditure

Prior year matters, which have not been resolved

281. Although the Ministry had written to the contractors, the overpayments of (i) $178,000 on the rehabilitation of the GTIC building; (ii) $704,000 on the renovation of the library building; and (iii) $12.142M on the construction of a science library at the University of Guyana, have still not been recovered up to the time of reporting.

Ministry's Response: The Head of Budget Agency indicated that "the contractors concerned have yet to respond favourably to the Ministry's instructions. The Ministry is now compelled to recover these overpaid sums through litigation."

Recommendation: The Audit Office once again recommends that the Head of Budget Agency aggressively follow-up this matter to ensure all overpayments are recovered and/or action taken to have the responsible officer(s) surcharged. (2008/171)

282. In a related matter, verification exercises conducted on a sample of rehabilitation works undertaken by the Ministry identified overpayments on measured works amounting to $402,570 for the year 2008. It should be noted that the examination was conducted in the company of officials of the Ministry's Buildings Division. The following are details:-

Affected Programme	Contract sum $'000	Overpayment $
University of Guyana (Berbice)	8,579	15,000
Government Technical Institute	2,890	160,000
Linden Technical Institute	7,681	227,570
Total		402,570

Ministry's Response: The Head of Budget Agency has acknowledged the overpayments and have requested a refund of the amounts form the contractors.

Recommendation: The Audit Office recommends that the Ministry do all that is necessary to recover the overpaid amounts and/or surcharge the responsible officer(s), while implementing stricter supervisory controls over the examination of works and certification of payments. (2008/172)

Subhead 12059 – Nursery, Primary & Secondary Schools

283. In 2006, Cabinet granted its "no objection" for the purchase of two plots of land for the construction of Albouystown Nursery School in the sum of $8M. During that year, the vendors, comprising five family members, were paid deposits totalling $4M, pending the finalisation of matters relating to the transports. However, on 31 December 2006, the balance of $4M was processed, the cheque encashed and the cash proceeds retained in the safe until 18 January 2008. It should be noted that the sum was payable to "Permanent Secretary, Ministry of Education". The encashing and retaining of the sum for more than a year was a departure from established financial practice, particularly when one considers that the agreements of sale required that the final payments be held in an escrow account. Since this amount was drawn on the 2006 provisions, the related Appropriation Account was overstated by $4M.

Ministry's Response: The Head of Budget Agency explained that "the amount was retained since the transports had to be passed and they were unsure how long this process would have taken."

Recommendation: The Audit Office recommends that the Ministry (a) put systems in place to avoid future breaches, whereby Ministry officials can obtain cash on transactions without the authority of the payee; and (b) ensure that only amounts expended are recorded as expenditure on its Appropriation Account and any unutilised sum must be refunded to the Consolidated Fund and re-budgeted for as necessary. (2008/173)

Subhead 12060 – President's College

284. The Ministry has still not resolved the issue concerning an overpayment of $32M to a delinquent contractor for works on the construction of the male dormitory at the President's College. At the time of reporting the overpayment was not recovered by the Ministry.

Ministry's Response: The Head of Budget Agency explained that this Project was executed by SIMAP and as such the Ministry should not be held responsible.

Recommendation: The Audit Office once again recommends that the Head of Budget Agency intervene with the appropriate agency to determine the status of the matter, given that the Project Execution Unit of the SIMAP was closed before the issue was concluded. (2008/174)

Subhead 12067 – University of Guyana (Berbice)

285. Following an award in 2006 for the purchase of text books in the sum of US$13,467 or G$2.779M, the Ministry inadvertently requisitioned a United States dollar draft for US$9,056.79, while paying the bank the equivalent of the contract sum in Guyana dollars. The bank complied with the request and refunded the unutilized amount of $920,974 on 4 September 2006, the processing date of the United States dollar draft. After enquiries about the delivery of the order revealed that the supplier was not in receipt of the draft, the Ministry on 14 January 2008 authorised the bank to void the draft and to process a new one. To date, however, the receipt of the books has not been established and the Ministry is still to account for the sum involved.

Ministry's Response: The Head of Budget Agency explained that "the related voucher is still outstanding, however, checks with the Berbice Campus have revealed that the materials were received and taken into stock."

286. Following the response of the Head of Budget Agency attempts were made to verify the books at the Berbice Campus. However, the Deputy Librarian refuted claims that the books were ever received and accounted for in the records.

Recommendation: The Audit Office recommends that the Ministry take immediate steps to investigate this matter and report, accordingly. (2008/175)

287. As at October 2009, the Ministry has still not presented vouchers and other documentation in support of the expenditure of $22.979M reported under this subhead during 2007. In the circumstances, the completeness, accuracy and propriety of the expenditure could not be established. The sum expended was part of an amount of $25M allocated for the (a) purchase of computers and accessories, and library books; (b) completion of science laboratory; and (c) payment of retention.

Ministry's Response: The Head of Budget Agency explained that "though it is acknowledge that the Ministry has had great difficult in locating the related voucher(s), it should be noted that the expenditure stated can be verified from the IFMAS.

Recommendation: The Audit Office once again recommends that the Ministry take appropriate measures to provide the relevant documentation for audit scrutiny. (2008/176)

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

Subhead 1205900 – Nursery, Primary & Secondary Schools

288. Consultant's services for works on Patentia Secondary School were awarded in the sum of $3.331M without a system of competitive bidding and/or adherence to the requirements of the Procurement Act (2003). Payments under the contract totalled $1.856M during the period reviewed.

Ministry's Response: The Head of Budget Agency explained that the consultant has had a long reputable relationship with the Ministry and was the only prequalified consultant available at the time.

Recommendation: The Audit Office recommends that the Ministry institute measures to ensure that the Procurement Act as it relates to public tendering be adhered to, in order to promote transparency during the acquisition of goods and services under its capital programme. (2008/177)

289. The expenditure under this programme included an amount of $1.918M for the expansion of Masonry Workshop at Linden Technical Institute. In this regard, it was noted that of the contract price of $7.681M an amount $5.324M was correctly charged to the capital programme "Linden Technical Institute", while $1.918M was incorrectly classified.

Ministry's Response: The Head of Budget Agency acknowledged the error and indicated that "payment for works done at Linden Technical Institute was inadvertently charged to nursery, primary and secondary. Greater diligent would be displayed by staff concerned to prevent any reoccurrence. In addition, supervisory checks are being conducted to ensure accuracy of vouchers details."

Recommendation: The Audit Office recommends that the Ministry put systems in place to ensure that at all times there is adequate supervision over the recording of expenditure thereby facilitating the correct categorising of expenditure under the appropriate categories. (2008/178)

Subhead 2604300 – Technical/Vocational Projects

290. The Ministry entered into a contract for the supply of equipment in the sum of $18.470M. However, the contractor failed to honour the terms of the agreement by not making good on the order, even though the Ministry had paid over the full contract sum.

Ministry's Response: The Head of Budget Agency acknowledged the above and has indicated that the Ministry has sought practical explanations from the supplier for non-performance of the contract, but this has not been forthcoming. The Ministry has since referred this matter to the Attorney General for their advice on the way forward.

Recommendation: The Audit Office recommends that the Ministry take immediate action to determine the contract and recover the sum paid to the contractor. (2008/179)

291. The supervision, design and drafting of tender documents for the construction of two technical institutions in Regions 3 and 5 was awarded to a local firm and amounts totalling $32.418M were paid as at 31 December 2008. However, the basis of the award was not determined, since documentation to support compliance with the Procurement Act was not provided, even though requested.

Ministry's Response: The Head of Budget Agency explained that this contract was executed by the Ministry of Finance and has since been transferred to the Ministry of Education.

Recommendation: The Audit Office recommends that the Ministry take immediate action to obtain the relevant documentation from the Ministry of Finance, with a view to providing same for audit scrutiny. (2008/180)

AGENCY 44 & DIVISION 541
MINISTRY OF CULTURE, YOUTH AND SPORTS

Current Expenditure

Prior year matters, which have not been resolved

292. For the year under review, three officers were overpaid amounts totalling $100,829, but these have not been recovered to date. Overpayments in previous years had amounted to $786,516 as at 31 December 2007. In this regard, the Ministry was able to recover or clear a total of $182,687 during 2008, leaving an outstanding amount of $603,829. Hence, the aggregate amount recoverable to the time of writing is $704,658.

Ministry's Response: The Head of Budget Agency indicated that "the NOC Caterer requested time to repay the amount outstanding. (Within 6 months). The other outstanding amounts are being dealt with but the addresses of the persons are unknown therefore they cannot be contacted. However, vigorous efforts are continuing."

Recommendation: The Audit Office recommends that the Ministry renew its efforts to locate the overpaid persons in order to recover the amounts outstanding. (2008/181)

293. The National Trust, a separate and legal entity created by Act 20:03 of the Laws of Guyana, is subject to separate financial reporting and audit. However, this entity has never submitted financial statements for audit, even though the Act requires that this is done annually. In relation to this breach, there was no evidence that the Ministry took steps to ensure compliance in this regard. As a statutory body, the National Trust has received subventions annually and received amounts totalling $18M for the year 2008 to meet its operational costs.

Ministry's Response: The Head of Budget Agency indicated that the National Trust has commenced the preparation of Financial Statements for the years 2001 to 2005.

Recommendation: The Audit Office recommends that the Head of Budget Agency take immediate action to ensure full compliance with the provisions of the National Trust Act, as it relates to accounts and audit. (2008/182)

294. During the period reviewed, the Ministry continued to expend amounts appropriated as subvention and Capital provisions for the National Sports Commission (NSC). In this regard, amounts totalling $74.807M were expended from the current provision and $34.839M from the capital provision. The NSC is a separate and legal entity that was created by Act 23 of 1993, and should have been in receipt of the subventions appropriated by Parliament. A similar situation existed in 2007, where the Ministry expended the NSC allocations. It should be noted that the NSC's last audit was for the year 2004.

Ministry's Response: The Head of Budget Agency indicated that the National Sports Commission would be given their subvention with effect from 2010 in order to execute their own transactions.

295. During 2008, maintenance costs in respect of a sample of four vehicles totalled $2.418M. While for these vehicles the trend reveals an aggregate reduction of $293,651 when compared to the year 2007, there were noted increases in the costs related to two vehicles. There was no indication that corrective measures were put in place to lower or control the maintenance costs of the vehicles. The following related details are summarised below: -

Vehicle Number	2006 $	2007 $	2008 $	Total $
PFF 7404	406,475	462,437	-	868,912
PFF 2884	-	877,422	571,660	1,449,082
GHH 1513	462,385	463,237	568,080	1,493,702
PHH 416	518,370	871,814	588,314	1,978,498
PDD 3497	-	500,099	690,867	1,190,966
Total	1,387,230	3,175,009	2,418,921	6,981,160

Ministry's Response: The Head of Budget Agency has indicated that the fleet of vehicles at the Ministry is relatively aged and several years requests were made in the budget proposal for the acquisition of new vehicles but were unsuccessful. However, funds have been made available for the acquisition of a new Toyota Mini Bus by the end of 2009 which should no doubt alleviate the high maintenance costs.

Recommendation: The Audit Office recommends that the Ministry institute measures to monitor and control maintenance costs of its vehicles and equipment. (2008/183)

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

296. Contrary to the established cash based method of procurement, the Ministry purchased fuel on credit from a local provider. At the end of the period under review it had owed the firm $944,911. This situation resulted in misstatements of expenditure in the Appropriation Accounts. There was also a failure to adhere to the requirements of the Procurement Act (2003) during the acquisition of fuel.

Recommendation: The Audit Office recommends that the Ministry, as directed by the Head of Budget Agency, take action to ensure that (a) the practice of purchasing fuel on credit be discontinued and to introduce measures for strict control over acquisitions of fuel; and (b) systems are put in place to avoid future breaches of the Procurement Act 2003 and its Regulation, specifically as it relates to the limits of authority with regard to the procurement of goods and services. (2008/184)

Capital Expenditure

Prior year matters, which have not been resolved

297. In the year 2007, the Ministry breached the Procurement Act 2003 by way of sub-division of awards of capital works. In the current reporting period, such breaches continued, as is evidenced by the following:

(a) Purchases of building materials, including the cost of termite treatment for the National Cultural Centre, were undertaken in a piecemeal manner to avoid adjudication at the level of the NPTAB. It should be noted that only one supplier was involved in each case. The table below displays the manner in which the transactions were undertaken.

Date	Description	Amount $
17 April 2008	Lumber (mixed materials)	411,660
29 April 2008	Lumber (green heart)	51,300
27 June 2008	Lumber (green heart floor boards)	144,000
Total		606,960
7 May 2008	Termite treatment	248,501
12 May 2008	Termite treatment	249,501
12 May 2008	Termite treatment	249,501
12 May 2008	Termite treatment	240,000
13 May 2008	Termite treatment	248,501
Total		1,236,004

Ministry's Response: The materials purchased for the National Cultural Centre were in keeping with the Capital Profile.

(b) Termite treatment for the Madewini Youth Camp that had an aggregate cost of $412,000, were undertaken in four stages on 18 July 2008 under the authority of the Head of Budget Agency to avoid adjudication at the level of the NPTAB.

(c) The Ministerial Tender Board awarded one contract under the capital subhead National School of Dance in the sum of $0.382M on the 17 April 2008. However, an examination of the payment vouchers and the relevant contract documents revealed that the contract was entered into on the 1 April 2008, a date prior to the matter being agreed on by the Board.

Ministry's Response: The Head of Budget Agency indicated that the National School of Dance Emergency repairs to the Studios were urgently required. All materials purchased were in keeping with the Capital Profile.

Recommendation: The Audit Office recommends that the Head of Budget Agency adhere strictly to the requirements of the Procurement Act, regarding the levels of adjudication and splitting of contracts. (2008/185)

Subhead 4501600 – National Trust

298. The Ministry is still to recover amounts of $245,700 and $989,900 overpaid to contractors in relation to the rehabilitation of the ramport at Kyk-over-Al and walkway at Fort Zeelandia. It was noted that the Ministry had given deadlines for the sums to be repaid, but these were apparently ignored.

Ministry's Response: The sites in question will be revisited by Engineers from the Audit Office and the Superintendent of Works from the Ministry in order to bring this issue to a closure.

Recommendation: The Audit Office recommends that the Ministry engage (a) the Attorney General on the possibility of private action to recover the outstanding sums from the contractors and (b) the Finance Secretary on the question of surcharge of errant officer(s) involved in the certification of transactions leading to the overpayments. (2008/186)

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

299. From its capital provisions, the Ministry acquired equipment, such as, travellers' panels and sound system equipment, training materials, sports gear and tools and water dispenser, workstation, computer and monitor, printers, fax machine, pedestal fans, blender, security camera and filing cabinets, which had an aggregate cost of $16.401M. These items were not marked to readily identity them as Government property. The training materials, sports gear and tools, which cost $2.359M, were also not inventoried.

Ministry's Response: The Head of Budget Agency has agreed with the comments and indicated that the items will be marked accordingly. Items are now being put on the inventory.

Recommendation: The Audit Office recommends that the Ministry institute measures to ensure (a) the timely marking of assets acquired; and (b) that all assets be promptly recorded on the master and sectional inventories, giving details of the locations of its assets, among other things. (2008/187)

Subhead 1800100 – Youth

300. A physical verification of the works carried out at Madewini Male dormitory, for which the NPTAB had made an award in the sum of $6.567M, revealed overpayments totalling $193,450, as a result of the following:

Item	Description	Unit	Qty Paid	Actual	Differ-ence	Rate $	Amount $
1	4" h.c.b wall (51/a)	sq.yd.	268	217	51	1,800	91,800
2	3" h.c.b wall (51/b)	sq.yd.	58	33	25	1,700	42,500
3	Cement sand reddening (59/a)	sq.yd.	652	617	35	1,050	36,750
4	Mort lock (53/a)	nr	8	6	2	6,000	12,000
5	Night latch (53/b)	nr	4	3	1	5,000	5,000
6	4" butt hinge (53/c)	nr	16	10	6	400	2,400
7	80" x 3' 0" mirror	nr	1	0	1	3,000	3,000
Total							193,450

Ministry's Response: The Head of Budget Agency indicated that arrangements are being made by the Consultant to visit the site to verify the overpayments.

Recommendation: The Audit Office recommends that the Ministry engage (a) the Attorney General on the possibility of private action to recover the outstanding sums from the contractor and (b) the Finance Secretary on the question of surcharge of errant officer(s) involved in the certification of transactions leading to the overpayments. (2008/188)

AGENCY 45 & DIVISIONS 523,524 & 552
MINISTRY OF HOUSING & WATER

Current Expenditure

Prior year matters, which have not been resolved

301. The Guyana Water Incorporated (GWI) and the Central Housing and Planning Authority (CH&PA) were respectively funded by subvention of $250M and $200M. Audit reporting on the GWI was last done for the year 2008 whilst an audit is presently being conducted for CH&PA, years 2007 and 2008. However, because of the current status of financial reporting for the CH&PA it could not be determined whether its subvention was properly expended. This was compounded by a failure on the part of the Ministry to have the financial statement of both entities laid in the National Assembly within the statutory period.

Recommendation: The Audit Office recommends that the Ministry institute measures to ensure that the accounts of the GWI and CH&PA laid in the National Assembly, within six months of the close of the financial year. (2008/189)

302. The Ministry acquired a Nissan Pathfinder at the cost of $ 7.2M and loaned it in 2007 to the Ministry of Culture Youth and Sport. This vehicle is being used by the Minister, whose vehicle was damaged in an accident. According to the Stores Regulation, it is a requirement for items that are loaned, to be recorded in a Loan Register. However this was not adhered to and at the time of reporting, January 2010, this vehicle was still on loan.

Recommendation: The Audit Office recommends that the Ministry take immediate action to comply with the requirements of the Stores Regulations as it relates to accounting for loans. (2008/190)

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

Current Expenditure

303. Contrary to the established cash based method of procurement the Ministry purchased fuel on credit from the GUYOIL. In addition, the fuel account record was not reconciled with the statements submitted by the supplier.

Ministry's Response: The Head of Budget Agency explained that the Ministry has mandated the relevant officers to update and reconcile this account and to submit a full report.

Recommendation: The Audit Office recommends that the Ministry desist from the practice of purchasing fuel on credit, while taking steps to update and reconcile the 2008 fuel records. (2008/191)

304. Amounts totalling $583,000 and $2.239M were expended on water and electricity charges respectively. However, no water or electricity charges register was maintained; instead amounts paid were recorded in individual utility files. Further, there was no evidence of supervisory checks in the telephone register.

305. Differences were observed between the amounts shown on the Account Analysis for electricity and telephone charges when compared with those shown in the related registers/files.

Description	Account Analysis $'000	Register/File $'000	Difference $'000
Electricity Charges	2,239	1,809	430
Telephone Charges	1,187	1,681	494

Recommendation: The Audit Office recommends that the Ministry take steps to implement and maintain the water and electricity charges Registers and conduct periodic reconciliations of the utility registers and the account analysis report of IFMAS. (2008/192)

Capital Expenditure

306. An amount of $309.276M was released to the Ministry (CH&PA) on the 31 December 2008, out of which $142.854M represents an unspent balance on the capital budget for the period under review. The difference of $166.422M was received from the Ministry of Finance by warrant № 255 of 2008 to be expended on infrastructure for housing development. A special bank account was opened in February 2009; at the time of reporting in January 2010 amounts totalling $134.806M were expended while the difference of $174.470M was retained by CH&PA. However, as at 31 December 2008 the Ministry's Capital Appropriation was overstated by $142.854M while the Capital Appropriation for the Ministry of Finance was also overstated by $166.422M

AGENCY 46
GEORGETOWN PUBLIC HOSPITAL CORPORATION

Current Expenditure

Prior year matters, which have not been resolved

307. The Georgetown Hospital Corporation (GPHC) is a separate entity, which was established under the Public Corporation Act 1988 № 3 of 1999, but continued to receive appropriation instead of a subvention from the Government. This practice is not in keeping with the requirement of the Fiscal Management and Accountability Act Part XII Sections 79 and 80. Such legislation requires the entity to keep separate books of accounts to record assets and liabilities as well as income and expenditure and to have separate financial reporting and audit.

308. It was observed, that the Corporation was in the process of computerising its financial accounting and record keeping function with the assistance of the Health Sector Development Unit of the Ministry of Health. To this end, a contract in the sum of US$9,500 dated 21 October 2008, which was awarded by the NPTAB, through the Ministry of Health, was terminated on 26 March 2009 due to breach of Section 2 of the contract. Section 2 stated that "The Consulting Firm shall perform the Services during the period commencing from the date of signature of this agreement and continuing through the period of nineteen days or any other period as may be subsequently agreed by the parties in writing." However, according to examination of this contract it was revealed that no payment was made to the consultant who subsequently became ill, thus leading to the termination of the contract.

Corporation's Response: The Head of Budget Agency in response to the above paragraph explained that, the Management of the GPHC recognised its limitation and is addressing this issue of funding and reporting and have therefore brought it to the attention of the Board of Directors and a letter dated the 18 August 2009 was written to the subject Minister by the Chief Executive Officer of GPHC. The subject Minister has since made the necessary submission to Cabinet for consideration. In relation to the processing of computerized financial accounting and record keeping, efforts were made by the Ministry of Health to have the system in effect but the consultant who was hired subsequently became ill, thus leading to the termination of the contract. According to the Director of Finance, GPHC, another vendor will be engaged.

Recommendation: The Audit Office recommends that the Corporation follow-up with the subject Minister with a view of obtaining a subvention instead of an appropriation. In this way, the Corporation would be in a position to have separate books of accounts as well as separate financial reporting and audit. (2008/193)

309. According to the Corporation's records, amounts totalling $14.443M were collected as revenue and the full amount was expended in 2008. As stated earlier, the Corporation was in receipt of an appropriation instead of subvention. As such, it ought not to incur expenditure out of its revenue. Revenue must be deposited promptly into the Consolidated Fund.

Corporation's Response: The Head of Budget Agency has acknowledged the above and explained that expenditures made from revenue earned are approved by the Board. However, with effect from February 2009, amounts totalling $3.065M were paid over to the Consolidated Fund.

Recommendation: The Audit Office recommends that the Corporation desist from utilising revenue collected which should be promptly deposited into the Consolidated Fund. (2008/194)

310. At the time of reporting, eleven payment vouchers totalling $3.558M which represent expenditure incurred in 2008 were not presented for audit examination. For the preceding period, six payment vouchers totalling $4.050M was still outstanding. In the absence of these payment vouchers and supporting documents, it could not be determined whether the expenditure was properly incurred and the Corporation received value for the sums expended.

Corporation's Response: The Head of Budget Agency indicated that efforts are being made to locate and present the missing payment vouchers for audit examination.

Recommendation: The Audit Office recommends that the Corporation put systems in place to ensure that there is adequate accountability for payment vouchers and supporting documents, so that these could be provided for audit in a timely manner. (2008/195)

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

Current Expenditure

311. During 2008, the GPHC paid the New GPC $539.301M for drugs and medical supplies, however, only $489.904M were received for the year under review and the balance of $49.397M were received during 2009. It should be noted that the amount of $539.301M consisted of nine payments made during the period January to June 2008. These payments were supported by the old Ministry of Health Cabinet Approval CP(2003) 11:4:M dated 25 November 2003. Therefore there was no evidence to indicate that the relevant tender procedures were followed in the procurement of drugs and medical supplies during this period. It should also be noted that with effect from 29 July 2008 Cabinet granted its "No Objection" to procure drugs and medical supplies by selective tendering from specified suppliers.

Corporation's Response: The Head of Budget Agency in response its response stated that this issue was raised in 2008 with the Auditor General and the Public Accounts Committee when discussing the 2006 Audit Report. Cabinet subsequently renew its approval by the issuance of Cabinet Decision CP(2003) dated 29 July 2008.

Recommendation: The Audit Office recommends that the Corporation put systems in place to ensure that all drugs supplied are promptly delivered and to avoid any breaches in the tender board procedures. (2008/196)

AGENCY 47 & DIVISION 516
MINISTRY OF HEALTH

312. The main office buildings of the Ministry of Health that housed its Central Accounting Unit and the storage area for financial and other records, was destroyed by fire of unknown origin on 17 July 2009. This fire destroyed a significant amount of the Ministry's accounting records, while others became water soaked in the aftermath. Nonetheless, a fair amount of the Ministry's expenditure could have been examined, had its management complied with circularised instructions to circulate copies of contracts together with monthly returns on contracts issued, Tender Board minutes, pay change directives, and other financial documentation to the Accountant General and Auditor General. The failure in this regard had thus created a void, which negated even the physical verification of assets, including buildings that had been constructed or completed during the period, and possibly the reconstruction of sensitive records of the Ministry. This report therefore captures the findings applicable to some records examined prior to the fire, including those that were made available after the event.

Current Expenditure

Prior year matters, which have not been resolved

313. In 2007, pay changes directives in respect of resignations, transfers, dismissals and retirement were not forwarded to the Central Accounting Unit in a timely manner. As a result, deductions totalling $1.8M were paid over to various agencies, even though net salaries amounting to $11.1M were withheld and refunded. Of the overpaid deductions, the Ministry was able to recover $636,657 from one agency, but $1.163M is still to be recovered.

Ministry's Response: The Head of the Budget Agency explained that the Heads of Departments are required to submit to the Ministry on a monthly basis, the absence of staff, which will enable the deletion of names from the payroll on a timely manner. In addition, the Ministry is in the process of discussions with the two deduction agencies with a view of having the deductions for January and February 2009 refunded.

Recommendation: The Audit Office once again recommends that the Head of Budget Agency (a) initiate a review of the system to ensure that the measures in place are updated to provide more efficient, effective and timely advice to the Central Accounting Unit; and (b) make continued efforts to recover the amounts overpaid to deduction agencies. (2008/197)

314. The old bank account № 946 was not reconciled since it was established. This account became inactive since in July 1996, and was overdrawn by $102.899M as at 31 December 2008. One of the main causes of the overdraft was the fact that an amount of $100M was debited to this account on 20 June 1997, but the reason for the transaction was not discerned.

Ministry's Response: The Head of the Budget Agency has indicated that in an effort to determine the particulars of this cheque, a letter was sent to the Accountant General requesting a copy; however, the Accountant General has indicated that his Department has been unable to locate same.

Recommendation: The Audit Office recommends that the Ministry aggressively follow up this long outstanding matter with the Finance Secretary so that the reason(s) for the transaction could be highlighted. (2008/198)

315. Since the introduction of the Integrated Financial Management and Accounting System (IFMAS) in 2004, the Ministry of Finance urged that cash payments of salaries be minimised, and that a phased approach be taken towards including all employees under the bank deposit system. The Ministry of Health has not fully observed this procedure, in that cash payments were still considerably high. An examination of the payroll for December 2008 revealed that cash payments to 200 employees amounted to $11.765M. A comparison with previous financial years revealed that for the year 2006, a total of 671 employees were paid cash amounting to $24.007M in the target month, while this had reduced significantly to $5.044M in 2007.

Ministry's Response: The Head of the Budget Agency has informed that currently, the Ministry is using a phased approach to have all employees paid through the Bank.

Recommendation: The Audit Office recommends that the Ministry continue to vigorously work towards minimising the payment of salaries by cash, and implement fully, the bank deposit system as stipulated by the Ministry of Finance circular № 3/2003 dated 29 September 2003. (2008/199)

316. Corrective action was not taken by the Ministry to have all of its employees registered with the National Insurance Scheme (NIS). As at December 2008, there were 277 employees without NIS registration numbers, but this was reduced to ninety-five at the time of reporting. A similar observation was made in 2007, when there were sixteen employees' without NIS numbers.

Ministry's Response: The Head of the Budget Agency has explained that the Ministry has instituted a mechanism in which employees on being recruited, are required to complete the NIS registration form.

Recommendation: The Audit Office recommends that the Ministry take action to ensure that NIS numbers in respect of its employees are obtained and affixed to the contributions register in a timely manner, since failure to do so may have consequences for employee benefits. (2008/200)

317. In 2007, the Ministry failed to produce documentation, such as, copies of contracts, goods received notes, delivery notes, etcetera, to enable determination as to the receipt of drugs and medical supplies valued at $9.380M, which was procured form the New GPC Ltd. Similar circumstances affected payments made in the year 2008, where transactions amounting to $137.111M could not be properly verified.

Ministry's Response: The Head of Budget Agency indicated that supporting documents in excess of $8M were cleared and has acknowledged that the Ministry has outstanding drugs for which payments were made in 2007.

Recommendation: The Audit Office again recommends that the Ministry (a) put measures in place to ensure that all required documentation and certification are included on payment vouchers, while stores accounting procedures are observed during the receipt of goods; and (b) immediately undertake reconciliation with the supplier of the drugs and medical supplies to determine the outstanding balances on orders. (2008/201)

318. Contrary to the established cash based method of procurement, the Ministry of Health purchased fuel on credit from a local provider. At the end of the period under review, the Ministry had owed amounts totalling $3.771M. This situation resulted in misstatements of expenditure in the Appropriation Accounts, which reflected expenditure totalling $48.489M. In addition, at 31 December 2007 there was an outstanding debt of $4.922M due to the local provider, which required the Finance Secretary's approval for payment during the reporting period. Such approval was not obtained for the settlement of the debt. There was also a failure to adhere to the requirements of the Procurement Act (2003) during the acquisition of fuel.

Ministry's Response: An undertaking was given by the Head of the Budget Agency that the Ministry has taken steps to ensure that all outstanding payments for fuel will be paid for, on or before 31 December 2009. In addition, bills issued to drivers at GUYOIL will be used to make payments to avoid outstanding payments at the end of the year.

Recommendation: The Audit Office recommends that the Head of Budget Agency, take action to ensure that (a) the practice of purchasing fuel on credit be discontinued, and to introduce measures for strict control over acquisitions of fuel; and (b) systems are put in place to avoid future breaches of the Procurement Act 2003 and its Regulations, specifically as it relates to the limits of authority with regard to the procurement of goods and services. (2008/202)

319. An amount of $86.456M was expended on electricity charges in respect of the thirty-eight meters under the control of the Ministry. However, this expenditure was not reconciled to determine the accuracy of the balances billed. In 2007, the expenditure of $77.995M was also not reconciled and the total differed by $3.700M when compared to the balance of $74.295M reflected in the electricity charges register.

Ministry's Response: The Head of the Budget Agency has indicated that the Ministry will perform the reconciliation with the GPL bills and the register after July 2009.

Recommendation: The Audit Office recommends that the Ministry immediately undertake the reconciliation of the electricity balances in order to identify discrepancies and to effect timely adjustments to the books of account. (2008/203)

320. The contracts for security services were still not renewed annually to satisfy the provisions of the Procurement Act. Hence, there were breaches in relation to expenditure amounting to $77.632M for the year 2008. The expenditure of $72.606M for the year 2007 also did not confirm to the requirements of the Act.

Ministry's Response: The Head of the Budget Agency explained that the Ministry continued to use the 2006 Tender Board approval since funds were not adequate enough to use a new provider of this service.

Recommendation: The Audit Office again recommends that the Ministry advertise and seek the approval of the NPTAB, thus ensuring that the expenditure is properly authorised in keeping with the statutory requirements. (2008/204)

Capital Expenditure

Subhead 25019 – Equipment (Medical)

321. The Ministry is yet to account for $1.380M purportedly expended for civil works under an Inter/Intra-Departmental Allocation Warrant (IDAW) issued in 2007 to the Ministry of Finance in the sum of $110M. At the time of the audit, a sum of $9.620M was authenticated. However, according to the Ministry a sum of $11M was expended, but evidence to support the additional amount of $1.380M was not provided.

Ministry's Response: The Head of Budget Agency explained that the $110M was issued to the Ministry of Finance for Basic Needs Trust Fund and $76.987M was used for the procurement of medical equipment and $11M was used for civil works. The difference of $22.013M was returned to the Ministry.

Recommendation: The Audit Office again recommends that the Ministry provide the relevant documentation to validate the remaining expenditure under the warrant. (2008/205)

Subhead 25020 – Equipment

322. Three vaccine solar refrigerators that were acquired in 2007 at a cost of $3.091M were never put into use and are currently stored at the Ministry's Materials Management Unit (MMU), Central Supplies bond. The acquisition of the units increased the unused stock to five refrigerators. The units and related batteries were said to have become dysfunctional and now require $2.335M to return them to working order. The Audit Office discussed the issue of the refrigerators with the supplier at their Georgetown Offices, who advised that to the best of their knowledge there is nothing that could go wrong with the refrigerators once they remained unused. However, the life of the batteries would expire, if stored uncharged for more than a year. Nonetheless, it is the intention of the Ministry to contract an air-conditioning and electrical engineering consultant from West Coast Berbice to supply twenty 12 volts deep-cycle batteries at a delivered cost of $1.8M, while labour is to cost $0.534M. The following other information was discerned: -

(a) The refrigerators were supplied under two year limited warranty when the purchases were effected on 14 December 2007. It therefore meant that the warranty had not expired when quotations for repairs were sought over the period October 2009 to December 2009;

(b) The 12 volts deep-cycle batteries had had six months warranty and a useful life of three to five years depending on its use. These were supplied in a prefabricated battery bank, which required little or no expertise when batteries were being replaced; and

(c) Since the vaccine solar refrigerators were required for mobile outreach teams, the 115 Amps 12 volts battery type was recommended. The initial supplier of the equipment was not approached to provide either the service or the battery replacements, which was being supplied at a unit cost of $38,375 and not $89,000, which was included in the contract for the repairs.

Ministry's Response: The Head of the Budget Agency indicated that a contractor was identified to carry out servicing and repairs to the refrigerators, however, this is awaiting the approval of the NPTAB.

Recommendation: The Audit Office recommends that the Ministry take urgent action to have the refrigerators distributed to locations for which they were acquired, in order for them to be made operational. (2008/206)

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

Subhead 12017 – Buildings

323. An amount of $42.452M was transferred to Basic Needs Trust Fund for the completion of the Mabaruma District Hospital. However, the extent of utilisation of the funds was not reported to the Ministry and this resulted in an inability to validate the use of funds. Checks with Basic Needs Trust Fund revealed that the supervising consultant had not provided documentation of the actual works done and as such they were in no position to provide the needed information.

Recommendation: The Audit Office recommends that the Ministry through the Basic Needs Trust Fund make a written request to the consultant for the provision of required information, while setting timelines for the provision of future reports of this nature. (2008/207)

324. The consultant's final account on the construction of a new Ophthalmology Centre (Port Mourant), which had a revised project cost of $127.384M, was not provided and this forestalled a physical verification of the works as it related to additional works undertaken that were not previously detailed in the bills of quantities. Payments to the contractor since the beginning of the works in 2006 totalled $125.574M, of which $21.810M was made in 2008. A similar situation existed with the National Psychiatric Hospital, which was rehabilitated under a contract awarded in the sum of $44.164M.

Ministry's Response: The Head of Budget Agency has indicated that the buildings were completed and handed over to the Regional Democratic Council Region # 6.

Recommendation: The Audit Office recommends that the Ministry make written requests to the supervising consultant(s) for the provision of the documentation that is pivotal to the physical verification of the works. (2008/208)

325. Amounts totalling $10.079M were expended on the purchase and installation of gas line, water treatment system, and telephone system. However, in the post fire period, the Ministry failed to request copies of contracts and other documentation from the suppliers of the goods and services, to enable validation of the expenditure and meaningful verification of the acquisitions.

Ministry's Response: The Head of Budget Agency explained that $991,000, $3.376M, and $5.712M were expended on the installation of gas lines at the operating table at Mahaicony Diagnostic Centre; filtration of the water system at Leonora, Suddie and Mahaicony Diagnostic Centres; and installation of communication systems at Leonora, Suddie, Mahaicony Diagnostic Centres, and Port Mourant Ophthalmology Centre.

Recommendation: The Audit Office recommends that the Ministry take steps to recover copies of contracts and other documentation from parties involved in the supply of goods and services, so that these could be used as a basis of restructuring transactions that would have occurred in the period preceding the fire. (2008/209)

Subhead 25018 – Office Furniture and Equipment

326. A sum of $20.983M was expended on the acquisition of office and household furniture and equipment. In this regard, record keeping at the Ministry of Health Central Stores was lax, in that, it did not include all relevant information on the purchases, cross referencing to vouchers was non-existent and in some cases the cost was omitted. As such, it was difficult to ascertain whether goods valued at $19.970M had actually been received. A similar situation occurred with medical equipment valued at $27.077M, which were acquired from funding under the capital subhead Equipment (Medical). These are still to be traced to stores accounting records.

Ministry's Response: The Head of Budget Agency explained that the items have been reconciled and recorded in the relevant records. All medical equipment paid for were received and entered in the relevant records and sent to the medical facilities in the various Regions.

Recommendation: The Audit Office again recommends that the Ministry adhere strictly to Stores Regulations as it relates to the accounting for stock. (2008/210)

AGENCY 48 DIVISION 545 & 546
MINISTRY OF LABOUR, HUMAN SERVICE & SOCIAL SECURITY

Current Expenditure

Prior year matters, which have not been resolved

327. During the reporting period the Ministry refunded net salaries totalling $1.447M, without the related deductions. Similarly, for the years 2005, 2006 and 2007, refunds of net salaries totalling $9.710M were made without the related deductions. In this regard, there was no evidence that the Ministry had made attempts to recover overpaid amounts.

Ministry's Response: The Head of Budget Agency explained that letters were written to the agencies such as Guyana Revenue Authority and National Insurance Scheme requesting refunds. However, no refunds were made by these agencies.

Recommendations: The Audit Office recommends that the Ministry continue to follow-up with the various agencies and to seek the advice of the Solicitor General's Office in this matter. (2008/211)

328. The Ministry continued to reflect an old public assistance imprest bank account № 902, which became non-operational several years ago. The account was overdrawn by $270.586M at 31 December 2007. This state of affairs, which was discussed at length in previous reports, was due mainly to inadequate provisions in the National Estimates to facilitate the payment of old age pensions and public assistance, over a number years. The Finance Secretary was apprised of the matter, but the closure of this account is still not imminent.

Ministry's Response: The Head of Budget Agency indicated that supplementary provisions were requested in order to resolve this matter, but no action was taken. The matter has also been referred to the Cabinet Sub-Committee.

329. The Ministry has still not made an effort to have sectional inventories updated periodically to reflect new assets acquired and inter-departmental transfers.

Ministry's Response: The Head of Budget Agency explained that as a result of staff shortages this exercise is still ongoing.

Recommendations: The Audit Office recommends that the Ministry take appropriate measures to update the records in keeping with the stores accounting procedures. (2008/212)

330. The old age pension and public assistance imprest bank account № 3039 was still not reimbursed with an amount of $91.300M to enable the surrendering to the Consolidated Fund of the full imprest sum of $130M and the closing of the account.

Ministry's Response: The Head of Budget Agency explained that he was unable to resolve the matter surrounding the reimbursement of the account.

331. The investigation involving irregularities of 8,078 old age pension and social security coupons valued at $13.959M which was uncovered has still not been resolved. Some of the officers implicated had made restitutions totalling $3.844M. In March 2007, the Commissioner of Police informed the Ministry that based on the advice of the Director of Public Prosecution, the investigations were suspended.

Ministry's Response: The Head of Budget Agency explained that a losses report was prepared and submitted to the Ministry of Finance and he was awaiting the outcome.

332. Old age pension and public assistance coupon books were still not issued by the Chief Social Worker in sequential order and related annotations of transactions were not made in the register kept. In addition, the Ministry's stores failed to process 392 Public Assistance Coupons and 910 Old age pension coupons books respectively in accordance with stores accounting procedures. A similar situation existed in 2007 where 1900 coupons books were not processed.

Ministry's Response: The Head of Budget Agency explained that corrective measures will be taken.

333. An examination of the Register of Contributors to the National Insurance Scheme (NIS) for December 2008 revealed that twenty six employees were without NIS numbers, indicating that these were not registered with the Scheme. In 2007 we had reported that six employees were without NIS numbers.

Ministry's Response: The Head of Budget Agency explained the employees are now registered with the scheme. However, the NIS numbers have not yet been assigned by the National Insurance Scheme.

Recommendations: The Audit Office recommends that employees be promptly registered with the scheme since the paying over of deductions without an NIS number can cause delays in seeking benefits from the scheme. (2008/213)

334. Significant differences continue to be observed in 2008 between the amounts shown in the Accounts Analysis for telephone, electricity, and water charges and those shown in the related registers. Further, the registers bore no evidence of supervisory checks. The following are the differences observed:-

Description	Account Analysis $'000	Register $'000	Difference $'000
Electricity Charges	18,575	32,609	14,034
Telephone Charges	15,510	11,452	4,058
Water Charges	4,744	672	4,072

Ministry's Response: The Head of Budget Agency explained efforts are being made to reconcile the two records.

Recommendations: The Audit Office recommends that the Ministry reconcile and report on the reasons for the differences while instituting measures to ensure that internal supervisory controls are revitalised and evidenced. (2008/214)

335. An integral aspect of the system of internal control is the maintenance of a register of controlled forms for serially numbered books. The Ministry breached this requirement, as this record was not maintained. As a result of this failure, it could not be determined whether adequate control was exercised over cheques, receipts and other serially numbered forms.

Ministry's Response: The Head of Budget Agency explained the record has been implemented and corrective measures will be taken.

<u>Current year matters, with recommendations for improvement in the existing system</u>

336. Amounts totalling $15.507M were expended to purchase fuel and lubricants from various fuel suppliers for twelve serviceable vehicles. However, log books were only presented for four. Further, the books showed no evidence that the journeys under taken were authorised.

Ministry's Response: The Head of Budget Agency explained that logs books for the eight vehicles could not be located.

Recommendations: The Audit Office recommends that log books be secured and retained for managerial review and audit purposes. (2008/215)

AGENCY 51 & DIVISION 507
MINISTRY OF HOME AFFAIRS
(EXCLUDING POLICE)

Current Expenditure

Prior year matters, which have not been resolved

337. Contrary to the established cash based method of procurement, the Guyana Prisons Service and Guyana Fire Service purchased fuel on credit from a local provider. At the end of the period under review the Prisons Service had overpaid amounts totalling $533,279, while the Fire Service was indebted to the firm in the sum of $2,238,771. This situation resulted in misstatements of expenditure in the Appropriation Accounts. There was also a failure to adhere to the requirements of the Procurement Act (2003) during the acquisition of fuel. A similar situation occurred in the preceding accounting period, where a misstatement of the Appropriation Account for the Guyana Prisons Service occurred as a result of an overpayment of $511,668, which have since been settled.

Ministry's Response: The Head of Budget Agency explained that on 1 April 2009 a letter was sent to GUYOIL, requesting that they transfer the remaining funds from the Bulk Station to the Pump Station. This matter has already been discussed with GUYOIL.

Recommendation: The Audit Office recommends that the Guyana Prison and Fire Services, as directed by the Head of Budget Agency, take action to ensure that (a) the practice of purchasing fuel on credit be discontinued and to introduce measures for strict control over acquisitions of fuel; and (b) systems are put in place to avoid future breaches of the Procurement Act 2003 and its Regulation, specifically as it relates to the limits of authority with regard to the procurement of goods and services. (2008/216)

338. Among the fuel and lubricants purchased in 2008 by the Guyana Prison Service, there were 2,669 litres of fuel with a value of $491,827 that had been uplifted in containers and not properly accounted for in the records. The utilisation of this fuel could not be traced to any record. In previous years, particularly for the respective years 2006 and 2007, there were purchases of 9,453 and 21,177 litres of gasoline valued at $1.877M and $3.149M that were uplifted in a similar manner.

Ministry's Response: The Head of Budget Agency had explained that "corrective action was taken in 2008."

Recommendation: The Audit Office recommends that the Ministry put systems in place to ensure that fuel purchased in containers are properly authorised and accounted for in log books and other stock records. (2008/217)

339. The following additional observations were made in relation to the control exercised over fuels and lubricants at the Guyana Prisons Service:-

(a) The system required the presentation of authorisation slips to uplift fuel, but for the year 2007 there were 562 instances valued at $5.723M that were not provided. However, to date the Ministry have submitted 394 authorisations, leaving an outstanding 168 with a value of $1.027M;

(b) The fuel account was not written up to date;

(c) To date, the reconciliation of the fuel account is still to be undertaken, while fuel statements have not been submitted for audit scrutiny.

Ministry's Response: The Head of Budget Agency explained that (a) efforts are been made to locate the authorisation slips for fuel as well` as for fuel uplifted in containers, (b) the Guyana Prison Service is currently updating the Fuel Register; and (c) efforts are being made to locate the fuel statements.

340. For the period under review, there were fifty payment vouchers totalling $5.236M that were not presented for audit scrutiny. In the circumstances, the propriety of these payments could not be determined and whether value was received for the sum expended.

Ministry's Response: Efforts are being made to locate the remaining vouchers.

Capital Expenditure

Prior year matters, which have not been resolved

Subhead 12006 – Buildings (Prisons)

341. The Ministry have still been unable to finalise the 2005 matters concerning payments made to acquire 500 MTSL shells and 2 stallions, which had a total value of $2.336M. The supplier had indicated that the MTSL shells was acquired from the Ministry of National Security in India and required arrangements from the Ministry of Home Affairs. In this regard, the Ministry of Foreign Affairs was engaged and diplomatic arrangements were in the process. With respect to the stallions, the supplier was charged criminally for failing to fully refund the contract sum, when it became evident that the he was unable to make good the order. Only $50,000 of the sum involved was recovered.

Ministry's Response: The Head of Budget Agency explained that the MTSL shells are still outstanding and the next court date for the matter in respect of the stallion is 14 January 2010.

Recommendation: The Audit Office recommends that while the Ministry pursue diplomatic initiatives in terms of the MTSL shells, action should be taken to engage the Attorney General on the possibility of private action to recover the outstanding sum from the intended supplier of the Stallions. (2008/218)

342. The Ministry has not recovered the overpayment of $10.410M on the contract for the construction to the New Capital Dormitory at the Georgetown Prisons. The contract was terminated due to extreme lack of diligence on the part of the contractor. The Ministry levied on a performance bond for $12.237M held with the insurance firm Colonial Life and General Insurance Company Limited (CLICO), which is currently facing liquidation proceedings in the courts. As a result, this claim has not been settled to date. Nonetheless, Cabinet gave its "No Objection" for the completion of the work and the contract was awarded through restricted tendering to another firm in the sum of $17.788M.

Ministry's Response: The Head of Budget Agency explained that this matter is still to be settled with CLICO.

Recommendation: The Audit Office recommends that the Ministry engage the Attorney General on the possibility of private action to recover the outstanding sum. (2008/219)

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

Subhead 2600100 – Equipment (Police)

343. During the period under review, the Ministry effected payments totalling $16.998M to acquire a quantity of communication equipment and bullet proof vests. However to date the supplier is yet to deliver on the orders.

Ministry's Response: The Head of Budget Agency explained that the orders "are still outstanding."

Recommendation: The Audit Office recommends that the Ministry take appropriate action to effect the receipt of the items given that the orders were outstanding for more than a year. (2008/220)

AGENCY 51
MINISTRY OF HOME AFFAIRS
PROGRAMME 2 – GUYANA POLICE FORCE

Current Expenditure

Prior year matters, which have not been resolved

344. The Guyana Police Force (GPF) has still not reached a consensus with the Ministry of Finance on provisions for the purchase of uniforms and other items of military kit, such as, boots, shoes, socks, belting, buttons and name tags, ribbons, etcetera, of which the Audit Office is of the opinion should not, as is presently the case, be included under Benefits and Allowances, for the following reasons:-

(a) Benefits or allowances as an accounting concept connotes the receipt of cash or kind by a payee for his or her use or consumption;

(b) The GPF stockpiles uniform material and other associated components, which are not utilised specifically in the period of purchase, but over a number of years;

(c) The kit remains the property of the Guyana Police Force and must be surrendered by the recipients at the end of their tenure; and

(d) The budgetary arrangements for Guyana Defence Force (GDF), a member of the Joint Services of which the GPF is a part, require charges for similar acquisitions to be included under Other Operating Expenses (Other).

345. During the period under review, the GPF made purchases of uniforms and related accessories amounting to $378.692M.

Police Force's Response: The Finance Officer explained that the Force is still awaiting a directive from the Ministry of Finance in relation to the matter.

Recommendation: The Audit Office recommends that the GPF take affirmative follow-up action to resolve this matter, given the protracted period over which it was referred to the Ministry of Finance. (2008/221)

346. At the time of inspection, 149 payment vouchers valued at $77.742M were not presented for audit scrutiny. There were also eighteen vouchers valued at $1.528M and twenty vouchers totalling $5.418M, together with documentation in support of vouchers totalling $12.7M, which remain outstanding for the respective years 2007 and 2006. As a result, the propriety of the expenditure or whether value was received for the sums expended.

Police Force's Response: The Finance Officer explained that vouchers were located and presented to the Auditors for examination. For those without supporting documents, the bills were affixed and the vouchers were resubmitted to the Auditors.

347. Even though the Finance Officer's response suggests that all vouchers, including supporting documentation were submitted for examination, the current status in relation to the matter remains as reported.

Recommendation: The Audit Office recommends that the GPF institutionalise measures to ensure that vouchers are secured for its useful life, while concerted efforts are made to locate the missing vouchers. (2008/222)

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

348. According to the National Scheme Act, all deductions are required to be paid over to the Scheme no later than the fifteen day of the following month, failing which penalties and interest are imposed on defaulting employers. However, NIS deductions for the months of January to September 2008 and November 2008 were paid over on an average of one month late to the Scheme. There was also a difference of $397,253 between the contribution schedules and the total expenditure shown in the Appropriation Account.

Police Force's Response: The Finance Officer explained that the difference in figure in the salaries register is still to be collected by ranks dismissed or withdrawn from the Force.

Recommendation: The Audit Office recommends that the GPF institute measures to ensure that NIS contributions are paid over promptly to the Scheme, while taking necessary steps to reconcile and adjust the differences appearing in the books of account. (2008/223)

349. The travelling register was not properly written up, in that, pertinent information such as the scale of travelling allowance approved, reasons for cessation of allowance, evidence of supervisory checks, etcetera, were not included in the record.

Police Force's Response: The Finance Officer regrets the apparent lapse and explained that corrective action has been taken to prevent future occurrences. A listing of officers was inserted in the register with approved scale of travelling.

Recommendation: The Audit Office recommends that the GPF take immediate action to update the travelling register with all the information required of the record. (2008/224)

350. Contrary to established cash based method of procurement, the Guyana Police Force purchased fuel on credit from a local provider. At the end of the period under review the Force had overpaid amounts totalling $11.959M. This situation resulted in misstatement of expenditure in the Appropriation Accounts. There was also a failure to adhere to the requirements of the Procurement Act (2003) during the acquisition of fuel.

Recommendation: The Audit Office recommends that the GPF, as directed by Head of Budget Agency, take action to ensure that (a) the practice of purchasing fuel on credit be discontinue and to introduce measures for strict control over acquisitions of fuel; (b) systems are put in place to avoid future breaches of the Procurement Act 2003 and its Regulations, specifically as it relates to the limits of authority with regard to the procurement of goods and services. (2008/225)

351. Amounts totalling $94.719M were expended on vehicle spares, services and repairs to 284 of the GPF vehicles. An analysis of these costs revealed that thirty-one or 11 percent of the vehicles had had exceedingly high maintenance costs that amounted to $25.553M or 27% of total expenditure. The table below gives details of the costs associated with repairs of each vehicle.

Vehicle №	Amount $	Vehicle №	Amount $
GLL 1926	811,053	Sub-total	14,786,680
GLL 1302	784,373	PJJ 6223	523,092
PLL 1000	413,480	PJJ 5914	478,116
PKK 1908	1,138,071	PJJ 4674	1,523,286
PKK 1903	1,402,962	PJJ 2654	1,104,075
PKK 1781	1,158,842	PJJ 1552	502,752
PKK 1397	659,754	PJJ 996	453,820
PKK 885	1,235,311	PJJ 995	545,809
PKK 742	1,900,770	PHH 7995	1,208,495
PKK 740	777,074	PHH 7985	896,004
PKK 739	1,300,490	PHH 7788	506,191
PKK 728	761,010	PHH 7647	671,174
PKK 726	454,284	PHH 7607	621,988
PJJ 9969	830,530	GHH 7186	788,404
PJJ 8931	747,737	GHH 6617	439,049
PJJ 6529	410,939	PGG 171	503,788
Sub-total	14,786,680	Total	25,552,723

Police Force's Response: The Finance Officer explained that the Guyana Police Force will continue to place greater emphasis on maintenance costs of vehicles. Forty eight (48) vehicles were auctioned in July 2009.

Recommendation: The Audit Office recommends that the GPF introduce measures to maintain stricter control over maintenance costs of vehicles, while carefully monitoring such costs to determine, among other things, whether it was economical to retain or dispose of vehicles. (2008/226)

AGENCY 52 & DIVISION 514
MINISTRY OF LEGAL AFFAIRS

Current Expenditure

Prior year matters, which have not been resolved

352. Applications submitted for the registration of business names continued to be misplaced and there was no evidence of supervisory checks in the registers at the Deeds Registry. During the reporting period, 5,222 applications were received for registration of business names. Of these, 92 were not presented for audit scrutiny. Similarly, for the respective years 2006 and 2007, the Department failed to present 257 and 298 applications. As a result, the fees payable on these applications could not be verified.

Ministry's Response: The Head of Budget Agency explained that "the registrations of business names have since been located and supervisory checks are included. Likewise these were presented to the auditors for scrutiny and the fees payable were verified."

353. The additional documentation provided by the Head of Budget Agency was taken into account in determining the outstanding applications for registration of business names in relation to the previous years and current reporting period. Additionally, it was noted that the Ministry took action in 2010 to ensure that evidence of supervisory checks is affixed to the registers.

Recommendation: The Audit Office recommends that the Head of Budget Agency institute the necessary measures to preserve all applications for registration, thus ensuring full accountability of revenue collected at the time of registration. (2008/227)

354. The Department was still in arrears in the processing of applications for Trademarks. During the reporting period, 897 applications were received. However, certificates were not issued in respect of these applications. A total of 617 applications were received in the previous accounting period without the necessary licenses being issued. The related backlog affects applications for years as far back as 2002.

Ministry's Response: The Head of Budget Agency explained that "presently the Deeds Registry is processing February 2008 applications for Trademarks. The processing of Trademarks is expected to be brought up to date by December 2010 while the Deeds Registry is expected to be in a state of readiness to issue current Trademark Certificates by July 2010. The issuing of certificates is currently at November 2007."

Recommendation: The Audit Office recommends that the Head of Budget Agency do all that is necessary to have the processing of Trademarks brought up to date, so that specific companies can use legally registered names or symbols to identify products, apart from that of other manufacturers. (2008/228)

355. The State Solicitor bank account № 120 was last reconciled for May 2006, and as at 31 December 2008, the bank account reflected a balance of $54.430M, while the cashbook balance was $43.861M. In relation to the cash book, this was last written up on 3 December 2009, and several unsatisfactory features were observed. In this regard, the bank and cash columns in the cash book were not drawn up to separately identify sums on hand and disposal of collections of cash either by payments or deposits to the bank account.

Ministry's Response: The Head of Budget Agency explained that "the State Solicitor bank account № 120 was reconciled up to May 2006 and cash book was located and written up. The Ministry of Legal Affairs is seeking external advice and assistance in having the bank account reconciled as well as corresponding cash book and ledger be brought up to date in the correct manner. This bank account was identified in previous years audit queries."

Recommendation: The Audit Office recommends that the Ministry take immediate action to have the bank account reconciled, with a view to identifying any errors affecting the account, while ensuring that the cash book identifies transactions as and when they occur during any given period. (2008/229)

356. The cash book for the Official Receiver bank account № 330, which had a bank balance of $8.447M at 31 December 2008, written up to 15 January 2010 and was reconciled for the year under review. However, there were several unsatisfactory features with regards to the maintenance of the cash book. In this regard, the bank and cash columns were not segregated in order to separately identify sums on hand and disposal of such collections by either cash payments or deposits to the bank account. This was compounded by a failure to initial deletions of entries. These discrepancies, among others, were also highlighted in relation to the year 2007.

Ministry's Response: The Head of Budget Agency explained that "necessary actions will be taken with regards to the proper maintenance of the cashbook."

Recommendation: The Audit Office recommends that the Ministry take immediate steps to properly maintain the cashbook, ensuring that it identifies transactions as and when they occur during any given period. (2008/230)

357. On the matter of rental of the First Federation Building, which is controlled by the State Solicitor's Office, there were thirty-seven tenants occupying the building during the period under review. However, twenty had no tenancy agreement and sixteen had agreements which had expired and some were as far back as 2000. There was also evidence of rental being in arrears and notifications to this effect being sent to tenants, without any improvements or positive results.

358. The Rent register of the First Federation Building was still not properly maintained and pertinent information, such as, receipt numbers, amount of rent due, amount of rent paid, etc., were not recorded. As a result, we were unable to determine if tenants were paying the correct amounts, the agreed period of the tenancies, rental amounts outstanding or due and payable to the State Solicitor's Officer.

Ministry's Response: The Head of Budget Agency explained that the "Most Tenancy Agreements for the First Federation Building are not renewed due to outstanding rent dating back to ten years and more. Letters were sent to each tenant to pay arrears owing so as to update records, however only a few responded. By Cabinet Paper dated 2008-09-18, the Attorney General Office was asked to examine the feasibility of using the building to house Magistrate and other Courts; and Government Offices. Also the Ministry will ensure that this register is properly maintained."

Recommendation: The Audit Office recommends that the Ministry (a) discuss with the Attorney General the possibility of recovering the outstanding rent from defaulters through legal action, while concurrently, taking action to solidify agreements where these do not exist in writing, so as to ensure that contractual obligations are properly evidenced; and (b) through the State Solicitor Office take immediate corrective action to include all pertinent information in this register. (2008/231)

359. In accordance with Section 153(1) and (2) of the Companies Act of 1991, Companies are required to file annual returns from the year following its incorporation and to pay a filing fee of $800. Any failure, in this regard, carried a penalty of being struck off the companies register and being deemed an invalid company. During the reporting period, 235 Companies were registered and certified, but no returns were filed in the ensuing period, resulting in revenue loss amounting $188,000. A similar observation was made in relation registrants for previous years, particularly those for the year 2007, where 237 returns were required in 2008, but there was no compliance. The current state of affairs results in a significant loss of revenue due to non-compliance by the delinquent Companies.

Ministry's Response: The Head of Budget Agency explained that "prior to 2007, notices were not sent out. This was corrected in 2010 whereby notices for all Companies in default of filing annual returns for the year 2008 were sent. Corrective action is also being undertaken for prior years. In addition, the Deeds Registry is in the process of striking off the register all Companies that are in default."

Recommendation: The Audit Office recommends that the Ministry discuss the continuous breaches of Section 153(1) and (2) of the Companies Act with the Attorney General, with a view to implementing punitive remedies for any default. (2008/232)

360. According to the records of the Ministry, total payments into the Consolidated Fund were $563.129M. However, the Statement of Receipts and Disbursements prepared by the Ministry of Finance showed total payments into the Consolidated Fund as $634.731M, giving a difference of $71.602M.

Ministry's Response: The Head of Budget Agency indicated that "the Ministry of Legal Affairs is presently reconciling the total payments into the Consolidated Fund with Statement of Receipts and Disbursements."

Recommendation: The Audit Office recommends that the Ministry of Legal Affairs conduct its reconciliation of revenue paid to the Consolidated Fund in a timelier manner to provide a basis for appropriate adjustments to, and hence the accuracy of, the Statement of Receipts and Disbursements at the close of each financial period. (2008/233)

361. Amounts totalling $3.107M were expended on Fuel and Lubricants. However, contrary to the established cash based method of procurement, the Ministry purchased fuel on credit from a local provider. At the end of the period under review it had overpaid amounts totalling $53,668. This situation resulted in misstatements of expenditure in the Appropriation Accounts, since the account was overstated by the amount. In a related matter, fuel consumptions were not evidenced in log books for the Ministry's vehicles.

Ministry's Response: The Head of Budget Agency indicated that "amounts totalling $3.107M were indeed expended on Fuel and Lubricants through the IFMAS System. These payments can be verified by the Ministry's records. The system has already been put in place to ensure fuel consumption is recorder in this book."

Recommendation: The Audit Office recommends that the Head of Budget Agency, take action to ensure that (a) the practice of purchasing fuel on credit be discontinued and to introduce measures for strict control over acquisitions of fuel; and (b) systems are put in place to ensure that fuel purchases are properly accounted for in vehicle log books. (2008/234)

362. An examination of the vouchers related to the year 2007 had revealed the existence of poor segregation of duties, in that, one officer was observed to have conducted interrelated activities, such as, signing, certifying and approving payments. Similar observations were made in relation to transactions for the year 2008. Without casting aspersions on the officer, such internal controls should be segregated to eliminate the weakness the observed and the possibility of loss through fraud or embezzlement.

Ministry's Response: The Head of Budget Agency indicated that "corrective action has since been implemented to have payment vouchers certified correct by Departmental Head and approved by the Accounting Officer as was done under the predecessor Accounting Officer."

<u>Current year matters, with recommendations for improvement in the existing system</u>

363. The acquisition of a replacement telephone system, which cost $424,369, had required the approval of the Ministerial Tender Board, but this was not obtained. The Ministry had previously acquired another system at a cost of $624,404 during the reporting period, but this was reportedly damaged by a power surge. Without pursuing any remedies or claims under the warranty with the supplier or from the power company, an arrangement was made with a local telecommunication provider for the supply of a new system on a credit basis and without the required approval. It could be noted that the second system was less costly than the initial purchase, which brings into question the procurement procedures adopted when approval was sought and obtained in the first instance.

Ministry's Response: The Head of Budget agency explained that "Tender Board approval was sought and granted for the purchase of one telephone system totalling $624,404. This system was subsequently damaged by power surges. The Ministry then acquired another system from GT&T totalling $424,369. Outstanding payment to the new supplier will be made shortly."

Recommendation: The Audit Office recommends that the Head of Budget Agency take immediate steps to ensure that the Ministry (a) desist from the practice of purchasing on credit, while ensuring that purchases meet the requirements of the Procurement Act; and (b) pursue with the first supplier of the telecommunication equipment any remedies under the warranty and/or possible claims against the power company. (2008/235)

364. Amounts totalling $1.291M was paid to two individuals for the conversion of the Laws of Guyana to electronic format. However, the contractual agreements or payment vouchers were not presented for audit examination. As a result, we were unable to determine the accuracy and validity of the expenditure.

Ministry's Response: The Head of Budget Agency indicated that "payments were done at the Ministry of Finance through the IFMAS System. This Ministry is not in possession of the vouchers."

Recommendation: The Audit Office recommends that the Ministry take immediate steps to obtain all relevant documentation from the Ministry of Finance, so that the transaction would be laid bare, in all material respects. (2008/236)

Capital Expenditure

Prior year matters, which have not been resolved

365. For the period under review, there were six payment vouchers totalling $1.707M that were not presented for audit scrutiny. In the circumstances, the propriety of these payments could not be determined and it could not be ascertained whether value was received for the amounts expended. There were also four payment vouchers valued at $5.598M for the 2007, which are still outstanding.

Ministry's Response: The Head of Budget Agency indicated that "the Ministry of Legal Affairs is making every effort to locate and submit them for audit scrutiny."

Recommendation: The Audit Office recommends that the Ministry institutionalise measures to ensure that vouchers are secured for its useful life, while concerted efforts are made to locate the missing vouchers. (2008/237)

366. As was the case in the year 2007, the Ministry acquired items of office furniture and equipment at a cost of $4,650M through its capital programmes Office Furniture - (Deeds Registry) and Office Furniture and Equipment - (State Solicitor). However, the acquisitions were not inventoried, in order to facilitate the completion of markings with allotted inventory serial numbers. The items comprised of eight cameras, four power outlets, five computers, five printers, four air conditioning units, three refrigerators, six chairs, ten pedestal fans, three wooden desks, two paper shredders, a scanner, pressure washer and counting machine.

Ministry's Response: The Head of Budget Agency indicated that "all items are now marked so as to identify the property of the Government."

Recommendation: The Audit Office recommends that even though the Ministry has marked assets to identify them as Government property, it must now allocate and inscribe inventory serial numbers on each asset and record the equipment in the relevant columns of the Permanent Stores Register and sectional inventories. (2008/238)

AGENCY 53
GUYANA DEFENCE FORCE

Current Expenditure

Prior year matters, which have not been resolved

367. The bank reconciliation statement of the salaries bank account № 688-306-0 continued to reflect an unresolved difference of $13.510M at 31 December 2008. Nonetheless, it was noted that action was taken on 9 July 2009 to pay to the Consolidated Fund, amounts totalling $139,150 representing eleven stale dated cheques that were drawn during the years 2003 and 2005.

Defence Force's Response: The Head of Budget Agency explained that "the difference of $13.510M in the bank reconciliation statement is still not resolved as a direct consequence of the destruction of relative records in the 2005 floods."

Recommendation: The Audit Office recommends that the Guyana Defence Force take appropriate measures to clear all reconciling items that have affected the reported cash book and bank balances for bank account № 688-306-0. (2008/239)

368. A review of the salaries cash book revealed that the required "Nil" balance was not achieved for the months of March to December 2008. The failure to maintain this control mechanism over the payment of wages and salaries resulted in unexplained amounts being retained in the account. As at 31 December 2008, the cash book reflected that a balance of $12.933M was retained in the account.

Defence Force's Response: The Head of Budget Agency indicated that "as it relates to the nil balance in the cash book, this situation has changed significantly. A nil balance has been maintained for the latter quarter of 2009 and this is expected to continue."

Recommendation: The Audit Office recommends that the Guyana Defence Force continue to enforce corrective action to ensure that the accounting control mechanism of "Nil" balances is achieved consistently throughout the year. (2008/240)

369. The unresolved matter where the amount of $14.690M was inappropriately utilised from the unpaid salaries account № 436 in order to meet appropriation account expenses is still pending since no action was taken to recover the amount from subsequent appropriations. As a result, to date, the expenditure has not been reflected in the Country's accounts.

Defence Force's Response: The Head of Budget Agency explained that "the records to aid in bringing this matter to a close were destroyed in the floods of 2005. However attempts were made to access the relevant records from the Auditor General's Office but was unsuccessful; hence the situation remains the same."

Recommendation: The Audit Office recommends that the Guyana Defence Force discuss the way forward with the Finance Secretary and the Accountant General. (2008/241)

370. The prescriptions of the Procurement Act (2003) were not entirely followed, in that, an examination of transactions categorised under Other Transport, Travel and Postage unearthed payments totalling $157.563M, which were made on 29 contracts for the hire of vehicles that were awarded without the adjudication of the National Procurement and Tender Administration Board (NPTAB). Similarly, in the year 2007, there were payments totalling $68.078M on thirteen contracts for which there was no approval by the NPTAB.

Recommendation: The Audit Office recommends that the Guyana Defence Force adhere strictly to the requirements of the Procurement Act (2003) thus ensuring that contracts are awarded in a transparent and timely manner. (2008/242)

371. As was the case in previous years, the Army has still not taken action to facilitate accuracy of categorised expenditure by instituting supervisory controls, since during the year under review:

(a) the acquisition of computers and processors, printers, air conditioning units, projectors and scanners that had an aggregate value of $13.721M were incorrectly charged to Equipment Maintenance, instead of the capital provisions for the purchase of equipment;

(b) Telephone Charges included payments totalling $400,957 which was made for the construction of showcase, cleaning of drains, supply of keyboard and alcoholic beverages. Again such inclusions in the account were inappropriate, as in each case the related expenditure should have been included under Other Operating Expenses, Maintenance of Infrastructure and Materials, Equipment and Supply;

(c) the rental of chairs, hire of vehicles and payment for trophies valued at $459,760 were included under dietary supplies. The respective charges would have been more appropriately categorized under Other Goods and Services Purchased, Transport, Travel and Postage and Other Operating Expenses.

Defence Force's Response: The Head of Budget Agency explained that "a more comprehensive system is now in place with better controls and improved supervision to ensure that policies are strictly adhered to as it relates to expenditure."

Recommendation: The Audit Office recommends that the Guyana Defence Force take immediate action to facilitate accuracy in the categorizing of expenditure by ensuring that there is adequate supervision over the recording and/or allocation of expenditure. (2008/243)

372. Fuel purchases totalling $121.981M, which were made during the reporting period, were not brought to account in the stock ledger. A similar situation existed in 2006, where fuel totalling $30.546M were also not recorded in the books. This included fuel uplifted in drums, which had a value of $16.996M. To date, the army is still to remedy this matter.

Defence Force's Response: The Head of Budget Agency explained that "corrective measures are being instituted by having records of fuel delivered to G.D.F outstations returned to Base Camp Ayanganna in a timely manner to be brought into account in the stock ledger".

Recommendation: The Audit Office again recommends that the Guyana Defence Force conform to the stipulated requirements of Section 18 of the Stores Regulations, which require that all purchases be properly accounted for in stock records. (2008/244)

373. Over the years, the presentation of log books for vehicles and other equipment was most unsatisfactory. In 2003, noncompliance was rated at 58%, while for the respective years 2004 through 2007 the percentages were 98%, 65%, 61% and 85%. For 2008, log books were not presented for forty-five of the sixty-nine serviceable vehicles. This represents 65% of the vehicles and equipment requiring such records. In the absence of these records, it could not be determined whether the journeys undertaken were properly authorised and whether effective control was exercised over their use.

374. In a related matter, circularised instructions require that a historical record be kept of each vehicle to record the cost of maintenance. However, such records were maintained for only fifty-three of the vehicles and equipment managed by the Force. This nevertheless represents an improvement since prior to 2006, there was a noted failure to maintain such records.

Defence Force's Response: The Head of Budget Agency explained that "corrective action has been taken in this area. Historical records and log books have been opened for most of the vehicles owned by the G.D.F. These records are simultaneously maintained. This is an ongoing process until records for all vehicles are in place."

Recommendation: The Audit Office recommends that the Guyana Defence Force ensure strict compliance with Section 26 and 29 of the Stores Regulations with regards to the maintenance of log books and historical records for all vehicles requiring such records. (2008/245)

375. Of the gross expenditure of $355.861M under Other Transport, Travel and Postage, amounts totalling $270.347M were expended on the hire of vehicles. As can be noted from the table below, there were 136 transactions valued at $39.375M involving the institution and its staffers. This practice is devoid of any ingredients that would render the transactions transparent, since the proffering of contracts among staff members and its institutions creates bases for conflicts of interest, irregularities, fraud and/or corruption. Similar occurrences were reported on in previous years, but the unsavoury practice continued without disruption.

Source of Hire	Transactions	Value $'000
Civilian population	783	230,972
GDF Credit Union	64	28,654
GDF Staffers	72	10,721
Total	919	270,347

Defence Force's Response: The Head of Budget Agency explained that "awarding contracts to G.D.F. staff members is no longer practiced. The Credit Union is now a separate legal entity and distinct from the G.D.F and therefore can be hired. It is now listed as a prequalified supplier."

Recommendation: The Audit Office recommends that the Guyana Defence Force institute measures to exclude GDF staffers and its institutions from awards of contracts for the procurement of goods and services, so that possibilities of conflicts of interest, irregularities, fraud and/or corruption could be avoided. (2008/246)

376. In relation to the hire of vehicles, the Guyana Defence Force utilised rates determined within the institution, since the year 2001. However, there was no evidence in the form of computations, comparisons or otherwise that would lend credibility to the quantum stipulated for each different kind of vehicle. In the circumstances, it could not be determined whether the rates used were fair and reasonable and whether they were competitive with other rates used countrywide.

Defence Force's Response: The Head of Budget Agency explained that "in relation to the hiring of vehicles, the old rates are still being used but a comparative analysis is still underway. Attempts have been made to compare rates with other Government entities but have not been fruitful. The Ministry of Public Works was one such entity as well as the Ministry of Human Services. The nature of hiring's at the Public Works Ministry is different from the G.D.F while the Human Services states that they do not hire vehicles. Nevertheless, the G.D.F is still in pursuit of having this matter resolved."

Recommendation: The Audit Office recommends that the Guyana Defence Force undertake a comparative analysis of vehicle rates utilized by other Government institutions, in particular the Ministry of Public Works and Communications, and develop a list of acceptable rates for approval by the Defence Board. (2008/247)

377. Cheque orders are required to be cleared within sixteen days after their issue through the submission of bills, receipts and other supporting documents. Based on a review carried out, these were being cleared on an average of two and one-half months later than required. To date there has been no evidence to suggest that any corrective measures were taken to arrest this situation, even though the GDF has made claims to clearing a significant amount of the outstanding vouchers. In this regard, the following is a summary of the cheque orders that remain outstanding since 2004.

Year	Amount	Value $'000
2004	1,436	689,380
2005	98	246,330
2006	153	213,344
2007	88	313,165
2008	1,599	1,921,457
Total	3,344	13,383,676

Defence Force's Response: The Head of Budget Agency explained that "the GDF has recently identified someone within the receipts and payments department to have cheque cleared on a regular basis and in a timely manner. The clearing of cheque orders has been ongoing and at the time of inspection 547 cheque orders were still outstanding for 2008. This number would have been further reduced."

Recommendation: The Audit Office recommends that the Guyana Defence Force put systems in place to ensure that there is adequate accountability for payment vouchers and supporting documents, so that these could be provided for audit in a timely manner. (2008/248)

378. Since the introduction of the Integrated Financial Management and Accounting System (IFMAS) in 2004, the Ministry of Finance urged that cash payments of salaries be minimised and that a phased approach be taken towards including all employees under the bank deposit system. The Guyana Defence Force has not fully observed this procedure, in that, it still has made cash payments. During the reporting period, cash payments had now totalled $195.361M as at 31 December 2008. Cash payments at the end of the previous financial period amounted to $591.276M, a significantly higher amount when compared to that of the current period.

Defence Force's Response: The Head of Budget Agency explained that "significant efforts have been made by the financial department to minimise the incidents of cash payments thus reducing it to approximately $5M and $6M for the months of November and December respectively in 2009. This has been further reduced in January to approximately $3M then a slight increase in February to approximately $5M. It must be noted however that because of the complexities of the operations within this organisation, the expectation of achieving nil balance may be a challenge. Presently, cash payments represent about 4% of the G.D.F payroll".

Recommendation: The Audit Office recommends that the Guyana Defence Force continue to work vigorously towards minimising the payment of salaries by cash and implement fully the bank deposit system as stipulated by the Ministry of Finance circular № 3/2003 dated 29 September 2003. (2008/249)

379. The unpaid salaries account № 436 held at Bank of Guyana reflected a balance of $12.292M, while the cash book showed a balance of $17.516M as at 31 December 2008. The balance in the account had accumulated over several years, without being paid over to the Consolidated Fund, as required. Between the years 2004 and 2005, the Defence Force took action to pay over amounts totalling $12.234M. Amounts totalling $17.521M were verified as being paid over for the years 2007 and 2008.

Defence Force's Response: The Head of Budget Agency explained that "the matter of the transferral of unpaid salaries into the Consolidated Account is being addressed and efforts are underway to ensure strict compliance with existing Financial Regulations."

Recommendation: The Audit Office recommends that the Guyana Defence Force take immediate action to pay over to the Consolidated Fund all unclaimed salaries, which remain uncollected for any time exceeding one month. (2008/250)

380. A physical count of selected items at the various stores revealed that there were variances when compared with the stock ledger. These variances were as a result a failure to update bin cards and stock ledgers. In some cases, updating of these records was last done since 3 November 2008.

Defence Force's Response: The Head of Budget Agency indicated that works are currently underway as better control measures have been implemented to ensure effectiveness and compliance as it relates to Stores Regulations.

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

381. An examination of the NIS contribution schedules revealed that there were 169 instances where the employees were without NIS numbers. At the time of reporting this was reduced to 125, by the registration of forty-four employees. It should be emphasised that registration with the Scheme has implications for social security and other benefits.

Defence Force's Response: The Head of Budget Agency indicated that "the issue of having employees within the Guyana Defence Force properly documented as it relates to the National Insurance Scheme is being addressed continuously until all persons have been documented."

Recommendation: The Audit Office recommends that the Guyana Defence Force institute measures to effect immediate registration of employees at time of recruitment and follow-up with the NIS until employees are registered with the Scheme. (2008/251)

382. An examination of payment vouchers revealed that there were 193 payment vouchers totalling $322.500M, which were not presented for audit examination. As a result, the propriety of the transactions, including whether value was received for the sums expended, could not be determined. The details are as follows: -

Line Item	№ of Vouchers	Amount $'000
6221- Drugs and Medical Supplies	11	3,679
6222- Field Materials and Supplies	11	106,935
6224- Print and Non Print Material	17	5,215
6231- Fuel and Lubricants	13	73,835
6242- Maintenance of Buildings	11	7,821
6255- Maintenance of Other Infrastructure	3	2,234
6261- Local Travelling and Subsistence	3	2,359
6262- Overseas Conference and Official Visits	18	11,660
6264- Vehicles Spares and Maintenance	14	5,281
6265- Other Transport, Travel and Postage	18	18,471
6282- Equipment Maintenance	22	17,651
6283- Cleaning and Extermination Services	10	3,051
6294- Other	21	39,407
6302- Training including Scholarships	21	24,901
Total	193	322,500

Defence Force's Response: The Head of Budget Agency explained that "Vouchers are being cleared on a continuous basis. However, as a result of staff constraint, the process is a bit impeded and updates are not made promptly hence an adverse reflection in the records. Efforts are being made improve the efficiency in this area".

Recommendation: The Audit Office recommends that the Guyana Defence Force put systems in place to ensure that there is adequate accountability for payment vouchers and supporting documents, so that these could be provided for audit in a timely manner. (2008/252)

383. Contrary to the established cash based method of procurement, the Guyana Defence Force purchased fuel on credit from a local provider. At the end of the period under review the Force had overpaid to the supplier amounts totalling $30.116M. This situation resulted in the misstatement of expenditure in the Appropriation Accounts, which reflected expenditure totalling $453.187M, instead of $423.071M.

Recommendation: The Audit Office recommends that the Head of Budget Agency, take action to ensure that the practice of purchasing fuel on credit is discontinued, while introducing measures for strict control over acquisitions of fuel. (2008/253)

Capital Expenditure

Prior year matters, which have not been resolved

384. In 2004, building materials were purchased at a cost of $10.645M. However, the materials could not be identified with any specific project, as details were not provided. The stores records of the 4th Engineer's Battalion also accounted for receipts, which was under the amount by $1.078M. The situation still has not changed since evidence of efforts to have the discrepancy investigated was not presented.

Defence Force's Response: The Head of Budget Agency explained that "Materials relating to Force projects were sometimes brought into account at different locations. These locations were Base Camp A yanganna and 4 Engineer Battalion. However the G.D.F is currently in the process of having this remedied and have all stores issued to the central stores at Be (A) then reissued."

Recommendation: The Audit Office again recommends that the Head of Budget Agency do all that is necessary to unearth the reasons for the discrepancies and report, accordingly. (2008/254)

385. Thirty payment vouchers for expenditure amounting to $574.525M, which was made from the Force's capital provisions, were not presented for audit scrutiny. This was compounded by the failure to present sixty-six vouchers for capital expenditure totalling $84.624M for the year 2007. In the circumstances, the propriety of the transactions, including whether value was received for the sums expended, could not be determined. The following are details for 2008:

Capital Programme	Amount of Vouchers	Value $'000
12001 – Guyana Defence Force	10	10,914
12003 – Marine Development	1	1,422
51002 – Equipment	19	562,189
Total	30	574,525

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

386. Among the vouchers presented for audit scrutiny, there were ninety-seven in respect of expenditure totalling $181.226M that were deemed defective, in that, there were no supporting documents attached. As a result, the propriety of the transactions, including whether value was received for the sums expended, could not be determined. The following are details: -

Affected Subhead	№ of Vouchers	Value $'000
12001 - Guyana Defence Force	26	14,204
28001 - Pure Water Supply	1	1,178
28002 - Agric - Development	4	2,779
34005 - Infrastructure	16	5,985
51002 - Equipment (GDF)	50	157,080
Total	97	181,226

Defence Force's Response: The Head of Budget Agency explained that "these missing vouchers are normally in the custody of the Sub-Treasury and should be presented for inspection at that unit."

Recommendation: The Audit Office recommends that the Guyana Defence Force put systems in place to ensure that there is adequate accountability for payment vouchers and related supporting documents, so that these could be provided for audit in a timely manner. (2008/255)

AGENCY 55
SUPREME COURT

Current Expenditure

Prior year matters, which have not been resolved

387. Before the Courts or with the police are several apparent irregularities that have been pending since the year 1992. These apparent irregularities that involved amounts totalling $22.509M were uncovered at various magisterial districts.

№	Year	Magisterial Courts /Districts	Nature of Apparent Irregularity	Amount $
1	1992/93	West Demerara	Misappropriation of funds	6,221,000
2	1994/97	West Demerara	Overpayment of disbursement of bail money	3,565,000
3	1998	Providence Magistrate Court	Alternations in amounts shown on the case jackets and receipts issued to defendants	946,575
4	1998	Georgetown Magistrate Court	Tampering of receipts and short banking	818,250
5	1998	Berbice	Three fraudulent transaction	54,000
6	1999	East Demerara	Cheques were written for a higher amount from the Maintenance and Bastardy account	40,000
7	1999	West Demerara	Receipts were altered to show higher amounts resulting in overpayments to bailers/defendants	2,447,000
8	1999	West Demerara	Records were adjusted to reflect different amounts	555,000
9	1999	Georgetown Magistrate Court	Tampering of receipts to show lesser amounts collected	242,100
10	2000	West Demerara	Amounts paid for affiliation were converted to personal use by an officer	5,466,000
11	2000	East Demerara	Tampering of receipts and CCBS	5,000
12	2000/01	Berbice	Short banking	2,149,204
Total				22,509,129

Department's Response: The Head of Budget Agency has indicated that matters at №s 1-2, 7-8 and 10-11 are still being investigated by the police, №s 5-6 and 12 the cases are still pending trial, while №s 3-4 and 9 were apparently dismissed, but no case jackets were available for audit inspection.

Recommendation: The Audit Office recommends that the Department should follow-up with the relevant agencies with a view to seeking closure in these matters. (2008/256)

388. The Department is yet to locate documentation in relation to thirty-six advances totalling $243,950. These documents are required in order to enable reimbursement of the suitors' deposit account № 3108. The advances were inappropriately issued from the account in 1997 to defray travelling expenses of magistrates and clerks at the Essequibo Magisterial district. In 2007, the Head of Budget Agency had indicated that the documents related to the advances could not have been located, with the result that the necessary adjustments could not be made.

Department's Response: The Head of Budget Agency had written to the Finance Secretary seeking approval for the write off of the amount of $243,950.

Recommendation: The Audit Office recommends that the Department should approach the Accountant General's Department for advice on possible reconstruction of the documentation, without first seeking to write off the outstanding sum. (2008/257)

389. The insurance claim of $236,250 has still not been uplifted, due to the issue of ownership of vehicle PDD 5855 not being resolved. This vehicle was involved in an accident during the period 2005. The insurance company offered to pay an amount of $236,250, as compensation, for damages to the vehicle, which the Department repaired at a cost of $200,000. However, the cheque could not be uplifted, since the vehicle was on loan from the Ministry of Education. That Ministry disowned it, but the registration confirmed that the claimed ownership was not misplaced. In a related matter, there was a failure to comply with the Stores Regulations, in that, an accident report was not filed with the Finance Secretary.

Department's Response: The Head of Budget Agency has indicated that this matter has not been resolved since the Ministry of Education continues to insist that the vehicle does not belong to them, contrary to evidence provided. A reminder was sent by way of letter dated 16 September 2009.

Recommendation: The Audit Office again recommends that the Department, in keeping with the suggestion of the Public Accounts Committee, contact the Head of Budget Agency of the Ministry of Education, with a view to providing the available evidence of ownership and bringing the matter to closure. (2008/258)

390. The Department continued to incur significant cost in the hiring of taxis, as is shown below. The Head of Budget Agency had indicated that the Department only has one vehicle available so they are constrained to use taxi services to efficiently carry out its operations. However, despite acquiring four vehicles in May 2008, car hire totalling $4.237M was incurred. It was however noted that the costs represented only 41% of the previous year expenditure in this regard.

Name of Taxi Service	2006 $'000	2007 $'000	2008 $'000
Elite Transportation Services	8,998	7,206	1,294
Orindell Bess	172	208	295
Beraj Singh	337	355	318
Chandradak	210	369	-
Ace Taxi Service	-	1,836	924
Persaud Taxi Service	-	300	-
Aubrey McKinnon	-	-	342
Edson Daley	-	-	608
Nandram Singh	-	-	90
Sateesh Bridgemohan	-	-	366
Total	9,717	10,274	4,237

Department's Response: The Head of Budget Agency has indicated that the Department had used taxi services for banking of revenues for the 6 Magisterial Districts, transporting of magistrates, court files and other court materials, serving summons, notices, etc. Also, subsequent to the acquisition of 4 vehicles taxi services were used in Essequibo and Berbice.

Recommendation: The Audit Office recommends that the Department prepare a detail cost analysis for car hire in the Magisterial Districts as a basis of determining whether it would be more economical to outfit the districts with vehicles. (2008/259)

Magisterial Districts

391. The bailiff register kept at the Georgetown Magisterial District was still not properly written up to indicate whether writs were satisfied or withdrawn between plaintiffs and defendants. In the circumstances, the status of writs could not be determined.

Department's Response: The Head of Budget Agency indicated that the bailiff register has been updated with the relevant information with supervisory checks done by the Clerk of Court.

392. Following the response by the Head of Budget Agency, the bailiff's register was re-examined and it was discerned that the maintenance of the record was still unsatisfactory, even though signatures were affixed as evidence of supervisory checks. The Audit Office wishes to emphasize that supervisory check is an important control with accounting systems. Such controls are exercised as a deterrent to slipshod or sloppy record keeping, while enhancing the credibility of other internal controls. In this regard, such controls must be effectively enforced, before signatures evidencing same are affixed to records.

Recommendation: The Audit Office recommends that the Department take immediate steps to update the bailiff register with all relevant information. (2008/260)

Case Jackets

393. The filing of criminal and civil case jackets at the Georgetown, West Demerara and East Demerara Magisterial Districts continued to be disorganised with a number of case jackets being misplaced or filed at different locations. At the time of reporting, case jackets for 457 criminal cases, 26 affiliation cases and 37 civil cases were not presented in relation to the period under review. This was compounded by the failure to provide jackets for 560 criminal, 27 affiliation and 27 civil cases for the preceding period.

Department's Response: The Head of Budget Agency has taken note of the Auditors findings and has undertaken a serious system review of all case jackets. Two registers were implemented to record the movements of case jackets within the Magisterial District and from one District to another.

Recommendation: The Audit Office recommends that the Department put systems in place to monitor and control the movement of all case jackets, ensuring that there is adequate accountability for these records until the expiration of their useful life. (2008/261)

Other Matters

394. An examination of the master inventory revealed that it was difficult to determine whether the record was updated with items acquired during the period, since inventory serial numbers were not assigned nor assets marked. The inventory was also not subjected to supervisory checks. Further, some purchases were not marked to readily identify them as Government's property.

Department's Response: The Head of the Budget Agency acknowledged this finding and indicated that corrective action is currently being taken.

Recommendation: The Audit Office recommends that the Department comply with the Stores Regulations as it relates to the maintenance of its master and sectional inventories, while ensuring that all assets are marked to be identified as Government's property and carry allocated inventory serial numbers. (2008/262)

395. According to the Collectors Cash Book/Statements, Fees, Fines and Seizures totalling $175.023M were received for 2008. However, the collection of this revenue was not supervised, in that, there was no evidence of supervisory checks in the fines register and the commitment warrant register was not updated with outstanding fines or details of execution of warrants. In a related matter, 285 commitment warrants were recorded as issued during the period, but because of the condition of the register, it could not be determined whether these warrants were executed.

Department's Response: The Head of Budget Agency acknowledged this finding and indicated that the Fines Register is now being checked and signed by the Clerk of Court. Also, the Warrant Register is updated whenever the warrants are executed and returned by the Police Department.

Recommendation: The Audit Office again recommends that the Department institute measures to guarantee the completeness and accuracy of all registers and records supporting the collection of revenue, ensuring that these are adequately supervised. (2008/263)

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

Current Expenditure

396. In 2008, there were eleven instances where it was observed that pay change directives for resignations and dismissals were forwarded late to the Accounting Unit. This resulted in overpayments totalling $141,307, which was comprised of $134,799 in net salaries and deductions amounting to $6,508. The Appropriation Account was also overstated by the sum.

Department's Response: The Head of Budget Agency explained that efforts are being made to recover the overpayments and together with the Ministry of Finance systems are to be put in place to avoid further occurrences.
Recommendation: The Audit Office recommends that the Department take immediate steps to have overpaid amounts recovered and ensure that systems be put in place to avoid recurrences. (2008/264)

397. Two transactions amounting to $5.7M for the printing of warrant forms, case jackets, etcetera were retained by the Department until September 2009, when they were cancelled and the sum repaid to the Consolidated Fund. This resulted in a failure to adjust the Appropriation Account for 2008 in a timely manner. As such, the category Print and Non Print Materials in the said account was overstated by the sum.

Department's Response: The Head of Budget Agency explained that amounts were withheld to make further payments as the need arise.

Recommendation: The Audit Office recommends that the Head of Budget Agency take immediate steps to guarantee full compliance with the Fiscal Management and Accountability Act, ensuring that all sums remaining unpaid at the close of a financial year are promptly refunded to the Consolidated Fund and necessary adjustments made to the Appropriation Accounts, if necessary. (2008/265)

398. Physical verification exercises carried out on Maintenance of Buildings and Maintenance of Infrastructure projects undertaken during the period, revealed the following overpayments: -

(a) A sum of $258,150 was overpaid in relation to the fencing of the Blairmount Magistrate Court. The works formed part of a contract awarded in the sum of $838,486 for repairs to the exterior of the court. The following are details of the overpayment.

Item	Description	Unit	Actual	Paid	Differ -ence	Rate $	Amount Overpaid $
2.4	Wallaba Post	nr	20	22	2	2,500	5,000
2.5	Mud Board	lf	175	220	45	300	13,500
2.6	Top and Bottom Runners	lf	350	440	90	275	24,750
2.7	Facing Strips	lf	350	440	90	160	14,400
2.10	Concrete Slab	cy	0	5	5	40,100	200,500
Total							258,150

(b) Rehabilitation of Vigilance Magistrate Court was done under a contract in the sum of $918,060. These works included the rehabilitation of the windows. Calculations based on measurements that were taken on site revealed overpayment in the sum of $106,000, as set out in table below.

Item	Description	Unit	Actual	Paid	Differ -ence	Rate $	Amount Overpaid $
2.3	Casement Window	nr	10	12	2	45,000	90,000
2.5	Fixed Window	nr	10	12	2	8,000	16,000
Total							106,000

(c) Measurements on a fence at Vigilance, for which a contract in the sum of $858,792 was awarded for its construction, revealed that there was overpayment to the contractor in the sum of $77,000 as follows: -

Item	Description	Unit	Actual	Paid	Differ -ence	Rate $	Amount Overpaid $
2.5	Mud Board	lf	267	282	15	320	4,800
2.6	Top and Bottom Runners	lf	534	564	30	280	8,400
2.7	Facing Strips	lf	534	564	30	150	4,500
2.9	Barb Wire	lf	-	855	855	60	51,300
2.10	Chain Link Mesh	sy	148	158	10	800	8,000
Total							77,000

Department's Response: The Head of Budget Agency advised that payments for the above contracts are being made on Payment Certificate submitted by the Consultants.

Recommendation: The Audit Office recommends that every effort must be made by the Department to have the amounts overpaid recovered and stricter supervision of works be instituted to avoid recurrences. (2008/266)

Other Matters

Stores and Public Property

399. The Stores Regulation requires that the accounting unit maintain stores ledgers as independent record of receipt and issues of items of stock, in addition to bin cards maintained by the storekeeper. This requirement was breached, in that, stores ledger was not maintained by the accounting unit and bin cards kept by the storekeeper were not updated for stationary stores.

Department's Response: The Department acknowledged these findings.

Recommendation: The Audit Office recommends that the Department take urgent action to ensure strict compliance with the Stores Regulations as it relates to the recording of items in the stock records. (2008/267)

Revenue

400. A comparison of revenue records and IFMAS reports revealed eight instances totalling $143,121, where amounts collected were duplicated, with the result that the Revenue Statement was overstated by the amount.

Department's Response: The Head of Budget Agency explained that these were duplication errors which occurred during the processing of transaction in the IFMAS statement.

Recommendation: The Audit Office recommends that the Department exercise due care and implement supervisory control in the inputting of transactions into the IFMAS computerised database that generates the Revenue Statement. (2008/268)

Capital Expenditure

Subhead 1201400 – Buildings

401. Retention fees amounting to $3.162M in relation to works on Berbice Sub-Registry and Judge's Quarters were inappropriately paid into Witness Account № 417003 in January 2009. This amount should have been refunded to the Consolidated Fund and provided for in the budget for the ensuing year. The Appropriation Account was therefore overstated by the amount.

Department's Response: The Head of Budget Agency explained that this amount was held in this account, awaiting the submission of the final certificate of completion.

Recommendation: The Audit Office recommends that the Head of Budget Agency take immediate steps to guarantee full compliance with the Fiscal Management and Accountability Act, ensuring that all sums remaining unpaid at the close of a financial year are promptly refunded to the Consolidated Fund and necessary adjustments made to the Appropriation Accounts, if necessary. (2008/269)

Subhead 2501400 – Furniture & Equipment

402. The Department failed to observe the provisions of the Procurement Act (2003), as a result of the following: -

(a) The purchase of two digital copiers valued at $1.860M required adjudication at the level of the National Procurement and Tender Administration Board (NPTAB), but such approval was not obtained; and

(b) The purchase of two computers and two processors at an aggregated cost of $2.044M on 29 May 2008 were subdivided to allow approval at the level of the Departmental Tender Board.

Department's Response: The Head of Department has acknowledged this discrepancy and has promised to comply with the Financial Regulations in future.

Recommendation: The Audit Office recommends that the Department adhere strictly to the requirements of the Procurement Act and Regulations regarding tender procedures and competitive bidding. (2008/270)

AGENCY 71 & DIVISION 531
REGION 1 – BARIMA/WAINI

Current Expenditure

Prior year matters, which have not been resolved

403. The Regional Administration has still not taken appropriate measures to recover related deductions in respect of unpaid salaries for the years 2006 and 2007. During 2008, amounts totalling $3.769M were refunded to the Sub-Treasury as unclaimed net salaries. However, an examination revealed that the deductions were remitted to the Sub-Treasury at a later date, while amounts totalling $779,769 representing deductions were paid over to the various agencies and have not been recovered. It was noted that the relevant agencies were written to but there was no response. It should be emphasised that the failure to recover the deductions would result in over-payments to the various agencies and a corresponding over-statement of the Appropriation Accounts.

Region's Response: The Head of Budget Agency indicated that letters were sent to all the Agencies to recover the overpaid amounts but no responses were received. Reminders are now being sent to these Agencies. In addition, steps have been taken to correct this situation whereby all Head Masters/Mistresses or Teachers-in-Charge are required to submit staff loss report as soon as any teacher leaves the job.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to recover the amounts overpaid to the various agencies and ensure that the system in place is monitored. (2008/271)

404. The Regional Administration has still not put mechanisms in place to ensure that cheque orders are carefully monitored and cleared within the stipulated time-frame through the submission of bills, receipts and other supporting documents. At the time of reporting, it was noted that 1,784 cheque orders valued at $737.720M remained outstanding for the years 2004-2008 as shown below: As a result, it could not be ascertained whether the Region received full value for all monies expended.

Year	№ of Cheque Orders	Amount $'000
2004	205	167,040
2005	555	175,281
2006	475	178,107
2007	295	121,125
2008	254	96,167
Total	1,784	737,720

Region's Response: The Head of Budget Agency indicated that the Regional Administration has commenced an exercise to have these cheque orders located and cleared.

Recommendation: The Audit Office once again recommends that the Regional Administration make diligent efforts to have these long outstanding cheque orders cleared, and implement corrective measures to have all cheque orders cleared within the stipulated time-frame. (2008/272)

405. The Regional Administration has still not taken corrective action as it relates to the maintenance of its Ordinary Imprest despite assurances given by the Head of Budget Agency. During the period under review, a number of officers continued to be granted more than one advance at the same time. Some officers had as much as four and five advances outstanding.

Region's Response: The Head of Budget Agency acknowledged this finding and indicated that systems will be put in place to correct this situation.

Recommendation: The Audit Office recommends that the Regional Administration put systems in place to correct this situation urgently. (2008/273)

406. The Regional Administration has still not taken appropriate measures to monitor the purchase of fuel and lubricants. During 2008, amounts totalling $131.643M were expended on the purchase of fuel and lubricants for vehicles and equipment owned and controlled by the Regional Administration and the three electricity generating plants at Port Kaituma, Moruca, and Mabaruma. An examination of the related records revealed that:

(i) Purchases of diesel were delivered directly to the Mabaruma Power Plant when needed, and the remainder delivered to the Regional Stores. However, in respect of the diesel delivered to the Mabaruma Power Plant, the related receipts were not recorded in the stock records at the Regional Stores. Subsequent issues of diesel from the Regional Stores to the Power Plant could not be verified, since same was also not recorded in the stock records;

(ii) Fuel and lubricants were required to be purchased from the GUYOIL. However, should fuel not be available at GUYOIL, then purchases are required to be made from private, reputable and authorised suppliers/dealers registered with the Guyana Energy Agency and "not available certificates" must be obtained from GUYOIL before these purchases are made. During 2008, purchases totalling $12.343M were made from private suppliers; however, "not available" certificates were not seen for the period January to March and September to December. It should be noted that GUYOIL ceased operation of its business with effect from June, 2009; and

(iii) During 2008, eleven contracts valued at $778,120 were awarded to the same contractor for the transporting of 499 drums of fuel and 224 cases of lubricants. However, it could not be determined whether all the fuel purchased and contracted to be transported to the Regional Stores were actually received, since (a) all the fuel were not delivered at the same time and place, due to inadequate storage space as claimed by the Region; (b) only the amounts actually delivered at the Stores were recorded in the stock records, whereas, fuel delivered after working hours were delivered directly to the Mabaruma Power Plant, which were not recorded in the Stores record; and (c) as the need arose, the Regional vehicle and boat drivers were given slips of paper by the relevant authority to uplift fuel from the supplier, however, the fuel uplifted was also not recorded in the stock records.

Region's Response: The Head of Budget Agency acknowledged the findings and has indicated that efforts are being made to regularise these situations.

Recommendation: The Audit Office recommends that the Regional Administration (a) investigate whether all the fuel purchased and contracted to be transported to the Regional Stores were actually received; and (b) ensure that all fuel purchased and delivered are recorded in the relevant records and properly accounted for. (2008/274)

407. The Regional Administration has still not taken corrective measures to ensure log books are maintained for all vehicles and equipment owned and/or operated by the Region, while ensuring that all required information are at all times, recorded therein. In addition, the Regional Administration has still not implemented a historical record for each vehicle to record the cost of maintenance. During 2007, of the eighteen serviceable vehicles/equipment for which log books were required to be maintained, log books were only presented for ten. Similarly, during 2008, log books were not presented for twenty-five of the thirty-nine serviceable vehicles/equipment. Of the fourteen vehicles/equipment for which log books were submitted, only five covered the entire period under review. In my Report for 2007, the Head of Budget Agency had indicated that corrective measures were being taken to remedy the situation; however, the situation remained the same. It must be mentioned that recommendations were made at PAC meetings to have all log books closed at the end of each year, properly secured and presented for audit scrutiny, when requested.

Region's Response: The Head of Budget Agency acknowledged the findings and indicated that corrective measures would be taken to have the required information recorded in the log books and to locate and present the outstanding log books.

Recommendation: The Audit Office once again recommends that the Regional Administration take the necessary action to have log books maintained for all vehicles owned by the Region and to have them kept in safe custody, so they can be easily located and presented for audit examination when requested. (2008/275)

408. The Regional Administration has still not recovered amounts totalling $651,156 overpaid to a contractor in 2005 for the construction of a water trestle in the compound of the Port Kaituma Administration Building.

Region's Response: The Head of Budget Agency had indicated that letters were written to the contractor with the view of recovering the overpayments; however, the contractor has promised to complete the unfinished works. Moreover, the contractor has already acquired the water tanks.

Recommendation: The Audit Office recommends that the Regional Administration ensure the works are completed earliest, and put steps in place to avoid a recurrence. (2008/276)

409. Systems were still not put in place by the Regional Administration to account for revenues of the generation project, and have same paid into the Consolidated Fund. The Regional Administration subsidised the Port Kaituma and Moruca Sub-Regions with twenty and three drums of fuel respectively, per month, to operate their generators. In each case, these generators provided electricity to the residents. This process was administered over by Electricity Committees, which collected revenues from these residents. Except for the fact that an Assistant Regional Executive Officer was responsible for both plants, the Regional Administration did not exercise any supervision over the collection of revenues and the utilisation of same to purchase fuel.

410. Expenditures in respect of the generation project are being recorded in a register on a summarised monthly basis. The expenditures could not be verified since payment vouchers are not being prepared for payments made, however, a few bills/receipts and pieces of paper on which payments were purported to be made were presented for audit. Also, there was no evidence to show that payments made were properly authorised. As a result, the validity and accuracy of the payments made could not be determined.

Region's Response: The Head of Budget Agency has acknowledged this situation and explained that provisions were not made in the Region's Budget to offset the related expenses. As such, revenues were not paid into the Consolidated Fund, but instead were used to purchase fuel and other miscellaneous expenses incurred for power generation.

Recommendation: The Audit Office recommends that the Regional Administration make provision in their budget for the purchase of the fuel, and in keeping with the FMA Act, Part VI, Section 38(1), ensure that the revenues collected are paid into the Consolidated Fund. (2008/277)

411. The Regional Administration has still not undertaken the exercise to install 300 meters to provide electricity to the Administration which were purchased in June 2003. At the time of the audit in September 2009 these meters were still in the Stores.

Region's Response: The Head of Budget Agency has indicated that a decision was made to retain all 300 meters to be used at two locations, namely, Wauna and Santa Rosa in Moruca, due to these Communities having a new electricity distribution system.

Recommendation: The Audit Office recommends that the Regional Administration install these meters as soon as possible, since prolonged storage without use would result in deterioration. (2008/278)

412. During 2007, it was observed that payments in respect of Security Services were being made fifteen days within the bill month for services rendered for that said month. It was also observed that the number of guards working on any given shift was not stated and the Region paid for the full complement of eighty-two Security Officers each month. The Region does not have a security checker; as such, reliance was placed on the checks done by the security firm. Similarly during 2008, this situation continued with amounts totalling $32.616M expended on Security Services.

Region's Response: The Head of Budget Agency has acknowledged this finding and has indicated that spot checks are presently being carried out by Officers of the Regional Administration to determine whether Security Guards are on the job. The Head of Budget Agency gave the assurance that steps would be taken to pay bills at the beginning of each month for the preceding month; that is, after reconciliation of the accounts presented by the security firm for payment.

Recommendation: The Audit Office recommends that the Regional Administration take necessary action to monitor the presence of the Security Guards at the various locations in order to ensure payment is only made for the services received. (2008/279)

Capital Expenditure

Prior year matters, which have not been resolved

Subhead 1202400 – Buildings (Health)

413. The Regional Administration had still not recovered amounts totalling $47,500 and $205,000 which were overpaid to the contractors in respect of the rehabilitation of Pakera Dental Hut and the Pakera Laboratory, respectively, during 2005. The overpayment on the Dental Hut was as a result of a failure to tile the examination room and walls, while that of the Laboratory was as a result of the failure to construct a trestle and cupboards, and paint the building.

Region's Response: The Head of Budget Agency had indicated that letters were written to the contractors with the view of recovering the overpayments, but there has been no recovery to date.

Recommendation: The Audit Office recommends that the Regional Administration vigorously renew its efforts to recover the overpayments. (2008/280)

Subhead 2601400 – Power Supply

414. During 2007, amounts totalling $9.403M were expended on the purchase of electrical items including 2-150KVA transformers, 1-90KVA generator, duplex cable, ROC switches, electrical poles, etc. However, the items were only received in 2008 by the Region. Audit checks carried out revealed that the transformer and the generator have not been put into use. The Head of Budget Agency had indicated that electricity poles were being erected, and was expected to be completed by March, 2010. The installation of the items purchased would be done on the completion of this exercise; however, at the time of reporting the planting of the poles were not completed.

Recommendation: The Audit Office recommends that the Regional Administration utilise the items purchased for the purposes intended as soon as possible, since prolonged storage without use would result in deterioration. (2008/281)

AGENCY 72 & DIVISION 532
REGION 2 – POMEROON/SUPENAAM

Current Expenditure

Prior year matters, which have not been resolved

415. The necessary mechanisms to expedite the flow of information from the various Programme Heads were not put in place by the Regional Administration nor has the Regional Administration taken action to recover the deductions from the various agencies. As a result, overpayment of net salaries totalling $1.119M was made to seventeen officers during 2006 to 2008. Amounts totalling $866,606 were recovered, leaving the sum of $252,098 still to be recovered. Similarly, the related deductions totalling $248,652 in respect of these overpayments which were paid over to the relevant agencies were also not recovered.

Year	Salaries Overpaid $	Salaries Recovered $	Salaries O/standing $		Deductions Paid over $	Deductions Recovered $	Deductions O/standing $
2006	395,495	345,045	50,450		53,172	Nil	53,172
2007	581,048	521,561	59,487		170,136	Nil	170,136
2008	142,161	Nil	142,161		25,344	Nil	25,344
Total	1,118,704	866,606	252,098		248,652	Nil	248,652

Region's Response: The Head of Budget Agency explained that the overpayments were mainly due to the late submission of the relevant information to the Personnel Section and that the relevant officers and agencies were written to, however, to date there were no responses.

Recommendation: The Audit Office recommends once again that the Regional Administration put systems in place to expedite the flow of information from the relevant Programme Heads to the Personnel Section, and that renewed efforts be made to recover the overpayments from officers and the respective agencies. (2008/282)

416. Motor car allowances totalling $198,936 for the period June 2001 to May 2003, which were paid to an Official accredited to the Region by the Ministry of Local Government and Regional Development has still not been recovered. Despite the fact that the Ministry of Local Government and Regional Development had provided the Official on a full time basis with a chauffeur driven vehicle, this Official still claimed, and were paid motor car allowances for the period. Further, although the salaries of this Officer were being paid by the Ministry of Local Government and Regional Development, the travelling allowances were paid by the Regional Administration, Region № 2.

Region's Response: The Head of Budget Agency indicated that the Ministry of Local Government and Regional Development was written to in respect of this matter, since this officer's salary is being met from that Ministry. However, to date no response has been received by the Region.

Recommendation: The Audit Office once again recommends that the Regional Administration urgently pursue this matter with the view of having it closed. (2008/283)

417. Cabinet Approval dated 26 January 2009 was obtained by the Regional Administration for the write-off of gasolene to the value of $2.667M that was lost from the Hardware Store. However, the amount of gasolene lost during the period 13 June 1996 to 12 March 1998 was valued at $4.307M, leaving approval still to be obtained for write off of gasolene valued at $1.640M. Approval was also not obtained for the write-off of 37,806 litres of diesolene, of which 26,167 litres were spilled when a water tender collided with a fuel tank; and 11,639 litres for which a police report was received. In respect of the shortage of cash valued at $3.692M which was lost from the Anna Regina Multilateral School in 2004, the Region is still awaiting the Police report.

Region's Response: The Head of Budget Agency indicated that the Region is still awaiting (i) approval for the further write off of the loss of fuel; and (ii) the police report in respect of the loss of cash at the Anna Regina Multilateral School so that the necessary action could be taken.

Recommendation: The Audit Office once again recommends that the Regional Administration vigorously pursue these matters in order to bring them to closure. (2008/284)

418. Action was not taken by the Regional Administration to recover overpayments totalling $801,070 made to contractors in respect of the repairs to ten buildings within the Region for the year 2005, while overpayments totalling $285,320 were made to contractors in respect of the repairs to three buildings for the year 2006, as shown below:

Description	Overpayment $
Rehabilitation of Dorms - Charity Secondary School Recapping of floor - Danielstown Nursery School Construction of fence at Adventure	180,000 32,500 72,820
Total	285,320

Region's Response: The Head of Budget Agency indicated that the contractors were written to, but to date there has been no response.

Recommendation: The Audit Office once again recommends that the Regional Administration vigorously pursue this matter with a view of recovering the overpayments from the contractors and institute appropriate measures to avoid any recurrences. (2008/285)

419. Although approval was received from the Finance Secretary, Ministry of Finance for the disposal of a quantity of unserviceable machinery and equipment, of which some items were disposed of, the Regional Administration has failed to dispose of the items listed below:

Description	Location
Toyota Land Cruiser	Engineering
D6 Bulldozer	- do -
Bedford truck 380	- do -
Nissan Patrol 4 x 4 chassis	- do –
580 Excavator	Pomeroon
Bedford truck cab	Engineering
Unifloat	Charity

Region's Response: The Head of Budget Agency has indicated that these items were advertised for sale through public tendering but no interest was shown in the purchase of the items. Approval is now being sought to have these items disposed of by way of public auction.

Recommendation: The Audit Office once again recommends that the Regional Administration expedite the disposal of these items for which approval has been granted. (2008/286)

420. It was previously reported that receipts and issues were recorded in the Stock Ledgers on average of two weeks after the receipts and issues of drugs/goods at the Suddie Public Hospital Drugs Bond and Ration Store contrary to the stores regulations. As a result, the actual stock on hand did not agree with the ledger balances at the time of the audit. The Head of Budget Agency had indicated that efforts would have been made to rectify the situation; however, the situation continued during the year under review.

Region's Response: The Head of Budget Agency has indicated that an additional staff has been recruited and is now in the process of updating the stock records.

Recommendation: The Audit Office once again recommends that the Regional Administration take necessary action to have all receipts and issues recorded in the Stock Ledgers in a timely manner. (2008/287)

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

421. Of the forty-eight vehicles and equipment maintained and controlled by the Regional Administration during the year under review, log books were only presented for twenty-nine. As a result, it could not be determined whether effective control was exercised over the use of the vehicles/equipment managed by the Region. It must be mentioned that recommendations were made at PAC meetings to have all log books closed at the end of each year, properly secured and have same presented for audit scrutiny, when requested.

Region's Response: The Head of Budget Agency explained that efforts are being made to locate the missing log books and have same presented for audit examination.

Recommendation: The Audit Office recommends that the Regional Administration make all efforts to locate the missing log books and have same presented for audit examination. (2008/288)

Capital Expenditure

Prior year matters, which have not been resolved

422. Overpayments totalling $15.341M, made to contractors during 2005-2007 under the following sub-heads has still not been recovered.

Subhead 12001 – Buildings (Health)

Year	Description	Overpayment $'000
2005	Construction of Abrams Creek Health Post	270
	Construction of Health Post at Siriki	231
	Extension of Lima Sands Health Post	14
2006	Rehabilitation of Charity Hospital	685
	Construction of Doctors' Qrts.- Suddie	168
2007	Rehabilitation of Charity Hospital	330
Total		1,698

Subhead 12002 – Buildings (Education)

Year	Description	Overpayment $'000
2004	Ulele Headmaster Quarters	353
	Kabakaburi Headmaster Quarters	316
2005	Good Hope Nursery School	217
	Anna Regina Nursery School	111
	Aurora Primary School	16
2007	Construct Dredge Creek Primary School	626
	Construct Lima Sands Primary School	198
	Extend Dorms at Wakapao	117
Total		1,954

Subhead 14005 – Roads

Year	Description	Overpayment $'000
2006	Peppertown Street, Lima	1,201
	Lloyd Street, Richmond	882
	Main Street, Somerset	510
2007	Upgrade Sonnah Street, Lima	1,613
	Upgrade School Dam, Riverstown	1,318
	Upgrade Church Street, Q/Town	1,240
	Upgrade Abattoir Street, D/Town	882
	Upgrade Kayman Sankar Road	472
Total		8,118

Year	Subhead	Description	Overpayment $'000
2007	12029 – Bldgs. (Admin.)	Rehabilitation of RAU building	831
	13007 – D & I	Construct revetment – Suddie	336
		Upgrade access dam at Q/town	741
	19012 – Land Dev.	Upgrade Ramesh St. – L. B. A	1,663
Total			3,571

Region's Response: The Head of Budget Agency indicated that the respective contractors were written to in respect of all overpayments with a view of recovering same, but to date no recovery was made.

Recommendation: The Audit Office recommends that the Regional Administration takes stronger action against the contractors to recover these overpayments and put systems in place to avoid such occurrences. (2008/289)

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

Subhead 1202900 – Buildings (Administration)

423. The sum of $5M was voted for the rehabilitation of State House and the Regional Accounting Unit Building. As at 31 December 2008, amounts totalling $4.963M were expended on the execution of the works. The contract for the rehabilitation of State House was awarded to the fourth lowest bidder in the sum of $4.982M, since the works were of an urgent nature and it was felt that the other lower bidders could not finish the job on time. As at 31 December 2008, the works were completed and amounts totalling $3.986M were paid to the contractor. A physical verification of the works revealed the following overpayments:

Description	Unit	Qty	Qty. Paid	Diff.	Rate $	Amount $
20" x 20" High profile louvers window	nr	0	2	2	7,000	14,000
English made toilet suite	nr	1	3	2	30,000	60,000
Total						74,000

Region's Response: The Head of Budget Agency indicated that this overpayment would be investigated with a view of recovering same.

Recommendation: The Audit Office recommends that action should be taken to recover the overpayment and put systems in place to avoid any recurrence. (2008/290)

Subhead 12028 – Buildings (Education)

424. The sum of $26M was voted for the (a) completion of Fisher Primary School; (b) construction of nursery schools at Somerset and Berks, Aurora and St. Johns, Pomeroon River; and (c) payment of retention. Approval was seen for a change in programme to accommodate the construction of Friendship Canal Nursery School. As at 31 December 2008, amounts totalling $25.890M were expended on the execution of the works.

425. The contract for the construction of Friendship Canal Nursery School was awarded in the sum of $8.999M to the fourth lowest bidder on the grounds that the other lower bidders never did works of this nature. As at 31 December 2008, amounts totalling $8.998M were paid to the contractor. A physical verification of the works revealed overpayments totalling $710,688 were made to the contractor as shown below:

Description	Unit	Qty.	Qty. Paid	Diff.	Rate $	Amount $
Wall	sy	170	222	52	1,450	75,400
Timber v-joint wall	sf	666	761	95	280	26,600
Plaster wall	sy	340	888	548	750	411,000
Roof close board	sf	2,210	2,448	238	176	41,888
Roof sheeting	sy	246	284	38	1,700	64,600
Paint all concrete surfaces	sy	560	800	240	380	91,200
Total						710,688

Region's Response: The Head of Budget Agency indicated that this overpayment would be investigated with a view of recovering same.

Recommendation: The Audit Office recommends that action be taken to recover the overpayment and put systems in place to avoid a recurrence. (2008/291)

426. The contract for the construction of Somerset and Berks Nursery School was awarded in the sum of $7.427M to the third lowest bidder on the grounds that the other lower bidders already had one ongoing job each. There was an approved variation in the sum of $402,615, giving a final project cost of $7.830M. As at 31 December 2008, amounts totalling $7.622M were paid to the contractor. Physical verification of the works revealed overpayments totalling $161,500 were made to the contractor, as shown below:

Item	Description	Unit	Qty.	Qty. Paid	Diff.	Rate $	Amount $
	Corridor rails	cy	0	0.3	0.3	25,000	7,500
5c	Corridor rails (steel)	lb	0	50	50	200	10,000
	Lattice timber works 2"x5"	lf	0	670	670	200	134,000
	2"x3" HW key	lf	0	100	100	100	10,000
Total							161,500

Region's Response: The Head of Budget Agency indicated that this overpayment would be investigated with a view of recovering same.

Recommendation: The Audit Office recommends that action be taken to recover the overpayment and systems put in place to avoid a recurrence. (2008/292)

Subhead 14005 – Roads

427. The sum of $46.4M was allocated for the upgrading of roads in areas such as Reliance, Paradise, Anna Regina, Richmond, Henrietta and Columbia. As at 31 December 2008, amounts totalling $46.320M were expended. A physical verification of the works in respect of the rehabilitation of Second Street, Paradise and Cross Street, Reliance revealed overpayments totalling $79,600 and $154,730 respectively were made to the contractors as shown below:

Second Street – Paradise

Description	Unit	Qty	Qty. Paid	Diff.	Rate $	Amount $
Sand 7”	cy	180	187	7	1,200	8,400
Loam 6”	cy	154	161	7	1,600	11,200
Crusher run 4”	cy	102	107	5	12,000	60,000
Total						79,600

Cross Street – Reliance

Description	Unit	Qty.	Qty. Paid	Diff.	Rate $	Amount $
Excavate existing ground surface 8”	cy	107	119	12	620	7,440
Sand 9"	cy	120	134	14	1,230	17,220
Loam 6"	cy	80	89	9	1,230	11,070
Crusher run	cy	53	60	7	17,000	119,000
Total						154,730

Region’s Response: The Head of Budget Agency indicated that the above overpayments would be investigated with a view of recovering same.

Recommendation: The Audit Office recommends that action be taken to recover the overpayments and systems put in place to avoid a recurrence. (2008/293)

Subhead 24002 – Land and Water Transport

428. The sum of $7M was allocated for the purchase of vehicle, outboard engines and boats. The entire allocation was expended on the purchase of one Toyota 4x4 double cab pick up, one 200HP outboard engine, one 15 HP outboard engine, and one 26’x6’ wooden boat. At the time of the audit, the 200 HP engine had not been supplied. However, the sums of $2.690M for the engine was subsequently refunded vide General Receipt № 78940 dated 03 August 2009. As a result the Appropriation Account would be overstated by the said amount. The other items were verified as having been received and properly brought to account.

Region's Response: The Head of Budget Agency explained that the contractor could no longer supply the engine at his quoted price.

Recommendation: The Audit Office recommends that the Regional Administration put the necessary system in place to avoid a recurrence. (2008/294)

HEAD 73 & DIVISION 533
REGION 3 – ESSEQUIBO ISLANDS/WEST DEMERARA

Current Expenditure

Prior year matters, which have not been resolved

429. During the years 2005 to 2008, amounts totalling $4.142M were overpaid as salaries to employees due to pay changes directives not forwarded in a timely manner by the Personnel Department to the Regional Accounting Unit. Of this amount, amounts totalling $656,199 and $115,440 were recovered in respect of the years 2006 and 2007 respectively, leaving amounts totalling $3.371M still to be recovered. Similarly, the related deductions in respect of these overpayments totalling $1.430M which were paid over to the various agencies were also not recovered, as shown below:

Year	Salaries Overpaid $	Salaries Recovered $	Salaries O/standing $		Deductions Paid over $	Deductions Recovered $	Deductions O/standing $
2005	1,507,000	Nil	1,507,000		492,939	Nil	492,939
2006	1,687,000	656,199	1,030,801		621,108	Nil	621,108
2007	398,236	115,440	282,796		155,157	Nil	155,157
2008	550,038	Nil	550,038		160,774	Nil	160,774
Total	4,142,274	771,639	3,370,635		1,429,978	Nil	1,429,978

Region's Response: The Head of Budget Agency indicated that measures were taken to forward pay changes directives to the Regional Accounting Unit in a timelier manner, resulting in the reduction of overpayment of salaries to Officers and Teachers. In addition, with respect to the overpayment of salaries to Officers and the paying over of the related deductions to the various agencies, the Head of Budget Agency indicated that letters were written to the Officers and the relevant agencies concerned, but no response has been received to date.

Recommendation: The Audit Office once again recommends that the Regional Administration renew its efforts to recover the sums overpaid and ensure that the systems put in place are functioning effectively at all times. (2008/295)

Other Matters

430. The various Stores located by the Region were inspected, and the following unsatisfactory features were noted:

(i) Crane Stores:

During a physical inspection, it was observed that the items were packed in a haphazard manner, in that, serviceable and unserviceable items were stored together. There were also very poor lighting and insanitary conditions. Further, an examination of the loans register revealed that a number of valuable items such as a winch, iron monkey, hymac buckets, ripping bucket, cleaning bucket, and radiator, etc., were loaned to contractors and other private individuals; some since 2002, and these have still not been returned to the Stores.

(ii) Dietary Stores – West Demerara Regional Hospital:

A physical verification of the Dietary Stores revealed that there were fifteen instances where differences were observed between the actual balances and those found on the bin cards.

Region's Response: The Head of Budget Agency acknowledged the condition of the Stores at the time of the audit, and indicated that (i) the Administration had written to the Finance Secretary in November, 2008 seeking approval for the disposal of the obsolete items. In addition, letters were sent to the respective individuals requesting the return of items that were on loan; and (ii) additional shelves were constructed at the Dietary Stores – WDRH and the Stores is now in a better condition. In addition, stock ledgers were written up with effect from December 2008.

Recommendation: The Audit Office recommends that the Regional Administration take urgent action to (i) ensure strict compliance with the Stores Regulation at all times; (ii) follow-up with the Finance Secretary to have the obsolete items disposed of; and (iii) recover the items loaned to contractors and other private individuals. (2008/296)

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

431. In respect of the year 2008, eighty-two cheque orders valued at $12.226M remained outstanding. As at 11 August 2009, the situation remained the same. As a result, it could not be ascertained whether the Region received full value for all monies spent.

Region's Response: The Head of Budget Agency acknowledged this lapse and indicated that an exercise is currently on-going to have these outstanding cheque orders cleared.

Recommendation: The Audit Office recommends that the Regional Administration complete this exercise earliest, and submit the results to the Audit Office. (2008/297)

432. An examination of the Travelling Register revealed that this record was not properly maintained, in that pertinent information such as vehicle numbers, details of insurance, mileage ceiling, and authorised allowance were not recorded therein. Also, there was no evidence that supervisory checks were carried out on this record during the entire year audited.

Region's Response: The Head of Budget Agency acknowledged this lapse and indicated that corrective action has since been taken.

Recommendation: The Audit Office recommends that regular supervisory checks be carried out to ensure that the systems put in place are maintained and functioning effectively. (2008/298)

433. Amounts totalling $53.378M were expended on the purchase of fuel and lubricants. A physical verification of lubricants at the Crane Stores revealed shortages valued at $230,659 as shown below:

Description	Unit	Bin Card Balance	Stock on Hand	Shortage	Value $'000
Lube Oil № 50	Pint	862	740	122	33,889
Lube Oil № 140	Pint	1,188	775	413	129,062
Lube Oil № 90	Pint	1,466	1,260	206	64,375
Lube Oil № 68	Pint	68	56	12	3,333
Total					230,659

Region's Response: The Head of Budget Agency indicated that the shortages would be investigated.

Recommendation: The Audit Office recommends that the Regional Administration investigate the shortages, and the results forwarded to the Audit Office. The Regional Administration should also ensure that its stock records and physical balance of fuel and lubricants be reconciled periodically, and differences identified be dealt with appropriately. (2008/299)

434. A physical count of dieselene could not be carried out, since a calibrated dip stick to measure the amount of fuel in the tank was not available.

Region's Response: The Head of Budget Agency indicated that Guyana National Bureau of Standards was approached to have the tank calibrated. The tank has since been measured and the Region is now awaiting a response from the Bureau.

Recommendation: The Audit Office recommends that the Regional Administration follow-up the matter with GNBS in order to have the tank calibrated earliest. (2008/300)

435. Of the thirty-two serviceable vehicles/equipment for which log books were required to be maintained, log books were only presented for twenty-six vehicles/equipment. Also, of the twenty-six log books presented, twelve were not properly written up, in that the required information was not always recorded therein. It must be mentioned that recommendations were made at PAC meetings to have all log books closed at the end of each year, properly secured and have same presented for audit scrutiny, when requested.

Region's Response: The Head of Budget Agency indicated that efforts are being made to locate the six outstanding log books and have same presented for audit purposes.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to locate the log books and have same presented for audit examination and that all log books should be properly written up. (2008/301)

436. Amounts totalling $72.538M were expended on Utility Charges; however, an examination of the registers revealed differences between the amounts recorded in the registers and the amounts actually expended as shown below:

Description	Amount as per App. A/C $'000	Amount as per Registers $'000	Difference $'000
Electricity Charges	46,626	12,743	33,883
Water Charges	21,660	17,978	3 ,682
Telephone Charges	4,252	1,256	2,996

Region's Response: The Head of Budget Agency indicated that reconciliations would be done to identify the reasons for the differences.

Recommendation: The Audit Office recommends that the Regional Administration reconcile the differences with the view of having the situation regularised, and forward the results to the Audit Office. (2008/302)

437. Amounts totalling $182.359M were expended on the Maintenance of Infrastructure. Included in the sum expended were the following contracts, which were awarded for construction works within the Region. These expenditures are of a capital nature and should have been budgeted accordingly.

Contract №	Description	Amount $'000
233/08	Construct tarmac at RDC compound	6,369
207/08	Construct fence at Maryville Primary, Leguan	2,061
218/08	Construct fence at REO quarters, Leonora	599
730/08	Construct revetment at SD 10 conservancy dam	1,432
308/08	Construct revetment at Second Run, Vreed-en-Hoop	262
216/08	Construct revetment at La Grange backline	598
Total		11,321

Region's Response: The Head of Budget Agency explained that the works carried out were of a rehabilitative nature, but were inadvertently referred to as construction works.

Recommendation: The Audit Office recommends that the Regional Administration budget for works of a capital nature under its capital budget. (2008/303)

Capital Expenditure

Prior year matters, which have not been resolved

438. The Regional Administration has failed to recover overpayments totalling $1.740M made to contractors in respect of works undertaken during 2005 as shown below:

Description of works	Amount $'000
Mobilisation advances – construction of 3 roads	228
Mobilisation advance – construction of timber bridge at Zeeburg	459
Construct Health Post at Vive-La –Force	400
Rehabilitation of Dundas Street	274
Mobilisation advance – construction of timber bridge at Hague	245
Construct Health Post at Goed Fortuin	52
Rehabilitation of sluice door at Bagotville	44
Construct revetment at Maria Johanna	38
Total	1,740

439. The Regional Administration has also failed to recover an overpayment of $848,032 made to the contractor in 2006 in respect of the construction of a satellite clinic at Tuschen. Similarly, in 2007, the Regional Administration failed to recover an overpayment of $876,786 made to the contractors in respect of the construction of the Head Master's Quarter at Clemwood, Demerara River, and the construction of roads at First Cross Street, Good Intent, and at № 662, Parika.

Region's Response: The Head of Budget Agency indicated that he has written to the contractors with the view of recovering the amounts overpaid, but there has been no response from the contractors.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the amounts overpaid to the contractors and institute appropriate measures to avoid any recurrences. (2008/304)

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

Subhead 12030 – Buildings (Education)

440. The sum of $36M was allocated for the (a) payment of retention; (b) completion of Primary School at Santa Mission; (c) construction of dormitory at Parika Salem Secondary School, head teacher's quarters at Eastern Hogg Island, ramps, sanitary blocks, and trestles at areas including Morashee, Aliki, Clemwood, Karia Karia, Bagotville, and Vive-la-Force; and (d) extension of Primary School at Windsor Forest. Amounts totalling $35M were expended during the period under review.

441. Included in the sum expended was a contract for the extension of Windsor Forest Primary School, which was awarded to the most competitive bidder in the sum of $8.831M. As at 31 December 2008, the works were completed and amounts totalling $8.479M were paid to the contractor. The works were physically verified and overpayments totalling $672,312 were made to the contractor as shown below:

Item	Description	Unit	Paid	Actual	Diff.	Rate $	Overpayment $
1	External walls	sy	250	157	93	1,500	139,500
2	Greenheart studs	fbm	36	0	36	250	9,000
3	Greenheart rail 2"x 6"	fbm	240	158	82	250	20,500
4	Greenheart rail 1"x 6"	fbm	1,860	1,501	359	250	89,750
5	Rendering 1/2" thick	sy	500	314	186	750	139,500
6	Formwork in foundation	sy	114	0	114	1,800	205,200
7	High tensile steel	lb	499	0	499	138	68,862
Total							672,312

Region's Response: The Head of Budget Agency indicated that the overpayments would be investigated with a view of recovering same.

Recommendation: The Audit Office recommends that the Regional Administration take immediate action to recover the overpayments from the contractor and put systems in place to avoid a recurrence. (2008/305)

Subhead 12031 – Buildings (Health)

442. The sum of $28M was allocated for the (a) payment of retention; and (b) construction of reservoir at West Demerara Regional Hospital, Health Centre at Parfaite/Harmonie, and Health Posts at Zeelugt and Louisiana, Leguan. Amounts totalling $26.651M were expended during the year under review.

443. Included in the sum expended was the contract for the construction of Health Post at Lousiana, Leguan, which was awarded to the most competitive bidder in the sum of $5.197M. As at 31 December 2008, the works were completed and amounts totalling $5.627M were paid to the contractor, which exceeded the contract sum by $430,000, for which approval for variation or additional works was not seen.

Region's Response: The Head of Budget Agency acknowledged this lapse and indicated that steps would be taken to avoid any recurrence.

Recommendation: The Audit Office recommends that the Regional Administration investigate the excess payment, and submit the findings to the Audit Office. (2008/306)

Subhead 14006 – Roads

444. The sum of $41.5M was voted for the (a) upgrading of roads in areas such as Sisters, Tuschen, Good Intent, Stewartville, Leguan; and (b) payment of retention. Amounts totalling $39.282M were expended, as follows:

Description	Amount $'000
Construction of First Cross Street, Goed Intent	8,756
Construction of road at Back Street, Stewartville	7,432
Construction of First Cross Street, Sisters Village	7,314
Construction of Zameed Street, Stewartville	4,765
Construction of First Street, Tuschen	4,538
Construction of Drying Floor Road, Endeavour, Leguan	3,265
Construction of road at Free & Easy, WBD	3,212
Total	39,282

445. The contract for construction of Zameed Street, Stewartville was awarded to the most competitive of seven bidders in the sum of $4.860M. As at 31 December 2008, amounts totalling $4.765M were paid to the contractor. A physical verification of the works revealed that overpayments totalling $151,325 were made to the contractor, as shown below:

Item	Description	Unit	Paid	Actual	Diff.	Rate $	Overpayment $
1	Grub top soil	sy	1,333	774	559	75	41,925
2	DBST	sy	850	774	76	1,400	106,400
3	Clay Shoulder	ly	500	494	6	300	1,800
4	Earthen drain	ly	500	494	6	200	1,200
Total							151,325

446. The contract for construction of First Street, Tuschen was awarded to the most competitive bidder in the sum of $4.906M. As at 31 December 2008, the works were completed and amounts totalling $4.538M were paid to the contractor. A physical verification of the works revealed that overpayments totalling $1.137M were made to the contractor, as shown below:

Item	Description	Unit	Paid	Actual	Diff.	Rate $	Overpayment $'000
1	Grub top soil	sy	2,100	637	1,463	80	117
2	Earth works	cy	360	265	95	300	28
3	Sub Base 1	cy	360	265	95	2,000	190
4	Sub Base 2	cy	145	106	39	2,400	94
5	Base course	cy	103	71	31	11,100	341
6	Clay Shoulders	ly	420	266	154	100	15
7	Prime coat	sy	825	637	188	200	38
8	First layer bitumen	sy	825	637	188	300	56
9	First layer aggregate	sy	825	637	188	350	66
10	Second layer bitumen	sy	825	637	188	200	38
11	2nd layer aggregate	sy	825	637	188	350	66
12	Bitumen & sand seal	sy	825	637	188	225	42
13	Earthen Drains	ly	420	266	154	300	46
Total							1,137

447. The contract for construction of Drying Floor Road, Endeavour, Leguan was awarded to the most competitive bidder in the sum of $5.644M. As at 31 December 2008, amounts totalling $3.265M were paid to the contractor. A physical verification of the works revealed overpayments totalling $1.135M were made to the contractor, as shown below:

Item	Description	Unit	Paid	Actual	Diff.	Rate $	Overpayment $'000
1	Top soil 6" deep	sy	1,867	1,276	591	250	148
2	Sub Base 1	cy	778	383	395	2,500	987
Total							1,135

Region's Response: The Head of Budget Agency indicated that the overpayments would be investigated.

Recommendation: The Audit Office recommends that the Regional Administration investigate the overpayments, and submit the results to the Audit Office. (2008/307)

Subhead 19013 – Land Development

448. The sum of $20M was allocated for the (a) upgrading of roads in housing schemes such as Patentia, Vergenoegen and Uitvlugt; and (b) payment of retention. Amounts totalling $19.934M were expended.

449. A physical verification of the works revealed that overpayments totalling $88,960 were made to the contractor in respect of road at Last Cross Street, Vergenoegen, as shown below:

Item	Description	Unit	Paid	Actual	Diff.	Rate $	Overpayment $
1	Testing concrete	-	-	-	-		30,000
2	Scarify carriageway	sy	694	691	3	80	240
3	Clear top soil	sy	1,250	691	559	80	44,720
4	White sand	cy	292	288	4	2,200	8,800
5	Sub Base 2	cy	117	115	2	2,600	5,200
Total							88,960

Region's Response: The Head of Budget Agency indicated that the overpayments would be investigated with a view of recovering same.

Recommendation: The Audit Office recommends that the Regional Administration recover the overpayments from the contractor and put systems in place to avoid a recurrence. (2008/308)

AGENCY 74 & DIVISION 534
REGION 4 – DEMERARA/MAHAICA

Current Expenditure

Prior year matters, which have not been resolved

450. For the year 2008, fifteen officers, who terminated their services or had had their services terminated, were overpaid amounts totalling $1.923M, which was made up of net salaries totalling $1.261M and deductions amounting to $661,918. In this regard, the Regional Administration is still to recover the overpaid amounts. There were similar overpayments for the years 2006 and 2007, where for the former year a total of $722,408 was overpaid and a total of $1.391M in the case of the latter. Overpayments to date therefore amounted to $4.036M and this reduced to $3.763M with the recovery of $273,374 from four officers in current reporting period.

Region's Response: The Head of Budget Agency has indicated that advertisements would be placed in the National Media for the officers overpaid to contact the Regional Administration on matters of mutual interest. Also, systems are now in place whereby pay changes are submitted in a timely manner to the Regional Accounting Unit.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to recover the overpayments made and put measures in place to ensure that pay changes are submitted in a timely manner to the Regional Accounting Unit to avoid a recurrence of this nature. (2008/309)

451. Corrective measures were not implemented by the Regional Administration to have all of its employees registered with the National Insurance Scheme. For the year 2008, there were sixty-five employees who were without NIS numbers, clearly indicating that they were not registered with the National Insurance Scheme as at September 2009. It should be emphasised that registration with the Scheme has implications for social security and other benefits.

Region's Response: The Head of Budget Agency indicated that twenty employees have since been registered and measures are being taken to have the remaining forty-five employees registered with the Scheme. Also new employees would not be placed on the payroll unless they are registered with the Scheme.

Recommendation: The Audit Office recommends that the Regional Administration follow-up with the National Insurance Scheme to ensure that all of its employees are registered with the Scheme. (2008/310)

452. Although the Regional Administration took some efforts to clear the outstanding cheque orders through the submission of bills, receipts and other supporting documents, for 2006, fifty-six cheque orders valued at $13.730M remained outstanding. For the year 2007, 125 cheque orders valued at $49.206M were outstanding. However, as at September 2009, twenty-three cheque orders valued at $2.009M were cleared leaving, 102 cheque orders valued at $47.197M outstanding. Similarly, in 2008, ninety-five cheque orders valued at $66.876M were still to be cleared.

Region's Response: The Head of Budget Agency indicated that reconciliation between the records of the Regional Administration and the Sub-Treasury are still ongoing to determine the exact number of cheque orders outstanding. Also, systems have been put in place whereby expeditors are not allowed to have more than seven cheque orders outstanding at any given time, and that Head Teachers are required to surrender all salary sheets/unpaid salaries within fourteen days from the date of issue.

Recommendation: The Audit Office once again recommends that the Regional Administration review its system with respect to the clearing of cheque orders and implement additional measures to have these cheque orders cleared within the stipulated timeframe. (2008/311)

453. The Regional Administration had still not recovered overpayments of (i) $127,000, which was paid to a contractor for rehabilitation works on the heavy duty bridge at Kuru Kuru, Soesdyke during 2005, (ii) $1.807M, which was paid to the contractor for the rehabilitation of Clonbrook Nursery School Road. This was due to the contractor rehabilitating 590 feet of the said road instead of 975 feet, as was stated in the contract, (iii) $331,440, which was paid to the contractor for the rehabilitation of Roger Harper Street, Buxton, East Coast Demerara. This was due to the contractor rehabilitating 10,319 square feet of the actual surface area instead of 11,700 square feet, as was stated in the contract; and (iv) $729,747, which was paid to the contractor for the construction of Greenfield Sluice Road. This was due to the contractor constructing 853 feet of the said road instead of 1,050 feet, as was stated in the contract for 2006.

454. Similarly, in 2007, the Regional Administration had still not recovered overpayments totalling $1.063M, which were overpaid to contractors in respect of (a) the rehabilitation of Webster Avenue, Buxton; (b) the construction of road at Saywah Grannyfield, Cane Grove; and (c) the rehabilitation of Chairman's Street, Mocha/Arcadia.

Region's Response: The Head of Budget Agency indicated that the contractors were written to but there have been no responses from them. Also, there have been disputes regarding the overpayments on some contracts and the Regional Administration is vigorously pursuing these to arrive at settlements. Further, it was indicated that the Region has only one Engineer and one Senior Superintendent of Works to oversee all the works done by the Region and other Ministries.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to recover the amounts overpaid and institute proper supervisory checks on the execution of all works in order to avoid overpayments. (2008/312)

455. Action was taken by the Regional Administration to replace the gift register which was destroyed by the flood in 2005; however, this register is still to be updated with the gifts received by schools, although the Head of Budget Agency promised to correct this situation.

Region's Response: The Head of Budget Agency indicated that donors of gifts often deliver the items directly to the departments/sections of their choice. All Heads of Departments has since been written to and requested to submit a list on a monthly basis of all gifts received by their Departments.

Recommendation: The Audit Office recommends that the Regional Administration ensure that the directive issued to the Heads of Departments is being complied with. (2008/313)

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

456. The Regional Administration has still not implemented measures to ensure that log books are properly maintained for vehicles and equipment owned and operated by the Region. Of the thirteen serviceable vehicles and equipment owned and controlled by the Region for which log books were required to be maintained, only five log books were submitted, of which four were partially submitted for audit examination for the year under review. It must be mentioned that recommendations were made at PAC meetings to have all log books closed at the end of each year, properly secured and have same presented for audit scrutiny, when requested.

Region's Response: The Head of Budget Agency indicated that efforts are being made to locate the missing log books and have same presented for audit examination. Also, that system has been implemented to have all log books closed at the end of the year and properly secured for audit purposes when requested.

Recommendation: The Audit Office once again recommends that the Regional Administration ensures that all log books are properly secured, so that they can be presented for audit when requested. (2008/314)

457. Amounts totalling $53.571M were expended on the purchase of fuel and lubricants. A physical verification of gasolene carried out in August 2009 revealed a shortage of 2,061 litres valued at $302,967. Further, an examination of the Stock Ledgers revealed that they were not written up to date. As a result, it was extremely difficult and time consuming to arrive at a correct balance of fuel. Also, at the time of the inspection, a dip stick was not made available to enable physical verification of diesel in stock. Hence, it could not be determined whether the actual fuel in stock was accurate.

Region's Response: The Head of Budget Agency indicated that this shortage would be investigated and action would be taken to have the Stock Ledgers brought up to date. Further, system has been put in place whereby fuel is no longer being stored by the Region, but is uplifted directly from GUYOIL service stations when required.

Recommendation: The Audit Office recommends that the Regional Administration carry out its investigation earliest and put the necessary systems in place to avoid a recurrence, and that Stock Ledgers at all times should be written up to date. (2008/315)

458. Amounts totalling $144M were expended on Maintenance of Infrastructure. Three hundred and one contracts were awarded for the execution of the works. Of these contracts, 258 were awarded on the authority of the Head of Budget Agency, while the remaining forty-three were awarded to four Neighbourhood Democratic Councils, and private contractors. As at 31 December 2008, the works were completed and amounts totalling $143.518M were paid to the contractors. A physical verification of the works revealed that overpayments totalling $308,550 were made to the contractors as shown below:

Item	Description	Unit	Paid	Actual	Diff.	Rate $	Amount $
Construction of Bladen Hall Walkway							
1	Concrete W/way	cy	20	14	6	30,000	180,000
2	BRC fabric	sy	178	131	47	450	21,150
Rehabilitation of Bobby White Bridge							
1	2”x12” decking	sf	220	237	(17)	600	(10,200)
2	2”x12” run strip	lf	80	126	(46)	600	(27,600)
3	4”x4” rails	lf	45	42	3	400	1,200
4	1”x12” sheeting	sf	540	220	320	300	96,000
Rehabilitation of footpath bridge at Bee Hive							
1	2”x6” bearers	lf	60	50	10	300	3,000
2	Piles	lf	300	250	50	900	45,000
Total							308,550

Region’s Response: The Head of Budget Agency indicated that the foregoing overpayments would be investigated with a view of recovering same from the contractor.

Recommendation: The Audit Office recommends that the Regional Administration recover the overpayments from the contractors and put measures in place to avoid a recurrence. (2008/316)

Special Investigation

459. An examination of the purchase records and documents for 2008 revealed the following unsatisfactory findings:

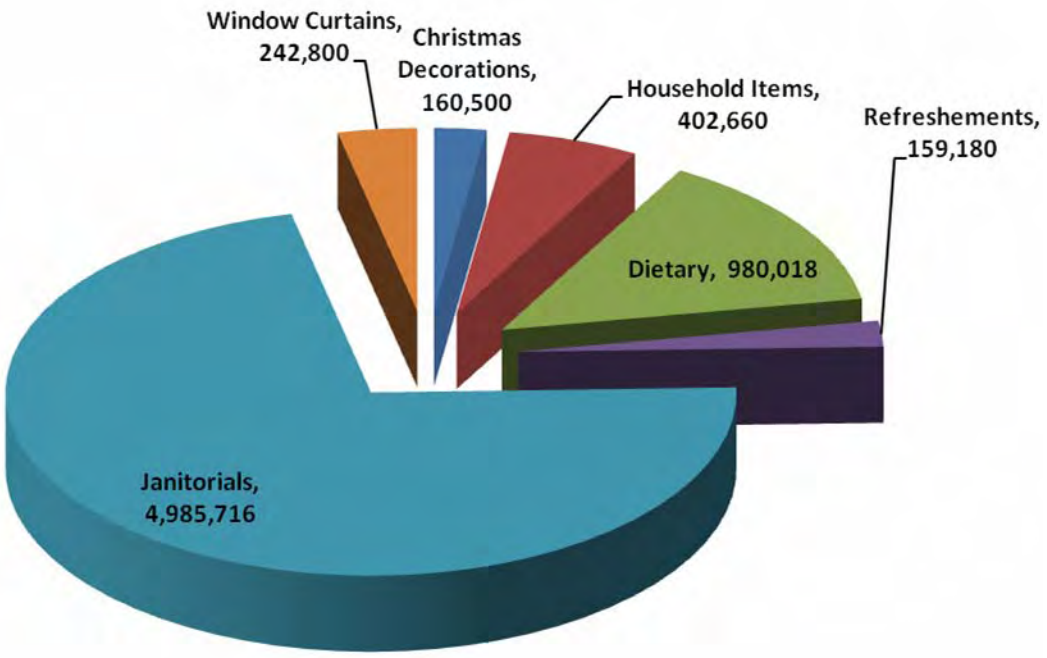
- there were breaches in the procurement procedures;
- a supplier was created to supply the goods to the Administration;
- conflict of interest;
- personnel with the requisite knowledge and experience were not appointed to positions of Expeditor;
- monitoring of purchases were lacking; and
- procedures outlined in the Stores Regulations were not adhered to.

460. A special investigation was conducted and a separate report would be issued. Notwithstanding this, some of the main findings are detailed in the subsequent paragraphs.

461. During 2008, amounts totalling $6.931M were expended on the procurement of various items from a particular supplier who commenced business with the Regional Administration from March 2008. Items such as janitorial supplies, dietary, curtains, and refreshments, etc. were supplied to Diamond Hospital, the REO's Office, Health Department and other departments in the Region.

462. Investigations revealed that this supplier was the spouse of the Driver/Expeditor; this was confirmed in a letter the Driver/Expeditor wrote when he was dismissed. The business was only registered in January 2008 to **supply janitorial items,** with the address at Lot 172 Section B Non Pariel East Coast Demerara. This is the same address where the Driver/Expeditor resides. However, all the quotations provided by this supplier carried an address for a stall at Stabroek Market. A visit to the stall revealed that it was a greens, vegetables, and fruits stall. In addition, the stall was never registered to this supplier. Moreover, the supplier did not have a previous history of being a supplier anywhere else, and was registered solely to supply items to the Region. A summary of the items supplied is shown below.

Items Supplied

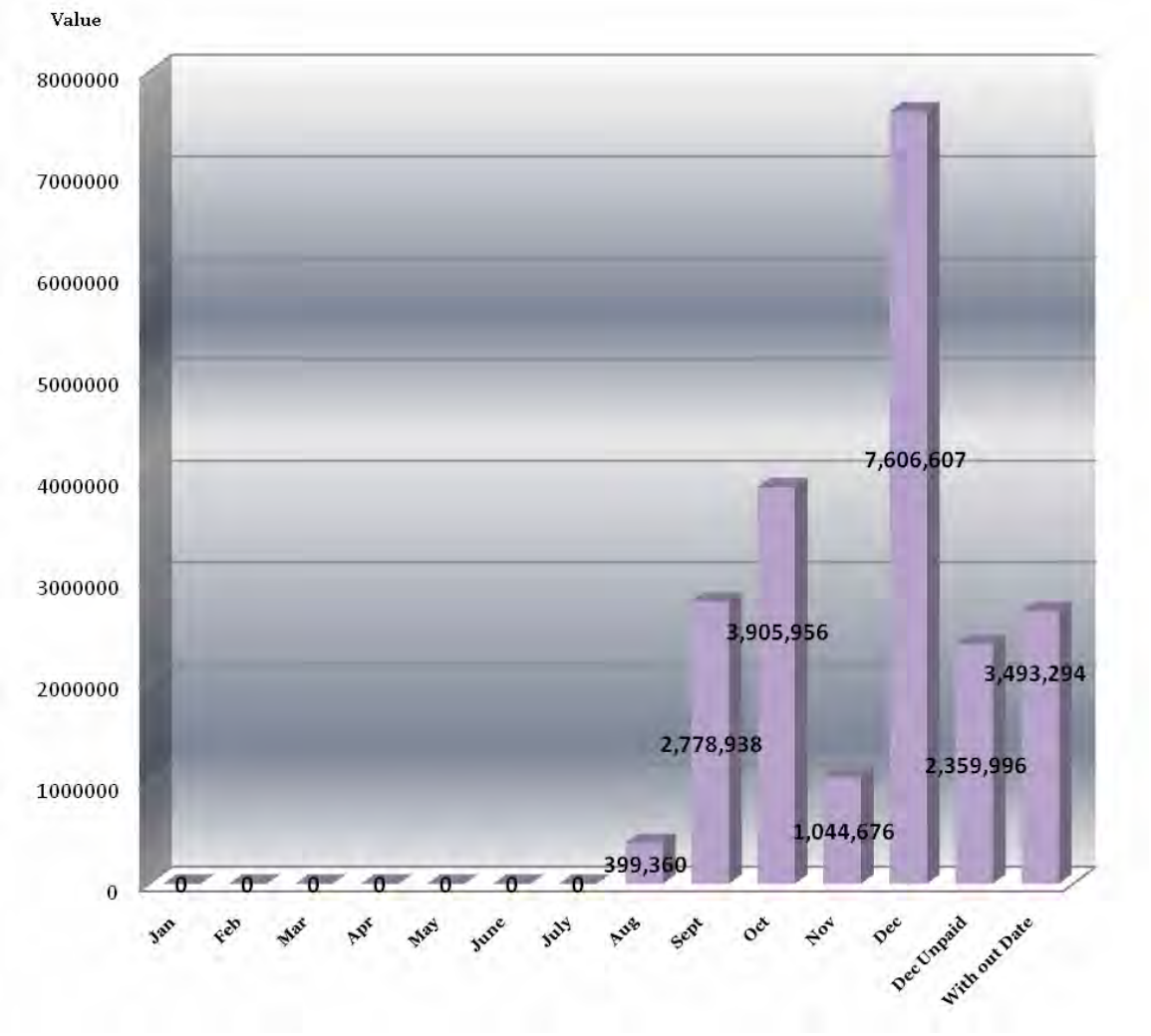


463. An examination of the payment vouchers along with the supporting documents revealed that quotations were apparently falsified to enable the purchasing of items from this particular supplier. In all instances where purchases were made from this supplier, two other quotations from the same two suppliers were attached (this was done in order to satisfy the 3-quote procurement method). The other two suppliers explained that while they were past suppliers for the Region, during the period March to December 2008, they did not supply any quotations to the Region.

464. It was observed that the supplier did not provide invoices/bills when delivering the goods, which is in contravention of the Stores Regulations. Moreover, the Stores Regulations states that "the Storekeeper shall examine the goods to ensure that the quantities and types received are in accordance with the particulars stated in the suppliers invoice, purchase order and purchase requisition". Instead, receipts were written for the amounts paid to the supplier, and these were attached to the payment vouchers. The goods were delivered by the Expeditor, and the Storekeeper would use the quantities on the quotations to record its receipt in the stores records.

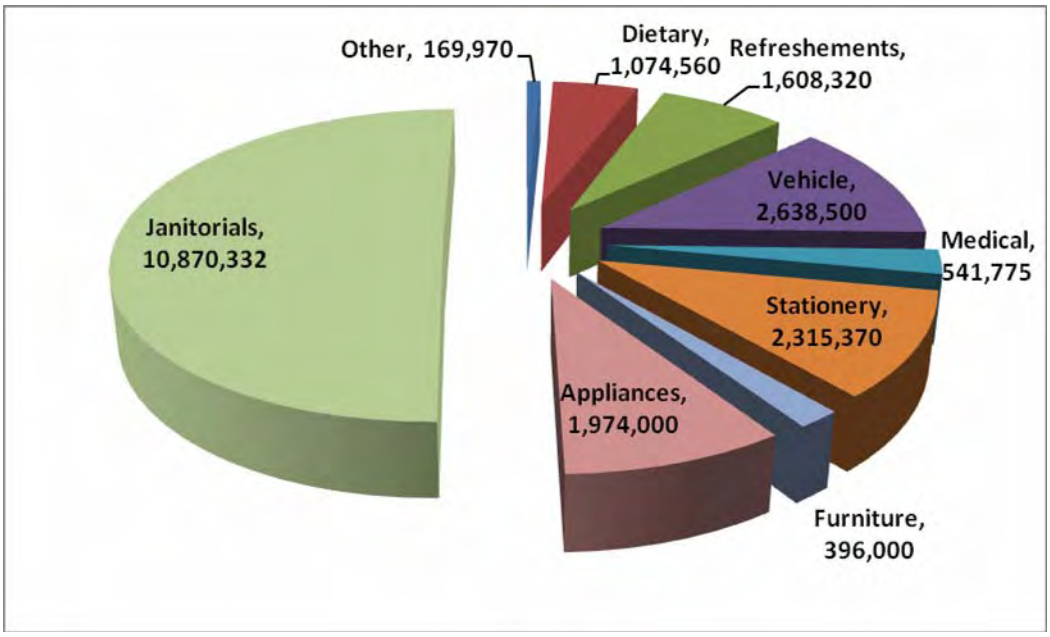
465. The Expeditor mentioned above was dismissed in January 2009, and the "Revenue Runner" for the Region was assigned duties as Expeditor in June 2009. However, during 2009, there was a similar pattern as to that which transpired in 2008. Moreover, it was observed that a particular supplier was again created to supply the Region from July 2009. The graph below illustrates the purchases made from the supplier during 2009. Amounts totalling $21.346M were paid to this supplier from July to December 2009. It should be noted that this new supplier started out supplying janitorial items at first, then rain coats, long booths, stationery, gas stoves, fridges, fans, office furniture, tyres, beverages, electrical items, and paint, which were supplied to various Departments in the Region.

Period Supplied



466. The supplier admitted knowing this new Expeditor and asked him to assist with some business for the janitorial supplies. The supplier claimed that an agreement was reached, and the supply of janitorial items to the Region commenced on 4 July, 2009. The supplier further stated that she was asked by the Expeditor to provide quotations for all other items in order to assist the Region in completing their work programme. Hence, the supply of a range of items by this one supplier. See chart below portraying the various items supplied, which totalled in excess of $21M.

Items supplied



467. An examination of the stores records revealed that prior to July 2009, several business establishments supplied items/goods to the Region. However, after July 2009, this individual was the main supplier, especially towards November – December 2009.

468. The supplier was registered to carry out wholesale and retail business, and according to the business registration, commenced business on 7 September 2005, and renewed the registration every year to 2009. We checked the business premises at the said address and found that the business that is being operated is a Liquor Restaurant and a Wash Bay.

469. The supplier explained that the business did not stock any of the items that were supplied to the Region. Rather, after uplifting the cheques and encashment, the supplier would buy the items from various stores in Georgetown and transport them to the Regional Stores. It was observed that none of the cheques made payable to the supplier were crossed (credit account payee only), but rather, left open to facilitate the encashment at a Bank, since, the supplier did not have adequate identification such as national identification card or passport. A letter from GECOM was used as the instrument for encashment of the cheques.

470. It was also observed that in every instance where purchases were made from this supplier, the prices quoted were always the lowest for every item. Further, initially, quotations from a business located on Lombard Street was attached to the payment vouchers, while for the purchase of tyres, quotations from another supplier was attached. In every other instance, the **other two quotations** attached to the payment vouchers were always from the same suppliers. Further examination of the two quotations revealed that they had the same font, size and layout. Initially the word "Quotation" was shown on both quotations purportedly from two different suppliers with the same incorrect spelling. This was later corrected but the font, size and layout remained. Further, in most instances the quotations did not carry date. In one instance, on the supplier's quotation, the signature of the other business proprietor was seen. His signature was then scratched out, initialed and the supplier's signature was affixed. Further, the signatures for the two suppliers were inconsistent. Both suppliers purportedly submitted over a hundred quotations during the period July to December 2009, but no purchase was made from either one of them.

471. An examination of the business registrations for these two businesses revealed that the two businesses were located in Enmore, E.C.D, and had similar names, same address and telephone numbers. The owners of the two businesses were then contacted and inquiries revealed that one supplier did supply some items to the Region in early 2009, which was confirmed in the Region's records. However, the supplier never provided quotations for other items. The other supplier stated that he never provided quotations for any supplies to the Region.

472. Further examination of the payments also revealed that for the period July to December, 2009, purchases were deliberately prepared below $250,000 in order to avoid adjudication by the Regional Tender Board, which constitutes split purchasing. This is in contravention of Section 14 of the Procurement Act 2003, which states that "a procuring entity shall not split or cause to split contracts, or divide or cause to divide its procurement into separate contracts where the sole purpose for doing so is to avoid the application of any provision of this Act or any regulations made there under". The table below illustrates the splitting of purchases to avoid adjudication by the Regional Tender Board.

Date on RTP	**Payment Voucher №**	**Amount $**	**Items**
2009-10-13	7403445	249,000	2 Daewoo fridges
2009-10-13	7403446	249,000	2 Daewoo fridges
2009-10-13	7403447	249,000	2 Daewoo fridges
2009-10-13	7403448	249,000	2 Daewoo fridges
October	7403449	182,000	Double door fridge
October	7403450	198,000	One large freezer
Total		**1,376,000**	
2009-10-13	7403468	149,420	Dietary items for Education
2009-10-13	7403471	149,420	Dietary items for Education
2009-10-13	7403469	160,800	Beverages for Education
2009-10-13	7403470	160,800	Fruit drink/other beverages for Education
Total		**620,440**	

Date on RTP	Payment Voucher №	Amount $	Items
2009-08-20	7402734	200,000	50 rain coats for Health
2009-08-20	7402736	200,000	50 long booths for Health
2009-10-02	7403267	200,000	Rain coats for Health
2009-10-02	7403269	200,000	Long booths for Health
Total		**800,000**	
2009-12-04	7404411	242,400	Refreshment
December	7404916	35,700	Refreshment
Total		**278,100**	
2009-10-26	7403763	122,500	Tyres for Health
November	7403764	242,500	Tyres for Health
Total		**365,000**	
2009-12-08	7404415	247,500	15 wheel barrows for Education
2009-12-08	7404418	247,500	15 wheel barrows for Education
Total		**495,000**	
October	7403473	211,380	Janitorial For Education Department
October	7403474	213,780	Soap powder etc for Education
October	7403475	189,108	Purchase of mop etc for Education
October	7403476	213,780	Harpic for Education
October	7403477	211,380	Janitorial supplies for Education
Total		1,039,428	
2009-11-19	7404056	190,000	2 CD player with speakers
2009-11-19	7404055	95,000	1 CD player with speaker
	7404201	95,000	1 CD player with speaker
Total		**380,000**	
October	7403245	194,000	Gas stove
October	7403246	194,000	Gas stove
Total		388,000	

473. It should be noted that several payment vouchers were not provided at the time of the investigation, despite several requests. Notwithstanding this, for those payment vouchers submitted, the purchases were posted to the stores records, and it was found that items totaling $2,734,407 were NOT recorded therein. The items include thirty wheel barrows, three water dispensers, four tyres, and electrical items, among others.

474. It was also observed that invoices/bills were NOT attached to payment vouchers to indicate the items supplied. The Stores Clerk explained stated that he would check off the items received using the RTPs. He further stated that he was not aware that the supplier had to provide bills, and that he was recently assigned to the Stores and was not given much guidance. The goods received books and bin cards were also not up-to-date, while there was no evidence of supervisory checks.

475. An examination of the Regional Tender Board Minutes for a meeting held on 11 December, 2009, revealed that the supplier was awarded a contract for the supply of 44 tyres in the sum of $1,766,000. The meeting was chaired by the Regional Executive Officer (who has since proceeded on leave), and two other members, along with the Secretary of the Tender Board. Further scrutiny of the Tender Board Minutes revealed that the minutes were purportedly signed by the Chairman, the two members, and the Secretary. However**, the signatures were not original** but rather a photocopy page was attached to the minutes.

476. It should be mentioned that an examination of payment vouchers for the purchase of the tyres revealed that 10 "Requisitions to Purchase" (RTPs) totaling $1,766,000 were prepared on various dates in **November 2009**. All of the payment vouchers were below $250,000 indicating that separate vouchers were prepared to avoid adjudication by the Regional Tender Board. The Sub-Treasury upon examination queried the vouchers for not having the relevant Tender Board approval, and did not process the payment vouchers.

477. We spoke to a member of the Tender Board who was present at the Tender Board Meeting on 11 December, 2009, and the Member stated that a meeting was held on **9 December, 2009** where the matter of the tyres came up for approval and an objection was raised to the submission. The Member also pointed out at the meeting that quotations were not adjudicated at Tender Board level. The Member had further queried why all these tyres were being purchased so late in the year, and where was the engineer's approval for these tyres to be procured.

478. The Member further stated that a copy of the minutes of the meeting held on 9 December 2009 was never circulated so there could not have been any signatures. Hence, it can be concluded that the "approved" minutes were fabricated to necessitate the purchases.

479. There were two instances where payments were made to the supplier in question for the provision of four CD Players totalling $380,000 and furniture valued $231,000; however, the said supplier did not provide the items. Instead, the supplier claimed that the Expeditor had requested quotations for the said acquisitions. When the payments were processed, the supplier nevertheless uplifted the payments (cheques), encash same, and gave the cash to the Expeditor.

480. A physical inspection revealed that the CD Players were installed; however, three of the vehicles in which they were installed had no speakers. In addition, we priced the CD Players and found that they were being sold for approximately $30,000; however, the CD Players were supplied for $95,000 each.

Capital Expenditure

Prior year matters, which have not been resolved

481. The Regional Administration has still not recovered overpayments of $1.359M paid to contractor for the extension of the Kuru Kururu Primary School. In addition, amounts totalling $650,000, $300,000, and $600,000, paid as provisional sums for the rehabilitation of the Administration Building – Friendship, Second Street, Cove and John, and South Lancaster Road, respectively, have also not been recovered.

482. The Regional Administration also failed to recover overpayments of $335,900, and $628,000 paid to contractors for the construction of Nursery School Street, Strathavon, and rehabilitation of outfall and infall revetment at Mosquito Hall, respectively during 2007.

Region's Response: The Head of Budget Agency explained that the contractors were written to seeking recovery of the overpayments but no response was received.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to recover the overpayments. (2008/317)

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

Subhead 12033 – Buildings (Education)

483. The sum of $38M was voted for (a) the construction of Practical Instruction Centre at Friendship; and (b) the rehabilitation of nursery and primary schools at Cane Grove, Laluni, Annandale, St. Cuthbert's Mission, and Low Wood. As at 31 December 2008, amounts totalling $37.985M were expended.

484. The contract for the rehabilitation of Cane Grove Primary School was awarded to the second lowest of six bidders in the sum of $7.830M without stating any reason why the most competitive bidder was not considered. As at 31 December 2008, the works were completed and amounts totalling $7.262M were paid to the contractor. A physical verification of the works revealed that overpayments totalling $141,600 were paid to the contractor as shown below:

Item	Description	Unit	Paid	Actual	Diff.	Rate $	Amount $
1	2"x 6" floor joist	lf	240	Nil	240	240	57,600
2	Door	nr	2	1	1	15,000	15,000
3	Windows	nr	39	36	3	21,000	63,000
4	Gutter	ly	61	56	5	1,200	6,000
Total							141,600

485. The contract for the rehabilitation of St. Cuthbert's Nursery School was awarded to the most competitive of four bidders in the sum of $6.186M. The contract was subsequently terminated due to non-performance by the contractor, and amounts totalling $2.817M were paid to the contractor. The contract was then re-awarded to the second lowest bidder in the sum of $4.357M. As at 31 December 2008, amounts totalling $3.829M was paid to this contractor, bringing the total amount paid on this contract to $6.646M. A physical verification of the works revealed that overpayments totalling $171,400 were made to the contractor, as shown below:

Item	Description	Unit	Paid	Actual	Diff.	Rate $	Amount $
1	Roof sheeting	sy	69	61	8	1,800	14,400
2	Windows	nr	32	26	6	12,000	72,000
3	Sash	nr	5	0	5	8,000	40,000
4	Write name of school	-	45,000	0	-	-	45,000
Total							171,400

Region's Response: The Head of Budget Agency indicated that the contractor has refunded $63,000 in respect of Cane Grove Primary School however, in respect of St. Cuthbert Nursery School, the contractor has agreed to repay the overpayments but has not done so to date.

Recommendation: The Audit Office recommends that the Regional Administration recover the overpayments from the contractors and put measures in place to avoid a recurrence. (2008/318)

Subhead 1701200 – Agriculture Development (D & I)

486. The sum of $30M was voted for (a) the rehabilitation of main canals at Clonbrook, Two Friends, Buxton, and Beterverwagting; and (b) the construction of revetments at Hope and main irrigation canal at Cane Grove. As at 31 December 2008, amounts totalling $25.271M were expended.

487. The contract for rehabilitation of Beterverwagting West Sideline was awarded to the third lowest of nine bidders in the sum of $6.024M without stating any reasons why the other lower bids were not considered. As at 31 December 2008, amounts totalling $5.6M were paid to the contractor.

488. The contract for construction of revetment at Cane Grove Main Irrigation Canal was awarded to the second lowest of eleven bidders in the sum of $5.019M without stating any reason why the most competitive bidder was not considered. As at 31 December 2008, amounts totalling $4.640M were paid to the contractor.

489. The contract for rehabilitation of Two Friends West Sideline was awarded to the seventh lowest of eleven bidders in the sum of $7.985M without stating reasons why the other lower bids were not considered. As at 31 December 2008, amounts totalling $4.601M were paid to the contractor.

490. The contract for rehabilitation of Buxton Company Canal was awarded to the third lowest of five bidders in the sum of $4.036M without stating reasons why the other lower bids were not considered. As at 31 December 2008, amounts totalling $3.693M were paid to the contractor.

491. The contract for construction of revetment at New Hope Koker was awarded to the third lowest of nine bidders in the sum of $4.625M without stating reasons why the other lower bids were not considered. As at 31 December 2008, amounts totalling $3.670M were paid to the contractor.

492. The contract for rehabilitation of Clonbrook Middle Walk was awarded to the third lowest of eight bidders in the sum of $6.727M without stating reasons why the other lower bids were not considered. As at 31 December 2008, amounts totalling $3.067M were paid to the contractor.

Region's Response: The Head of Budget Agency has acknowledged these lapses and has promised that action would be taken to have all relevant information recorded in the Regional Tender Board Minutes.

Recommendation: The Audit Office recommends that the Regional Administration ensures that all relevant information be recorded in the Minutes. (2008/319)

Subhead 25069 – Equipment (Health)

493. The sum of $3M was voted for the purchase of communication sets for health facilities at Long Creek, Dora, Laluni, Silver Hill, and Yarrowkabra. Amounts totalling $2.952M was expended on the purchase of six Intercom sets. There was no evidence to show that the items were received and brought to account since, same was not recorded in the relevant Stores Records neither was the payment voucher along with supporting documents presented for audit examination.

Region's Response: The Head of Budget Agency indicated that the items were received and delivered to the respective locations; however, the installation of the items is still to be done.

Recommendation: The Audit Office recommends that the Regional Administration ensure that the equipment are installed as early as possible. (2008/320)

AGENCY 75 & DIVISION 535
REGION 5 – MAHAICA/BERBICE

Current Expenditure

Prior year matters, which have not been resolved

494. The Region has still not obtained approval for the writing off of a sum of $230,000, which was misappropriated from the Salaries bank account for which a Police report is still awaited; neither has the Region made a submission to the Ministry of Finance, in keeping with the Cabinet Decision issued, which recommended that the Ministry of Finance make a comprehensive submission to Cabinet in order for Cabinet to write off all losses prior to 2002.

Region's Response: The Head of Budget Agency had indicated that the Commissioner of Police was written to since 2007 requesting a report on the matter. However, responses from the Commissioner of Police only acknowledged receipt of the letters, stating that the matter is being investigated. Letters were also written to the Finance Secretary. In addition, based on the advice of the Public Accounts Committee, this matter was drawn to the attention of the Permanent Secretary, Ministry of Local Government and Regional Development. Follow-up letters were sent to the Commissioner of Police, Finance Secretary and Permanent Secretary, Ministry of Local Government and Regional Development requesting this matter be resolved.

Recommendation: The Audit Office recommends that the Regional Administration follow-up this matter and obtain approval for the writing off of this sum as a loss. (2008/321)

495. The Regional Administration has made some improvements with respect to the recovery of salaries overpaid to employees and the related deductions erroneously paid over to the various agencies. Also, improvements were seen in the forwarding of pay changes directives in respect of resignations, transfers, dismissals and retirements to the Regional Accounting Unit in a timely manner. Amounts totalling $172,232 were recovered from five teachers in respect of 2006; while amounts totalling $421,464 and $360,193 were recovered from the National Insurance Scheme and the Guyana Revenue Authority, respectively for the years 2005-2006. However, at the time of reporting, salaries overpaid to employees and amounting to $4.782M are still to be recovered for the years 2005-2007, as shown below:

Year	Amount $'000
2005	1,252
2006	1,093
2007	2,437
Total	4,782

496. The related deductions of $317,094 and $130,799 erroneously paid over to the Guyana Revenue Authority and the National Insurance Scheme, respectively, for the year 2007 are also still to be recovered.

Region's Response: The Head of Budget Agency explained that action was taken to expedite the flow of pay change directives from the Personnel Section to the Regional Accounting Unit, resulting in the reduction of overpayment to officers in comparison to previous years and that further action would be taken in this regard. In respect of the recovery of the overpayments, it was explained that continuous efforts are being made to recover and reduce overpayments.

Recommendation: The Audit Office recommends that the Regional Administration vigorously pursue the recovery of the outstanding overpayments with the relevant agencies and officers, and ensure that the systems put in place are functioning effectively at all times. (2008/322)

497. Corrective measures have still not been taken by the Regional Administration to ensure that cheque orders are carefully monitored and cleared within the stipulated time-frame through the submission of bills, receipts and other supporting documents. It was noted that seventy-three cheque orders totalling $7.321M for the years 2005-2008 were outstanding at the time of reporting, as shown below:

Year	№ of Cheque Orders	Amount $'000
2005	24	2,024
2006	17	2,097
2007	18	2,103
2008	14	1,097
Total	73	7,321

Region's Response: The Head of Budget Agency indicated that action is being taken to minimise the large number of outstanding cheque orders. In addition, the Administration will continue on work on the clearing of outstanding cheque orders. An officer was specifically given the assignment to have this matter addressed and systems are in place presently where only when goods/services are received and brought to account, that the supplier/contractor is paid.

Recommendation: The Audit Office once again recommends that the Regional Administration make diligent efforts to have these long outstanding cheque orders cleared and implement corrective measures to have all cheque orders cleared within the stipulated time-frame. (2008/323)

498. During 2006, of the fourteen serviceable vehicles and equipment for which log books were required to be maintained, only twelve were presented. In addition, the Region has not presented for audit examination, a substantial amount of the Internal Stores Requisitions (ISRs) as requested. As a result, it could not be satisfactorily determined whether effective controls were exercised over the use of these vehicles, plant and equipment, and the purchasing and issuing of fuel. During 2007, of the fifteen serviceable vehicles, plant and equipment for which log books were required to be maintained, only four were presented for audit examination. In addition, the log books presented were not properly written up, in that the purpose and nature of journeys were not recorded therein, one of the log books were written up to August 2007, and fuel issued were sometimes recorded in dollar value instead of the quantity. During 2008, of the sixteen serviceable vehicles and equipment for which log books were required to be maintained, log books were not presented for one generator and one motor cycle № CF 845. It must be mentioned that recommendations were made at Public Accounts Committee meetings to have all log books closed at the end of each year, properly secured, and have same presented for audit scrutiny, when requested.

Region's Response: The Head of Budget Agency indicated that the generator is only used whenever there are power outages, and that the motor cycle is assigned to Guyana National Bureau of Standards.

Recommendation: The Audit Office once again recommends that the Regional Administration take the necessary action to locate and present the outstanding log books for audit examination. (2008/324)

499. The Region had still not recovered overpayments totalling $156,700, which was made to the contractor in respect of the rehabilitation of Hope Town Primary School. A similar situation was noted where the contractor was paid amounts totalling $139,550 in excess of the contract sum with respect to the rehabilitation of culvert at Mahaicony.

Region's Response: The Head of Budget Agency indicated that the contractors were written to with the view of recovering the overpayment but there has been no response.

Recommendation: The Audit Office recommends that the Regional Administration take necessary action to recover the overpayments from the contractors and put systems in place to avoid a recurrence. (2008/325)

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

500. Amounts totalling $72.499M were expended on the Rental and Maintenance of Buildings. Ninety-four contracts, valued at $63.328M were awarded for the execution of the works. Of these contracts, twenty-one were awarded to the most competitive bidders; seven to the second lowest bidders, sixty-three were awarded on the authority of the Head of Budget Agency, while the basis of award for the remaining three was not stated in the Regional Tender Board Minutes. As at 31 December 2008, amounts totalling $56.629M were paid to the contractors. A physical verification of the works revealed that overpayments totalling $43,960 were paid to the contractor in respect of the rehabilitation of living quarters east of the Guyana Defence Board base as shown below:

Description	Unit	Paid	Actual	Diff.	Rate $	Amount $
1"x 6" Kabakalli laths DSE	bm	250	126	124	280	34,720
4"x 4" Kabakalli Laths DSE	bm	27	5	2	420	9,240
Total						43,960

Region's Response: The Head of Budget Agency indicated that the overpayments would be investigated with a view of recovering same from the contractors.

Recommendation: The Audit Office recommends that the Regional Administration recover the overpayments from the contractor and put systems in place to avoid a recurrence. (2008/326)

501. Amounts totalling $121.783M were expended on the Maintenance of Infrastructure. Eighty-one contracts valued at $98.836M were awarded for the execution of the works. Of these contracts, forty-one were adjudicated by the Regional Tender Board, while the remaining forty were awarded on the authority of the Head of Budget Agency. As at 31 December 2008, amounts totalling $100.319M were paid to the contractors. A physical verification of the works revealed that overpayments totalling $126,000 were paid to the contractor in respect of the rehabilitation of the timber bridge at Ithaca, as shown below:

Description	Unit	Paid	Actual	Diff.	Rate $	Amount $
Supply and fix in position 60 № 15'x 2"x 12" sheet piling	bm	1,800	1,440	360	350	126,000
Total						126,000

Region's Response: The Head of Budget Agency indicated that the overpayments would be investigated with a view of recovering same from the contractors.

Recommendation: The Audit Office recommends that the Regional Administration recover the overpayments from the contractor and put systems in place to avoid a recurrence. (2008/327)

502. The Region operates the Fort Wellington and Mahaicony Hospital Stores, in addition to the Regional Stores. In this regard, the Regional Administration was still to adhere fully to the requirements of the Stores Regulations, in that; there were several instances of failure to write up stock records.

Region's Response: The Head of Budget Agency acknowledged this shortcoming and explained that systems are being put in place to fully comply with the requirements of the Stores Regulations.

Recommendation: The Audit Office recommends that the Regional Administration put in place mechanisms to ensure that the requirements of the Stores Regulations are followed at all times. (2008/328)

Capital Expenditure

Prior year matters, which have not been resolved

503. The Head of Budget Agency has still not recovered overpayments made to contractors totalling $6.686M for the years 2006 to 2007, as shown below:

Year	Sub-Head	Description	Amount $'000
2006	12036	Construct school at Good Hope, Waterloo	70
	12037	Rehabilitation of Fort Wellington Hospital	93
2007	11006	Construct Purain Bridge, Blairmont	455
	12036	Construct № 8 Secondary School	4,031
	12037	Replace floor at Fort Wellington Hospital	328
	14008	Rehabilitation of St. John's Street, Hopetown	847
	14008	Rehabilitation of First Cross Street, Bush Lot	473
	14008	Rehabilitation of Bennett Street, East Rosignol	287
	14008	Rehabilitation of 1st Cross Street, W/Rosignol	102
Total			6,686

Region's Response: The Head of Budget Agency indicated that the contractors were written to with the view of recovering the overpayments.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to recover the overpayments and put measures in place to avoid a recurrence. (2008/329)

504. Approvals were still not seen for amounts totalling $349,254, $669,000 and $61,000, which were paid to the contractors in excess of the contract sums with respect to the construction of Office Building at Fort Wellington, RC sluices at Bellamy, and First Cross Street, Experiment Housing Scheme, respectively. In the absence of the approvals, the amounts paid in excess of the contract sums and which were deemed overpayments, were not recovered.

Region's Response: The Head of Budget Agency indicated that the overpayments are still being investigated with a view of recovering same.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to seek the necessary approvals for the payment to contractors in excess of the contract sums or recover the overpayments. (2008/330)

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

Subhead 14008 – Roads

505. The sum of $40.307M was voted for the rehabilitation of roads in areas such as Biaboo, Bushlot, Ross, Mahaicony, Eldorado, Paradise, Armadale, Chester, № 9 Village, Fairfield/Broomhall, and Belladrum. As at 31 December 2008, amounts totalling $40.306M were expended.

506. Seven contracts valued at $24.339M were awarded to the most competitive bidders for the rehabilitation of a similar number of streets at Dundee/Novar North Back Road, Eldorado WSL School Access Road, First Cross Street North № 9 Village, Paradise Playfield Street, First Cross Street-South Ross Village, First Cross Street – Belladrum, and Access Street Broom Hall/Fairfield. As at 31 December 2008, the works were completed and amounts totalling $24.209M were paid to the contractors. A physical verification of the works revealed that overpayments totalling $339,720 were made to the contractor in respect of the upgrading of Paradise Playfield Street, as shown below:

Description	Unit	Paid	Actual	Diff.	Rate $	Amount $
Remove vegetation	sy	1,111	1,071	40	75	3,000
Clean drains shoulder	ly	667	643	24	280	6,720
Scarify existing surface	sy	333	321	12	250	3,000
First grade crusher run	cy	126	104	22	12,500	275,000
Apply DBST	sy	1,111	1,071	40	1,300	52,000
Total						339,720

Region's Response: The Head of Budget Agency indicated that the overpayments would be investigated with a view of recovering same from the contractors.

Recommendation: The Audit Office recommends that the Regional Administration recover the overpayments from the contractor and put systems in place to avoid a recurrence. (2008/331)

Subhead 25039 – Office Furniture and Equipment

507. The sum of $1.1M was voted for the purchase of computer, chairs, tables, stove, and camera. The full sum was expended on the purchase of the following:

(a) Two computers
(b) Eleven chairs with arms
(c) Five 2 – drawer desks with locks
(d) One gas stove
(e) One gasoline pressure pump
(f) Two Sharp 19 ins. TV
(g) One JVC hard disc camcorder

508. The purchase of the gasoline pressure pump and two Sharp 19" TV were done outside of the Capital Profile. Approval for a change in programme to accommodate this expenditure was not seen. Nevertheless, the above items were verified as having been received and properly brought to account.

Region's Response: The Head of Budget Agency has acknowledged this lapse and has indicated that measures would be taken to avoid a recurrence.

Recommendation: The Audit Office recommends that the Regional Administration obtain the necessary change in programme before purchases are made outside of the Capital Profile. (2008/332)

HEAD 76 & DIVISION 536
REGION 6 – EAST BERBICE/CORENTYNE

Current Expenditure

Prior year matters, which have not been resolved

509. The Region has not been able to reconcile the old main bank account № 3070, which became non-operational, and was overdrawn by $1.058M as at 31 December 2005, due to the absence of all relevant records. Evidence was seen that letters were written to the Finance Secretary to close this account, however, as at 31 December 2008, the account has still not been closed.

Region's Response: The Head of Budget Agency indicated that the Ministry of Finance was written to requesting that the account be closed; but no response was received.

Recommendation: The Audit Office recommends that the Regional Administration follow-up with the Ministry of Finance to close this account. (2008/333)

510. The Personnel Section continued to forward pay changes directives in respect of resignations, transfers, dismissals, and retirement to the Regional Accounting Unit in an untimely manner. As a result, employees were overpaid salaries totalling $1.559M and $2.435M, which were not recovered for the years 2005 and 2006 respectively. Similarly, the related deductions of $3.511M and $1.614M paid over to the various agencies were also not recovered. Deductions totalling $1.673M and $2.432M paid over to the various agencies in respect of unclaimed net salaries refunded to the Sub-Treasury for the years 2007 and 2008 respectively were also not recovered. The failure to recover the deductions would result in overpayments to the agencies concerned and a corresponding overstatement in the Appropriation Accounts.

Region's Response: The Head of Budget Agency has indicated that the Guyana Revenue Authority and the National Insurance Scheme were written to and a schedule of the names of employees and the amounts deducted and paid over was requested by the agencies. As at January 2010, the schedule in respect of Guyana Revenue Authority was prepared and submitted for the period January 2006 to February 2009, but no refunds were received. The schedule in respect of National Insurance Scheme is in the process of being prepared for submission.

Recommendation: The Audit Office recommends that the Regional Administration continue to pursue the recovery of overpayments to employees and complete the preparation and submission of the schedule to the National Insurance Scheme as early as possible. Also, follow-up action should be taken with the Guyana Revenue Authority to recover the amounts erroneously paid over. (2008/334)

511. Measures were not implemented by the Regional Administration to ensure that cheque orders are carefully monitored and cleared within the stipulated time-frame through the submission of bills, receipts and other supporting documents. Five hundred and seventy-seven cheque orders valued $247.655M relating to the years 1998 – 2008 remained outstanding at the time of reporting in March 2010 as shown below:

Year	№ of Cheque Orders	Amount $'000
1998 - 2005	241	112,530
2006	145	6,664
2007	86	36,697
2008	105	91,764
Total	577	247,655

512. Region's Response*:* The Head of Budget Agency acknowledged this lapse and has indicated that all efforts are being made to locate these cheque orders and have them cleared and presented for audit examination.

Recommendation: The Audit Office once again recommends that the Regional Administration make every effort to locate the outstanding cheque orders and have them presented for audit. (2008/335)

513. During 2006, of the forty-four serviceable vehicles and equipment for which log books were required to be maintained, thirty-one were not presented, while for the year 2007, twenty-four log books were not presented. Similarly, for the year under review, of the sixty-four vehicles/equipment for which log books were required to be maintained, log books were presented for thirty-two. Of these, thirteen were partially written up. An examination of the log books presented revealed that they were not properly maintained, in that the Internal Stores Requisitions numbers and the quantity of fuel issued were not always recorded, the signatures of officers authorising journeys, operators and checking officers were also not always recorded. Evidence of supervisory checks was not seen in most cases. Also, a record to account for all vehicles, plant and equipment owned and controlled by the Regional Administration has still not

been implemented. Further, an examination of a sample of four months Internal Stores Requisitions revealed that 80 gallons of dieseline valued at $60,480 could not be accounted for at the Borlam drainage pump. The Head of Budget Agency had indicated that the systems in place are being upgraded to avoid the re-occurrence of this situation. However, no evidence was seen to this effect. It must be mentioned that recommendations were made at PAC meetings to have all log books closed at the end of each year, properly secured and have same presented for audit scrutiny, when requested.

Region's Response: The Head of Budget Agency indicated that all efforts are being made to locate the log books and have them presented for audit examination, and also to have them properly written up to include all relevant information. The eighty gallons of dieselene that could not be accounted for would be investigated.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to have these log books located and presented for audit, and institute measures to ensure that log books are properly written up at all times. Also, the eighty gallons of dieselene that could not be accounted for should be investigated. (2008/336)

514. Amounts totalling $138.599M and $193.767M were expended on fuel and lubricants for the years 2007 and 2008 respectively. The fuel and lubricants purchased were delivered to and stored mainly in storage tanks at Whim Stores, Manarabisi and Black Bush Polder pump stations. Fuel and lubricants were purchased in litres from the GUYOIL and were converted to and recorded in gallons in the relevant records at the three locations. Investigations carried out at these locations revealed that the quantity of fuel and lubricants acknowledged and recorded as having been received were often less than that stated on the invoices as having been actually delivered by the supplier. In addition, evidence of supervisory checks was not seen in respect of the receipt and issue of fuel and lubricants. Moreover, these fundamental breaches of internal controls has led to fuel and lubricants valued at $24.935M not accounted for, as shown below:

Fuel & Lubricants	(2007) Amount $'000	(2008) Amount $'000	Total $'000
Dieseline	10,910	10,393	21,303
Grease	757	-	757
№ 50 oil	344	210	554
№ 90 oil	391	400	791
№ 68 oil- Hyspin	156	679	835
Gasoline	106	197	303
Outboard Plus	119	93	212
№ 15W – 40 oil	19	-	19
Brake Fluid	38	-	38
№ 20W – 50 oil	-	123	123
Total	12,840	12,095	24,935

Region's Response: The Head of Budget Agency has indicated that the Police have been written to on 3 September 2009 for an investigation to be carried out, but there has been no response to date.

Recommendation: The Audit Office recommends that the Regional Administration follow-up this matter with the Police. (2008/337)

515. The Regional Administration has still not recovered the amounts of $202,400 overpaid to a contractor during 2006 for the rehabilitation of Johanna Primary School Bridge. The Head of Budget Agency had indicated that he had written the contractor requesting a refund of the amount overpaid. In addition, he had also stated that sanctions were being taken against the Officer who verified the works and certified same for payment. However, at the time of reporting the amount overpaid was not recovered, neither was sanctions taken against the Officer.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to recover the amount overpaid. (2008/338)

516. The Region Administration operates six Stores. However, it was still to adhere fully to the requirements of the Stores Regulations in that stores ledgers were not being maintained at the Regional Accounting Unit to provide for an independent check on the bin cards kept at the stores. There were numerous discrepancies in the receipt and issues of stores. In addition, it was noted that adequate storage space was not available at the New Amsterdam Hospital, Whim and Education Stores contrary to requirements of the Stores Regulations. In addition, despite the fact that stock ledgers were implemented at the New Amsterdam Hardware Store, these were not updated. Further, the situation with regards to the large quantities of stock donated by the Japanese remained the same, in that there were no supporting records, neither were they brought to account in the stock ledgers. As a result, physical verification of items could not be carried out. This situation continued in 2008. The Head of Budget Agency had indicated that action is being taken to regularise the situation with regard to the stores, however no action was taken to regularise the situation.

Region's Response: The Head of Budget Agency indicated that a new Store has been built in the Regional Administration compound which would house all the other sub-stores. Also, a list of the items donated by the Japanese would be prepared and brought to account in the stock ledgers.

Recommendation: The Audit Office recommends that the Regional Administration ensure that there is strict compliance with the Stores Regulations. (2008/339)

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

517. Amounts totalling $140.802M were expended on the Rental and Maintenance of Buildings. Sixty-two contracts valued at $61.921M were awarded for the rehabilitation of forty-seven schools. Of these contracts, forty were adjudicated by the Regional Tender Board with thirty-six awarded to the most competitive bidders, whilst three contracts were awarded to the second lowest, and one to the third lowest bidders without any reasons stated why the most competitive bidders were not considered. These contracts were in respect of the rehabilitation of Fort Ordinance, Vryman's Erven and Corentyne Comprehensive Secondary and Alness Nursery Schools.

518. Twenty-nine contracts valued at $22.717M were awarded for the rehabilitation of twenty-four living quarters. Of these contracts, nine were adjudicated by the Regional Tender Board, with eight awarded to the most competitive bidders, whilst the rehabilitation of living quarters at Asylum Street was awarded to the second lowest bidder without any reasons given why the most competitive bidder was not considered.

519. Fifteen contracts valued at $10.709M were awarded for the rehabilitation of Regional Democratic Council Buildings, with four of these adjudicated by the Regional Tender Board. Two contracts were awarded to the most competitive bidders, whilst the other two contracts were awarded to the second lowest and highest bidders without any reasons given why the most competitive bidders were not considered.

Region's Response: The Head of Budget agency has acknowledged the above lapses and indicated that necessary action would be taken to ensure that all pertinent information are included in the Regional Tender Board Minutes.

Recommendation: The Audit Office recommends that the Regional administration ensures that all relevant information be included in the Minutes. (2008/340)

520. Amounts totalling $146.552M were expended on the Maintenance of Infrastructure. A physical verification of electrical works carried out at the Port Mourant Hospital Mortuary, and the rehabilitation of Johanna and Lesbeholden Flat Bridges revealed overpayments made to the contractors as shown below:

Location	Description	Unit	Qty	Paid	Diff.	Rate $	Amount $
P/Mourant	Supply 25'pole	nr	6	13	7	37,500	262,500
Johanna	Concrete hot mix	ton	0	5	5	68,000	340,000
Lesbeholden	- do -	ton	0	5	5	68,000	340,000
Total							942,500

Region's Response: The Head of Budget Agency indicated that the overpayments would be investigated with a view of recovering same.

Recommendation: The Audit Office recommends that the Regional Administration make all efforts to recover the overpayments and put systems in place to avoid a recurrence. (2008/341)

Capital Expenditure

Prior year matters, which have not been resolved

521. The Regional Administration has still not recovered overpayments totalling $5.537M made to contractors as shown below:

Year	Sub Head	Description	Amount $'000
2005	14010	Rehabilitation of Galaxy Street	2,175
2005	12039	Extension of Berbice Educational Institute	20
2005	12039	Rehabilitation of № 68 Village Primary School	849
2006	11007	Rehabilitation of Moleson Creek № 3 Bridge	2,150
2007	12081	Rehabilitation of DDO quarters, Orealla	343
Total			5,537

Region's Response: The Head of Budget Agency indicated that the contractors have been notified about the overpayments but no refunds have been received to date.

Recommendation: The Audit Office once again recommends that the Regional Administration renew its efforts to recover the overpayments and put systems in place to avoid a recurrence. (2008/342)

522. During 2007, the Regional Administration purchased a low-bed and hauler for the sum of $11.7M. This purchase was the subject of a special investigation for which a report was issued on 14 November 2008. The following observations were among those highlighted in the report issued:

(i) the equipment purchased were re-conditioned, whereas the "Technical Specifications" required that the equipment be "new, unused, and of the most recent and current models";

(ii) the supplier was paid in full on 30 October 2007 prior to the completion of the transaction, contrary to the specifications of the tender documents which stated that, "10% of the purchase price be paid within 30 days of the signing of the Agreement of Sale, 80% on the receipt of the goods and the remaining 10% within 30 days of an acceptance certificate". It was noted that the Agreement of Sale was signed on 8 November 2007 by both parties; and

(iii) physical inspection of the low-bed and hauler revealed that the chassis numbers differed from that stated in the Agreement of Sale and the copies of Certificates of Registration provided. Also, the equipment was found to be in a deteriorated condition.

Region's Response: The Head of Budget Agency explained that approval was granted by the NPTAB for the purchase of the re-conditioned low-bed and hauler. Also, the low-bed and hauler was left in front of the Whim RDC Office by the contractor. The Region, based on advice given by the Ministry of Public Works and Communication, has decided to take over and modify the two pieces of equipment, since they were being vandalized.

Recommendation: The Audit Office once again recommends that the Regional Administration take immediate steps to recover with interest, the entire sum of $11.7M, and that disciplinary action be taken against those responsible for the breaches of procedures and rules, which resulted in the full payment to the supplier in breach of the contract agreement. (2008/343)

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

Subhead 11007 – Bridges

523. The sum of $20.8M was voted for the completion of bridge at Moleson Creek, and the construction of bridges at Orealla, № 52-74, № 47-48, Black Bush Polder and Crabwood Creek. As at 31 December 2008, amounts totalling $20.799M were expended. The contract for the construction of Heavy Duty Timber Bridge at Mibicuri South, Black Bush Polder was awarded to the lowest of six bidders in the sum of $4.902M. There was a variation of $259,000 which was not approved by the Regional Tender Board, and which brought the final project cost to $5.161M. As at 31 December 2008, the final project cost was paid to the contractor. A physical verification of the works revealed overpayments totalling $238,362 made to the contractor as shown below:

Description	Unit	Qty.	Paid	Diff.	Rate $	Amount $
Capping beam	lm	39	59	20	2,100	42,000
Kerb	lm	30	43	13	3,390	44,070
Track liners	lm	90	153	63	1,664	104,832
Wailer	lm	44	58	14	3,390	47,460
Total						238,362

Region's Response: The Head of Budget Agency indicated that the overpayments would be investigated with a view of recovering same.

Recommendation: The Audit Office recommends that the Regional Administration make efforts to recover the overpayments and put systems in place to avoid a recurrence. (2008/344)

Subhead 12039 – Buildings (Education)

524. The sum of $36M was voted for the rehabilitation of (1) Information Technology laboratory at Black Bush Secondary School; (2) rehabilitation of Primary Schools at Crabwood Creek, Light Town and Secondary School at Canje; and (3) construction of teachers' quarters at Siparuta and nursery schools at Gibraltar and № 79 Village. As at 31 December 2008, the full amount of $36M was expended. The works in respect of Canje Secondary School, Crabwood Creek Primary School and Information Technology Lab at Black Bush Polder Secondary School were physically verified as having been satisfactorily completed. The works at Orealla Student Dormitory and Light Town Primary School were not physically verified; however, reliance was placed on certificates of satisfactory completion issued by the Regional Engineer. In respect of the rehabilitation of Canje Secondary School, the physical verification of the works revealed that overpayments totalling $78,000 were made to the contractor as shown below:

Description	Unit	Qty.	Paid	Diff.	Rate $	Amount $
Install columns 200mm x 200mm	lm	0	27	27	2,000	54,000
240 volts-20 watts fluorescent lamp	num	1	4	3	8,000	24,000
Total						78,000

Region's Response: The Head of Budget Agency indicated that the overpayments would be investigated with a view of recovering same.

Recommendation: The Audit Office recommends that the Regional Administration make all efforts to recover the overpayments and put systems in place to avoid a recurrence. (2008/345)

525. The contract for the construction of Gibraltar Nursery School was awarded to the third lowest of seven bidders in the sum of $5.716M without any reasons stated in the Regional Tender Board Minutes why the other lower bids were not considered. As at 31 December 2008, the full contract sum was paid to the contractor. The works were physically verified as having been satisfactorily completed and confirmed generally to specifications.

Region's Response: The Head of Budget Agency has acknowledged the above lapses and indicated that necessary action would be taken to ensure that all pertinent information are included in the Regional Tender Board Minutes.

Recommendation: The Audit Office recommends that the Regional Administration ensures that all relevant information be included in the Minutes. (2008/346)

Subhead 13010 – Drainage & Irrigation

526. The sum of $82M was voted for (a) the construction of bridge and revetments at Hacks Canal, Wellington Park, № 3, № 66 and Alness; and (b) the rehabilitation of bridges at Lesbeholden, Mibicuri, New Forest, Black Water and Seaford. As at 31 December 2008, amounts totalling $82M were expended.

527. Three contracts were awarded for the construction of revetments at №s 66 and 67 sluices and Longsdale culvert to the most competitive bidders in the sums of $4.190M, $5.476M, and $3.593M respectively. The contract for the construction of revetment at № 3 Crabwood Creek sluice was awarded to the second lowest of five bidders without any reason stated why the most competitive bidder was not considered. There was an approved variation of $629,750 in respect of № 66 sluice, giving a final project cost of $4.820M. As at 31 December 2008, the full contract sums were paid to the contractors. The works in respect of the revetments at № 3 CWC and № 66 sluices were not physically verified; however reliance was placed on certificates of satisfactory completion issued by the Regional Engineer. A physical verification of the timber revetment at № 67 sluice revealed overpayments totalling $284,320 made to the contractor as shown below:

Description	Unit	Qty	Paid	Diff.	Rate $	Amount $
Supply & install sheet pile 2”x12”	bm	6,912	7,200	288	260	74,880
Supply & install sheet pile 1”x 12”	bm	3,456	3,600	144	260	37,440
Aluminium pile cap	sy	0	12	12	1,000	12,000
2 tie rods to each King pile	each	8	16	8	20,000	160,000
Total						284,320

Region’s Response: The Head of Budget Agency indicated that the overpayments would be investigated with a view of recovering same.

Recommendation: The Audit Office recommends that the Regional Administration make all efforts to recover the overpayments and put systems in place to avoid a recurrence. (2008/347)

528. Three contracts were awarded for the construction of timber bridges at № 61/62, Hacks and Lesbeholden canals in the sums of $7.116M, $5.668M and $4.467M respectively. The contracts in respect of Hacks and Lesbeholden canals were awarded to the most competitive bidders, whilst the contract in respect of № 61/62 canal was awarded to the second lowest of four bidders without any reason given why the lowest was not considered. As at 31 December 2008, the full contract sums were paid to the contractors in respect of the bridges at No 61/62 and Hacks canals, whilst amounts totalling $4.284M were made in respect of the bridge at Lesbeholden canal. A physical verification of the works revealed an overpayment of $216,000 made to the contractor in respect of the bridge at Hacks canal as shown below:

Description	Unit	Qty	Paid	Diff	Rate $	Amount $
2 tie rods to each King pile	each	4	8	4	54,000	216,000
Total						216,000

Region’s Response: The Head of Budget Agency indicated that the overpayment would be investigated with a view of recovering same.

Recommendation: The Audit Office recommends that the Regional Administration make all efforts to recover the overpayment and put systems in place to avoid a recurrence. (2008/348)

AGENCY 77 & DIVISION 537
REGION 7 – CUYUNI/MAZARUNI

Current Expenditure

Prior year matters, which have not been resolved

529. Appropriate measures should continue to be taken by the Regional Administration to avoid the erroneous payments of related deductions made to the various agencies in respect of unclaimed net salaries refunded to the Sub-Treasury for the years 2005-2008. Unclaimed net salaries totalling $8.226M were refunded to the Sub-Treasury for the years 2005-2008, as shown below:

Year	Amount $'000
2005	1,913
2006	1,812
2007	2,587
2008	1,914
Total	8,226

530. However, the related deductions in respect of the years 2005-2007 were not recovered. Similarly, amounts totalling $91,362 and $135,289 erroneously paid over to the Guyana Revenue Authority and the National Insurance Scheme, respectively, for the year 2008 were also not recovered. It is important to note that failure to recover deductions would result in overpayment to the agencies concerned, and a corresponding overstatement of the Appropriation Accounts.

Region's Response: The Head of Budget Agency indicated that the various agencies were written to in order to recover the overpayments but no response was received from them.

Recommendation: The Audit Office recommends that the Regional Administration vigorously follow-up this matter with the agencies concerned so that the amounts overpaid could be recovered. (2008/349)

531. Investigations were conducted by the Regional Administration into the discrepancies relating to losses of fuel and lubricants. Corrective measures have since been implemented to avoid a recurrence, and it was noted that Cabinet approval was obtained for the writing off of $1.878M of fuel and lubricants recorded as losses for the period 1998 to 2000. However, as at 31 December 2007, there were shortages in the stock of fuel and lubricants valued at $1.398M for the years 2001 to 2006 yet to be written off.

Region's Response: The Head of Budget Agency has indicated that the Regional Administration is still awaiting the final report from the Police, so that necessary action can be taken.

Recommendation: The Audit Office recommends that the Regional Administration vigorously follow-up with the Police in order to bring a closure to the matter. (2008/350)

532. During 2006, amounts totalling $13.659M were expended on six contracts. Physical inspection revealed overpayments totalling $1.670M that were made to the contractors. However, at the time of the audit in November 2009, amounts totalling $675,338 were recovered from contractors, leaving the sum of $994,662 still to be recovered from one contractor.

Region's Response: The Head of Budget Agency has indicated that the contractor was written to and has acknowledged the overpayment and is willing to repay same, however, to date no refund was made.

Recommendation: The Audit Office recommends that the Regional Administration renewed its efforts to recover the amount overpaid from the contractor. (2008/351)

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

533. An audit inspection carried out at the Regional Stores revealed that the Regional Administration has taken measures to have all obsolete items disposed of accordingly. However, at the time of the audit in November 2009, no disposal was done.

Region's Response: The Head of Budget Agency has explained that the process for disposal of the obsolete items is on-going and will be concluded by June, 2010.

Recommendation: The Audit Office recommends that the Regional Administration ensure the items are disposed of, earliest. (2008/352)

534. Amounts totalling $91.156M were expended on Maintenance of Infrastructure, as shown below:

Description	Amount $'000
Rehabilitation of 2 bridges and 6 drains	26,738
Repairs to 8 fences	18,926
Maintenance of 2 roads	17,839
Purchase of building materials	12,413
Miscellaneous works	5,911
Construct generator house	3,560
Repairs to 2 storage bond	2,159
Repairs to sanitary block at Martins Primary School, Mazaruni	1,896
Repairs to laundry dryer	1,101
Construct concrete strip at Reg. Admin. Compound	613
Total	91,156

535. Sixty-nine contracts valued at $83.217M were awarded for the execution of the above works. Of these contracts, twenty-four were awarded to the most competitive bidders, one to the sole bidder, three to Village Councils and the remaining forty-one were awarded on the authority of the Head of Budget Agency. A physical verification of the works revealed that overpayments totalling $1.223M were made to contractors in respect of five contracts, as shown below:

Description	Overpayment $'000
Rehabilitation of drains south along 7th Street	501
Rehabilitation of drains north along 7th Street	344
Rehabilitation of drains on 6th Avenue	170
Rehabilitation of 2 storage bonds at Bartica Hospital Comp.	163
Rehabilitation of fence at DEO quarters	45
Total	1,223

Region's Response: The Head of Budget Agency indicated that the overpayments on the rehabilitation of the drains were due to the preparation of incorrect quantities. He stated that the Administration was working towards recovering the overpayments. In relation to the rehabilitation of the storage bonds, the Head of Budget Agency stated that the contractor has agreed to complete the outstanding works.

Recommendation: The Audit Office recommends that the Regional Administration ensure that the contractor completes the outstanding works or recover the overpayments from the contractor and put systems in place to avoid a recurrence. (2008/353)

Capital Expenditure

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

Subhead 12043 – Buildings (Administration)

536. The sum of $4M was allocated for the rehabilitation and extension of the Regional Administration Building, Bartica. The contract for the above works was awarded to the second lowest of three bidders in the sum of $3.296M on the grounds that the lowest bidder was non-responsive. There was an approved variation of $666,767, giving a final project cost of $3.963M. As at 31 December 2008, the works were completed and the final project cost was paid to the contractor. A physical verification of the works revealed an overpayment of $100,000 made to the contractor as shown below:

Description	Unit	Paid	Actual	Diff.	Rate $	Amount $
Install change over switch & fix all cables in PVC conduit	sum	01	0	01	100,000	100,000
Total						100,000

Region's Response: The Head of Budget Agency indicated that the overpayment would be investigated with a view of recovering same from the contractor.

Recommendation: The Audit office recommends that the Regional Administration recover the overpayment from the contractor and put measures in place to avoid a recurrence. (2008/354)

AGENCY 78 & DIVISION 538
REGION 8 – POTARO/SIPARUNI

Current Expenditure

Prior year matters, which have not been resolved

537. The Regional Administration has still not investigated the un-reconciled items occurring in the salaries account № 3134. As a result, irregularities may have been perpetrated without detection. Further, this account was only reconciled to June 2008. Bank reconciliations were presented for July to December 2007, and January 2008, however, the un-reconciled balance was still not corrected.

Region's Response: The Head of Budget Agency acknowledged this finding and indicated that an officer with the necessary expertise has since been transferred to the Region and is currently working to bring the reconciliation up to date.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to have the reconciliation of this account brought up to date, and the un-reconciling items cleared. (2008/355)

538. The Regional Administration is yet to recover deductions erroneously paid over to the various agencies in respect of unclaimed net salaries and wages refunded to the Sub-Treasury for the years 2005-2007. During the years 2005-2008 amounts totalling $3.125M were refunded as unclaimed wages and salaries to the Sub-Treasury, as shown below:

Year	Amount $'000
2005	516
2006	609
2007	1,321
2008	679
Total	3,125

539. In respect of the year under review, related deductions totalling $188,221 erroneously paid over to the various agencies were also not recovered.

Region's Response: The Head of Budget Agency presented evidence in the form of letters being written to the various agencies through the Ministry of Local Government and Regional Development requesting refunds of the amounts erroneously paid, however, a favourable response is yet to be received from the relevant agencies.

Recommendation: The Audit Office recommends that the Regional Administration follow-up with the respective agencies with the view of recovering the amounts. (2008/356)

540. The Regional Administration has made noticeable improvements with respect to the clearing of cheque orders; however, thirty-two cheque orders valued at $7.077M were not yet cleared for the period January to December, 2008. As a result, it could not be ascertained whether the Region received full value for all monies expended.

Region's Response: The Head of Budget Agency has given assurance that all efforts are being made to locate the missing cheque orders and present them for audit examination.

Recommendation: The Audit Office once again recommends that the Regional Administration renew its efforts to have the outstanding cheque orders cleared and present same for audit examination. (2008/357)

541. The duration on several contract agreements was still not being inserted by the Regional Administration on contracts awarded. In addition, the liquidated damages and penalties clauses were not being utilised. As a result, penalties were not applied to defaulting contractors. In 2008, the Regional Administration has started to include the duration dates on contracts awarded; however, the liquidated damage and penalty clauses were still not being utilised.

Region's Response: The Head of Budget Agency gave assurance that this situation would be corrected on future contracts to be awarded by the Regional Administration.

Recommendation: The Audit Office recommends that the Regional Administration utilise the liquidated damages and penalties clauses to safeguard itself against possible sub-standard works done by contractors. (2008/358)

542. An examination of the master and sectional inventories indicated that they were not updated during the year audited. However, at the time of the audit in August 2009, the inventories were in the process of being updated and are still on-going.

Region's Response: The Head of Budget Agency has acknowledged this finding and indicated that a Storekeeper has been employed by the Region in January, 2010, and has since commenced updating the inventories.

Recommendation: The Audit Office recommends that the Regional Administration complete this exercise, earliest. (2008/359)

AGENCY 79 & DIVISION 539
REGION 9 – UPPER TAKATU/ UPPER ESSEQUIBO

Current Expenditure

Prior year matters, which have not been resolved

543. The Regional Administration is still to recover deductions erroneously paid over to various agencies for the year 2005 in respect of unclaimed net salaries totalling $3.684M, which were refunded to the Sub-Treasury.

Region's Response: The Head of Budget Agency explained that systems were implemented to deal with pay changes in a timelier manner to avoid such occurrences, and that the various agencies were written to for the recovery of the amounts erroneously paid over but there has been no response to date.

Recommendation: The Audit Office recommends that the Regional Administration follow-up with the respective agencies to recover the amounts. (2008/360)

544. The Regional Administration has still not reconciled the Salaries and Wages bank accounts Nos. 3125 and 3126 which reflected balances of $9.704M and $341,053 respectively, as at 31 December 2008. The non reconciliation of the accounts could lead to irregularities not being detected.

Region's Response: These shortcomings were acknowledged by the Head of Budget Agency who gave assurance that corrective action would be taken to rectify the situation.

Recommendation: The Audit Office recommends that the Regional Administration take the necessary measures to have these accounts reconciled, earliest. (2008/361)

545. An examination of the schedule of contributors to the National Insurance Scheme (NIS) revealed that nineteen employees were without NIS numbers as at 31 December 2007. Similarly, as at 31 December 2008, it was observed that fifty-six employees were without NIS numbers. However, at the time of the audit in October 2009, sixteen employees were without NIS numbers. The Audit Office emphasises that delays in registration has implications for social security and other benefits.

Region's Response: The Head of Budget Agency has indicated that registration forms for the employees were sent to the National Insurance Scheme but have not been returned to the Region to date.

Recommendation: The Audit Office recommends that the Regional Administration take appropriate action to effect all outstanding registrations, while ensuring that systems are in place to ensure timely registration of employees. (2008/362)

546. Of the five cheque orders valued at $1.473M that were outstanding in respect of 2007, only one valued at $780,384 remained outstanding. In respect of 2008, thirty-three cheque orders valued at $24.863M remained outstanding at the time of the audit in October 2009.

Region's Response: This was acknowledged by the Regional Administration.

Recommendation: The Audit Office recommends that the Regional Administration take urgent action to:

(a) Put in place mechanisms to ensure that all cheque orders are cleared within the stipulated time frame; and

(b) Investigate and report on the status of outstanding cheque orders and related transactions. (2008/363)

547. Amounts totalling $31.257M were expended on fuel and lubricants. However, of the thirty-five serviceable vehicles/equipment for which log books were required to be maintained, log books were only presented for eleven. This resulted in a failure to determine whether effective control was exercised over the use of the vehicles/equipment. It must be mentioned that recommendations were made at PAC meetings to have all log books closed at the end of each year, properly secured, and have same presented for audit scrutiny, when requested.

Region's Response: The Head of Budget Agency explained that fifteen of these vehicles were in the workshop for repairs during the entire period under review, while the remaining nine were in the remote locations. Efforts are being made to have these log books located and have same submitted for audit purposes.

Recommendation: The Audit Office once again recommends that the Regional Administration comply fully with all requirements regarding the control and supervision of the use of vehicles and equipment, including the proper maintenance of log books. (2008/364)

548. The Regional Administration had still not recovered items which were loaned to agencies and private individuals for the years 1995 to 2006. During 2006, an examination of the Central Stores Loan Register revealed several instances where items were inappropriately loaned to contractors and private individuals. More specifically, it was noted that forty sacks of cement and four sheets ½" plywood were loaned to contractors who have contracts with the Region, while three drums of dieseline and twenty-four school desks were loaned to private individuals. There was no evidence to indicate that steps were taken by the Administration to seek advice from the Finance Secretary to write off the items.

Region's Response: The Head of Budget Agency explained that a comprehensive exercise had been undertaken to identify all items loaned to individuals and contractors and it was found that (i) most of the items loaned were returned but were not documented; (ii) some of the items, for example, cement and other building materials were used by the Region for emergency works but were incorrectly recorded as loan to contractors; and (iii) the school furniture were not loaned to any private individual but were deployed to the Amerindian Hostel for conducting National School Examinations and were signed for by the Headmaster and have since been returned. The Board of Survey will vet the updated loan register and approach the Finance Secretary with their recommendations with a view to cull unrecoverable loans and pursue other options available to collect those that are considered recoverable.

Recommendation: The Audit Office recommends that the Regional Administration take stern action to recover the items or the value of the items for those considered recoverable. (2008/365)

549. The amounts of $204,800, $74,860 and $69,920 in respect of overpayments made to the contractors in 2007 for the rehabilitation of Moco Moco Bridge revetment, Turner Bridge and fence at Katoonarib Health Post were not recovered by the Regional Administration.

Region's Response: The Head of Budget Agency explained that the contractors were written to but there has been no response to date.

Recommendation: The Audit Office once again recommends that the Regional Administration renew its efforts to recover the overpayments. (2008/366)

550. The Regional Administration operated a Special Project Fund Account № 688-100-7 held at the Republic Bank for its Economic Ventures. During the period 1997-2008, it was noted that contractors, a former Deputy Regional Executive Officer, Vice Chairman and members of the Regional Democratic Council, Guyana Police Force, and Guyana Defence Force received personal advances, of which amounts totalling $7.541M remained outstanding as at 31 December 2007. However, as of 31 December 2008, the sum outstanding has been reduced to $7.402M.

Region's Response: The Head of Budget Agency has indicated that all Officers with outstanding advances were written to with a view of recovering the amounts advanced, and the Region has implemented stringent measures to ensure that the Funds of the Regional Guest House are utilised in accordance with the circular issued by the Ministry of Local Government.

Recommendation: The Audit Office once again recommends that the Regional Administration renew its efforts to recover the advances outstanding, and ensure that the Funds of its Economic Venture (Guest House) are appropriately utilised at all times. (2008/367)

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

551. Amounts totalling $64.795M were expended on the repairs to fifteen schools, twenty living quarters, seven hospitals/health posts, eight office buildings, five dormitories, miscellaneous works, and the purchase of cleaning materials under line item Rental and Maintenance of Buildings.

552. The contract for the rehabilitation of the Amerindian Hostel, Lethem was awarded to the most competitive of five bidders in the sum of $2.350M. As at 31 December 2008, amounts totalling $2.298M were paid to the contractor. A physical verification of the works revealed an overpayment of $364,489 was made to the contractor, as shown below:

Item	Description	Unit	Qty.	Paid	Diff.	Rate	Amount $'000
5.0	Prepare surface and apply putty under ceiling of auditorium top and bottom	sy	0	4,993	4,993	73	364,489
Total							364,489

Region's Response: The Head of Budget Agency has indicated that the overpayment would be investigated and recovery of same would be sought from the contractor.

Recommendation: The Audit Office recommends that the Regional Administration take urgent action to recover the overpayment and put systems in place to avoid a recurrence. (2008/368)

Capital Expenditure

Prior year matters, which have not been resolved

553. The Regional Administration was still not able to recover overpayments totalling $8.884M made to contractors for the years 2005 to 2007, as shown below:

Year	Sub-Head	Amount $'000
2005	Buildings (Education) – 3 Teachers Qtrs. & Nur. School	4,241
	Buildings (Agriculture) – Foot & Mouth Building	694
	Power Extension	267
2006	Buildings (Education) – 2 Schools, Resource Centre	1,854
	Buildings (Health) – 4 apartment staff quarters	488
2007	Buildings (Education) – Achiwib Primary School	254
	Buildings (Health) – Doctors' quarters, Aishalton	226
	Agriculture Development – Fish Pond at Kwatamang	640
	Power Extension – Electrical works at Annai	220
Total		8,884

Region's Response: The Head of Budget Agency explained that the contractors were written to but there has been no response to date.

Recommendation: The Audit Office once again recommends that the Regional Administration take necessary action to recover the overpayments and put systems in place to avoid a recurrence. (2008/369)

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

Subhead 12047 – Buildings (Education)

554. The sum of $47.710M was expended on the construction of five schools, and two sanitary facilities. The contract for the construction of Primary School at Surama was awarded to the second lowest of five bidders in the sum of $8.484M without stating any reason why the most competitive bidder was not considered. As at 31 December 2008, amounts totalling $8.184M were paid to the contractor. A physical verification of the works revealed that an overpayment of $116,000 was made to the contractor, as shown below:

Item	Description	Unit	Qty.	Paid	Diff.	Rate	Amount $'000
5.3	Construct internal walls with burnt clay brick (3" thick wall)	sy	0	580	580	200	116,000
Total							116,000

Region's Response: The Head of Budget Agency has indicated that the overpayment would be investigated and recovery of same would be sought from the contractor.

Recommendation: The Audit Office recommends that the Regional Administration take urgent action to recover the overpayment and put systems in place to avoid a recurrence. (2008/370)

Subhead 28004 – Water Supply

555. Amounts totalling $12M were expended on the construction of four water systems at Semonie, Achiwib, Karaudarnau and Hiowa. A physical verification of the works in respect of Karaudarnau Water System revealed the following:

(a) The quality of the works was very poor;

(b) There is evidence of cracks and poor workmanship on trestle; and

(c) The concrete slab to accommodate the tank is seriously warped and sagging.

Region's Response: The Head of Budget Agency has indicated that action would be taken to have remedial works done to the structure.

Recommendation: The Audit Office recommends that the Regional Administration take action to have the contractor undertake the necessary remedial works. (2008/371)

HEAD 80 & DIVISION 540
REGION 10 – UPPER DEMERARA/BERBICE

Current Expenditure

Prior year matters, which have not been resolved

556. The Region has not been able to reconcile the old salaries bank account № 861, which became non-operational in June 1996, and was overdrawn by $5.466M as at 31 December 2005.

Region's Response: The Head of Budget Agency indicated that most of the records in relation to this account were destroyed and that the Finance Secretary was written to vide letter dated 2 August 2007 seeking closure to this matter.

Recommendation: The Audit Office once again recommends that the Regional Administration follow-up with the Finance Secretary in order to bring closure to this long outstanding matter. (2008/372)

557. An examination of the pay changes records along with the refund of wages and salaries register and the payroll revealed that there were undue delays in making the necessary adjustments to the Administration's payrolls when officers leave its employment. This was evidenced by the fact that pay changes directives were forwarded to the Accounting Unit on an average of two months after their effective dates. This practice resulted in the overpayment of net salaries totalling $491,468 to seven employees, who were no longer on the job as at 31 December 2006, and the related deductions being erroneously paid over to the various agencies. As at April 2009, the sum of $83,554 was recovered from one officer, leaving a balance of $407,914 still to be recovered.

Region's Response: The Head of Budget Agency indicated that two officers had migrated, one was transferred and received payment up to the date of receipt of his last pay certificate, one retired but was still on the job until the receipt of his letter of approval from the Public Service Commission three months after his effective date of retirement, one has commenced repayment, and no action was taken in respect of the remaining officer who was never employed by the Region.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to recover the outstanding amounts and implement the necessary measures to avoid a recurrence of this nature. (2008/373)

558. The Regional Administration has made noticeable improvements with respect to the clearing of cheque orders; however, of the ninety-one cheque orders totalling $12.048M which were not cleared in respect of 2007, seventy-seven totalling $10.046M were cleared as at November 2009, leaving fourteen totalling $2.002M still to be cleared.

Region's Response: The Head of Budget Agency has indicated that all efforts are being made to locate the remaining cheque orders and have them cleared as soon as possible.

Recommendation: The Audit Office recommends that the Regional Administration put systems in place to ensure that cheque orders are cleared within the stipulated time frame. (2008/374)

Other

559. The Regional Administration has still not been able to locate and present for audit examination, fifty-nine payment vouchers in respect of the years 2006-2008 valued at $53.668M, as shown below:

Year	№ of Payment Vouchers	Amount $'000
2006	25	21,908
2007	17	13,660
2008	17	18,100
Total	59	53,668

560. In the absence of these payment vouchers, it could not be determined whether the expenditure was properly incurred and the Region received full value for the sums expended.

Region's Response: The Head of Budget Agency indicated that payment vouchers are in the custody of the Accountant General's Sub-Treasury Department and requests would be made for the presentation of these vouchers.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to locate and present these vouchers for audit examination. (2008/375)

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

561. Amounts totalling $92.767M were expended on the Rental and Maintenance of Buildings, as shown below:

Description	Amount $'000
Miscellaneous contracts (77) - below $600,000	28,600
Rehabilitation of 15 schools	24,257
Janitorial and cleaning supplies	9,752
Rehabilitation of 3 teachers hostel	9,204
Rehabilitation of 7 living quarters	8,147
Purchase of hardware items	4,493
Rehabilitation of 1 admin. building	2,991
Warrant sent to Region № 7 for repairs to River View H/Centre	2,200
Rehabilitation of 1 hospital	2,054
Rehabilitation of 1 health centre	949
Rental of buildings	120
Total	92,767

562. Fifteen contracts, valued at $23.328M were all awarded to the best evaluated bidders for rehabilitation of a similar number of schools. There were approved variations totalling $1.050M for additional works in respect of three contracts, giving final project costs totalling $24.378M. As at 31 December 2008, amounts totalling $24.257M were paid to the contractors. A physical verification of the works revealed overpayments totalling $313,900 were made to the contractor in respect of repairs to Amelia's Ward Primary School and emergency works to toilet facilities at Wismar/Christianburg Secondary School, as shown below:

Item	Description	Unit	Paid	Actual	Diff.	Rate $	Amount $
Repairs to Amelia's Ward Primary School							
1	Painting computer room	sm	515	151	364	770	280,280
Emergency works to toilet facilities – Wismar/Christianburg Sec. School							
1	Breaker panel	nr	2	0	2	8,300	16,600
2	Supp.& fix 1-2-4 panel	nr	2	0	2	8,510	17,020
Total							313,900

Region's Response: The Head of Budget Agency indicated that the overpayments would be investigated with a view of recovering same.

Recommendation: The Audit Office recommends that the Regional Administration recover the overpayments from the contractors and put systems in place to avoid a recurrence. (2008/376)

563. Amounts totalling $81.505M were expended on the Maintenance of Infrastructure on the following rehabilitation works:

Description	Amount $'000
Rehabilitation of 9 roads and 1 street	29,858
Rehabilitation of 8 drains	18,446
Miscellaneous contracts (47) – below $600,000	14,088
Rehabilitation of 7 fences	10,041
Purchases and services	5,359
Rehabilitation of 1 culvert	1,671
Upgrading of Regional Admin. Compound	1,250
Electrical works to Upper Demerara Hospital	792
Total	81,505

564. The contract for the rehabilitation of St. Aidan Access Road – Blue Berry Hill was awarded to the best evaluated of nine bidders in the sum of $8.914M. There were two negative and one positive unapproved variations of $54,332 and $42,000 respectively, giving a final project cost of $8.902M. As at 31 December 2008, the works were completed and the full and final project cost was paid to the contractor. A physical verification of the works revealed that overpayments totalling $680,400 were made to the contractor, as shown below:

Description	Unit	Paid	Actual	Diff.	Rate $	Amount $
B.R.C	sy	1,000	914	86	900	77,400
3" thick concrete	sy	1,000	914	86	2,000	172,000
Formwork to sides & bottom of drains	sy	1,600	1,169	431	1,000	431,000
Total						680,400

Region's Response: The Head of Budget Agency indicated that there were additional works valued $400,000, thereby reducing the total overpayment to $280,400, which he assured would be investigated with a view of recovering same from the contractor.

Recommendation: The Audit Office recommends that the Regional Administration recover the overpayments from the contractor and put measures in place to avoid a recurrence. (2008/377)

565. Seven contracts valued at $10.047M were all awarded to the best evaluated bidders for the rehabilitation of a similar number of fences. As at 31 December 2008, amounts totalling $10.041M were paid to the contractors. A physical verification of the works revealed overpayments totalling $94,400 were made to the contractor in respect of the repairs to the perimeter fence at Amelia's Ward Primary School, as shown below:

Description	Unit	Paid	Actual	Diff.	Rate $	Amount $
4"x 4" Posts	nr	300	218	82	900	73,800
Barb wire	m	1,211	1,005	206	100	20,600
Total						94,400

Region's Response: The Head of Budget Agency indicated that the overpayments would be investigated with a view of recovering same.

Recommendation: The Audit Office recommends that the Regional Administration recover the overpayments from the contractor and put systems in place to avoid a recurrence. (2008/378)

Capital Expenditure

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

Subhead 11010 – Bridges

566. The sum of $13M was voted for the construction of bridge at Baruda Oval, Retrieve. Approval was seen for the extension of the programme for the construction of revetment at Baruda Oval, the upgrading of bridge approach at Ariwa Oval, and the construction of revetment at Hymara Creek. The entire allocation of $13M was expended as follows:

Description	Amount $'000
Construction of bridge at Baruda Oval	8,259
Construction of revetment at Baruda Oval	1,433
Upgrading of bridge approach, Ariwa Oval	1,291
Construction of revetment, Hymara Creek	1,279
Works on Hymara Creek junction	423
Consultancy service	315
Total	13,000

567. The contract for the construction of revetment at Baruda Oval Bridge was awarded to the best evaluated of three bidders in the sum of $1.433M. As at 31 December 2008, the full contract sum was paid to the contractor. A physical verification of the works revealed that overpayments totalling $180,400 were made to the contractor as shown below:

Description	Unit	Paid	Actual	Diff.	Rate $	Amount $
Sheet piles	sf	1,320	1,290	30	600	18,000
8” x 8” piles	lf	280	180	100	1,600	160,000
6” x 8” wailers	lf	88	86	2	1,200	2,400
Total						180,400

Region’s Response: The Head of Budget Agency indicated that the overpayments would be investigated with a view of recovering same.

Recommendation: The Audit Office recommends that the Regional Administration recover the overpayments from the contractor and put systems in place to avoid a recurrence. (2008/379)

568. The contract for the construction of revetment at Hymara Creek was awarded to the best evaluated of two bidders in the sum of $1.279M. As at 31 December 2008, the works were completed and the full contract sum was paid to the contractor. A physical verification of the works revealed that overpayments totalling $529,800 were made to the contractor as shown below:

Description	Unit	Paid	Actual	Diff.	Rate $	Amount $
2”x 12” Sheet piles	sf	1,291	660	631	600	378,600
8”x 6” Wailers	lf	170	44	126	1,200	151,200
Total						529,800

Region’s Response: The Head of Budget Agency indicated that the overpayments would be investigated with a view of recovering same from the contractor.

Recommendation: The Audit office recommends that the Regional Administration recover the overpayments from the contractor and put measures in place to avoid a recurrence. (2008/380)

AUDITS OF PUBLIC ENTERPRISES

569. For the period 1 January 2008 to 31 December 2008, sixteen audits have been finalised under the contracting out arrangements at a total cost of $28,474,350. An important aspect of the Audit Act is the requirement for the concerned Ministers to have these audited accounts along with my reports thereon and the responses of the entities, to be presented to the National Assembly. However, up to the time of reporting, there was no evidence of any action taken in this regard. The Audit Office has since written to the concerned Ministers advising them of this legal requirement.

570. An analysis of the opinions issued in respect of the audits of the sixteen entities referred to above, revealed that three reports were disclaimers and two were qualified opinions reflecting uncertainties of a fundamental nature in relation to amounts shown in the respective financial statements. Please see tables below.

Disclaimers of Opinion

№	Name of Entity	Year	Reasons for Disclaimer Opinion
1 and 2	Aroaima Bauxite Company Limited	2002 and 2003	- Impairment assessment was not presented for property plant and equipment. - No representative was present at the end of year stock count to verify same, also management were not able to present a stock listing for alternative audit procedures. - No evidence was provided with regards to the provision for environmental restoration. - There was no evidence to support the change in cost of sales. - There was no evidence that the company had complied with IFRS 8 in changing their depreciation policy. - There were also disagreement between the client and Auditors about the way accounting treatment were adopted in the financial statements.
3	Guyana Post Office	1999	- Records not presented for Fixed Assets - Independent verification was requested but was not obtained - For receivables - Stock sheets not available for Inventory - Supporting documentations not provided for Cash on Hand and Bank balances - Several amounts owing to agencies were stated in foreign currency however they did not retranslated and account for foreign currency gain or losses. - Independent third part confirmation not provided for Creditors - Interest and penalties were not accounted for since matter is being discussed with the tax authority. - The Post Office did not participate in the formal pension plan, no provision were made for future pension liability. - Inability to verify debentures. - Rental agreement not presented for Office rental - The financial statement were prepared on a going concern basis however the going concern will depend on a significant inflow of capital and increased probability.

Qualified Opinions

№	Name of Entity	Year	Reasons for Adverse Opinion
1	Guyana National Printers Limited	2006	- Tax Liability was not settled or provided for. - No accrual was done for interest and penalty for the outstanding taxes. - Non compliance with IFRS 19
2	Guyana National Co-operative Bank	2005	- There was no evidence stating the legitimacy of the provision for bad and doubtful debts and for loans and advances. - No revaluation was done for property that was transferred to GNCB/PHI and there were no conclusions made with regards to same. - No provision was made with regards to corporation tax for the year in question.

571. For the period 1 January 2008 to 31 December 2008, ten audits have been finalised as an in-house arrangement. An analysis of the ten reports revealed that two were qualified opinions and one disclaimed because of uncertainties and/or disagreement of a material nature. Please see tables below.

Qualified Opinions

№	Name of Entity	Year of Accounts	Reasons for Qualification
1	Linmine Electricity Corporation Inc.	2003	The amount of $138.372M was shown as receivables. However, no provision was made for bad and doubtful debts which would have resulted in an increase in the amount of $500.639M shown as loss in the financial statements.
2	Linmine Electricity Corporation Inc.	2004	The amount of $139.422M was shown as receivables. However, no provision was made for bad and doubtful debts which would have resulted in an reduction in the amount of $73.114M shown as surplus in the financial statements

Disclaimer of Opinion

№	Name of Entity	Year of Accounts	Reasons for Disclaimer
1	National Communication Network Incorporated	2004	1. A fixed asset register was not maintained for the amount of $525.156M stated as fixed assets. Supporting documentation not seen for amounts totalling $28.704M and $89.362M shown as purchases of building materials, equipments, construction works and purchases via wire transfers. 2. No supporting documentation seen to support the sums of $41.220M and $6.878M shown as inactive debtors and receivables form Linden. 3. Interest in the sum of $2.793M was not included in the financial statements. 4. Supporting documentation was not seen for the sum of $4.305M and $2.106M shown as creditors and accrued expenses GBC. 5. Payment vouchers totalling $107.580M were not presented for audit examination.

AUDITS OF STATUTORY BODIES

572. Forty audits were finalised for the period under review. Many of these entities are, however, significantly in arrears in terms of financial reporting. The following sets out the status in respect of those entities which are in arrears for five years and over, at the time of reporting:

Name of Entity	Year Last Audited
National Science Research Council	1982
Sugar Industry and Labour Welfare Fund	1997
University of Guyana Pension Scheme	1994
Guyana Relief Council	1994
Guyana Museum	1996
Guyana Export Promotion Council	1997
National Library	2001
President's College	2001
National Sports Commission	2004
Guyana National Bureau of Standards	2004
Transport & Harbours Department	2002
Civil Aviation Department	2003

AUDITS OF FOREIGN FUNDED PROJECTS

573. For the period under review, the Audit Office concluded twenty-five audits of foreign funded projects, as shown below:

Funding Agency	№ of Opinions
Inter-American Development Bank	9
United Nations Development Programme	6
Caribbean Development Bank	4
International Development Association	2
United States Agency for International Development	1
Chile	1
Germany	1
United Nation Environmental Programme	1
Total	25

SPECIAL INVESTIGATIONS

574. Six special investigations were finalised for the period 1 January 2009 to the date of reporting. The following sets out the list of subject ministries and the relevant entities/areas that were investigated:

Subject Ministry	Name of Entity/Area
Ministry of Public Works	Demerara Harbour Bridge
Ministry of Education	President College
Ministry of Public Works	Civil Aviation Authority
Ministry of Legal Affairs	Deeds Registry
Ministry of Finance	Guyana Revenue Authority
Ministry of Local Government	Region No. 4

ACKNOWLEDGEMENTS

575. I wish to record my sincere gratitude to the staff of the Audit Office, many of whom worked beyond the call of duty to help me to execute the audits and to compile this report. My sincere thanks also go out to the Accountant General and the 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 2008

Reporting Object Group	Description	Approved Estimates 2008	Actual Receipts Paid into Consolidated Fund 2008	Variance 2008	**Actual Receipts Paid into Consolidated Fund 2007**
		$'000	$'000	$'000	**$'000**
	CURRENT REVENUE				
500	Customs and Trade Taxes	6,662,875	7,497,038	834,163	**8,159,358**
510	Internal Revenue	30,125,680	34,609,172	4,483,492	**32,515,340**
520	Stamp Duties	369,250	30,870	(338,380)	**6,276**
525	Other Tax Revenues	270,005	826,209	556,204	**2,442,637**
530	Fees and Fines	662,000	1,053,230	391,230	**905,631**
540	Interest	31,200	16,922	(14,278)	**32,006**
545	Rents and Royalties	12,200	7,009	(5,191)	**10,899**
555	Dividends and Transfers	1,565,000	1,470,753	(94,247)	**1,047,459**
560	Miscellaneous Receipts	575,145	815,330	240,185	**1,078,022**
590	Value Added Taxes	25,051,369	24,423,018	(628,351)	**21,319,147**
594	Excise Taxes	16,352,853	12,828,168	(3,524,685)	**15,384,023**
597	Miscellaneous Receipts	11,229	23,386	12,157	**9,933**
	Sub-total	81,688,806	83,601,105	1,912,299	**82,910,731**
	CAPITAL REVENUE				
565	Sale of Assets	0	106,160	106,160	**2,026**
570	Miscellaneous Capital Revenue	2,351,509	2,826,147	474,638	**2,831,453**
575	External Grants	19,381,674	5,405,677	(13,975,997)	**6,358,453**
580	External Loans	20,869,300	15,660,452	(5,208,848)	**13,736,214**
	Sub-total	42,602,483	23,998,436	(18,604,047)	**22,928,146**
	GRAND TOTAL	124,291,289	107,599,541	(16,691,748)	**105,838,877**

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
ACCOUNTANT GENERAL (ag.)

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - CURRENT EXPENDITURES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Agency No.	Description	Approved Allotment (Allotment 1) 2008	Actual Expenditure 2008	Over (Under) Approved Allotment 2008	**Actual Expenditure 2007**
		$'000	$'000	$'000	**$'000**
01	Office of the President				
	1 Head Office Administration	1,387,422	1,471,389	83,967	**1,283,930**
	2 Presidential Advisory	260,215	256,468	(3,747)	**206,939**
	3 Amerindian Development	0	0	0	**0**
	4 Public Policy and Planning	190	0	(190)	**0**
02	Office of the Prime Minister	127,505	3,419,446	3,291,941	**102,874**
03	Ministry of Finance				
	1 Ministry Administration	10,796,466	11,463,070	666,604	**12,844,885**
	2 Government Accounting Administration	2,192,763	2,061,643	(131,120)	**2,004,774**
04	Ministry of Foreign Affairs				
	1 Ministry Administration	731,515	716,511	(15,004)	**632,848**
	2 Foreign Relations	1,572,022	1,514,201	(57,821)	**1,412,297**
	3 Foreign Trade and International	91,753	88,941	(2,812)	**81,259**
07	Parliament Office	501,567	466,513	(35,054)	**421,764**
08	Audit Office of Guyana	0	0	0	**0**
09	Public Police Service Commission	40,145	35,132	(5,013)	**33,721**
10	Teaching Service Commission	47,008	45,248	(1,760)	**41,536**
11	Elections Commission				
	1 Elections Commission	1,881,377	2,243,502	362,125	**720,579**
	2 Elections Administration	784,958	0	(784,958)	**151,372**
13	Ministry of Local Government & Regional Development				
	1 Main Office	47,919	44,472	(3,447)	**41,938**
	2 Ministry Administration	33,929	30,891	(3,038)	**23,896**
	3 Regional Development	125,291	125,807	516	**119,419**
14	Public Service Ministry				
	1 Public Service Management	238,491	245,799	7,308	**207,656**
15	Ministry of Foreign Trade & International Cooperation	0	0	0	**0**
16	Ministry of Amerindian Affairs	210,721	215,781	5,060	**188,555**
21	Ministry of Agriculture				
	1 Ministry Administration	901,461	1,162,407	260,946	**832,741**
	2 Crops and Livestock Support Service	838,607	1,434,844	596,237	**739,213**
	3 Fisheries Division	71,996	55,052	(16,944)	**64,649**
	4 Hydrometeorological Services	139,362	120,966	(18,396)	**115,204**
23	Ministry of Tourism, Commerce and Industry				
	1 Main Office	333,407	406,025	72,618	**270,433**
	2 Ministry Administration	47,178	40,313	(6,865)	**37,561**
	3 Trade, Tourism, Industrial Development & Consumer Affairs	41,037	38,722	(2,315)	**35,974**
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	C/F	23,444,305	27,703,143	4,258,838	**22,616,017**
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Agency No.	Description	Approved Allotment (Allotment 1) 2008	Actual Expenditure 2008	Over (Under) Approved Allotment 2008	**Actual Expenditure 2007**
		$'000	$'000	$'000	**$'000**
	B/F	23,444,305	27,703,143	4,258,838	**22,616,017**
31	Ministry of Public Works & Communications				
	1 Ministry Administration	209,065	176,101	(32,964)	**237,528**
	2 Public Works	362,710	355,915	(6,795)	**250,302**
	3 Communications and Transport	41,249	39,850	(1,399)	**36,966**
41	Ministry of Education				
	1 Main Office	339,773	330,483	(9,290)	**314,393**
	2 National Education Policy	96,247	87,770	(8,477)	**89,616**
	3 Ministry Administration	846,276	509,050	(337,226)	**763,070**
	4 Training and Development	570,796	524,882	(45,914)	**501,997**
	5 Education Delivery	3,942,280	3,674,920	(267,360)	**3,275,882**
44	Ministry of Culture, Youth and Sports				
	1 Ministry Administration	145,325	140,157	(5,168)	**118,668**
	2 Culture	518,466	515,914	(2,552)	**303,414**
	3 Youth	306,414	300,106	(6,308)	**265,016**
	4 Sports	128,181	127,510	(671)	**93,365**
	5 Youth Entrepreneurial Skills	0	0	0	**0**
45	Ministry of Housing and Water	489,780	481,254	(8,526)	**478,844**
46	Georgetown Public Hospital Corporation	2,692,338	2,682,111	(10,227)	**2,468,315**
47	Ministry of Health				
	1 Administration	587,069	538,707	(48,362)	**505,738**
	2 Disease Control	413,936	384,099	(29,837)	**379,632**
	3 Primary Health Care Services	320,240	301,368	(18,872)	**273,657**
	4 Regional & Clinical Services	1,386,090	1,321,705	(64,385)	**1,190,072**
	5 Health Science Education	296,845	286,504	(10,341)	**259,907**
	6 Standards & Technical Services	194,054	189,241	(4,813)	**157,146**
	7 Rehabilitation Services	161,484	139,125	(22,359)	**125,101**
48	Ministry of Labour, Human Service & Social Security				
	1 Ministry Administration	119,036	118,840	(196)	**100,400**
	2 Social Services	3,951,557	3,951,374	(183)	**2,521,449**
	3 Labour Administration	179,227	172,282	(6,945)	**166,538**
51	Ministry of Home Affairs				
	1 Secretariat Service	154,701	150,665	(4,036)	**121,157**
	2 Guyana Police Force	4,474,373	4,492,423	18,050	**3,894,207**
	3 Guyana Prison Service	808,144	831,149	23,005	**690,042**
	4 Police Complaint Authority	5,325	3,294	(2,031)	**4,063**
	5 Guyana Fire Service	379,460	378,506	(954)	**342,751**
	6 General Register Office	73,728	72,482	(1,246)	**61,947**
52	Ministry of Legal Affairs				
	1 Main Office	13,600	11,441	(2,159)	**11,085**
	2 Ministry Administration	33,149	31,751	(1,398)	**27,362**
	3 Attorney General's Chambers	71,008	58,216	(12,792)	**55,564**
	4 Office of the State Solicitor	10,410	7,694	(2,716)	**7,429**
	5 Deeds Registry	44,673	42,022	(2,651)	**37,697**
53	Guyana Defense Force	4,350,446	5,288,829	938,383	**4,298,938**
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	C/F	52,765,678	56,965,303	4,199,625	**47,519,927**
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Agency No.	Description	Approved Allotment (Allotment 1) 2008	Actual Expenditure 2008	Over (Under) Approved Allotment 2008	**Actual Expenditure 2007**
		$'000	$'000	$'000	**$'000**
	B/F	52,765,678	56,965,303	4,199,625	**47,519,927**
55	Supreme Court of Judicature				
	1 Supreme Courts of Judicature	272,013	247,823	(24,190)	**216,415**
	2 Magistrates' Department	254,298	235,469	(18,829)	**197,920**
56	Public Prosecutions	65,972	52,526	(13,446)	**50,262**
57	Office of the Ombudsman	3,585	3,062	(523)	**3,038**
58	Public Service Appellate Tribunal	8,050	5,540	(2,510)	**7,017**
71	Region 1 - Barima/Waini				
	1 Regional Administration	66,665	67,141	476	**55,459**
	2 Public Works	153,420	152,342	(1,078)	**113,850**
	3 Education	462,875	464,462	1,587	**399,792**
	4 Health Services	167,448	170,592	3,144	**123,565**
72	Region 2 - Pomeroon/Supenaam				
	1 Regional Administration	82,231	78,365	(3,866)	**76,379**
	2 Agriculture	159,643	156,890	(2,753)	**137,002**
	3 Public Works	76,349	74,658	(1,691)	**69,384**
	4 Education	731,306	727,284	(4,022)	**637,094**
	5 Health Services	286,134	278,261	(7,873)	**210,189**
73	Region 3 - Essequibo Islands/West Demerara				
	1 Regional Administration	125,069	108,347	(16,722)	**102,004**
	2 Agriculture	176,057	172,439	(3,618)	**142,242**
	3 Public Works	86,070	81,327	(4,743)	**67,175**
	4 Education	1,091,874	1,065,796	(26,078)	**1,009,935**
	5 Health Services	432,790	388,033	(44,757)	**356,213**
74	Region 4 - Demerara/Mahaica				
	1 Regional Administration	89,010	87,027	(1,983)	**86,408**
	2 Agriculture	129,898	123,253	(6,645)	**108,416**
	3 Public Works	161,234	150,944	(10,290)	**129,773**
	4 Education	1,455,490	1,457,163	1,673	**1,310,364**
	5 Health Services	202,225	177,372	(24,853)	**140,782**
75	Region 5 - Mahaica/Berbice				
	1 Regional Administration	39,682	39,243	(439)	**36,812**
	2 Agriculture	80,100	79,385	(715)	**66,031**
	3 Public Works	100,077	97,757	(2,320)	**90,519**
	4 Education	696,904	683,583	(13,321)	**617,761**
	5 Health Services	191,034	165,833	(25,201)	**121,569**
76	Region 6 - East Berbice/Corentyne				
	1 Regional Administration	62,244	59,997	(2,247)	**54,965**
	2 Agriculture	318,180	314,491	(3,689)	**226,342**
	3 Public Works	107,766	103,860	(3,906)	**84,152**
	4 Education	1,370,501	1,346,430	(24,071)	**1,199,286**
	5 Health Services	665,303	626,709	(38,594)	**513,565**
77	Region 7 - Cuyuni/Mazaruni				
	1 Regional Administration	80,512	73,091	(7,421)	**69,552**
	2 Public Works	105,195	103,991	(1,204)	**84,545**
	3 Education	443,849	447,481	3,632	**376,105**
	4 Health Services	205,544	199,289	(6,255)	**158,786**
	C/F	64,431,190	68,336,710	3,905,520	**57,350,692**

Agency No.	Description	Approved Allotment (Allotment 1) 2008	Actual Expenditure 2008	Over (Under) Approved Allotment 2008	**Actual Expenditure 2007**
		$'000	$'000	$'000	**$'000**
	B/F	64,431,190	68,336,710	3,905,520	**57,350,692**
78	Region 8 - Potaro/Siparuni - Administration				
	1 Regional Administration	34,952	35,737	785	**29,193**
	2 Public Works	69,921	70,247	326	**56,412**
	3 Education	195,377	192,344	(3,033)	**153,482**
	4 Health Services	88,814	88,479	(335)	**64,433**
79	Region 9 - Upper Takatu/Upper Essequibo				
	1 Regional Administration	63,428	63,132	(296)	**59,043**
	2 Agriculture	10,080	10,020	(60)	**8,692**
	3 Public Works	75,779	72,968	(2,811)	**50,383**
	4 Education	377,260	372,747	(4,513)	**314,560**
	5 Health Services	147,222	142,897	(4,325)	**118,551**
80	Region 10 - Upper Demerara/Berbice				
	1 Regional Administration	91,227	92,217	990	**76,587**
	2 Public Works	99,466	97,447	(2,019)	**65,448**
	3 Education	871,818	869,324	(2,494)	**791,238**
	4 Health Services	159,403	159,369	(34)	**129,752**
	SUB TOTAL	65,653,104	69,555,067	3,901,963	**58,413,717**
	STATUTORY				
01	Office of the President	14,006	16,466	2,460	**14,299**
03	Ministry of Finance	1,772,969	1,767,427	(5,542)	**1,633,406**
07	Parliament Office	281,587	289,292	7,705	**262,509**
09	Public and Police Service Commission	7,845	13,272	5,427	**4,620**
10	Teaching Service Commission	6,645	6,918	273	**3,690**
11	Elections Commission	37,197	38,399	1,202	**36,607**
51	Ministry of Home Affairs	11,583	11,627	44	**12,448**
55	Supreme Court of Judicature	227,559	237,107	9,548	**201,560**
56	Public Prosecutions	9,852	8,766	(1,086)	**0**
57	Office of the Ombudsman	8,998	0	(8,998)	**0**
58	Public Service Appellate Tribunal	10,434	0	(10,434)	**0**
90	Public Debt	10,359,509	9,650,594	(708,915)	**6,459,054**
	SUB TOTAL	12,748,184	12,039,868	(708,316)	**8,628,193**
	TOTAL PAYMENTS	78,401,288	81,594,935	3,193,647	**67,041,910**

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
ACCOUNTANT GENERAL (ag.)

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - CAPITAL EXPENDITURES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Agency No.	Description	Approved Allotment (Allotment 1) 2008	Actual Expenditure 2008	Over (Under) Approved Allotment 2008	**Actual Expenditure 2007**
		$'000	$'000	$'000	**$'000**
01	Office of the President	311,936	296,220	(15,716)	**577,448**
02	Office of the Prime Minister	5,052,500	6,664,605	1,612,105	**3,003,175**
03	Ministry of Finance	8,766,797	6,504,096	(2,262,701)	**4,611,173**
04	Ministry of Foreign Affairs	23,887	17,534	(6,353)	**16,675**
07	Parliament Office	9,000	8,399	(601)	**22,514**
08	Audit Office of Guyana	46,792	41,978	(4,814)	**15,585**
09	Public & Police Service Commissions	1,500	1,375	(125)	**931**
10	Teaching Service Commission	4,000	3,358	(642)	**3,775**
11	Elections Commission	25,755	15,491	(10,264)	**226,885**
13	Ministry of Local Government & Regional Development	897,844	747,891	(149,953)	**2,294,718**
14	Public Service Ministry	13,500	13,079	(421)	**14,348**
15	Ministry of Foreign Trade & International Cooperation	4,500	2,666	(1,834)	**990**
16	Ministry of Amerindian Affairs	183,851	139,437	(44,414)	**150,134**
21	Ministry of Agriculture	2,110,414	1,483,909	(626,505)	**3,088,714**
23	Ministry of Tourism, Commerce and Industry	274,355	135,211	(139,144)	**217,206**
31	Ministry of Public Works and Communications	8,048,686	8,444,878	396,192	**9,556,053**
41	Ministry of Education	2,280,250	2,099,838	(180,412)	**2,795,705**
44	Ministry of Culture, Youth and Sports	643,000	409,732	(233,268)	**568,957**
45	Ministry of Housing & Water	4,696,400	3,221,649	(1,474,751)	**5,160,018**
46	Georgetown Public Hospital Corporation	136,500	127,861	(8,639)	**34,996**
47	Ministry of Health	2,765,413	2,306,781	(458,632)	**2,486,389**
48	Ministry of Labour, Human Services & Social Security	372,100	119,788	(252,312)	**1,297,043**
51	Ministry of Home Affairs	1,333,500	820,781	(512,719)	**1,048,312**
52	Ministry of Legal Affairs	335,500	72,985	(262,515)	**80,154**
53	Guyana Defense Force	699,000	926,195	227,195	**152,977**
55	Supreme Court	82,500	33,921	(48,579)	**50,346**
56	Public Prosecutions	4,000	3,374	(626)	**2,074**
58	Public Service Appellate Tribunal	3,500	0	(3,500)	**0**
71	Region 1: Barima/Waini	142,975	149,105	6,130	**133,000**
72	Region 2: Pomeroon/Supenaam	249,400	247,533	(1,867)	**231,663**
73	Region 3: Essequibo Islands / West Demerara	202,500	199,840	(2,660)	**182,739**
74	Region 4: Demerara/Mahaica	140,200	139,334	(866)	**129,697**
75	Region 5: Mahaica/Berbice	193,285	168,123	(25,162)	**177,760**
76	Region 6: East Berbice/Corentyn	261,225	261,189	(36)	**242,992**
77	Region 7: Cuyuni/Mazaruni	96,750	96,734	(16)	**89,981**
78	Region 8: Potaro/Siparuni	100,728	100,728	0	**93,700**
79	Region 9: Upper Takatu/Upper Essequibo	190,257	186,601	(3,656)	**171,780**
80	Region 10: Upper Demerara / Upper Berbice	149,500	149,273	(227)	**139,073**
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	TOTAL PAYMENTS	40,853,800	36,361,492	(4,492,308)	**39,069,680**
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HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
ACCOUNTANT GENERAL (ag.)

STATEMENT OF CONTINGENT LIABILITIES
AS AT 31 DECEMBER 2008

NAME OF GOVERNMENT AGENCY	LENDING AGENCY	OUTSTANDING LIABILITY AT 31.12.2008
		G$`000
Guyana Transport Services Ltd.	Bank of India	45,561
Guyana Telecommunications Corporation	ITT World Comm. Inc.	152,184
Guyana National Co-operative Bank	Banco Nacional de Cuba	0
	Bulgaria	497,251
TOTAL		694,996

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
ACCOUNTANT GENERAL (ag.)

STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONSOLIDATED FUND (CURRENT) FOR THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

RECEIPTS

Reporting Object Group	Description	Approved Estimates 2008	Actual Receipts Paid into Consolidated Fund 2008	Variance 2008	**Actual Receipts Paid into Consolidated Fund 2006**
		$'000	$'000	$'000	**$'000**
500	Customs and Trade Taxes	6,662,875	7,497,038	834,163	**8,159,358**
510	Internal Revenue	30,125,680	34,609,172	4,483,492	**32,515,340**
520	Stamp Duties	369,250	30,870	(338,380)	**6,276**
525	Other Tax Revenues	270,005	826,209	556,204	**2,442,637**
530	Fees and Fines	662,000	1,053,230	391,230	**905,631**
540	Interest	31,200	16,922	(14,278)	**32,006**
545	Rents and Royalties	12,200	7,009	(5,191)	**10,899**
555	Dividends and Transfers	1,565,000	1,470,753	(94,247)	**1,047,459**
560	Miscellaneous Receipts	575,145	815,330	240,185	**1,078,022**
590	Value Added Taxes	25,051,369	24,423,018	(628,351)	**21,319,147**
594	Excise Tax	16,352,853	12,828,168	(3,524,685)	**15,384,023**
597	Miscellaneous	11,229	23,386	12,157	**9,933**
	SUB-TOTAL	81,688,806	83,601,105	1,912,299	**82,910,731**
	OTHER RECEIPTS				
260	TREASURY BILLS		67,132,045		
	TOTAL RECEIPTS		150,733,150		

PAYMENTS

Agency No.	Description	Revised Allotment 2008	Outstanding Contingency Fund Advances 2008	Total Funds Available 2008	Drawing Rights (Allotment 2) 2008	Actual Expenditure 2008	**Actual Expenditure 2007**
		$'000	$'000	$'000	$'000	$'000	**$'000**
01	Office of the President						
	1 Head Office Administration	1,462,423	43,470	1,505,893	1,477,459	1,471,389	**1,283,930**
	2 Presidential Advisory	260,215	0	260,215	258,179	256,468	**206,939**
	3 Amerindian Development	0	0	0	0	0	**0**
	4 Public Policy and Planning	190	0	190	0	0	**0**
02	Office of the Prime Minister	3,827,505	0	3,827,505	3,423,658	3,419,446	**102,874**
03	Ministry of Finance						
	1 Ministry Administration	11,210,240	308,598	11,518,838	11,502,034	11,463,070	**12,844,885**
	2 Accountant General's Department	2,192,763	0	2,192,763	2,109,878	2,061,643	**2,004,774**
04	Ministry of Foreign Affairs						
	1 Ministry Administration	731,515	0	731,515	728,067	716,511	**632,848**
	2 Foreign Relations	1,572,022	0	1,572,022	1,535,868	1,514,201	**1,412,297**
	3 Foreign Trade and International	91,753	0	91,753	89,224	88,941	**81,259**
	C/F	21,348,626	352,068	21,700,694	21,124,367	20,991,669	**18,569,806**

Agency No.	Description	Revised Allotment 2008	Outstanding Contingency Fund Advances 2008	Total Funds Available 2008	Drawing Rights (Allotment 2) 2008	Actual Expenditure 2008	**Actual Expenditure 2007**
		$'000	$'000	$'000	$'000	$'000	**$'000**
	B/F	21,348,626	352,068	21,700,694	21,124,367	20,991,669	**18,569,806**
07	Parliament Office	501,567	0	501,567	484,681	466,513	**421,764**
08	Office of the Auditor General	0	0	0	0	0	**0**
09	Public Police Service Commission	40,145	0	40,145	35,941	35,132	**33,721**
10	Teaching Service Commission	47,008	0	47,008	45,505	45,248	**41,536**
11	Elections Commission						
	1 Elections Commission	2,451,234	0	2,451,234	2,293,943	2,243,502	**720,579**
	2 National Registration and Election	215,101	0	215,101	0	0	**151,372**
13	Min.of Local Government & Regional Development						
	1 Main Office	45,737	0	45,737	45,737	44,472	**41,938**
	2 Administration	33,929	0	33,929	31,849	30,891	**23,896**
	3 Regional Administration	127,473	0	127,473	126,253	125,807	**119,419**
14	Public Service Ministry						
	1 Public Service Management	238,491	13,500	251,991	247,787	245,799	**207,656**
16	Ministry of Amerindian Affairs	218,392	2,300	220,692	217,345	215,781	**188,555**
21	Ministry of Agriculture						
	1 Ministry Administration	901,461	300,000	1,201,461	1,194,681	1,162,407	**832,741**
	2 Crops and Livestock Support Service	1,470,107	0	1,470,107	1,449,493	1,434,844	**739,213**
	3 Fisheries Division	71,996	0	71,996	67,133	55,052	**64,649**
	4 Hydrometeorological Services	139,362	0	139,362	124,796	120,966	**115,204**
23	Ministry of Tourism, Commerce and Industry						
	1 Main Office	461,906	0	461,906	411,597	406,025	**270,433**
	2 Ministry Administration	46,482	0	46,482	40,691	40,313	**37,561**
	3 Trade, Tourism, Industrial Development & Consumer Affairs	39,811	0	39,811	39,011	38,722	**35,974**
31	Ministry of Public Works & Communications						
	1 Ministry Administration	203,065	0	203,065	194,831	176,101	**237,528**
	2 Public Works	368,710	0	368,710	361,786	355,915	**250,302**
	3 Communications and Transport	41,249	0	41,249	40,703	39,850	**36,966**
41	Ministry of Education						
	1 Main Office	339,773	0	339,773	332,992	330,483	**314,393**
	2 National Education Policy	96,247	0	96,247	93,519	87,770	**89,616**
	3 Ministry Administration	849,276	0	849,276	516,982	509,050	**763,070**
	4 Training and Development	570,796	0	570,796	533,958	524,882	**501,997**
	5 Education Delivery	3,942,280	0	3,942,280	3,692,740	3,674,920	**3,275,882**
44	Ministry of Culture, Youth and Sports						
	1 Ministry Administration	145,325	0	145,325	140,271	140,157	**118,668**
	2 Culture	518,466	0	518,466	516,491	515,914	**303,414**
	3 Youth	306,414	0	306,414	300,528	300,106	**265,016**
	4 Sports	128,181	0	128,181	128,181	127,510	**93,365**
	5 Youth Entrepreneurial Skills	0	0	0	0	0	**0**
45	Ministry of Housing and Water	489,780	0	489,780	487,090	481,254	**478,844**
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	C/F	36,398,390	667,868	37,066,258	35,320,882	34,967,055	**29,345,078**
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Agency No.	Description	Revised Allotment 2008	Outstanding Contingency Fund Advances 2008	Total Funds Available 2008	Drawing Rights (Allotment 2) 2008	Actual Expenditure 2008	**Actual Expenditure 2007**
		$'000	$'000	$'000	$'000	$'000	**$'000**
	B/F	36,398,390	667,868	37,066,258	35,320,882	34,967,055	**29,345,078**
46	Georgetown Public Hospital Corporation	2,692,338	0	2,692,338	2,686,356	2,682,111	**2,468,315**
47	Ministry of Health						
	1 Administration	588,069	0	588,069	575,815	538,707	**505,738**
	2 Disease Control	412,936	0	412,936	397,358	384,099	**379,632**
	3 Primary Health Care Services	320,240	0	320,240	304,823	301,368	**273,657**
	4 Regional & Clinical Services	1,386,090	0	1,386,090	1,329,239	1,321,705	**1,190,072**
	5 Health Science Education	296,845	0	296,845	292,098	286,504	**259,907**
	6 Standards & Technical Services	194,054	0	194,054	190,194	189,241	**157,146**
	7 Rehabilitation Services	161,484	0	161,484	143,167	139,125	**125,101**
48	Min.of Labour, Human Service & Social Security						
	1 Ministry Administration	119,036	0	119,036	119,036	118,840	**100,400**
	2 Social Services	3,952,750	0	3,952,750	3,951,786	3,951,374	**2,521,449**
	3 Labour Administration	178,034	0	178,034	172,628	172,282	**166,538**
51	Ministry of Home Affairs						
	1 Secretariat Service	158,351	0	158,351	150,957	150,665	**121,157**
	2 Guyana Police Force	4,546,463	0	4,546,463	4,507,691	4,492,423	**3,894,207**
	3 Guyana Prison Service	853,144	0	853,144	831,843	831,149	**690,042**
	4 Police Complaint Authority	5,325	0	5,325	4,067	3,294	**4,063**
	5 Guyana Fire Service	385,813	0	385,813	383,292	378,506	**342,751**
	6 General Register Office	73,728	0	73,728	72,575	72,482	**61,947**
52	Ministry of Legal Affairs						
	1 Main Office	13,600	0	13,600	12,743	11,441	**11,085**
	2 Ministry Administration	33,240	0	33,240	32,705	31,751	**27,362**
	3 Attorney General's Chambers	71,008	0	71,008	61,537	58,216	**55,564**
	4 Office of the State Solicitor	10,319	0	10,319	9,119	7,694	**7,429**
	5 Deeds Registry	44,673	0	44,673	44,013	42,022	**37,697**
53	Guyana Defense Force	5,091,570	210,000	5,301,570	5,300,950	5,288,829	**4,298,938**
55	Supreme Court of Judicature						
	1 Supreme Courts of Judicature	272,013	0	272,013	261,768	247,823	**216,415**
	2 Magistrates' Department	254,298	0	254,298	251,543	235,469	**197,920**
56	Public Prosecutions	65,972	0	65,972	53,111	52,526	**50,262**
57	Office of the Ombudsman	3,585	0	3,585	3,063	3,062	**3,038**
58	Public Service Appellate Tribunal	8,050	0	8,050	5,666	5,540	**7,017**
71	Region 1 - Barima/Waini						
	1 Regional Administration	67,202	0	67,202	67,200	67,141	**55,459**
	2 Public Works	155,572	0	155,572	152,949	152,342	**113,850**
	3 Education	466,616	0	466,616	465,265	464,462	**399,792**
	4 Health Services	170,689	0	170,689	170,689	170,592	**123,565**
72	Region 2 - Pomeroon/Supenaam						
	1 Regional Administration	82,231	0	82,231	78,402	78,365	**76,379**
	2 Agriculture	159,643	0	159,643	156,943	156,890	**137,002**
	3 Public Works	76,349	0	76,349	74,828	74,658	**69,384**
	4 Education	731,306	0	731,306	727,859	727,284	**637,094**
	5 Health Services	286,134	0	286,134	278,858	278,261	**210,189**
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	C/F	60,787,160	877,868	61,665,028	59,643,018	59,135,298	**49,342,641**
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Agency No.	Description	Revised Allotment 2008	Outstanding Contingency Fund Advances 2008	Total Funds Available 2008	Drawing Rights (Allotment 2) 2008	Actual Expenditure 2008	**Actual Expenditure 2007**
		$'000	$'000	$'000	$'000	$'000	**$'000**
	B/F	60,787,160	877,868	61,665,028	59,643,018	59,135,298	**49,342,641**
73	Region 3 - Essequibo Islands/West Demerara						
	1 Regional Administration	125,069	0	125,069	112,939	108,347	**102,004**
	2 Agriculture	176,057	0	176,057	175,820	172,439	**142,242**
	3 Public Works	86,070	0	86,070	85,127	81,327	**67,175**
	4 Education	1,091,874	0	1,091,874	1,071,495	1,065,796	**1,009,935**
	5 Health Services	432,790	0	432,790	397,524	388,033	**356,213**
74	Region 4 - Demerara/Mahaica						
	1 Regional Administration	89,010	0	89,010	87,526	87,027	**86,408**
	2 Agriculture	129,898	0	129,898	123,595	123,253	**108,416**
	3 Public Works	161,234	0	161,234	160,725	150,944	**129,773**
	4 Education	1,465,114	0	1,465,114	1,460,258	1,457,163	**1,310,364**
	5 Health Services	192,601	0	192,601	179,793	177,372	**140,782**
75	Region 5 - Mahaica/Berbice						
	1 Regional Administration	40,197	0	40,197	39,514	39,243	**36,812**
	2 Agriculture	80,100	0	80,100	79,466	79,385	**66,031**
	3 Public Works	99,427	0	99,427	98,664	97,757	**90,519**
	4 Education	696,904	0	696,904	686,424	683,583	**617,761**
	5 Health Services	191,169	0	191,169	168,262	165,833	**121,569**
76	Region 6 - East Berbice/Corentyne						
	1 Regional Administration	62,244	0	62,244	60,105	59,997	**54,965**
	2 Agriculture	318,180	0	318,180	315,729	314,491	**226,342**
	3 Public Works	107,766	0	107,766	104,538	103,860	**84,152**
	4 Education	1,370,501	0	1,370,501	1,349,914	1,346,430	**1,199,286**
	5 Health Services	665,303	0	665,303	629,353	626,709	**513,565**
77	Region 7 - Cuyuni/Mazaruni						
	1 Regional Administration	75,071	0	75,071	73,501	73,091	**69,552**
	2 Public Works	105,195	0	105,195	104,455	103,991	**84,545**
	3 Education	449,290	0	449,290	448,320	447,481	**376,105**
	4 Health Services	205,544	0	205,544	200,228	199,289	**158,786**
78	Region 8 - Potaro/Siparuni - Administration						
	1 Regional Administration	35,828	0	35,828	35,739	35,737	**29,193**
	2 Public Works	70,631	0	70,631	70,525	70,247	**56,412**
	3 Education	192,791	0	192,791	192,344	192,344	**153,482**
	4 Health Services	89,814	0	89,814	88,479	88,479	**64,433**
79	Region 9 - Upper Takatu/Upper Essequibo						
	1 Regional Administration	63,428	0	63,428	63,174	63,132	**59,043**
	2 Agriculture	10,080	0	10,080	10,020	10,020	**8,692**
	3 Public Works	75,779	0	75,779	73,076	72,968	**50,383**
	4 Education	377,260	0	377,260	373,090	372,747	**314,560**
	5 Health Services	147,222	0	147,222	142,923	142,897	**118,551**
80	Region 10 - Upper Demerara/Berbice						
	1 Regional Administration	92,227	0	92,227	92,227	92,217	**76,587**
	2 Public Works	98,466	0	98,466	97,520	97,447	**65,448**
	3 Education	871,818	0	871,818	869,462	869,324	**791,238**
	4 Health Services	159,403	0	159,403	159,400	159,369	**129,752**
	SUB TOTAL	71,488,515	877,868	72,366,383	70,124,272	69,555,067	**58,413,717**

Agency No.	Description	Revised Allotment 2008	Outstanding Contingency Fund Advances 2008	Total Funds Available 2008	Drawing Rights (Allotment 2) 2008	Actual Expenditure 2008	**Actual Expenditure 2007**
		$'000	$'000	$'000	$'000	$'000	**$'000**
	B/F	71,488,515	877,868	72,366,383	70,124,272	69,555,067	**58,413,717**
	STATUTORY						
01	Office of the President	16,466	0	16,466	16,466	16,466	**14,299**
03	Ministry of Finance	1,772,969	0	1,772,969	1,772,969	1,767,427	**1,633,406**
07	Parliament Office	297,150	0	297,150	296,943	289,292	**262,509**
09	Public and Police Service Commission	13,914	0	13,914	13,376	13,272	**4,620**
10	Teaching Service Commission	6,936	0	6,936	6,918	6,918	**3,690**
11	Elections Commission	38,468	0	38,468	38,468	38,399	**36,607**
51	Ministry of Home Affairs	11,849	0	11,849	11,630	11,627	**12,448**
55	Supreme Court of Judicature	241,683	0	241,683	241,683	237,107	**201,560**
56	Public Prosecutions	10,106	0	10,106	9,112	8,766	**0**
57	Office of the Ombudsman	8,998	0	8,998	0	0	**0**
58	Public Service Appellate Tribunal	10,434	0	10,434	0	0	**0**
90	Public Debt	10,359,509	0	10,359,509	10,359,509	9,650,594	**6,459,054**
	SUB TOTAL	12,788,482	0	12,788,482	12,767,074	12,039,868	**8,628,193**
	OTHER EXPENDITURE						
	TREASURY BILLS					58,655,480	
	TOTAL PAYMENTS					140,250,415	
	SURPLUS (DEFICIT)					10,482,735	

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
ACCOUNTANT GENERAL (ag.)

STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONSOLIDATED FUND (CAPITAL)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

RECEIPTS

Report Object Group	Description	Approved Estimates 2008	Actual Receipts Paid into Consolidated Fund 2008	Variance 2008	**Actual Receipts Paid into Consolidated Fund 2007**
		$'000	$'000	$'000	**$'000**
565	Sale of Assets	0	106,160	106,160	**2,026**
570	Miscellaneous Capital Revenue	2,351,509	2,826,147	474,638	**2,831,453**
575	External Grants	19,381,674	5,405,677	(13,975,997)	**6,358,453**
580	External Loans	20,869,300	15,660,452	(5,208,848)	**13,736,214**
	TOTAL RECEIPTS	42,602,483	23,998,436	(18,604,047)	**22,928,146**

PAYMENTS

Agency No.	Description	Revised Allotment 2008	Outstanding Contingency Fund Advances 2008	Total Funds Available 2008	Drawing Rights (Allotment 2) 2008	Actual Expenditure 2008	**Actual Expenditure 2007**
		$'000	$'000	$'000	$'000	$'000	**$'000**
01	Office of the President	311,936	0	311,936	296,539	296,220	**577,448**
02	Office of the Prime Minster	6,690,200	0	6,690,200	6,664,605	6,664,605	**3,003,175**
03	Ministry of Finance	9,593,960	77,641	9,671,601	6,528,445	6,504,096	**4,611,173**
04	Ministry of Foreign Affairs	23,887	0	23,887	17,534	17,534	**16,675**
07	Parliament Office	9,000	0	9,000	8,399	8,399	**22,514**
08	Audit Office of Guyana	46,792	0	46,792	41,978	41,978	**15,585**
09	Public & Police Service Commissions	1,500	0	1,500	1,375	1,375	**931**
10	Teaching Service Commission	4,000	0	4,000	3,358	3,358	**3,775**
11	Elections Commission	25,755	0	25,755	15,491	15,491	**226,885**
13	Min.of Local Government & Regional Development	897,844	0	897,844	751,956	747,891	**2,294,718**
14	Public Service Ministry	13,500	0	13,500	13,079	13,079	**14,348**
15	Min.of Foreign Trade & International Cooperation	4,500	0	4,500	2,666	2,666	**990**
16	Ministry of Amerindian Affairs	183,851	0	183,851	139,437	139,436	**150,134**
21	Ministry of Agriculture	2,110,414	10,188	2,120,602	1,487,924	1,483,909	**3,088,714**
23	Ministry of Tourism, Commerce and Industry	274,355	0	274,355	135,211	135,211	**217,206**
31	Ministry of Public Works and Communications	9,266,404	565,273	9,831,677	8,460,043	8,444,878	**9,556,053**
41	Ministry of Education	2,433,042	0	2,433,042	2,099,911	2,099,838	**2,795,705**
44	Ministry of Culture, Youth and Sports	654,708	0	654,708	414,000	409,732	**568,957**
45	Ministry of Housing & Water	4,696,400	0	4,696,400	3,221,649	3,221,648	**5,160,018**
46	Georgetown Public Hospital Corporation	136,500	0	136,500	127,861	127,861	**34,996**
47	Ministry of Health	2,911,767	42,452	2,954,219	2,306,787	2,306,780	**2,486,389**
48	Min.of Labour, Human Services & Social Security	372,100	0	372,100	119,788	119,788	**1,297,043**
51	Ministry of Home Affairs	1,349,932	0	1,349,932	820,781	820,779	**1,048,312**
52	Ministry of Legal Affairs	335,500	0	335,500	72,985	72,985	**80,154**
53	Guyana Defense Force	990,588	0	990,588	926,195	926,195	**152,977**
55	Supreme Court	82,500	0	82,500	33,921	33,921	**50,346**
56	Public Prosecutions	4,000	0	4,000	3,374	3,374	**2,074**
58	Public Service Appellate Tribunal	3,500	0	3,500	0	0	**0**
C/F		43,428,435	695,554	44,123,989	34,715,292	34,663,027	**37,477,295**

Agency No.	Description	Revised Allotment 2008	Outstanding Contingency Fund Advances 2008	Total Funds Available 2008	Drawing Rights (Allotment 2) 2008	Actual Expenditure 2008	**Actual Expenditure 2007**
		$'000	$'000	$'000	$'000	$'000	**$'000**
B/F		43,428,435	695,554	44,123,989	34,715,292	34,663,027	**37,477,295**
71	Region 1: Barima/Waini	150,317	0	150,317	149,107	149,107	**133,000**
72	Region 2: Pomeroon/Supenaam	249,400	0	249,400	247,533	247,532	**231,663**
73	Region 3: Essequibo Islands / West Demerara	202,500	0	202,500	199,840	199,841	**182,739**
74	Region 4: Demerara/Mahaica	153,200	0	153,200	139,334	139,334	**129,697**
75	Region 5: Mahaica/Berbice	193,285	0	193,285	168,123	168,125	**177,760**
76	Region 6: East Berbice/Corentyn	261,225	0	261,225	261,189	261,188	**242,992**
77	Region 7: Cuyuni/Mazaruni	96,750	0	96,750	96,734	96,735	**89,981**
78	Region 8: Potaro/Siparuni	100,728	0	100,728	100,728	100,728	**93,700**
79	Region 9: Upper Takatu/Upper Essequibo	190,257	0	190,257	186,601	186,601	**171,780**
80	Region 10: Upper Demerara / Upper Berbice	149,500	0	149,500	149,273	149,274	**139,073**
	TOTAL PAYMENTS	45,175,597	695,554	45,871,151	36,413,754	36,361,492	**39,069,680**
	SURPLUS (DEFICIT)					(12,363,056)	(16,141,534)

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
ACCOUNTANT GENERAL (ag.)

STATEMENT OF EXPENDITURES FROM THE CONSOLIDATED FUND
AS COMPARED WITH THE ESTIMATES OF EXPENDITURE (CURRENT)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Agency No.	Description	Approved Allotment (Allotment 1) 2008	Revised Allotment 2008	Total Funds Available 2008	Actual Expenditure 2008	Under Total Funds Available 2008	**Actual Expenditure 2007**
		$'000	$'000	$'000	$'000	$'000	**$'000**
01	Office of the President						
	1 Head Office Administration	1,387,422	1,462,423	1,505,893	1,471,389	(34,504)	**1,283,930**
	2 Presidential Advisory	260,215	260,215	260,215	256,468	(3,747)	**206,939**
	3 Amerindian Development	0	0	0	0	0	**0**
	4 Public Policy and Planning	190	190	190	0	(190)	**0**
02	Office of the Prime Minister	127,505	3,827,505	3,827,505	3,419,446	(408,059)	**102,874**
03	Ministry of Finance						
	1 Ministry Administration	10,796,466	11,210,240	11,518,838	11,463,070	(55,768)	**12,844,885**
	2 Accountant General's Department	2,192,763	2,192,763	2,192,763	2,061,643	(131,120)	**2,004,774**
04	Ministry of Foreign Affairs						
	1 Ministry Administration	731,515	731,515	731,515	716,511	(15,004)	**632,848**
	2 Foreign Relations	1,572,022	1,572,022	1,572,022	1,514,201	(57,821)	**1,412,297**
	3 Foreign Trade and International	91,753	91,753	91,753	88,941	(2,812)	**81,259**
07	Parliament Office	501,567	501,567	501,567	466,513	(35,054)	**421,764**
08	Audit Office of Guyana	0	0	0	0	0	**0**
09	Public Police Service Commission	40,145	40,145	40,145	35,132	(5,013)	**33,721**
10	Teaching Service Commission	47,008	47,008	47,008	45,248	(1,760)	**41,536**
11	Elections Commission						
	1 Elections Commission	1,881,377	2,451,234	2,451,234	2,243,502	(207,732)	**720,579**
	2 Elections Administration	784,958	215,101	215,101	0	(215,101)	**151,372**
13	Min. of Local Government & Regional Dev.						
	1 Main Office	47,919	45,737	45,737	44,472	(1,265)	**41,938**
	2 Ministry Administration	33,929	33,929	33,929	30,891	(3,038)	**23,896**
	3 Regional Development	125,291	127,473	127,473	125,807	(1,666)	**119,419**
14	Public Service Ministry						
	1 Public Service Management	238,491	238,491	251,991	245,799	(6,192)	**207,656**
16	Ministry of Amerindian Affairs	210,721	218,392	220,692	215,781	(4,911)	**188,555**
21	Ministry of Agriculture						
	1 Ministry Administration	901,461	901,461	1,201,461	1,162,407	(39,054)	**832,741**
	2 Crops and Livestock Support Service	838,607	1,470,107	1,470,107	1,434,844	(35,263)	**739,213**
	3 Fisheries Division	71,996	71,996	71,996	55,052	(16,944)	**64,649**
	4 Hydrometeorological Services	139,362	139,362	139,362	120,966	(18,396)	**115,204**
23	Ministry of Tourism, Commerce and Ind.						
	1 Main Office	333,407	461,906	461,906	406,025	(55,881)	**270,433**
	2 Ministry Administration	47,178	46,482	46,482	40,313	(6,169)	**37,561**
	3 Trade, Tourism, Industrial Development & Consumer Affairs	41,037	39,811	39,811	38,722	(1,089)	**35,974**
31	Ministry of Public Works & Communications						
	1 Ministry Administration	209,065	203,065	203,065	176,101	(26,964)	**237,528**
	2 Public Works	362,710	368,710	368,710	355,915	(12,795)	**250,302**
	3 Communications and Transport	41,249	41,249	41,249	39,850	(1,399)	**36,966**
	C/F	24,057,329	29,011,852	29,679,720	28,275,009	(1,404,711)	**23,140,813**

Agency No.	Description	Approved Allotment (Allotment 1) 2008	Revised Allotment 2008	Total Funds Available 2008	Actual Expenditure 2008	Under Total Funds Available 2008	**Actual Expenditure 2007**
		$'000	$'000	$'000	$'000	$'000	**$'000**
	B/F	24,057,329	29,011,852	29,679,720	28,275,009	(1,404,711)	**23,140,813**
41	Ministry of Education						
	1 Main Office	339,773	339,773	339,773	330,483	(9,290)	**314,393**
	2 National Education Policy	96,247	96,247	96,247	87,770	(8,477)	**89,616**
	3 Ministry Administration	846,276	849,276	849,276	509,050	(340,226)	**763,070**
	4 Training and Development	570,796	570,796	570,796	524,882	(45,914)	**501,997**
	5 Education Delivery	3,942,280	3,942,280	3,942,280	3,674,920	(267,360)	**3,275,882**
44	Ministry of Culture, Youth and Sports						
	1 Ministry Administration	145,325	145,325	145,325	140,157	(5,168)	**118,668**
	2 Culture	518,466	518,466	518,466	515,914	(2,552)	**303,414**
	3 Youth	306,414	306,414	306,414	300,106	(6,308)	**265,016**
	4 Sports	128,181	128,181	128,181	127,510	(671)	**93,365**
45	Ministry of Housing and Water	489,780	489,780	489,780	481,254	(8,526)	**478,844**
46	Georgetown Public Hospital Corporation	2,692,338	2,692,338	2,692,338	2,682,111	(10,227)	**2,468,315**
47	Ministry of Health						
	1 Administration	587,069	588,069	588,069	538,707	(49,362)	**505,738**
	2 Disease Control	413,936	412,936	412,936	384,099	(28,837)	**379,632**
	3 Primary Health Care Services	320,240	320,240	320,240	301,368	(18,872)	**273,657**
	4 Regional & Clinical Services	1,386,090	1,386,090	1,386,090	1,321,705	(64,385)	**1,190,072**
	5 Health Science Education	296,845	296,845	296,845	286,504	(10,341)	**259,907**
	6 Standards & Technical Services	194,054	194,054	194,054	189,241	(4,813)	**157,146**
	7 Rehabilitation Services	161,484	161,484	161,484	139,125	(22,359)	**125,101**
48	Min. of Labour, Human Service & Social Sec.						
	1 Ministry Administration	119,036	119,036	119,036	118,840	(196)	**100,400**
	2 Social Services	3,951,557	3,952,750	3,952,750	3,951,374	(1,376)	**2,521,449**
	3 Labour Administration	179,227	178,034	178,034	172,282	(5,752)	**166,538**
51	Ministry of Home Affairs						
	1 Secretariat Service	154,701	158,351	158,351	150,665	(7,686)	**121,157**
	2 Guyana Police Force	4,474,373	4,546,463	4,546,463	4,492,423	(54,040)	**3,894,207**
	3 Guyana Prison Service	808,144	853,144	853,144	831,149	(21,995)	**690,042**
	4 Police Complaint Authority	5,325	5,325	5,325	3,294	(2,031)	**4,063**
	5 Guyana Fire Service	379,460	385,813	385,813	378,506	(7,307)	**342,751**
	6 General Register Office	73,728	73,728	73,728	72,482	(1,246)	**61,947**
52	Ministry of Legal Affairs						
	1 Main Office	13,600	13,600	13,600	11,441	(2,159)	**11,085**
	2 Ministry Administration	33,149	33,240	33,240	31,751	(1,489)	**27,362**
	3 Attorney General's Chambers	71,008	71,008	71,008	58,216	(12,792)	**55,564**
	4 Office of the State Solicitor	10,410	10,319	10,319	7,694	(2,625)	**7,429**
	5 Deeds Registry	44,673	44,673	44,673	42,022	(2,651)	**37,697**
53	Guyana Defense Force	4,350,446	5,091,570	5,301,570	5,288,829	(12,741)	**4,298,938**
55	Supreme Court of Judicature						
	1 Supreme Courts of Judicature	272,013	272,013	272,013	247,823	(24,190)	**216,415**
	2 Magistrates' Department	254,298	254,298	254,298	235,469	(18,829)	**197,920**
56	Public Prosecutions	65,972	65,972	65,972	52,526	(13,446)	**50,262**
57	Office of the Ombudsman	3,585	3,585	3,585	3,062	(523)	**3,038**
58	Public Service Appellate Tribunal	8,050	8,050	8,050	5,540	(2,510)	**7,017**
71	Region 1 - Barima/Waini						
	1 Regional Administration	66,665	67,202	67,202	67,141	(61)	**55,459**
	2 Public Works	153,420	155,572	155,572	152,342	(3,230)	**113,850**
	3 Education	462,875	466,616	466,616	464,462	(2,154)	**399,792**
	4 Health Services	167,448	170,689	170,689	170,592	(97)	**123,565**
	C/F	53,616,086	59,451,497	60,329,365	57,819,840	(2,509,525)	**48,212,593**

Agency No.	Description	Approved Allotment (Allotment 1) 2008	Revised Allotment 2008	Total Funds Available 2008	Actual Expenditure 2008	Under Total Funds Available 2008	**Actual Expenditure 2007**
		$'000	$'000	$'000	$'000	$'000	**$'000**
	B/F	53,616,086	59,451,497	60,329,365	57,819,840	(2,509,525)	**48,212,593**
72	Region 2 - Pomeroon/Supenaam						
	1 Regional Administration	82,231	82,231	82,231	78,365	(3,866)	**76,379**
	2 Agriculture	159,643	159,643	159,643	156,890	(2,753)	**137,002**
	3 Public Works	76,349	76,349	76,349	74,658	(1,691)	**69,384**
	4 Education	731,306	731,306	731,306	727,284	(4,022)	**637,094**
	5 Health Services	286,134	286,134	286,134	278,261	(7,873)	**210,189**
73	Region 3 - Essequibo Islands/West Demerara						
	1 Regional Administration	125,069	125,069	125,069	108,347	(16,722)	**102,004**
	2 Agriculture	176,057	176,057	176,057	172,439	(3,618)	**142,242**
	3 Public Works	86,070	86,070	86,070	81,327	(4,743)	**67,175**
	4 Education	1,091,874	1,091,874	1,091,874	1,065,796	(26,078)	**1,009,935**
	5 Health Services	432,790	432,790	432,790	388,033	(44,757)	**356,213**
74	Region 4 - Demerara/Mahaica						
	1 Regional Administration	89,010	89,010	89,010	87,027	(1,983)	**86,408**
	2 Agriculture	129,898	129,898	129,898	123,253	(6,645)	**108,416**
	3 Public Works	161,234	161,234	161,234	150,944	(10,290)	**129,773**
	4 Education	1,455,490	1,465,114	1,465,114	1,457,163	(7,951)	**1,310,364**
	5 Health Services	202,225	192,601	192,601	177,372	(15,229)	**140,782**
75	Region 5 - Mahaica/Berbice						
	1 Regional Administration	39,682	40,197	40,197	39,243	(954)	**36,812**
	2 Agriculture	80,100	80,100	80,100	79,385	(715)	**66,031**
	3 Public Works	100,077	99,427	99,427	97,757	(1,670)	**90,519**
	4 Education	696,904	696,904	696,904	683,583	(13,321)	**617,761**
	5 Health Services	191,034	191,169	191,169	165,833	(25,336)	**121,569**
76	Region 6 - East Berbice/Corentyne						
	1 Regional Administration	62,244	62,244	62,244	59,997	(2,247)	**54,965**
	2 Agriculture	318,180	318,180	318,180	314,491	(3,689)	**226,342**
	3 Public Works	107,766	107,766	107,766	103,860	(3,906)	**84,152**
	4 Education	1,370,501	1,370,501	1,370,501	1,346,430	(24,071)	**1,199,286**
	5 Health Services	665,303	665,303	665,303	626,709	(38,594)	**513,565**
77	Region 7 - Cuyuni/Mazaruni						
	1 Regional Administration	80,512	75,071	75,071	73,091	(1,980)	**69,552**
	2 Public Works	105,195	105,195	105,195	103,991	(1,204)	**84,545**
	3 Education	443,849	449,290	449,290	447,481	(1,809)	**376,105**
	4 Health Services	205,544	205,544	205,544	199,289	(6,255)	**158,786**
78	Region 8 - Potaro/Siparuni - Administration						
	1 Regional Administration	34,952	35,828	35,828	35,737	(91)	**29,193**
	2 Public Works	69,921	70,631	70,631	70,247	(384)	**56,412**
	3 Education	195,377	192,791	192,791	192,344	(447)	**153,482**
	4 Health Services	88,814	89,814	89,814	88,479	(1,335)	**64,433**
79	Region 9 - Upper Takatu/Upper Essequibo						
	1 Regional Administration	63,428	63,428	63,428	63,132	(296)	**59,043**
	2 Agriculture	10,080	10,080	10,080	10,020	(60)	**8,692**
	3 Public Works	75,779	75,779	75,779	72,968	(2,811)	**50,383**
	4 Education	377,260	377,260	377,260	372,747	(4,513)	**314,560**
	5 Health Services	147,222	147,222	147,222	142,897	(4,325)	**118,551**
80	Region 10 - Upper Demerara/Berbice						
	1 Regional Administration	91,227	92,227	92,227	92,217	(10)	**76,587**
	2 Public Works	99,466	98,466	98,466	97,447	(1,019)	**65,448**
	3 Education	871,818	871,818	871,818	869,324	(2,494)	**791,238**
	4 Health Services	159,403	159,403	159,403	159,369	(34)	**129,752**
	SUB TOTAL	65,653,104	71,488,515	72,366,383	69,555,067	(2,811,316)	**58,413,717**

Agency No.	Description	Approved Allotment (Allotment 1) 2008	Revised Allotment 2008	Total Funds Available 2008	Actual Expenditure 2008	Under Total Funds Available 2008	**Actual Expenditure 2007**
		$'000	$'000	$'000	$'000	$'000	**$'000**
	B/F	65,653,104	71,488,515	72,366,383	69,555,067	(2,811,316)	**58,413,717**
	STATUTORY						
01	Office of the President	14,006	16,466	16,466	16,466	0	**14,299**
03	Ministry of Finance	1,772,969	1,772,969	1,772,969	1,767,427	(5,542)	**1,633,406**
07	Parliament Office	281,587	297,150	297,150	289,292	(7,858)	**262,509**
09	Public and Police Service Commission	7,845	13,914	13,914	13,272	(642)	**4,620**
10	Teaching Service Commission	6,645	6,936	6,936	6,918	(18)	**3,690**
11	Elections Commission	37,197	38,468	38,468	38,399	(69)	**36,607**
51	Ministry of Home Affairs	11,583	11,849	11,849	11,627	(222)	**12,448**
55	Supreme Court of Judicature	227,559	241,683	241,683	237,107	(4,576)	**201,560**
56	Public Prosecutions	9,852	10,106	10,106	8,766	(1,340)	**0**
57	Office of the Ombudsman	8,998	8,998	8,998	0	(8,998)	**0**
58	Public Service Appellate Tribunal	10,434	10,434	10,434	0	(10,434)	**0**
90	Public Debt	10,359,509	10,359,509	10,359,509	9,650,594	(708,915)	**6,459,054**
	SUB TOTAL	12,748,184	12,788,482	12,788,482	12,039,868	(748,614)	**8,628,193**
	TOTAL PAYMENTS	78,401,288	84,276,997	85,154,865	81,594,935	(3,559,930)	**67,041,910**

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
ACCOUNTANT GENERAL (ag.)

STATEMENT OF EXPENDITURES FROM THE CONSOLIDATED FUND
AS COMPARED WITH THE ESTIMATES OF EXPENDITURE (CAPITAL)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Agency No.	Description	Approved Allotment (Allotment 1) 2008	Revised Allotment 2008	Total Funds Available 2008	Actual Expenditure 2008	Under Total Funds Available 2008	**Actual Expenditure 2007**
		$'000	$'000	$'000	$'000	$'000	**$'000**
01	Office of the President	311,936	311,936	311,936	296,220	(15,716)	**577,448**
02	Office of the Prime Minister	5,052,500	6,690,200	6,690,200	6,664,605	(25,595)	**3,003,175**
03	Ministry of Finance	8,766,797	9,593,960	9,671,601	6,504,096	(3,167,505)	**4,611,173**
04	Ministry of Foreign Affairs	23,887	23,887	23,887	17,534	(6,353)	**16,675**
07	Parliament Office	9,000	9,000	9,000	8,399	(601)	**22,514**
08	Audit Office of Guyana	46,792	46,792	46,792	41,978	(4,814)	**15,585**
09	Public & Police Service Commissions	1,500	1,500	1,500	1,375	(125)	**931**
10	Teaching Service Commission	4,000	4,000	4,000	3,358	(642)	**3,775**
11	Elections Commission	25,755	25,755	25,755	15,491	(10,264)	**226,885**
13	Min.of Local Government & Regional Dev.	897,844	897,844	897,844	747,891	(149,953)	**2,294,718**
14	Public Service Ministry	13,500	13,500	13,500	13,079	(421)	**14,348**
15	Min.of Foreign Trade & International Coop.	4,500	4,500	4,500	2,666	(1,834)	**990**
16	Ministry of Amerindian Affairs	183,851	183,851	183,851	139,436	(44,415)	**150,134**
21	Ministry of Agriculture	2,110,414	2,110,414	2,120,602	1,483,909	(636,693)	**3,088,714**
23	Ministry of Tourism, Commerce and Industry	274,355	274,355	274,355	135,211	(139,144)	**217,206**
31	Ministry of Public Works and Communications	8,048,686	9,266,404	9,831,677	8,444,878	(1,386,799)	**9,556,053**
41	Ministry of Education	2,280,250	2,433,042	2,433,042	2,099,838	(333,204)	**2,795,705**
44	Ministry of Culture, Youth and Sports	643,000	654,708	654,708	409,732	(244,976)	**568,957**
45	Ministry of Housing & Water	4,696,400	4,696,400	4,696,400	3,221,648	(1,474,752)	**5,160,018**
46	Georgetown Public Hospital Corporation	136,500	136,500	136,500	127,861	(8,639)	**34,996**
47	Ministry of Health	2,765,413	2,911,767	2,954,219	2,306,780	(647,439)	**2,486,389**
48	Min.of Labour, Human Services & Social Sec.	372,100	372,100	372,100	119,788	(252,312)	**1,297,043**
51	Ministry of Home Affairs	1,333,500	1,349,932	1,349,932	820,779	(529,153)	**1,048,312**
52	Ministry of Legal Affairs	335,500	335,500	335,500	72,985	(262,515)	**80,154**
53	Guyana Defense Force	699,000	990,588	990,588	926,195	(64,393)	**152,977**
55	Supreme Court	82,500	82,500	82,500	33,921	(48,579)	**50,346**
56	Public Prosecutions	4,000	4,000	4,000	3,374	(626)	**2,074**
58	Public Service Appellate Tribunal	3,500	3,500	3,500	0	(3,500)	**0**
71	Region 1: Barima/Waini	142,975	150,317	150,317	149,107	(1,210)	**133,000**
72	Region 2: Pomeroon/Supenaam	249,400	249,400	249,400	247,532	(1,868)	**231,663**
73	Region 3: Essequibo Islands / West Demerara	202,500	202,500	202,500	199,841	(2,659)	**182,739**
74	Region 4: Demerara/Mahaica	140,200	153,200	153,200	139,334	(13,866)	**129,697**
75	Region 5: Mahaica/Berbice	193,285	193,285	193,285	168,125	(25,160)	**177,760**
76	Region 6: East Berbice/Corentyn	261,225	261,225	261,225	261,188	(37)	**242,992**
77	Region 7: Cuyuni/Mazaruni	96,750	96,750	96,750	96,735	(15)	**89,981**
78	Region 8: Potaro/Siparuni	100,728	100,728	100,728	100,728	0	**93,700**
79	Region 9: Upper Takatu/Upper Essequibo	190,257	190,257	190,257	186,601	(3,656)	**171,780**
80	Region 10: Upper Demerara / Upper Berbice	149,500	149,500	149,500	149,274	(226)	**139,073**
	TOTAL PAYMENTS	40,853,800	45,175,597	45,871,151	36,361,492	(9,509,659)	**39,069,680**

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
ACCOUNTANT GENERAL (ag.)

STATEMENT OF EXPENDITURE IN RESPECT
OF THOSE SERVICES WHICH BY LAW ARE
DIRECTLY CHARGED UPON THE CONSOLIDATED FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Agency No.	Description	Wages and Salaries 2008	Employment Overhead Expenses 2008	Total Expenditure 2008	**Total Expenditure 2007**
		$'000	$'000	$'000	**$'000**
01	Office of the President	13,366	3,100	16,466	**14,299**
07	Parliament Office	208,944	80,348	289,292	**262,509**
08	Office the Auditor General	0	0	0	**0**
09	Public and Police Service Commission	10,666	2,606	13,272	**4,620**
10	Teaching Service Commission	6,664	254	6,918	**3,690**
11	Elections Commission	24,861	13,538	38,399	**36,607**
51	Ministry of Home Affairs	8,500	3,128	11,628	**12,448**
55	Supreme Court of Judicature	165,426	71,681	237,107	**201,560**
56	Public Prosecutions	7,551	1,215	8,766	**0**
57	Office of the Ombudsman	0	0	0	**0**
58	Public Service Appellate Tribunal	0	0	0	**0**
	Sub-total	445,978	175,870	621,848	**535,733**
03	Ministry of Finance				
	Pension and Gratuities	1,735,126	0	1,735,126	**1,619,131**
	Payments to Dependent's Pension Fund	32,300	0	32,300	**14,275**
	Sub-total	1,767,426	0	1,767,426	**1,633,406**
90	Public Debt				
	Internal Principal	3,077,951	0	3,077,951	**51,917**
	Internal Interest	2,975,455	0	2,975,455	**3,190,659**
	External Principal	1,950,933	0	1,950,933	**1,771,363**
	External Interest	1,646,255	0	1,646,255	**1,445,115**
	Sub-total	9,650,594	0	9,650,594	**6,459,054**
	GRAND TOTAL			12,039,868	**8,628,193**

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
ACCOUNTANT GENERAL (ag.)

STATEMENT OF RECEIPTS AND PAYMENTS OF THE CONTINGENCIES FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

		R E C E I P T S (Replenishment)	Amount 2008
			$'000
	04.01.2008	Replenishment by Financial Paper No. 3/2007	1,459,064
	31.07.2008	Replenishment by Financial Paper No. 1/2008	731,374
	30.10.2008	Replenishment by Financial Paper No. 3/2008	1,848,048
		TOTAL RECEIPTS	4,038,486

P A Y M E N T S (Drawing Rights)

Warrant No.	Date of Warrant	Ministry/Department/Region	Amount
			$'000
1	03.04.2008	Guyana Defence Force	8,724
2	03.04.2009	Guyana Defence Force	618
3	03.04.2010	Guyana Defence Force	35,658
4	21.04.2008	Ministry of Education	3,000
5	23.05.2008	Ministry of Agriculture	31,500
6	23.05.2008	Ministry of Tourism	126,577
7	20.06.2008	Ministry of Culture	11,708
8	15.07.2008	Office of the Prime Minister	200,000
9	21.07.2008	Guyana Defence Force	30,000
10	21.07.2008	Guyana Defence Force	16,588
11	22.07.2008	Guyana Defence Force	200,000
12	22.07.2008	Guyana Defence Force	67,000
13	14.08.2008	Guyana Defence Force	56,932
14	14.08.2008	Guyana Defence Force	72,000
15	13.08.2008	Ministry of Home Affairs/Police	90
16	13.08.2008	Ministry of Home Affairs/Police	30,000
17	13.08.2008	Ministry of Home Affairs/Police	42,000
18	13.08.2008	Ministry of Home Affairs/Police	16,150
19	13.08.2008	Ministry of Home Affairs - Guyana Fire Service	573
20	13.08.2008	Ministry of Home Affairs - Guyana Fire Service	282
21	19.08.2008	Ministry of Finance	298,208
22	19.08.2008	Guyana Defence Force	47,640
23	28.08.2008	Ministry of Agriculture	600,000
24	10.09.2008	Office of the President	25,000
25	23.09.2008	Guyana Defence Force	180,000
26	29.08.2008	Region No. 1	1,954
27	29.08.2008	Region No. 1	3,389
28	29.08.2008	Region No. 1	563
29	29.08.2008	Region No. 1	1,436
30	29.08.2008	Region No. 1	537
31	29.08.2008	Region No. 1	2,152
32	29.08.2008	Region No. 1	699
33	29.08.2008	Region No. 1	575
34	29.08.2008	Region No. 1	836
35	29.08.2008	Region No. 1	466
36	29.08.2008	Region No. 1	1,165
37	29.08.2008	Region No. 1	816
38	29.08.2008	Region No. 1	330
		C/F	2,117,260

Warrant No.	Date of Warrant	Ministry/Department/Region	Amount
			$'000
		B/F	2,117,260
39	29.08.2008	Region No. 1	742
40	29.08.2008	Region No. 1	981
41	29.08.2008	Region No. 1	371
42	23.09.2008	Guyana Defence Force	33,200
43	23.09.2008	Guyana Defence Force	72,000
44	23.09.2008	Guyana Defence Force	71,090
45	03.10.2008	Office of the President	50,000
46	01.10.2008	Ministry of Amerindian Affairs	7,672
47	14.10.2008	Ministry of Public Works	32,508
48	23.09.2008	Guyana Defence Force	45,000
49	23.09.2008	Guyana Defence Force	45,000
50	23.09.2008	Guyana Defence Force	3,598
51	23.09.2008	Guyana Defence Force	2,162
52	23.09.2008	Guyana Defence Force	3,247
53	23.09.2008	Guyana Defence Force	5,222
54	23.09.2008	Guyana Defence Force	1,308
55	23.09.2008	Guyana Defence Force	677
56	23.09.2008	Guyana Defence Force	1,642
57	23.09.2008	Guyana Defence Force	1,930
58	23.09.2008	Guyana Defence Force	407
59	23.09.2008	Guyana Defence Force	29,000
60	23.09.2008	Guyana Defence Force	656
61	23.09.2008	Guyana Defence Force	1,413
62	17.10.2008	Guyana Defence Force	3,000
63	17.10.2008	Ministry of Home Affairs	650
64	17.10.2008	Ministry of Home Affairs	31,000
65	17.10.2008	Ministry of Home Affairs	14,000
66	17.10.2008	Ministry of Home Affairs	5,780
67	12.11.2008	Ministry of Finance	131,655
68	12.11.2008	Office of the President	43,470
69	25.11.2008	Public Service Ministry	13,500
70	28.11.2008	Ministry of Public Works	22,000
71	28.11.2008	Ministry of Health	42,452
72	12.12.2008	Ministry of Finance	135,759
73	15.12.2008	Ministry of Agriculture	300,000
74	16.12.2008	Ministry of Public Works	34,170
75	16.12.2008	Ministry of Finance	77,641
76	15.12.2008	Ministry of Public Works	9,103
77	16.12.2008	Ministry of Agriculture	10,187
78	23.12.2008	Ministry of Finance	41,184
79	31.12.2008	Guyana Defence Force	165,000
80	31.12.2008	Guyana Defence Force	45,000
81	31.12.2008	Ministry of Amerindian Affairs	2,300
82	31.12.2008	Ministry of Public Works	300,000
83	31.12.2008	Ministry of Public Works	200,000

		TOTAL PAYMENTS	4,152,843
			=========

Warrant No.	Date of Warrant	Ministry/Department/Region	Amount
			$'000

SUMMARY

	2008
	$'000
Opening Balance - 01 January 2008	1,459,065
Add: Payments (Drawing Rights) authorised in 2008	4,152,843
Less: Replenishments in 2008	(4,038,486)
Balance outstanding at 31 December 2008	1,573,422

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
ACCOUNTANT GENERAL (ag.)

STATEMENT OF CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT OF GUYANA
AS AT 31 DECEMBER 2008

		2008	2008	**2007**	**2007**
CURRENT ASSETS		$'000	$'000	**$'000**	**$'000**
New Consolidated Fund Account (407)		(11,601,703)		**4,944,979**	
Old Consolidated Fund Account (400)		(46,865,987)	(58,467,690)	**(46,905,987)**	**(41,961,008)**
2000 Series	2		35,030,639		**26,710,311**
Deposit Fund			55,444		**55,444**
General Account			34,336		**34,336**
Non-Sub Accounting Ministries/Departments			534,454		**52,234**
Other Ministries/Departments			10,980,123		**9,041,421**
Monetary Sterilisation Account	3		56,609,705		**49,091,502**
Redemption of T-Bills Account			(18,382,971)		**(21347037)**
Total Current Assets			26,394,040		**21,677,203**
CURRENT LIABILITIES					
Treasury Bills					
90 Days & K Series		2,615,173		**1,636,779**	
180 & 360 Days	3	57,249,230	59,864,403	**49,751,058**	**51,387,837**
Other Liabilities					
Dependents' Pension Fund		415,162		**378,396**	
Sugar Industry Welfare Committee		50,691		**50,691**	
Sugar Industry Welfare Labour Fund		1,232,917		**1,372,508**	
Sugar Industry Rehabilitation Fund		68,407		**65,850**	
Sugar Industry Price Stabilization Fund		86,569		**12,662**	
Miscellaneous		1,364,224	3,217,970	**1,172,730**	**3,052,837**
Total Current Liabilities			63,082,373		**54,440,674**
NET CURRENT LIABILITIES			36,688,333		**32,763,471**

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
ACCOUNTANT GENERAL (ag.)

Notes to and Forming Part of the Financial Statements

Note 1: Summary of Significant Accounting Policies

1.1 Basis of Preparation

The financial statements have been prepared in accordance with Generally Accepted Accounting Standards and Principles. The cash basis of accounting convention is followed for determining when a financial transaction is recorded in the Government's records. This means, only when cash is paid or received is a transaction recorded.

The notes to the financial statements form an integral part to understanding the statements and must be read in conjunction with the statements.

The accounting policies have been applied consistently throughout the period.

1.2 Reporting Entity

The financial statements are for the Government of Guyana. The Consolidated Financial statements comprise the accounts of Ministries and Departments of Government. They do not include Statutory Bodies and Wholly-owned subsidiaries.

The consolidated financial statements only include those entities that perform their accounting through the IFMAS system. Various Ministries implement projects that are funded directly by donors either via loans or grants and accounted for separately, however, their gross transactions are recorded in the government's accounts via "dummy transactions".

1.3 Cash

Cash means notes and coins held and any deposits held at call with a bank or financial institution. Cash is recognized at its nominal amount. Interest is credited to revenue as it is received or to expense when it is deducted from the bank account.

1.4 Loans/Advances Receivable

Loans are recognized at the amounts lent. Provision is made for bad loans when collection of the loan or part thereof is judged to be less rather than more likely. Interest, if charged, is credited to revenue as it is received.

1.5 Refunds of Previous Year Expenditures

Expenditures refunded to the Consolidated Fund from previous years are recorded as revenue receipts in the current year and not as reductions of current year's expenditures.

1.6 Capital Revenue

Capital Revenue comprises mainly of loan, grant and debt relief proceeds. Loan proceeds are not recorded as a liability on the balance sheet but as capital revenue on the statement of receipts and payments.

1.7 Monetary Sterilization Account

The purpose of the Monetary Sterilization Account is to remove excess liquidity from the financial system. The vehicle for performing this is government issued 182 and 365 day Treasury Bills. The cost to the government is the interest charge on the redeemed T-bills as they come due. This is a statutory cost charged to internal interest expense. The monetary sterilization liability should be exactly offset by the monetary sterilization bank account, creating a fully funded liability.

1.8 Reporting Currency

The reporting currency is Guyana Dollar (GY$)

1.9 Authorization Date

The financial statements were authorized for issue in April 2009 by Dr. Ashni Singh, Minister of Finance.

Note 2: 2000 Series Bank Accounts

The 2000 series are a combination various project, grant, debt relief and balance of payment accounts. These accounts do not form part of the consolidated bank account (#407), however, are government funds.

Bank Acc't #	Description	31.12.2008	31.12.2007	Net Change
200810	Personal Investment Account	2,548,237	2,548,237	0
200830	Government of Guyana Project Account	25,527,903	25,527,903	0
200840	EEC Food Aid	109,763	109,763	0
200850	EEC Special Account	7,961,393	7,961,393	0
200860	Structural Adjustment	36,628,852	36,628,852	0
200870	Debenture Sinking Fund	233	233	0
200890	Chinese Commodity	3,021,560	3,021,560	0
200900	Accountant General RMBY Loan	267,870	267,870	0
200920	AG-GEC/WARTSILA Agreement	127,138,320	127,138,320	0
200940	Deposits - Guy Cooperative Agri. Dev. Bank	602	602	0
200950	Agricultural Sector Loan	77,293,617	77,293,617	0
200960	DIA	254,523,032	254,523,032	0
200990	Long Creek Settlement CIDA Project	10,959	10,959	0
201000	UK Programme Aid: GEA	474,481,581	474,481,581	0
201010	UK Programme Aid Rice	55,421,123	55,421,123	0
201040	CDB/Gov't of Guy ERP Grant	3,428,074	3,428,074	0
201050	Ministry of Agriculture Rehabilitation Project	280,913,668	280,913,668	0
201080	Main Road Rehab Sub-Account 980	137,994	137,994	0
201090	SIMAP Phase 2 Sub-Account	213,750,000	213,750,000	0
201100	Remedial Maintenance Project-Geo Sewerage	90,000	90,000	0
201110	Infrastructural Dev Fund Account	371,573,494	371,573,494	0
201160	Ministry of Finance-Agri Sector Prog 965-SF/GY	113	113	0
201180	Japanese-Non Project Grant Aid Deposit	20,000,000	20,000,000	0
201210	EPDS-Buy Back Programme	560,945,969	560,945,969	0
201230	Japanese Agricultural Grant	5,484,130	5,484,130	0
201280	Guyana/USA Economy Support Grant	199,913	199,913	0
201300	030 Stale Dated Cheques	7,262,650	7,262,650	0
201360	Poverty Reduction Support	2,616,862,248	2,616,862,248	0
TOTAL INACTIVE TO BE TRANSFERRED TO 407		**5,145,583,298**	**5,145,583,298**	0
Old Accounts				
200880	Accountant General	2,196,577,396	2,189,171,926	7,405,470
200970	HIA	3,100,696	3,102,847	(2,151)
200980	IDB - Technical Coop Small Projects Swiss Fund	2,551,886	1,034,337	1,517,549
201130	Ministry of Finance-Financial Sector Reform Prog.	172,952,751	172,952,751	0
201250	HIPIC Relief - CMCF	256,970,618	770,911,854	(513,941,236)
201270	Counterpart Fund-Structural Adj. Support Program Int. Account	26,525,159	24,088,607	2,436,552
201340	CARICOM Headquarters Building Project	15,340,845	17,461,822	(2,120,977)

Bank Acc't #	Description	31.12.2008	31.12.2007	Net Change
New Accounts for 2004				
201380	GOG/IDB Fiscal & Financial Manage. Program.	1,601,236,251	1,601,236,251	0
201390	Budgetary Support	14,523,384,903	6,246,795,800	8,276,589,103
New Accounts for 2005				
201400	GOG/IBRD Global Fund-National Initiative to Accelerate Access	706,641,229	110,986,509	595,654,720
201410	GOG/IBRD Global Fund-National Initiative to Accelerate Access	3,451,505	10,806	3,440,699
201420	GOG/IBRD Global Fund for Tuberculosis	3,680,128	1,353,678	2,326,450
New Accounts for 2006				
201430	OPEC Fund International Development	1,037,335,511	1,176,500,143	(139,164,632)
201440	Multilateral Debt Relief	6,384,871,704	8,174,871,705	(1,790,000,001)
201450	Japanese Non-Project Grant Aid	705,174,249	433,167,196	272,007,053
201460	Environmental Protection Agency	8,081,721	29,436,093	(21,354,372)
New Accounts for 2007				
201290	Sun Work Around Account	0	12,620,211	(12,620,211)
201480	Official Competitiveness 1750	599,025,000	599,025,000	0
New Accounts for 2008				
201470	Guyana /Venezuela Homeless Shelter	203,250,000	0	203,250,000
201490	Official Power Sector 1938	407,500,000	0	407,500,000
201500	Japanese Non Project Grant Air Year 21	8,654,272	0	8,654,272
201530	Official Financial Sector Reform	1,018,750,000	0	1,018,750,000
TOTAL ACTIVE ACCOUNTS		**29,885,055,824**	**21,564,727,536**	**8,320,328,288**
GRAND TOTAL (ACTIVE & INACTIVE)		**35,030,639,122**	**26,710,310,834**	**8,320,328,288**

Note 3: Monetary Sterilization Account

The Monetary Sterilization account deficit of $639.5 million is the difference between the outstanding liability ($57,249,230) and cash held for purpose of retiring the liability ($56,609,705). The difference of $639.5 million relates to unpaid discounts to the Bank of Guyana by the Government of Guyana of $251.3 million for the year 2007 and the remainder of $388.2 million represents a cumulative balance from years 2006 and prior.

STATEMENT OF PUBLIC DEBT
AS AT 31 DECEMBER 2008

SUMMARY SHEET

DESCRIPTION	EXTERNAL	INTERNAL	TOTAL
	G$'000	G$'000	G$'000
UNFUNDED	148,631,753	54,741,128	203,372,881
FUNDED	0	4,744,353	4,744,353
SUB TOTAL	148,631,753	59,485,481	208,117,234
SHORT-TERM Treasury Bills (90 days & K Series)	0	2,637,700	2,637,700
MEDIUM-TERM Treasury Bills(182 &365 days)	0	59,700,150	59,700,150
GRAND TOTAL	148,631,753	121,823,331	270,455,084

HON DR A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
ACCOUNTANT GENERAL (ag.)

SCHEDULE OF PUBLIC DEBT
EXTERNAL LOANS

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURRENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.08 4	AMOUNT DIS-BURSED IN 2008 5	DEBT SERVICE COST DUE & PAYABLE IN 2008 6		DEBT SERVICE COST PAID IN 2008					AMOUNT UNPAID AS AT 31.12.08 10 = (4+5+6b)-9	GUYANA DOLLAR EQUIVALENT 31.12.08 11	TERMS AND CONDITIONS OF LOAN
							PAYMENT 7		DEBT RELIEF 8		TOTAL PAYMENT & DEBT RELIEF 9=7+8			
					PRINCIPAL a	INTEREST b	PRINCIPAL a	INTEREST b	PRINCIPAL a	INTEREST b				
		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	
INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)														
Secondary Schools Reform Credit No. 2879 - GUA	SDR	2,081	2,019	-	68	26	68	26	-	-	94	1,951	614,553	The borrower shall repay the principal amount, the credit in semi-annual installments payable after 1 October 2006and ending 1 April, 2016.
Second Education Project Loan Credit No. 1106-GUA.	USD	5,395	1,250	-	-	-	-	-	-	-	-	1,250	258,968	Principal repayments in semi-annual installments from 1/6/85 to 1/12/2001. Final 2004/12/01
Water Supply and Technical Assistance Credit No. 2559-0 GUA	SDR	2,606	1,924	-	67	24	67	24	-	-	91	1,857	584,944	Repayments commence on 1/6/2004 in 60 semi-annual install. and ends 1/12/2033. Int, rate each install. and including int. payable on 1/12/2013 shall be 1% of principal and 2% on bal. outstanding.
Public Sector Technical Assistant Project Credit No. 3726 - GY	SDR	3,600	2,419	-	-	30	-	30	-	-	30	2,419	761,970	This loan shall be repaid in semi annual installments commencing 15 June 2013 ending 15 December 2042
Caribbean Development Bank (CDB)														
Finance Guyana's Economic Recovery Programme Loan No. 7/SFR-GU	USD	42,000	31,500	-	1,400	620	1,400	620	-	-	2,020	30,100	6,235,944	The loan shall be repaid in 20 installments on March 31, June 30, September 30 & December 31 beginning on 2000-09-03. Fixed interest to be charged on a monthly basis at 2000% starting from 1990-09-06
Sea Defence West Coast Berbice Loan No. 08/SFR-GU	USD XEU	7,400 3,036	6,270 135	168 -	236 4	124 3	236 4	124 2	- 132	- -	360 138	6,202 -	1,284,895 -	Repayment of24 installments to be paid 12 times each year beginning on 1995-06-30. 60 repayments to be paid 4 times each year beginning on 2000-03-31. Ending 2035-06-30.
Second Road Project 10/SFR-GU	USD	11,000	10,524	-	357	208	357	208	-	-	565	10,167	2,106,340	This loan shall be repaid in 120 equal installments for 10 years and expires after 10 years after the date of the first disbursement.
Water Rehabilitation Project Loan No. 11/SFR -GU	USD	8,801	8,508	-	293	168	293	168	-	-	461	8,215	1,701,936	120 equal quarterly payments commencing 31st March 2007,ending 31 st December 2036
Poor Rural Co. Support Service Loan No. 13/SFR -GY	USD	5,100	4,754	346	-	101	-	101	-	-	101	5,100	1,056,589	80 equal quarterly payments commencing 31st January2011,ending 31 st October 2030
CDB Debt Service to EEC Wisco 6-SFR / R	XEU	600	320	-	20	3	20	3	-	-	23	300	86,920	This Loan shall be repaid over a 30 year period on 10 January each year commencing 10/1/93 and ending 10/7/2022.
Road Improvement and Maintenance TA- Guyana 14/SFR - GUY	USD	591	351	-	74	6	74	6	-	-	80	277	57,387	This loan to be repaid in 32 equal installments each due commencing on the first due date after expiry of 2 years from date of first
Regional Tourism Emergency Programme 15/ SFR - GUY	USD	113	64	-	12	1	12	1	-	-	13	52	10,773	This loan shall be repaid 36 equal installments
Drainage and Irrigation Project 9 SFR - GU	USD	5,050	5,026	-	-	100	-	100	-	-	100	5,026	1,041,258	Repayment shall commence September 2012 and ending 30 th June 2042
Third Road Project (Hard Portion) 2 / OR (Equity R)	USD	9,102	7,726	34	-	477	-	477	-	-	477	7,760	1,607,672	This loan shall be repaid in 68 equal installments commencing on the first due date after the expiry of 5 years following the date of the first disbursement.
Third Road Project (Hard Portion) 2 / OR (SFR Portion)	USD	10,000	10,000	-	-	200	-	200	-	-	200	10,000	2,071,742	This loan shall be repaid in 68 equal installments commencing on the first due date after the expiry of 5 years following the date of the first disbursement.
C/F													19,481,890	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURRENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.08 4	AMOUNT DIS-BURSED IN 2008 5	DEBT SERVICE COST DUE & PAYABLE IN 2008 6		DEBT SERVICE COST PAID IN 2008 7		8		TOTAL PAYMENT & DEBT RELIEF 9=7+8	AMOUNT UNPAID AS AT 31.12.08 10 = (4+5+6b)-9	GUYANA DOLLAR EQUIVALENT 31.12.08 11	TERMS AND CONDITIONS OF LOAN
							PAYMENT		DEBT RELIEF					
					PRINCIPAL a	INTEREST b	PRINCIPAL a	INTEREST b	PRINCIPAL a	INTEREST b				
		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	
B/F													19,481,890	
Skeldon Sugar Modernisation Project 3/SFR-GUY	USD XEU	13,978	5,765 44	3,100 -	- -	58 1	- -	- -	- -	58 1	58 1	8,865 44	1,836,599 12,748	Repayment shall be in 80 equal or approx. equal consecutive installments commencing the first due date after the expiry of 10 years following the date of disbursement.
Skeldon Sugar Modernisation Project 3/OCR-GUY	USD XEU	14,240	6,327 63	3,494 -	- 63	402 2	- -	61 -	- 63	341 2	402 65	9,821 -	2,034,658 -	Repayment shall be in 68 equal or approx. equal consecutive installments commencing the first due date after the expiry of 5 years following the date of disbursement.
Caribbean Court of Justice - Regional 1 / SFR - GUY	USD	4,400	4,400	-	-	88	-	88	-	-	88	4,400	911,567	Repayment shall be in 80 equal or approx. equal consecutive installments commencing the first due date after the expiry of 10 years following the date of disbursement.
Caribbean Court of Justice - Regional 1 / OCR-Guy	USD	4,400	4,400	-	-	264	-	264	-	-	264	4,400	911,567	Repayment shall be in 68 equal or approx. equal consecutive installments commencing the first due date after the expiry of 5 years following the date of disbursement.
Towns Development Guyana 16/SFR-GUY	USD	683	585	-	87	11	87	10	-	-	97	499	103,380	Repayment shall be in 32 equal or approx. equal consecutive installments commencing the first due date after the expiry of 2 years following the date of disbursement.
Reconstruction of Sea Defence (2nd Loan) 4/SFR-GUY - SFR- Portion	USD	3,558	2,662	501	-	55	-	37	-	18	55	3,163	655,292	Repayment shall be in 80 equal or approx. equal consecutive installments commencing the first due date after the expiry of 10 years following the date of disbursement.
Reconstruction of Sea Defence (2nd Loan) 4/SFR-GUY - OCR- Portion	USD	3,792	3,078	519	-	213	-	209	-	4	213	3,597	745,206	Repayment shall be in 68 equal or approx. equal consecutive installments commencing the first due date after the expiry of 5 years following the date of disbursement.
Community Services Enhancement Project - 5/SFR-OR-GUY (OCR Portion)	USD	3,580	2,982	461	-	4	-	4	-	-	4	3,443	713,301	Repayment shall be in 80 equal quarterly payment commencing on 1st Jan 2015 & ends 1st Oct 2034
Community Services Enhancement Project - 5/SFR-SFR-GUY	USD	10,000	7,688	1,108	-	147	-	-	-	147	147	8,796	1,822,304	Repayment shall be in 80 equal quarterly payment commencing on 1st Jan 2015 & ends 1st Oct 2034
Natural Disaster Management 17/SFR-GUY	USD	500	500	-	-	10	-	10	-	-	10	500	103,587	Repayment shall be in 80 equal or approx. equal & consecutive quarterly installments on each due date commencing on the first due date after the expiry of 5 years following the date of disbursement of the loan.
INTER-AMERICAN DEVELOPMENT BANK (IDB)														
Abary Drainage & Irrigation Project Loan No. 465/SF-GY	USD	40,700	1,710	-	1,710	362	1,710	146	-	216	2,072	-	-	Interest to be paid w.e.f 8-4-2002. Principal to be paid in 62 installments on 6-5 and 6-11 w.e.f 92-11-6. Fixed Int. to be charged on a daily basis at 7.5% w.e.f 87-6-11.
C/F													29,332,099	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURRENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.08 4	AMOUNT DIS-BURSED IN 2008 5	DEBT SERVICE COST DUE & PAYABLE IN 2008 6		DEBT SERVICE COST PAID IN 2008					AMOUNT UNPAID AS AT 31.12.08 10 = (4+5+6b)-9	GUYANA DOLLAR EQUIVALENT 31.12.08 11	TERMS AND CONDITIONS OF LOAN
							PAYMENT 7		DEBT RELIEF 8		TOTAL PAYMENT & DEBT RELIEF 9=7+8			
					PRINCIPAL a	INTEREST b	PRINCIPAL a	INTEREST b	PRINCIPAL a	INTEREST b				
		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	
B/F													29,332,099	
Health Care Delivery Programme Loan No. 544-SF/GY	USD	1,257	461	-	42	10	42	10	-	-	52	419	86,806	Interest is calculated at 9% per annum on the outstanding bal. until 24-11-88 & thereafter at 2% per annum. Credit Commission Commitment fee is charged at 0.5% per annum on the undisbursed bal. Interest and credit commission fees are payable on 24-05 and 24-11 each year effective from 24-11-79. The principal shall be repaid by half yearly payments on 5-4 and 40 yrs loan with an initial grace period of 10 yrs. 60 semi-annual installments beginning 8-10-2002. Int. rate of 1% for first 10 years thereafter. Final installment payable on 8.10.2032.
Food Crop Production Marketing Programme - Loan No. 583/SF - GY	USD	1,600	667	-	53	13	53	14	-	-	67	613	126,998	Principal repayable in 60 semi-annual installments from 6-7-90 to 6-1-2020. Interest is calculated at 1% per annum on the outstanding bal. of the loan until 6-1-90 and thereafter 20% per annum and payable on 6-1 and 6-7 each year w.e.f 6-7-80. A credit commission commitment fee is also charged .
Main Road Rehabilitation - Transportation Loan No. 999/SF-GY	USD	41,000	5,413	4,658	112	65	112	65	-	-	177	9,959	2,063,248	Principal repayment commencing 18/09/2008 and ending 18/03/2038.
	JPK		48,668	489	811	242	811	242	-	-	1,053	48,346	109,465	
Urban Development Programme Loan No. 1021/SF-GY	USD	20,000	5,715	-	-	57	-	57	-	-	57	5,715	1,184,001	Loan to be repaid in 60 equal semi-annual installments.
	CAD		810	-	-	8	-	8	-	-	8	810	136,654	
	DKK		2,110	-	-	21	-	21	-	-	21	2,110	80,878	
	XEU		381	-	-	6	-	6	-	-	6	381	110,388	
Transportation - Loan No. 1042- 1 /SF-GY	USD	20,200	-	-	-	-	-	-	-	-	-	-	-	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.
	XEU		9,949	-	-	100	-	100	-	-	100	9,949	2,882,555	
Transportation - Loan No. 1042- 2 /SF-GY	USD	9,800	1,855	-	-	19	-	19	-		19	1,855	384,308	Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 4 February 2010 and 2% per annum thereafter.
Low Income Settlement Programme Loan No. 1044/SF-GY	USD	27,000	6,626	-	-	67	-	67	-		67	6,626	1,372,736	This loan shall be completely repaid in 60 semiannual installments. The first shall be paid on 2010-12-14
	XEU		88	-	-	1	-	1	-	-	1	88	25,497	
	XEU		2,562	-	-	26	-	26	-	-	26	2,562	742,296	
Georgetown Sewerage and Water Rehabilitation Loan No. 1047/SF-GY	USD	27,000	5,820	2,062	-	32	-	32	-	-	32	7,882	1,632,947	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.
	XEU		121	1	-	1	-	-	-	1	1	122	35,347	
Environmental Protection Loan No. 1052/SF-GY	USD	900	383	-	-	3	-	3	-	-	3	383	79,348	Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 24 May 2010 and 2% per annum thereafter.
Social Impact Amelioration Prog Simap111- Loan No.1085	USD	20,000	13,561	-	-	133	-	133	-	-	133	13,561	2,809,490	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	40,000	6,602	-	-	67	-	67	78	-	145	6,524	1,351,605	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 cancellation in o8
	XEU		1,593	-	-	16	-	16	-	-	16	1,593	461,545	
	CAD		4,194	-	-	21	-	21	-	-	21	4,194	707,564	
C/F													45,715,775	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	LOAN CURRENCY	REVISED/ ORIGINAL AMOUNT OF LOAN	AMOUNT UNPAID AS AT 01.01.08	AMOUNT DIS-BURSED IN 2008	DEBT SERVICE COST DUE & PAYABLE IN 2008		DEBT SERVICE COST PAID IN 2008					AMOUNT UNPAID AS AT 31.12.08	GUYANA DOLLAR EQUIVALENT 31.12.08	TERMS AND CONDITIONS OF LOAN
							PAYMENT		DEBT RELIEF		TOTAL PAYMENT & DEBT RELIEF			
					PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST				
1	2	3	4	5	6		7		8		9=7+8	10 = (4+5+6b)-9	11	
					a	b	a	b	a	b				
		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	
B/F													45,715,775	
Unserved Areas Electrification Prog	USD	34,400	3,443	2,996	-	66	-	66	-	-	66	6,439	1,333,995	This loan shall be repaid semi-annual consecutive
Loan No.1103	XEU		1,972	20	-	20	-	-	-	20	20	1,992	577,148	equal installments. The first installment shall be paid o
														on March3 , 2013 & last installment September 3, 2042.
Basic Education Access Management	USD	33,500	11,475	3,789	-	47	-	47	-	-	47	15,264	3,162,307	This loan shall be completely by 60 semiannual,
Support Loan No. 1107	CAD		5,125	48	-	-	-	-	-	-	-	5,173	872,730	consecutive equal installments w.e.f 2013-01-25
	JPK		93,615	950	-	-	-	-	-	-	-	94,565	214,114	to 2042-07-25
Basic Nutrition Programme	USD	5,000	2,495	1,712	-	36	-	36	-	-	36	4,207	871,582	This loan shall be repaid in 60 semi-annual
Loan No. 1120 SF-GY														installments. The first payment on and last Nov 19 2043. Disbursement shall expire 4 years from the effective date of contract
Social Statistics and Policy Analysis	USD	3,450	1,731	630	-	25	-	25	-	-	25	2,361	489,138	The first installment shall be paid on 24th September
Program Loan No.1516/SF-GY														2014 and interest shall be paid semiannually at 1% until March 24 2014 and 2% thereafter. Loan to be closed 2044/03/24
Health Sector Programme	USD	23,000	8,364	4,507	-	163	-	163	-	-	163	12,871	2,666,539	The loan shall be completely repaid by the borrower by
Loan No.1548/SF-GY														means of semi-annual consecutive , and, insofar as possible equal installments no later than May 27,2045.
Fiscal & Financial Management Prog	USD	15,000	5,114	-	-	51	-	51	-	-	51	5,114	1,059,489	Interest shall be paid semi-annually on the outstanding
Loan No. 1550/SF-GY														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	USD	13,000	3,718	4,726	-	64	-	64	-	-	64	8,444	1,749,379	Interest shall be paid semi-annually on the outstanding
Loan No. 1551/SF-GY	CAD		2,645	-	-	26	-	26	-	-	26	2,645	446,234	daily balance of the loan at the rate of 1% per annum
	CAD		109	-	-	1	-	1	-	-	1	109	18,389	until 30/7/2044 and 2% per annum thereafter.
	GBP		389	-	-	4	-	4	-	-	4	389	117,526	
New Amsterdam Road Project	USD	37,300	16,587	9,143	-	93	-	93	-	-	93	25,730	5,330,593	Loan shall be repaid semiannual, consecutive equal
Loan No.1554/SF-GY	XEU		830	8	-	8	-	8	-	-	8	838	242,796	installment. The first installment on 6 Dec. 2015 and last installment 6 June 2045.
Agriculture Support Services Prog	USD	22,500	1,029	622	-	90	-	90	-	-	90	1,651	342,045	This loan shall be repaid semi-annual consecutive
Loan No. 1558/SF-GY														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 Modernisation	USD	5,000	1,582	604	-	25	-	25	-	-	25	2,186	452,883	The loan shall be repaid semiannual, consecutive and
Program Loan No.1604/SF-GY														equal installments. The first installment 15 Dec.2015 and last installment 15th June 2045.
Competitiveness Program	USD	800	741	-	741	-	-	-	741	-	741	-	-	The borrower shall pay on the undisbursed balance
Loan No. 1649/SF-GY														of the financing which is not in the currency of the borrower's country a credit fee of 1/2 of 1% per annum, which shall begin to accrue twelve(12) months after the date of the Resolution of the Board of Executive Directors approving the financing.
Citizen Security Program	USD	1,000	-	-	-	-	-	-	-	-	-	-	-	The borrower shall pay on the undisbursed balance
Loan No. 1653/SF-GY														of the financing which is not in the currency of the borrower's country a credit fee of 1/2 of 1% per annum, which shall begin to accrue twelve(12) months after the date of the Resolution of the Board of Executive Directors approving the financing.
C/F													65,662,663	

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							PAYMENT 7		DEBT RELIEF 8		TOTAL PAYMENT & DEBT RELIEF 9=7+8			
					PRINCIPAL a	INTEREST b	PRINCIPAL a	INTEREST b	PRINCIPAL a	INTEREST b				
		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	
B/F													65,662,663	
Georgetown Solid Waste Mng. Prog. Loan No. 1730/SF- GY	USD	18,070	928	684	-	94	-	94	-	-	94	1,612	333,965	The borrower shall repay this loan in Sixty installments commencing on the 22nd of August 2017 ending 22nd Feb.2047 and int .at 1% pre annum on 22nd Aug. 2007
Georgetown Solid Waste Mng. Prog. Loan No. 1731/SF- GY	USD	2,500	-	-	-	6	-	6	-	-	6	-	-	The Borrower shall pay the loan in Advance within a 30 day period from the date of each disbursement and interest semi annually at 1 % until 22nd Feb 2017
Prog. For Modernisation of Justice Admin. Loan No. 1745/SF- GY	USD	15,000	30	60	-	75	-	75	-	-	75	90	18,646	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 6 Jun. 2017 and last installment 6 June 2057.
Prog. For Modernisation of Justice Admin. Loan No. 1746/SF- GY	USD	10,232	7	622	-	51		51	-	-	51	629	130,313	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 6 Jun. 2017 and last installment 6 June 2057.
Support For Competitiveness Loan No. 1750/SF- GY	USD	18,000	2,955	44	-	101	-	101	-	-	101	2,999	621,315	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 6 Jun. 2017 and last installment 6 June 2057. and int at 1% per annum until the 10th anniversary and 2% thereafter
Support For Competitiveness Loan No. 1751/SF- GY	USD	8,650	242	1,094	-	47	-	47	-	-	47	1,336	276,785	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 6 Jun. 2017 and last installment 6 June 2057. and int at 1% per annum until the 10th anniversary and 2% thereafter
Citizen Security Programme Loan No. 1752/SF- GY	USD	19,800	712	560	-	103	-	103	-	-	103	1,272	263,526	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 31 July. 2017 and last installment 31 Jan 2047. and int at 1% per annum until the 31st Jan 2017 and 2% thereafter
Transport Infrastructure Rehab. Prog. Loan No. 1803/SF- GY	USD	27,000	500	531	-	75	-	75	-	-	75	1,031	213,597	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 11Jan. 2018 and last installment 11 July 2047. and int at 1% per annum until the 11st Jan 2017 and 2% thereafter
Agricultural Export Diversification Programme Loan No 1929/BL - GY	USD	20,900	-	-	-	4		4	-	-	4	-	-	This loan shall be repaid by consecutive and equal installment the 1st installment due 6 yrs from the date of this contract and the last 30 yrs. from the said date
Power Sector Support Programme Loan No 1938/ BL - GY	USD	12,000	-	1,000	-	2	-	2	-	-	2	1,000	207,174	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
Financial Sector Reform Prog. 2091/ BL - GY Fixed	USD	2,500	-	-	-	58		58	-	-	58	-	-	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
Financial Sector Reform Prog. 2091/ BL - GY Adjustable	USD	2,500	-	2,500	-	-	-	-	-	-	-	2,500	517,936	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 40 yrs from the said date
United States Agency for Int.Dev														
Pl 480 for 1999	USD	7,000	1,059	-	48	26	48	26	-	-	74	1,011	209,453	Principal repayment commence 2004-12-30 and ending 2030-12-30
C/F													68,455,371	

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					PRINCIPAL a	INTEREST b	PAYMENT PRINCIPAL a	PAYMENT INTEREST b	DEBT RELIEF PRINCIPAL a	DEBT RELIEF INTEREST b				
		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	
B/F													68,455,371	
Rehabilitation of the Bauxite Industry Sysmin - 3663/Gua/P	XEU	10,496	9,003	-	373	93	373	93	-	-	466	8,630	2,500,397	Principal repayment in 60 semi-annual installment on 1 March & 1 Sept. ending 1 March 2030.
Rose Hall Water Supply Project 7.1035	XEU	9,200	5,036	-	629	101	629	101	-	-	730	4,407	1,276,854	Loan to be repaid by 15 equal annual installments on 10th Dec. 2001 ending 10th Dec. 2015.
INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT														
CAD/Guyana (Poor Rural Communities Support Services Project 436 - GY	SDR	7,300	5,957	-	399	73	399	73	-	-	472	5,558	1,750,736	Principal payment shall be made semi-annually on 1 April and 1 October commencing 1/4/2007 and ending 1 /10/2036.
OPEC Fund for International Development 716pg	USD	15,188	13,973	-	608	138	-	-	607	138	745	13,366	2,769,091	Principal repayment shall be made semi-annually commencing 2001/02/16.
OPEC Fund for International Development 1058 H	USD	7,500	7,500	-	-	75	-	-	-	75	75	7,500	1,553,807	Repayment of 40 equal and consecutive semi-annual installments. Commencing 2011-01-15 and ending
Rescheduling of Guyana Debt/ Trinidad & Tobago.	USD	55,980	53,143	-	1,873	1,712	1,873	1,712	-	-	3,585	51,270	10,621,822	Principal repayment shall be made semi-annually on 23/5 and 23/11 beginning 23/11/2002 and ending
Transfer of GUYMINE'S Liabilities to Government Bonds	USD GBP	2,685 21	2,685 21	- -	- -	- -	- -	- -	- -	- -	- -	2,685 21	556,263 6,345	The Bonds are fixed dated with maturity date of 12 years and 1 day. Interest is payable annually at 5%
Financing Project (READ) IFAD 742 - GY	SDR	1,850	-	-	-	-	-	-	-	-	-	-	-	Repayment of this loan shall be made semi-annually on 15/06 and 15/12 beginning 2018 and ending June 2047
Non- Paris Club Creditors														
Venezuela Emergency Assistance	USD	15,000	12,500	-	12,500	-	-	-	12,500	-	12,500	-	-	Principal repayable semi-annually at the sum of US$500,000 each year until the sum of US$15,000,000 has been repaid w.e.f 1/8/79. this loan was cancelled
Yugoslavia Credit Agreement	USD	1,175	1,128	-	-	24	-	-	-	-	-	1,152	238,665	6 principal repayments of the loan shall be paid 21/6 and 21/12. Yearly beginning 83/12/21.
United Arab Emirates Economic Co-operation	UAE	19,840	24,515	-	-	473	-	-	-		-	24,988	1,396,560	The principal repayment of loan amount paid 4/3 yearly beginning 4-3-78. Interest is paid on 4/3 yearly beginning 4/3/78 and ending 4/3/87.
Argentina	USD	6,783	11,831	-	-	338	-	-	-	-	-	12,169	2,521,103	Repayable 1996 to 1998 at 7.5%.
Kuwait	USD	10,180	60,723	-	-	1,380	-	-	-	-	-	62,103	12,866,141	Repayable 1982 to 1993 at 7.5% to 10.8%.
Libya	USD	15,000	37,856	-	-	388	-	-	-	-	-	38,244	7,923,171	Repayable 1981 to 1993 at varying interest rates.
Russia	USD	278	274	-	4	16	-	-	4	16	20	270	55,937	Principal is repaid on 23-03 and 23-09 beginning 23/09/86 - 92 and only on 23/09 in 1993.
Italy Procurement of Equipment for the rehab. maint. and construct. of drainage and irrigation facilities in Mahaica.	XEU	3,305	3,129	-	-	31	-	31	-	-	31	3,129	906,575	Interest starts accruing on the 23/04/20004. Principal repayment starts on 23rd April, 2015. Final due date 23 April 2032.
C/F													115,398,837	

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		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	
B/F													115,398,837	
Export Import Bank of China														
The design and supply of the co-generation plant under the Skeldon Sugar Modernisation Project	CNY	270,000	196,100	9,066	-	4,125	-	4,125	-	-	4,125	205,166	6,171,820	Maturity period will be 240 months. Grace period 60 months and repayments 180 months will there be any disbursements. Ending January 26 2035
Exim Bank of India														
Construction of Cricket Stadium	USD	19,000	19,000	-	-	336	-	336	-	-	336	19,000	3,936,310	40 equal semi-annual installments commencing 14.01.2010 & ending 14.07.2029. Interest rate 1,75 % 5 years grace period.
Construction of Traffic Lights	USD	2,100	2,100	-	-	37	-	37	-	-	37	2,100	435,066	Repayment of 30 installments to be paid 2 times each year on 14 January and 14 July commencing 2012-01-14 and ending 2060-07-14
VENEZUELA														
PetroCaribe Agreement-1st shipment 2007	USD	1,161	-	1,161	-	-	-	-	-	-	-	1,161	240,529	Repayment of 32 installments to be paid once each year commencing 2010-05-08 & ending 2032-05-08
PetroCaribe Agreement-2nd shipment 2007	USD	1,101	-	1,101	-	-	-	-	-	-	-	1,101	228,099	Repayment of 32 installments to be paid once each year commencing 2010-05-23 & ending 2032-05-23
PetroCaribe Agreement-3rd shipment 2007	USD	864	-	864	-	-	-	-	-	-	-	864	178,999	Repayment of 32 installments to be paid once each year commencing 2010-06-09 & ending 2032-06-09
PetroCaribe Agreement-4th shipment 2007	USD	914	-	914	-	-	-	-	-	-	-	914	189,357	Repayment of 32 installments to be paid once each year commencing 2010-06-28 & ending 2032-06-28
PetroCaribe Agreement-5th shipment 2007	USD	841	-	841	-	-	-	-	-	-	-	841	174,234	Repayment of 32 installments to be paid once each year commencing 2010-07-25 & ending 2032-07-25
PetroCaribe Agreement-6th shipment 2007	USD	686	-	686	-	-	-	-	-	-	-	686	142,122	Repayment of 32 installments to be paid once each year commencing 2010-07-26 & ending 2032-07-26
PetroCaribe Agreement-7th shipment 2007	USD	872	-	872	-	-	-	-	-	-	-	872	180,656	Repayment of 32 installments to be paid once each year commencing 2010-08-11 & ending 2032-08-11
PetroCaribe Agreement-8th shipment 2007	USD	915	-	915	-	-	-	-	-	-	-	915	189,564	Repayment of 32 installments to be paid once each year commencing 2010-09-11 & ending 2032-09-11
PetroCaribe Agreement-9th shipment 2007	USD	1,177	-	1,177	-	-	-	-	-	-	-	1,177	243,844	Repayment of 32 installments to be paid once each year commencing 2010-09-18 & ending 2032-09-18
PetroCaribe Agreement-10th shipment 2007	USD	467	-	467	-	-	-	-	-	-	-	467	96,750	Repayment of 32 installments to be paid once each year commencing 2010-10-04 & ending 2032-10-04
PetroCaribe Agreement-11th shipment 2007	USD	953	-	953	-	-	-	-	-	-	-	953	197,437	Repayment of 32 installments to be paid once each year commencing 2010-10-08 & ending 2032-10-08
PetroCaribe Agreement-12th shipment 2007	USD	1,850	-	1,850	-	-	-	-	-	-	-	1,850	383,272	Repayment of 32 installments to be paid once each year commencing 2010-11-06 & ending 2032-11-06
PetroCaribe Agreement-13th shipment 2007	USD	1,863	-	1,863	-	-	-	-	-	-	-	1,863	385,966	Repayment of 32 installments to be paid once each year commencing 2010-11-06 & ending 2032-11-06
PetroCaribe Agreement-14th shipment 2007	USD	1,358	-	1,358	-	-	-	-	-	-	-	1,358	281,343	Repayment of 32 installments to be paid once each year commencing 2010-11-10 & ending 2032-11-10
C/F													129,054,204	

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		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	
B/F													129,054,204	
PetroCaribe Agreement-15th shipment 2007	USD	1,654	-	1,654	-	-	-	-	-	-	-	1,654	342,666	Repayment of 32 installments to be paid once each year commencing 2010-11-17 & ending 2032-11-17
PetroCaribe Agreement-16th shipment 2007	USD	875	-	875	-	-	-	-	-	-	-	875	181,277	Repayment of 32 installments to be paid once each year commencing 2010-11-17 & ending 2032-11-17
PetroCaribe Agreement-17th shipment 2007	USD	1,683	-	1,683	-	-	-	-	-	-	-	1,683	348,674	Repayment of 32 installments to be paid once each year commencing 2010-11-27 & ending 2032-11-27
PetroCaribe Agreement-18th shipment 2007	USD	1,177	-	1,177	-	-	-	-	-	-	-	1,177	243,844	Repayment of 32 installments to be paid once each year commencing 2010-11-28 & ending 2032-11-28
PetroCaribe Agreement-19th shipment 2007	USD	1,294	-	1,294	-	-	-	-	-	-	-	1,294	268,083	Repayment of 32 installments to be paid once each year commencing 2010-11-30 & ending 2032-11-30
PetroCaribe Agreement-20th shipment 2007	USD	842	-	842	-	-	-	-	-	-	-	842	174,441	Repayment of 32 installments to be paid once each year commencing 2010-12-08 & ending 2032-12-08
PetroCaribe Agreement-21st shipment 2007	USD	1,260	-	1,260	-	-	-	-	-	-	-	1,260	261,040	Repayment of 32 installments to be paid once each year commencing 2010-12-10 & ending 2032-12-10
PetroCaribe Agreement-22nd shipment 2007	USD	1,739	-	1,739	-	-	-	-	-	-	-	1,739	360,276	Repayment of 32 installments to be paid once each year commencing 2010-12-19 & ending 2032-12-19
PetroCaribe Agreement-23rd shipment 2007	USD	2,265	-	2,265	-	-	-	-	-	-	-	2,265	469,250	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
2008 Shipments														
PetroCaribe Agreement-1st shipment 2008	USD	1,958	-	1,958	-	-	-	-	-	-	-	1,958	405,647	Repayment of 32 installments to be paid once each year commencing 2010-11-30 & ending 2032-11-30
PetroCaribe Agreement-2nd shipment 2008	USD	867	-	867	-	-	-	-	-	-	-	867	179,620	Repayment of 32 installments to be paid once each year commencing 2010-12-08 & ending 2032-12-08
PetroCaribe Agreement-3rd shipment 2008	USD	1,430	-	1,430	-	-	-	-	-	-	-	1,430	296,259	Repayment of 32 installments to be paid once each year commencing 2010-12-10 & ending 2032-12-10
PetroCaribe Agreement-4th shipment 2008	USD	1,379	-	1,379	-	-	-	-	-	-	-	1,379	285,693	Repayment of 32 installments to be paid once each year commencing 2010-12-19 & ending 2032-12-19
PetroCaribe Agreement-5th shipment 2008	USD	1,699	-	1,699	-	-	-	-	-	-	-	1,699	351,989	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-6th shipment 2008	USD	1,557	-	1,557	-	-	-	-	-	-	-	1,557	322,570	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-7th shipment 2008	USD	1,403	-	1,403	-	-	-	-	-	-	-	1,403	290,665	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-8th shipment 2008	USD	2,008	-	2,008	-	-	-	-	-	-	-	2,008	416,006	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-9th shipment 2008	USD	2,053	-	2,053	-	-	-	-	-	-	-	2,053	425,329	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
C/F													134,677,534	

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		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	
B/F													134,677,534	
PetroCaribe Agreement-10th shipment 2008	USD	1,803	-	1,803	-	-	-	-	-	-	-	1,803	373,535	Repayment of 32 installments to be paid once each year commencing 2010-11-30 & ending 2032-11-30
PetroCaribe Agreement-11th shipment 2008	USD	2,181	-	2,181	-	-	-	-	-	-	-	2,181	451,847	Repayment of 32 installments to be paid once each year commencing 2010-12-08 & ending 2032-12-08
PetroCaribe Agreement-12th shipment 2008	USD	1,222	-	1,222	-	-	-	-	-	-	-	1,222	253,167	Repayment of 32 installments to be paid once each year commencing 2010-12-10 & ending 2032-12-10
PetroCaribe Agreement-13th shipment 2008	USD	2,547	-	2,547	-	-	-	-	-	-	-	2,547	527,673	Repayment of 32 installments to be paid once each year commencing 2010-12-19 & ending 2032-12-19
PetroCaribe Agreement-14th shipment 2008	USD	1,792	-	1,792	-	-	-	-	-	-	-	1,792	371,256	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-15th shipment 2008	USD	2,089	-	2,089	-	-	-	-	-	-	-	2,089	432,787	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement -16th shipment 2008	USD	2,762	-	2,762	-	-	-	-	-	-	-	2,762	572,215	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-17th shipment 2008	USD	1,793	-	1,793	-	-	-	-	-	-	-	1,793	371,463	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-18th shipment 2008	USD	2,640	-	2,640	-	-	-	-	-	-	-	2,640	546,940	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-19th shipment 2008	USD	2,601	-	2,601	-	-	-	-	-	-	-	2,601	538,860	Repayment of 32 installments to be paid once each year commencing 2010-11-30 & ending 2032-11-30
PetroCaribe Agreement-20th shipment 2008	USD	3,074	-	3,074	-	-	-	-	-	-	-	3,074	636,854	Repayment of 32 installments to be paid once each year commencing 2010-12-08 & ending 2032-12-08
PetroCaribe Agreement-21st shipment 2008	USD	2,649	-	2,649	-	-	-	-	-	-	-	2,649	548,805	Repayment of 32 installments to be paid once each year commencing 2010-12-10 & ending 2032-12-10
PetroCaribe Agreement-22nd shipment 2008	USD	2,690	-	2,690	-	-	-	-	-	-	-	2,690	557,299	Repayment of 32 installments to be paid once each year commencing 2010-12-19 & ending 2032-12-19
PetroCaribe Agreement-23rd shipment 2008	USD	2,698	-	2,698	-	-	-	-	-	-	-	2,698	558,956	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-24th shipment 2008	USD	2,899	-	2,899	-	-	-	-	-	-	-	2,899	600,598	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-25th shipment 2008	USD	3,267	-	3,267	-	-	-	-	-	-	-	3,267	676,838	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-26th shipment 2008	USD	2,856	-	2,856	-	-	-	-	-	-	-	2,856	591,690	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-27th shipment 2008	USD	2,566	-	2,566	-	-	-	-	-	-	-	2,566	531,609	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-28th shipment 2008	USD	2,712	-	2,712	-	-	-	-	-	-	-	2,712	561,856	Repayment of 32 installments to be paid once each year commencing 2010-11-30 & ending 2032-11-30
C/F													144,381,781	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURRENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.08 4	AMOUNT DIS-BURSED IN 2008 5	DEBT SERVICE COST DUE & PAYABLE IN 2008 6		DEBT SERVICE COST PAID IN 2008					AMOUNT UNPAID AS AT 31.12.08 10 = (4+5+6b)-9	GUYANA DOLLAR EQUIVALENT 31.12.08 11	TERMS AND CONDITIONS OF LOAN
							PAYMENT 7		DEBT RELIEF 8		TOTAL PAYMENT & DEBT RELIEF 9=7+8			
					PRINCIPAL a	INTEREST b	PRINCIPAL a	INTEREST b	PRINCIPAL a	INTEREST b				
		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	
B/F													144,381,781	
PetroCaribe Agreement-29th shipment 2008	USD	4,396	-	4,396	-	-	-	-	-	-	-	4,396	910,738	Repayment of 32 installments to be paid once each year commencing 2010-12-08 & ending 2032-12-08
PetroCaribe Agreement-30th shipment 2008	USD	2,345	-	2,345	-	-	-	-	-	-	-	2,345	485,824	Repayment of 32 installments to be paid once each year commencing 2010-12-10 & ending 2032-12-10
PetroCaribe Agreement-31st shipment 2008	USD	3,649	-	3,649	-	-	-	-	-	-	-	3,649	755,979	Repayment of 32 installments to be paid once each year commencing 2010-12-19 & ending 2032-12-19
PetroCaribe Agreement-32nd shipment 2008	USD	1,772	-	1,772	-	-	-	-	-	-	-	1,772	367,113	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-33rd shipment 2008	USD	1,459	-	1,459	-	-	-	-	-	-	-	1,459	302,267	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-34th shipment 2008	USD	1,619	-	1,619	-	-	-	-	-	-	-	1,619	335,415	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-35th shipment 2008	USD	1,288	-	1,288	-	-	-	-	-	-	-	1,288	266,840	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-36th shipment 2008	USD	1,470	-	1,470	-	-	-	-	-	-	-	1,470	304,546	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-37th shipment 2008	USD	875	-	875	-	-	-	-	-	-	-	875	181,277	Repayment of 32 installments to be paid once each year commencing 2010-11-30 & ending 2032-11-30
PetroCaribe Agreement-38th shipment 2008	USD	1,003	-	1,003	-	-	-	-	-	-	-	1,003	207,796	Repayment of 32 installments to be paid once each year commencing 2010-12-08 & ending 2032-12-08
PetroCaribe Agreement-39th shipment 2008	USD	638	-	638	-	-	-	-	-	-	-	638	132,177	Repayment of 32 installments to be paid once each year commencing 2010-12-10 & ending 2032-12-10
GRAND TOTAL													**148,631,753**	

ANALYSIS OF PUBLIC DEBT
BY CURRENCIES AS AT 31ST DECEMBER 2008

NO.	DESCRIPTION	RATE AT 31-12-08	NO. OF UNITS OF CURRENCY OUTSTANDING	G$'000 EQUIVALENT
1	UNITED STATES DOLLARS (US$)	207.17422	602,296	124,780,204
2	JAPANESE YEN (JPK)	2.26420	142,911	323,579
3	POUND STERLING (GBP)	302.12216	410	123,870
4	SPECIAL DRAWING RIGHTS (SDR)	314.99390	11,785	3,712,203
5	CANADIAN DOLLAR (CAD)	168.70865	12,931	2,181,572
6	EUROPEAN CURRENCY UNITS (XEU)	289.73314	34,035	9,861,067
7	YUAN RENMINBIS (CNY)	30.08208	205,166	6,171,820
8	UAE DIRHAMS (AED)	55.88923	24,988	1,396,560
9	SWEDISH KRONA (SEK)	31.65689	0	0
10	DANISH KRONES (DKK)	38.33080	2,110	80,878
11	SWISS FRANCS (SFR)	180.2480	0	0
	GRAND TOTAL			148,631,753

STATEMENT OF PUBLIC DEBT
EQUATED ANNUITY DEBENTURES 2008

DESCRIPTION 1	AUTH-ORITY 2	DATE OF FIRST INSTAL-MENT 3	DATE OF FINAL INSTAL-MENT 4	DUE DATE OF INSTAL-MENT 5	AMOUNT OF LOAN 6	LOAN MADE IN 2008 7	AMOUNT OF LOAN 31-12-08 (8)=(6)+(7)	AMOUNT RE-PAID AT 31-12-07 9	AMOUNT RE-PAID IN 2008 10	AMOUNT RE-PAID AT 31-12-08 (11)=(9)+(10)	AMOUNT OUT-STANDING AT 31-12-07 (12)=(6)-(9)	AMOUNT OUT-STANDING AT 31-12-08 (13)=(8)-(11)
					$`000	$`000	$`000	$`000	$`000	$`000	$`000	$`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	-	3,485	1,405	-	1,405	2,080	2,080
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for $25,000,000 Guyana Dollars Each A 01 -A 121	General Loan Act 74-04	15-Mar 2008	On Demand	1st April 1st October	3,025,000	-	3,025,000	-	3,025,000	3,025,000	3,025,000	-
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for $18,010,000 Guyana Dollars A 122	General Loan Act 74-04	15-Mar 2008	On Demand	1st April 1st October	18,010	-	18,010	-	18,010	18,010	18,010	-
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for $25,000,000 Guyana Dollars Each B 01 - B39	General Loan Act 74-04	15-Mar 2008	On Demand	1st April 1st October	975,000	-	975,000	-	-	-	975,000	975,000
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for $25,000,000 Guyana Dollars Each C 01 -C 39	General Loan Act 74-04	15-Mar 2008	On Demand	1st April 1st October	975,000	-	975,000	-	-	-	975,000	975,000
C/F Total					4,996,495	-	4,996,495	1,405	3,043,010	3,044,415	4,995,090	1,952,080

DESCRIPTION 1	AUTH-ORITY 2	DATE OF FIRST INSTAL-MENT 3	DATE OF FINAL INSTAL-MENT 4	DUE DATE OF INSTAL-MENT 5	AMOUNT OF LOAN 6	LOAN MADE IN 2008 7	AMOUNT OF LOAN 31-12-08 (8)=(6)+(7)	AMOUNT RE-PAID AT 31-12-07 9	AMOUNT RE-PAID IN 2008 10	AMOUNT RE-PAID AT 31-12-08 (11)=(9)+(10)	AMOUNT OUT-STANDING AT 31-12-07 (12)=(6)-(9)	AMOUNT OUT-STANDING AT 31-12-08 (13)=(8)-(11)
					$`000	$`000	$`000	$`000	$`000	$`000	$`000	$`000
B/F Total					4,996,495	-	4,996,495	1,405	3,043,010	3,044,415	4,995,090	1,952,080
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for $25,000,000 Guyana Dollars Each D 01 - D391	General Loan Act 74-04	15-Mar 2008	On Demand	1st April 1st October	975,000	-	975,000	-	-	-	975,000	975,000
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for $25,000,000 Guyana Dollars Each E 01 - E39	General Loan Act 74-04	15-Mar 2008	On Demand	1st April 1st October	975,000	-	975,000	-	-	-	975,000	975,000
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for $25,000,000 Guyana Dollars Each F 01 - F 39	General Loan Act 74-04	15-Mar 2008	On Demand	1st April 1st October	975,000	-	975,000	-	-	-	975,000	975,000
TOTAL					7,921,495	-	7,921,495	1,405	3,043,010	3,044,415	7,920,090	4,877,080

STATEMENT OF PUBLIC DEBT
NON - INTEREST BEARING DEBENTURE 2008

DESCRIPTION (1)	AMOUNT OF LOAN (2)	LOAN MADE IN 2008 (3)	AMOUNT OF LOAN AT 31 - 12 - 08 (4)=(2)+(3)	AMOUNT REPAID AT 31-12-07 (5)	AMOUNT REPAID IN 2008 (6)	AMOUNT REPAID AT 12/31/2008 (7)=(5)+(6)	AMOUNT OUT-STANDING 12/31/2007 (8)=(3)-(6)	AMOUNT OUT-STANDING 12/31/2008 (9)=(4)-(7)
	$`000	$`000	$`000	$`000	$`000	$`000	$`000	$`000
Non Interest Bearing Debenture ID 31/12/92 (81st Issue)	5,347,332	-	5,347,332	-	-	-	5,347,332	5,347,332
Non Interest Bearing Debenture ID 31/12/92 (83rd Issue)	3,782,534	-	3,782,534	-	-	-	3,782,534	3,782,534
Non Interest Bearing Debenture ID 31/12/94 (86th Issue)	4,447,054	-	4,447,054	-	-	-	4,447,054	4,447,054
Non Interest Bearing Debenture ID 29/12/95 (87th Issue)	7,879,468	-	7,879,468	-	-	-	7,879,468	7,879,468
Non Interest Bearing Debenture ID 31/12/96 (88th Issue)	74,496	-	74,496	-	-	-	74,496	74,496
Non Interest Bearing Debenture ID 31/12/96 (89th Issue)	2,264,300	-	2,264,300	-	-	-	2,264,300	2,264,300
Non Interest Bearing Debenture ID 31/12/96 (90th Issue)	197,100	-	197,100	-	-	-	197,100	197,100
Non Interest Bearing Debenture ID 31/12/96 (91th Issue)	2,857,509	-	2,857,509	-	-	-	2,857,509	2,857,509
Non Interest Bearing Debenture ID 31/12/01 (94th Issue)	14,851,975	-	14,851,975	-	-	-	14,851,975	14,851,975
Non Interest Bearing Debenture ID 31/12/02 (95th Issue)	2,566,705	-	2,566,705	-	-	-	2,566,705	2,566,705
Non Interest Bearing Debenture ID 31/12/03 (96th Issue)	1,697,038	-	1,697,038	-	-	-	1,697,038	1,697,038
TOTAL	45,965,511	-	45,965,511	-	-	-	45,965,511	45,965,511

STATEMENT OF PUBLIC DEBT

INTERNAL - UNFUNDED

VARIABLE INTEREST RATES DEBENTURES 2008

DESCRIPTION 1	AUTH-ORITY 2	DATE OF FIRST INSTAL-MENT 3	AMOUNT OF LOAN 31-12-07 6	LOAN MADE IN 2008 7	AMOUNT OF LOAN 31-12-08 (8)=(6)+(7)	AMOUNT REPAID AT 31-12-07 9	AMOUNT REPAID IN 2008 10	AMOUNT REPAID AT 31-12-08 (11)=(9)+(10)	AMOUNT OUT-STANDING AT 31-12-07 (12)=(6)-(9)	AMOUNT OUT-STANDING AT 31-12-08 (13)=(8)-(11)
			$`000	$`000	$`000	$`000	$`000	$`000	$`000	$`000
Variable Interest Rate Fixed Date Debentures 1st series 1995	5/1991	On Demand	2,835,122	-	2,835,122	-	-	-	2,835,122	2,835,122
Variable Interest Rate Fixed Date on demand Debenture 1st series 1996	5/1991	On Demand	927,449	-	927,449	-	-	-	927,449	927,449
Variable Interest Rate Debenture 3rd Series 1997	5/1991	On Demand	135,966	-	135,966	-	-	-	135,966	135,966
TOTAL			3,898,537	-	3,898,537	-	-	-	3,898,537	3,898,537

STATEMENT OF PUBLIC DEBT
INTERNAL LOANS 2008 - FUNDED

DESCRIPTION 1	CURRENCY LOAN 2	DATE OF FINAL INSTAL-MENT 3	ORIGINAL OF LOAN AMOUNT 4	AMOUNT OF 31-12-07 LOAN 5	LOAN MADE IN 2008 6	AMOUNT OF 31-12-08 LOAN 7=(5)+(6)	AMOUNT RE-PAID 31-12-07 AT 8	AMOUNT RE-PAID IN 2008 9	AMOUNT RE-PAID 31-12-08 AT 10=(8)+(9)	AMOUNT OUT-AT 31-12-07 STANDING 11=(5)-(8)	AMOUNT OUT-AT 31-12-08 STANDING 12=(7)-(10)	GUYANA EQUIVALENT DOLLAR 13
			$`000	$`000	$`000	$`000	$`000	$`000	$`000	$`000	$`000	$`000
Caricom Headquarters Building Project with NIS - 25yrs (US $4 m)	USD	1\12\2025	4,000	4,000	-	4,000	936	170	1,106	3,064	2,894	599,562
Guymine Bonds- Domestic	USD	May-06	20,089	20,089	-	20,089	5,576	-	5,576	14,513	14,513	3,006,719
B3/6/11	EURO	May-06	3,928	3,928	-	3,928	-	-	-	3,928	3,928	1,138,072
TOTAL			28,017	28,017	-	28,017	6,512	170	6,682	21,505	21,335	4,744,353

STATEMENT OF PUBLIC DEBT
TREASURY BILLS OUTSTANDING FOR 2008

DATE OF ISSUE	ISSUE NO.	DESCRIPTION	SUBSCRIBED AMOUNT	FACE VALUE
		91 Days	G$'000	G$'000
3/10/2008	574	Treasury Bill issued in 2008	989,573	1,000,000
24/10/2008	575	Treasury Bill issued in 2008	20,811	21,050
		Sub Total	1,010,384	1,021,050
	K68	Treasury Bill issued in 2006	577,230	583,350
23/11/2007	K90	Treasury Bill issued in 2008	577,063	583,700
21/12/2007	K91	Treasury Bill issued in 2008	444,376	449,600
		Sub-Total	1,598,669	1,616,650
		TOTAL (91 days & K Series)	2,609,053	2,637,700
		182-365 Days		
182	14/07/2008	Treasury Bill# A200	588,316	600,000
	22/08/2008	Treasury Bill# A201	1,959,491	2,000,000
	05/09/2008	Treasury Bill# A202	1,567,608	1,600,000
	21/11/2008	Treasury Bill# A203	2,444,341	2,500,000
	05/12/2008	Treasury Bill# A204	251,323	257,050
	12/12/2008	Treasury Bill# A205	63,014	64,450
		Sub Total	6,874,093	7,021,500
365	18/01/2008	Treasury Bill# B287	4,793,730	5,000,000
	01/02/2008	Treasury Bill# B288	3,833,787	4,000,000
	15/02/2008	Treasury Bill# B289	3,349,285	3,500,000
	22/02/2008	Treasury Bill# B290	4,778,436	5,000,000
	07/03/2008	Treasury Bill# B291	2,870,629	3,000,000
	01/04/2008	Treasury Bill# B292	1,915,918	2,000,000
	25/04/2008	Treasury Bill# B293	1,915,743	2,000,000
	02/05/2008	Treasury Bill# B294	1,514,136	1,580,600
	16/05/2008	Treasury Bill# B295	1,272,286	1,328,300
	23/05/2008	Treasury Bill# B296	639,878	668,050
	30/05/2008	Treasury Bill# B297	740,594	773,200
	06/06/2008	Treasury Bill# B298	2,393,645	2,500,000
	13/06/2008	Treasury Bill# B299	2,468,973	2,578,500
	20/06/2008	Treasury Bill# B300	191,446	200,000
	31/07/2008	Treasury Bill# B301	1,908,270	2,000,000
	08/08/2008	Treasury Bill# B302	3,391,260	3,550,000
	29/08/2008	Treasury Bill# B303	2,861,588	3,000,000
	19/09/2008	Treasury Bill# B304	1,905,267	2,000,000
	17/10/2008	Treasury Bill# B305	2,393,946	2,500,000
	24/10/2008	Treasury Bill# B306	951,505	1,000,000
	14/11/2008	Treasury Bill# B307	4,284,815	4,500,000
		Sub-Total	50,375,137	52,678,650
		Total (182 & 365 days)	57,249,230	59,700,150
		Grand Total	59,858,283	62,337,850

SCHEDULE OF ISSUANCE AND EXTINGUISHMENT OF ALL LOANS
AS AT 31 DECEMBER 2008

DESCRIPTION	AMOUNT OF LOAN (1)	AMOUNT OUTSTANDING AT 1.1.2008 (2)	LOANS MADE DURING 2008 (3)	TOTAL (2)+(3)=(4)	AMOUNT REPAID DURING 2008 (5)	AMOUNT WRITTEN OFF DURING 2008 (6)	TOTAL (5)+(6)=(7)	BALANCE OUTSTANDING AT 31.12.2008 (4)-(7)
	$`000	$`000	$`000	$`000	$`000	$`000	$`000	$`000
PUBLIC CORPORATIONS AND BOARDS								
Drainage and Irrigation Boards - Mosquito Hall	135	7	-	7	-	-	-	7
East Demerara Water Conservancy - Land of Canan Sluice	271	144	-	144	-	-	-	144
Guyana Marketing Corporation	1,102	1,102	-	1,102	-	-	-	1,102
Ministry of Economic Development for								
Guyana Marketing Corporation	310	0	-	0	-	-	-	0
Government Produce Depot - Georgetown	42	42	-	42	-	-	-	42
Government Produce Depot - New Amsterdam	5	5	-	5	-	-	-	5
Guyana Food Processing	75	75	-	75	-	-	-	75
Ham and Bacon Factory	25	25	-	25	-	-	-	25
Milk Pasteurization Plant	20	20	-	20	-	-	-	20
Guyana Rice Corporation	2,927	2,927	-	2,927	-	-	-	2,927
Guyana Airways Corporation	438,930	438,930	-	438,930	-	-	-	438,930
Guyana Mortgage Finance Bank for								
Guyana Credit Corporation	16,013	16,013	-	16,013	-	-	-	16,013
Guyana Electricity Corporation	9,901	9,901	-	9,901	-	-	-	9,901
Guyana Development Corporation	70	70	-	70	-	-	-	70
Guyana Farmers Development Corp. Ltd.	185	185	-	185	-	-	-	185
Linmine	5,665,853	5,665,853	-	5,665,853	-	-	-	5,665,853
Mards Rice Milling Company Limited	500,000	500,000	-	500,000	-	-	-	500,000
Guyana Broadcasting Corporation	15,000	15,000	-	15,000	-	-	-	15,000
Guyana Power and Light	7,242,220	783,109	3,151,326	3,934,435	-	-	-	3,934,435
TOTAL	13,893,084	7,433,408	3,151,326	10,584,734	0	0	0	10,584,734

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
ACCOUNTANT GENERAL (ag.)

FINANCIAL REPORT OF THE DEPOSIT FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Type of Deposit	Amount 2008	**Amount 2007**
	$'000	**$'000**
Dependents Pension Fund	415,162	**378,396**
Sugar Industry Welfare Committee	50,691	**50,691**
Sugar Industry Labour Welfare Fund	1,232,917	**1,372,508**
Sugar Industry Rehabilitation Fund	68,407	**65,850**
Sugar Industry Price Stabilization Fund	86,569	**12,662**
Miscellaneous	1,364,224	**1,172,730**
	---	---
Total	3,217,970	**3,052,837**
	=========	=========

Type of Advance	Amount 2008	**Amount 2007**
	$'000	**$'000**
Personal	364,889	**237,344**
Auto Advance	85,663	**86,784**
Guyana Gold Board	4,239,444	**2,372,140**
Imprest & Cash on Hand	645,809	**329,639**
Deposit Fund Advance Warrants	151,657	**151,657**
Crown Agents	332,790	**254,738**
Statutory and Other Bodies	1,554,456	**1,554,456**
	---	---
Total	7,374,708	**4,986,758**
	=========	=========

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
ACCOUNTANT GENERAL (ag.)

SCHEDULE OF GOVERNMENT GUARANTEES
AS AT 31 DECEMBER 2008

NAME OF GOVERNMENT AGENCY	LENDING AGENCY	OUTSTANDING LIABILITY AT 31.12.2008
		G$`000
Guyana Transport Services Ltd.	Bank of India	45,561
Guyana Telecommunications Corporation	ITT World Comm. Inc.	152,184
Guyana National Co-operative Bank	Banco Nacional de Cuba	0
	Bulgaria	497,251
TOTAL		694,996

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
ACCOUNTANT GENERAL (ag.)

AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 011 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
	TOTAL APPROPRIATION EXPENDITURE	1,387,422	1	75,000	1,462,423	43,470	1,505,893	1,477,459	1,471,391	34,502	6,068
6111	Administrative	8,520	497	0	9,017	0	9,017	9,017	9,017	0	0
6113	Other Technical & Craft Skill	4,094	407	0	4,501	0	4,501	4,501	4,501	0	0
6114	Clerical & Office Support	10,053	(949)	0	9,104	0	9,104	6,730	6,726	2,378	4
6115	Semi-Skilled Operatives & Unskilled	9,821	0	0	9,821	0	9,821	9,614	9,614	207	0
6116	Contracted Employees	18,326	46	0	18,372	0	18,372	18,372	18,372	0	0
6117	Temporary Employees	2,238	0	0	2,238	0	2,238	2,238	1,389	849	849
6131	Other Direct Labour Costs	5,354	0	0	5,354	0	5,354	4,849	4,849	505	0
6133	Benefits & Allowances	4,830	0	0	4,830	0	4,830	3,702	3,702	1,128	0
6134	National Insurance	2,645	0	0	2,645	0	2,645	2,398	2,398	247	0
6221	Drugs & Medical Supplies	175	0	0	175	0	175	175	175	0	0
6222	Field Material & Supplies	170	0	0	170	0	170	170	168	2	2
6223	Office Materials & Supplies	4,600	0	0	4,600	0	4,600	4,600	4,600	0	0
6224	Print & Non-Print Material	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6231	Fuel and Lubricants	33,800	0	0	33,800	0	33,800	22,800	21,897	11,903	903
6241	Rental of Buildings	13,912	0	0	13,912	0	13,912	13,912	13,912	0	0
6242	Maintenance of Buildings	17,315	(2,467)	0	14,848	0	14,848	14,848	14,736	112	112
6243	Janitorial & Cleaning Supplies	3,120	0	0	3,120	0	3,120	3,120	3,120	0	0
6255	Maintenance of Other Infrastructure	600	2,467	0	3,067	0	3,067	3,067	3,067	0	0
6261	Local Travel & Subsistence	800	0	0	800	0	800	800	764	36	36
6263	Postage Telex & Cablegram	1,100	0	0	1,100	0	1,100	1,100	751	349	349
6264	Vehicle Spares & Maintenance	20,000	0	0	20,000	0	20,000	18,000	17,779	2,221	221
6271	Telephone Charges	26,000	0	0	26,000	0	26,000	26,000	25,735	265	265
6272	Electricity Charges	89,280	0	0	89,280	0	89,280	89,280	89,206	74	74
6273	Water Charges	8,000	0	0	8,000	0	8,000	8,000	7,950	50	50
6281	Security Services	5,764	0	0	5,764	0	5,764	5,764	5,763	1	1
6282	Equipment Maintenance	4,550	0	0	4,550	0	4,550	4,550	3,886	664	664
6283	Cleaning & Extermination Services	10,000	0	0	10,000	0	10,000	10,000	9,395	605	605
6284	Other	75,000	0	0	75,000	0	75,000	64,027	64,016	10,984	11
6293	Refreshment and Meals	2,700	0	0	2,700	0	2,700	2,700	2,165	535	535
6294	Other	16,000	0	0	16,000	0	16,000	16,000	15,638	362	362
6302	Training (including Scholarships)	317,299	0	0	317,299	43,470	360,769	360,769	360,768	1	1
6321	Subsidies & Contributions\ to Local Orgs.	669,356	0	75,000	744,356	0	744,356	744,356	743,332	1,024	1,024

DR. N. K. GOPAUL
HEAD OF BUDGET AGENCY

AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 012 - PRESIDENTIAL ADVISORY (CABINET)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		260,215	(1)	0	260,214	0	260,214	258,177	256,465	3,749	1,712
6111	Administrative	4,093	(1,819)	0	2,274	0	2,274	2,274	2,274	0	0
6113	Other Technical & Craft Skill	402	41	0	443	0	443	443	443	0	0
6114	Clerical & Office Support	1,404	146	0	1,550	0	1,550	1,550	1,549	1	1
6115	Semi-Skilled Operatives & Unskilled	1,317	161	0	1,478	0	1,478	1,478	1,478	0	0
6116	Contracted Employees	154,451	0	0	154,451	0	154,451	154,451	154,451	0	0
6117	Temporary Employees	15,539	1,335	0	16,874	0	16,874	16,874	16,862	12	12
6131	Other Direct Labour Costs	340	0	0	340	0	340	277	277	63	0
6133	Benefits & Allowances	628	135	0	763	0	763	763	763	0	0
6134	National Insurance	278	0	0	278	0	278	231	231	47	0
6222	Field Material & Supplies	300	0	0	300	0	300	300	275	25	25
6223	Office Materials & Supplies	3,700	0	0	3,700	0	3,700	3,700	3,699	1	1
6224	Print & Non-Print Material	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6243	Janitorial & Cleaning Supplies	450	0	0	450	0	450	450	114	336	336
6261	Local Travel & Subsistence	6,000	(2,000)	0	4,000	0	4,000	4,000	4,000	0	0
6263	Postage Telex & Cablegram	150	0	0	150	0	150	150	7	143	143
6265	Other Transp.. Travel &Post	6,500	0	0	6,500	0	6,500	6,500	6,250	250	250
6281	Security Services	24,043	(6,073)	0	17,970	0	17,970	16,043	15,854	2,116	189
6282	Equipment Maintenance	2,700	0	0	2,700	0	2,700	2,700	2,315	385	385
6283	Cleaning & Extermination Services	120	0	0	120	0	120	120	81	39	39
6284	Other	8,200	164	0	8,364	0	8,364	8,364	8,361	3	3
6291	National & Other Events	6,000	2,000	0	8,000	0	8,000	8,000	8,000	0	0
6293	Refreshment and Meals	8,500	3,000	0	11,500	0	11,500	11,500	11,487	13	13
6294	Other	13,500	2,909	0	16,409	0	16,409	16,409	16,094	315	315

DR. N. K. GOPAUL
HEAD OF BUDGET AGENCY

AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 014 - PUBLIC POLICY AND PLANNING
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		190	0	0	190	0	190	0	0	190	0
6223	Office Materials & Supplies	50	0	0	50	0	50	0	0	50	0
6224	Print & Non-Print Material	50	0	0	50	0	50	0	0	50	0
6261	Local Travel & Subsistence	10	0	0	10	0	10	0	0	10	0
6282	Equipment Maintenance	50	0	0	50	0	50	0	0	50	0
6293	Refreshment and Meals	10	0	0	10	0	10	0	0	10	0
6294	Other	20	0	0	20	0	20	0	0	20	0

DR. N. K. GOPAUL
HEAD OF BUDGET AGENCY

AGENCY 02 - OFFICE OF THE PRIME MINISTER
PROGRAMME 021 - PRIME MINISTER'S SECRETARIAT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		127,505	0	3,700,000	3,827,505	0	3,827,505	3,423,656	3,419,446	408,059	4,210
6114	Clerical & Office Support	2,325	0	0	2,325	0	2,325	2,325	2,325	0	0
6115	Semi-Skilled Operatives & Unskilled	1,973	(82)	0	1,891	0	1,891	1,891	1,891	0	0
6116	Contracted Employees	11,325	0	0	11,325	0	11,325	11,325	11,325	0	0
6131	Other Direct Labour Costs	600	0	0	600	0	600	558	558	42	0
6133	Benefits & Allowances	251	82	0	333	0	333	333	333	0	0
6134	National Insurance	332	0	0	332	0	332	332	332	0	0
6221	Drugs & Medical Supplies	41	0	0	41	0	41	41	30	11	11
6222	Field Material & Supplies	55	0	0	55	0	55	55	28	27	27
6223	Office Materials & Supplies	1,550	0	0	1,550	0	1,550	1,550	1,550	0	0
6224	Print & Non-Print Material	1,444	0	0	1,444	0	1,444	781	779	665	2
6231	Fuel and Lubricants	4,380	0	0	4,380	0	4,380	3,802	3,522	858	280
6242	Maintenance of Buildings	1,680	0	0	1,680	0	1,680	1,037	410	1,270	627
6243	Janitorial & Cleaning Supplies	395	0	0	395	0	395	395	393	2	2
6255	Maintenance of Other Infrastructure	1,250	0	0	1,250	0	1,250	1,250	1,250	0	0
6261	Local Travel & Subsistence	2,992	0	0	2,992	0	2,992	2,775	2,498	494	277
6263	Postage Telex & Cablegram	164	0	0	164	0	164	76	50	114	26
6264	Vehicle Spares & Maintenance	3,995	0	0	3,995	0	3,995	3,995	3,636	359	359
6265	Other Transp.. Travel &Post	3,198	(930)	0	2,268	0	2,268	2,149	2,149	119	0
6271	Telephone Charges	3,053	1,000	0	4,053	0	4,053	4,053	3,968	85	85
6272	Electricity Charges	7,056	0	0	7,056	0	7,056	5,771	5,183	1,873	588
6273	Water Charges	762	0	0	762	0	762	762	522	240	240
6282	Equipment Maintenance	1,318	0	0	1,318	0	1,318	1,318	851	467	467
6283	Cleaning & Extermination Services	635	0	0	635	0	635	635	417	218	218
6284	Other	3,142	340	0	3,482	0	3,482	3,482	3,475	7	7
6291	National & Other Events	4,100	(1,000)	0	3,100	0	3,100	3,100	3,096	4	4
6293	Refreshment and Meals	2,489	590	0	3,079	0	3,079	3,079	2,954	125	125
6321	Subsidies & Contribution to Local Orgs.	67,000	0	3,700,000	3,767,000	0	3,767,000	3,366,786	3,365,921	401,079	865

MR. B. BALRAM
HEAD OF BUDGET AGENCY

AGENCY 03 - MINISTRY OF FINANCE
PROGRAMME 31 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		10,796,466	0	413,774	11,210,240	308,598	11,518,838	11,502,033	11,463,070	55,768	38,963
6111	Administrative	3,384	0	0	3,384	0	3,384	3,384	3,384	0	0
6112	Senior Technical	4,536	0	0	4,536	0	4,536	4,536	4,536	0	0
6113	Other Technical & Craft Skill	11,196	0	0	11,196	0	11,196	11,196	11,196	0	0
6114	Clerical & Office Support	15,108	0	0	15,108	0	15,108	15,108	15,108	0	0
6115	Semi-Skilled Operatives & Unskilled	5,784	0	0	5,784	0	5,784	5,784	5,784	0	0
6116	Contracted Employees	33,447	0	0	33,447	0	33,447	33,447	33,447	0	0
6117	Temporary Employees	250	0	0	250	0	250	245	237	13	8
6131	Other Direct Labour Costs	2,906	0	0	2,906	0	2,906	2,185	2,185	721	0
6133	Benefits & Allowances	5,272	0	0	5,272	0	5,272	3,516	3,514	1,758	2
6134	National Insurance	2,982	0	0	2,982	0	2,982	2,982	2,982	0	0
6141	Revision of Wages & Salary	2,332,697	0	0	2,332,697	0	2,332,697	2,328,412	2,300,024	32,673	28,388
6221	Drugs & Medical Supplies	143	60	0	203	0	203	203	110	93	93
6222	Field Material & Supplies	357	0	0	357	0	357	274	194	163	80
6223	Office Materials & Supplies	24,000	0	0	24,000	0	24,000	23,999	23,976	24	23
6224	Print & Non-Print Material	6,700	0	0	6,700	0	6,700	5,166	5,032	1,668	134
6231	Fuel and Lubricants	9,000	0	0	9,000	0	9,000	8,146	8,126	874	20
6242	Maintenance of Buildings	15,000	4,000	0	19,000	0	19,000	19,000	17,723	1,277	1,277
6243	Janitorial & Cleaning Supplies	2,500	0	0	2,500	0	2,500	2,500	2,300	200	200
6255	Maintenance of Other Infrastructure	2,435	0	0	2,435	0	2,435	2,340	1,775	660	565
6261	Local Travel & Subsistence	9,800	(4,000)	0	5,800	0	5,800	4,206	3,703	2,097	503
6263	Postage Telex & Cablegram	1,000	0	0	1,000	0	1,000	574	494	506	80
6264	Vehicle Spares & Maintenance	6,700	0	0	6,700	0	6,700	6,700	5,852	848	848
6271	Telephone Charges	10,970	4,500	0	15,470	0	15,470	15,442	15,031	439	411
6272	Electricity Charges	2,524,026	0	0	2,524,026	0	2,524,026	2,524,026	2,523,158	868	868
6273	Water Charges	225,738	0	0	225,738	0	225,738	225,000	225,000	738	0
6281	Security Services	15,722	0	0	15,722	0	15,722	14,152	14,149	1,573	3
6282	Equipment Maintenance	9,500	0	0	9,500	0	9,500	8,992	8,812	688	180
6283	Cleaning & Extermination Services	1,250	0	0	1,250	0	1,250	1,049	928	322	121
6284	Other	25,000	(3,000)	0	22,000	0	22,000	21,968	21,959	41	9
6291	National & Other Events	1,000	0	0	1,000	0	1,000	911	812	188	99
6293	Refreshment and Meals	5,600	0	0	5,600	0	5,600	4,550	2,975	2,625	1,575
6294	Other	5,000	2,500	0	7,500	0	7,500	7,500	6,595	905	905
6302	Training (including Scholarships)	9,643	(7,060)	0	2,583	0	2,583	1,350	1,327	1,256	23
6311	Rates and Taxes	198,926	(104,694)	0	94,232	0	94,232	94,230	94,230	2	0
6321	Subsidies & Contribution to Local Orgs.	5,258,894	113,587	413,774	5,786,255	308,598	6,094,853	6,094,853	6,092,305	2,548	2,548
6322	Subsidies & Contribution to Int'l Orgs.	10,000	(5,893)	0	4,107	0	4,107	4,107	4,107	0	0

MR. N. REKHA
HEAD OF BUDGET AGENCY

AGENCY 03 - MINISTRY OF FINANCE
PROGRAMME 032 - ACCOUNTANT GENERAL DEPARTMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		2,192,763	0	0	2,192,763	0	2,192,763	2,109,879	2,061,643	131,120	48,236
6111	Administrative	24,372	(1,449)	0	22,923	0	22,923	22,159	22,159	764	0
6112	Senior Technical	624	26	0	650	0	650	592	592	58	0
6113	Other Technical & Craft Skill	6,228	0	0	6,228	0	6,228	5,828	5,828	400	0
6114	Clerical & Office Support	28,464	0	0	28,464	0	28,464	27,959	27,959	505	0
6116	Contracted Employees	13,811	0	0	13,811	0	13,811	13,811	13,811	0	0
6117	Temporary Employees	5,604	1,423	0	7,027	0	7,027	6,984	6,984	43	0
6131	Other Direct Labour Costs	4,896	0	0	4,896	0	4,896	4,896	4,896	0	0
6133	Benefits & Allowances	7,167	0	0	7,167	0	7,167	6,926	6,851	316	75
6134	National Insurance	4,368	0	0	4,368	0	4,368	4,045	4,045	323	0
6221	Drugs & Medical Supplies	560	0	0	560	0	560	526	524	36	2
6223	Office Materials & Supplies	10,000	0	0	10,000	0	10,000	7,225	7,086	2,914	139
6224	Print & Non-Print Material	50,000	(21,000)	0	29,000	0	29,000	25,677	24,658	4,342	1,019
6231	Fuel and Lubricants	3,000	0	0	3,000	0	3,000	3,000	2,993	7	7
6243	Janitorial & Cleaning Supplies	2,350	0	0	2,350	0	2,350	1,927	1,746	604	181
6261	Local Travel & Subsistence	30,000	6,000	0	36,000	0	36,000	36,000	35,972	28	28
6262	Overseas Conference & Official Visits	170,000	12,000	0	182,000	0	182,000	182,000	181,351	649	649
6264	Vehicle Spares & Maintenance	3,000	800	0	3,800	0	3,800	3,800	3,750	50	50
6282	Equipment Maintenance	81,000	15,000	0	96,000	0	96,000	96,000	88,275	7,725	7,725
6284	Other	15,932	0	0	15,932	0	15,932	15,932	15,508	424	424
6291	National & Other Events	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	500	609	0	1,109	0	1,109	1,109	1,064	45	45
6294	Other	197,500	(12,000)	0	185,500	0	185,500	125,247	115,476	70,024	9,771
6302	Training (including Scholarships)	5,000	(1,409)	0	3,591	0	3,591	3,500	2,620	971	880
6331	Refunds of Revenues	21,409	0	0	21,409	0	21,409	7,758	7,660	13,749	98
6341	Non-Pensionable Employees	154,069	0	0	154,069	0	154,069	154,069	139,564	14,505	14,505
6342	Pension Increases	1,352,909	0	0	1,352,909	0	1,352,909	1,352,909	1,340,271	12,638	12,638

MR. H. AUTAR
HEAD OF BUDGET AGENCY

AGENCY 04 - MINISTRY OF FOREIGN AFFAIRS
PROGRAMME 041 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		731,515	(1)	0	731,514	0	731,514	728,068	716,509	15,005	11,559
6111	Administrative	54,041	(1,364)	0	52,677	0	52,677	51,963	51,963	714	0
6114	Clerical & Office Support	13,267	0	0	13,267	0	13,267	13,024	13,024	243	0
6115	Semi-Skilled Operatives & Unskilled	4,322	360	0	4,682	0	4,682	4,618	4,618	64	0
6116	Contracted Employees	20,831	946	0	21,777	0	21,777	21,777	21,777	0	0
6117	Temporary Employees	2,050	179	0	2,229	0	2,229	2,212	2,212	17	0
6131	Other Direct Labour Costs	4,247	(443)	0	3,804	0	3,804	3,804	3,804	0	0
6133	Benefits & Allowances	6,546	0	0	6,546	0	6,546	6,457	6,457	89	0
6134	National Insurance	4,460	321	0	4,781	0	4,781	4,781	4,781	0	0
6223	Office Materials & Supplies	11,730	(3,621)	0	8,109	0	8,109	8,096	8,096	13	0
6224	Print & Non-Print Material	7,500	(1,325)	0	6,175	0	6,175	6,175	6,174	1	1
6231	Fuel and Lubricants	3,000	3,750	0	6,750	0	6,750	6,750	6,548	202	202
6241	Rental of Buildings	3,170	(1,200)	0	1,970	0	1,970	1,970	1,210	760	760
6242	Maintenance of Buildings	9,975	3,101	0	13,076	0	13,076	13,076	13,075	1	1
6243	Janitorial & Cleaning Supplies	925	2,250	0	3,175	0	3,175	3,175	2,776	399	399
6261	Local Travel & Subsistence	35,000	(6,700)	0	28,300	0	28,300	28,163	27,742	558	421
6263	Postage Telex & Cablegram	7,900	(4,400)	0	3,500	0	3,500	3,500	3,269	231	231
6264	Vehicle Spares & Maintenance	3,000	500	0	3,500	0	3,500	3,500	3,446	54	54
6265	Other Transport Travel & Post	21,000	(2,657)	0	18,343	0	18,343	18,343	18,185	158	158
6271	Telephone Charges	14,000	0	0	14,000	0	14,000	13,831	13,583	417	248
6272	Electricity Charges	20,344	0	0	20,344	0	20,344	18,344	12,383	7,961	5,961
6273	Water Charges	5,313	0	0	5,313	0	5,313	5,313	3,000	2,313	2,313
6281	Security Services	11,235	(4,048)	0	7,187	0	7,187	7,187	7,046	141	141
6282	Equipment Maintenance	5,500	1,330	0	6,830	0	6,830	6,830	6,810	20	20
6283	Cleaning & Extermination Services	2,047	850	0	2,897	0	2,897	2,897	2,892	5	5
6284	Other	13,500	1,398	0	14,898	0	14,898	14,898	14,893	5	5
6291	National & Other Events	1,210	1,000	0	2,210	0	2,210	2,210	2,195	15	15
6293	Refreshment and Meals	3,800	4,922	0	8,722	0	8,722	8,722	8,722	0	0
6294	Other	34,000	4,850	0	38,850	0	38,850	38,850	38,748	102	102
6322	Subsidies & Contribution to Local Orgs.	407,057	0	0	407,057	0	407,057	407,057	407,057	0	0
6331	Refunds of Revenues	545	0	0	545	0	545	545	23	522	522

MS. E. HARPER
HEAD OF BUDGET AGENCY

AGENCY 04 - MINISTRY OF FOREIGN AFFAIRS
PROGRAMME 042 - FOREIGN RELATIONS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		1,572,022	0	0	1,572,022	0	1,572,022	1,535,869	1,514,203	57,819	21,666
6111	Administrative	17,760	399	0	18,159	0	18,159	18,158	17,897	262	261
6113	Other Technical & Craft Skill	94,222	(9)	0	94,213	0	94,213	94,084	94,084	129	0
6114	Clerical & Office Support	138,462	(13,120)	0	125,342	0	125,342	125,341	125,339	3	2
6115	Semi-Skilled Operatives & Unskilled	56,414	(2,773)	0	53,641	0	53,641	53,641	53,641	0	0
6116	Contracted Employees	285,044	24,675	0	309,719	0	309,719	309,719	304,745	4,974	4,974
6117	Temporary Employees	15,560	(9,172)	0	6,388	0	6,388	5,780	5,780	608	0
6131	Other Direct Labour Costs	28,647	0	0	28,647	0	28,647	27,541	27,540	1,107	1
6133	Benefits & Allowances	206,285	0	0	206,285	0	206,285	197,521	181,343	24,942	16,178
6134	National Insurance	2,375	0	0	2,375	0	2,375	1,735	1,735	640	0
6223	Office Materials & Supplies	9,672	0	0	9,672	0	9,672	9,587	9,587	85	0
6224	Print & Non-Print Material	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6231	Fuel and Lubricants	35,689	0	0	35,689	0	35,689	30,406	30,406	5,283	0
6241	Rental of Buildings	406,317	(11,724)	0	394,593	0	394,593	378,349	378,349	16,244	0
6242	Maintenance of Buildings	33,812	(1,462)	0	32,350	0	32,350	32,347	32,203	147	144
6243	Janitorial & Cleaning Supplies	9,974	0	0	9,974	0	9,974	9,974	9,974	0	0
6261	Local Travel & Subsistence	20,000	(553)	0	19,447	0	19,447	19,446	19,446	1	0
6263	Postage Telex & Cablegram	10,000	(1,076)	0	8,924	0	8,924	8,924	8,923	1	1
6264	Vehicle Spares & Maintenance	17,000	2,650	0	19,650	0	19,650	19,649	19,649	1	0
6271	Telephone Charges	47,100	2,448	0	49,548	0	49,548	49,548	49,548	0	0
6272	Electricity Charges	26,725	0	0	26,725	0	26,725	26,435	26,435	290	0
6273	Water Charges	11,565	(691)	0	10,874	0	10,874	8,944	8,944	1,930	0
6281	Security Services	10,416	4,618	0	15,034	0	15,034	15,033	15,033	1	0
6282	Equipment Maintenance	13,500	0	0	13,500	0	13,500	12,862	12,862	638	0
6283	Cleaning & Extermination Services	6,000	0	0	6,000	0	6,000	6,000	5,999	1	1
6284	Other	8,000	2,600	0	10,600	0	10,600	10,596	10,596	4	0
6291	National & Other Events	2,500	711	0	3,211	0	3,211	3,008	3,008	203	0
6293	Refreshment and Meals	3,500	0	0	3,500	0	3,500	3,500	3,499	1	1
6294	Other	44,100	2,004	0	46,104	0	46,104	46,104	46,001	103	103
6302	Training (including Scholarships)	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6311	Rates and Taxes	1,071	0	0	1,071	0	1,071	1,071	1,071	0	0
6331	Refunds of Revenues	312	475	0	787	0	787	566	566	221	0

MS. E. HARPER
HEAD OF BUDGET AGENCY

AGENCY 04 - MINISTRY OF FOREIGN AFFAIRS
PROGRAMME 043 - FOREIGN TRADE & INTERNATIONAL COOPERATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		91,753	0	0	91,753	0	91,753	89,225	88,942	2,811	283
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6112	Senior Technical	8,283	0	0	8,283	0	8,283	8,283	8,283	0	0
6113	Other Technical & Craft Skill	403	0	0	403	0	403	202	202	201	0
6114	Clerical & Office Support	2,897	(68)	0	2,829	0	2,829	2,222	2,222	607	0
6115	Semi-Skilled Operatives & Unskilled	682	0	0	682	0	682	577	577	105	0
6116	Contracted Employees	16,445	0	0	16,445	0	16,445	16,445	16,162	283	283
6131	Other Direct Labour Costs	77	3	0	80	0	80	80	80	0	0
6133	Benefits & Allowances	1,023	644	0	1,667	0	1,667	1,610	1,610	57	0
6134	National Insurance	1,575	(579)	0	996	0	996	902	902	94	0
6223	Office Materials & Supplies	3,800	0	0	3,800	0	3,800	3,800	3,800	0	0
6224	Print & Non-Print Material	2,303	(1,000)	0	1,303	0	1,303	1,303	1,303	0	0
6231	Fuel and Lubricants	3,855	0	0	3,855	0	3,855	2,391	2,391	1,464	0
6241	Rental of Buildings	1,774	(481)	0	1,293	0	1,293	1,293	1,293	0	0
6242	Maintenance of Buildings	2,500	0	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
6261	Local Travel & Subsistence	2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
6263	Postage Telex & Cablegram	157	0	0	157	0	157	157	157	0	0
6264	Vehicle Spares & Maintenance	1,600	(435)	0	1,165	0	1,165	1,165	1,165	0	0
6271	Telephone Charges	5,200	0	0	5,200	0	5,200	5,200	5,200	0	0
6272	Electricity Charges	4,070	0	0	4,070	0	4,070	4,070	4,070	0	0
6273	Water Charges	591	0	0	591	0	591	591	591	0	0
6281	Security Services	648	635	0	1,283	0	1,283	1,283	1,283	0	0
6282	Equipment Maintenance	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6283	Cleaning & Extermination Services	400	0	0	400	0	400	400	400	0	0
6293	Refreshment and Meals	2,000	1,281	0	3,281	0	3,281	3,281	3,281	0	0
6294	Other	2,370	0	0	2,370	0	2,370	2,370	2,370	0	0
6322	Subsidies & Contribution to Int'l Orgs.	24,000	0	0	24,000	0	24,000	24,000	24,000	0	0

MR. J. ISAACS
HEAD OF BUDGET AGENCY

AGENCY 07 - PARLIAMENT OFFICE
PROGRAMME 071 - NATIONAL ASSEMBLY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		501,567	0	0	501,567	0	501,567	484,684	466,515	35,052	18,169
6111	Administrative	6,622	0	0	6,622	0	6,622	6,622	6,622	0	0
6112	Senior Technical	3,220	(462)	0	2,758	0	2,758	2,739	2,739	19	0
6113	Other Technical & Craft Skill	474	0	0	474	0	474	403	403	71	0
6114	Clerical & Office Support	9,323	0	0	9,323	0	9,323	9,323	9,323	0	0
6115	Semi-Skilled Operatives & Unskilled	4,382	462	0	4,844	0	4,844	4,844	4,844	0	0
6116	Contracted Employees	15,982	0	0	15,982	0	15,982	15,982	15,982	0	0
6131	Other Direct Labour Costs	10,156	0	0	10,156	0	10,156	10,156	10,156	0	0
6133	Benefits & Allowances	3,055	0	0	3,055	0	3,055	2,595	2,595	460	0
6134	National Insurance	2,785	0	0	2,785	0	2,785	2,228	2,228	557	0
6221	Drugs & Medical Supplies	60	0	0	60	0	60	60	60	0	0
6222	Field Material & Supplies	120	0	0	120	0	120	120	14	106	106
6223	Office Materials & Supplies	9,700	(520)	0	9,180	0	9,180	9,180	9,145	35	35
6224	Print & Non-Print Material	1,900	(463)	0	1,437	0	1,437	1,437	1,401	36	36
6231	Fuel and Lubricants	4,000	0	0	4,000	0	4,000	3,999	3,769	231	230
6242	Maintenance of Buildings	10,500	2,783	0	13,283	0	13,283	13,283	13,187	96	96
6243	Janitorial & Cleaning Supplies	2,300	0	0	2,300	0	2,300	2,299	2,260	40	39
6255	Maintenance of Other Infrastructure	3,500	(1,000)	0	2,500	0	2,500	2,499	2,490	10	9
6261	Local Travel & Subsistence	3,230	4,000	0	7,230	0	7,230	7,230	5,242	1,988	1,988
6263	Postage Telex & Cablegram	100	0	0	100	0	100	100	54	46	46
6264	Vehicle Spares & Maintenance	3,900	(239)	0	3,661	0	3,661	3,661	3,505	156	156
6271	Telephone Charges	2,684	0	0	2,684	0	2,684	2,684	2,225	459	459
6272	Electricity Charges	7,000	0	0	7,000	0	7,000	7,000	5,657	1,343	1,343
6273	Water Charges	1,070	0	0	1,070	0	1,070	1,070	1,070	0	0
6282	Equipment Maintenance	2,660	0	0	2,660	0	2,660	2,660	2,614	46	46
6283	Cleaning & Extermination Services	4,200	0	0	4,200	0	4,200	4,200	3,859	341	341
6284	Other	60,000	(4,561)	0	55,439	0	55,439	52,587	52,579	2,860	8
6293	Refreshment and Meals	30,000	0	0	30,000	0	30,000	29,158	18,359	11,641	10,799
6302	Training (including Scholarships)	710	0	0	710	0	710	675	446	264	229
6321	Subsidies & Contribution to Local Orgs.	285,132	0	0	285,132	0	285,132	273,088	271,672	13,460	1,416
6322	Subsidies & Contribution to Int'l Orgs.	12,802	0	0	12,802	0	12,802	12,802	12,015	787	787

MR. S. ISAACS
HEAD OF BUDGET AGENCY

AGENCY 09 - PUBLIC & POLICE SERVICE COMMISSION
PROGRAMME 091 - PUBLIC & POLICE SERVICE COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		40,145	0	0	40,145	0	40,145	35,940	35,133	5,012	807
6111	Administrative	8,715	0	0	8,715	0	8,715	7,442	7,442	1,273	0
6113	Other Technical & Craft Skill	474	192	0	666	0	666	575	575	91	0
6114	Clerical & Office Support	6,592	0	0	6,592	0	6,592	6,410	6,410	182	0
6115	Semi-Skilled Operatives & Unskilled	741	38	0	779	0	779	779	779	0	0
6116	Contracted Employees	9,627	(597)	0	9,030	0	9,030	6,474	6,474	2,556	0
6131	Other Direct Labour Costs	505	367	0	872	0	872	872	872	0	0
6133	Benefits & Allowances	1,456	0	0	1,456	0	1,456	1,432	1,432	24	0
6134	National Insurance	1,160	0	0	1,160	0	1,160	1,081	1,081	79	0
6223	Office Materials & Supplies	800	0	0	800	0	800	800	800	0	0
6224	Print & Non-Print Material	500	0	0	500	0	500	500	500	0	0
6231	Fuel and Lubricants	522	0	0	522	0	522	522	522	0	0
6242	Maintenance of Buildings	1,870	0	0	1,870	0	1,870	1,870	1,835	35	35
6243	Janitorial & Cleaning Supplies	377	0	0	377	0	377	377	377	0	0
6261	Local Travel & Subsistence	716	0	0	716	0	716	716	714	2	2
6263	Postage Telex & Cablegram	29	0	0	29	0	29	29	6	23	23
6264	Vehicle Spares & Maintenance	230	0	0	230	0	230	230	230	0	0
6271	Telephone Charges	1,240	0	0	1,240	0	1,240	1,240	1,076	164	164
6272	Electricity Charges	1,584	0	0	1,584	0	1,584	1,584	1,015	569	569
6282	Equipment Maintenance	440	0	0	440	0	440	440	438	2	2
6283	Cleaning & Extermination Services	425	0	0	425	0	425	425	425	0	0
6284	Other	600	0	0	600	0	600	600	600	0	0
6293	Refreshment and Meals	1,404	0	0	1,404	0	1,404	1,404	1,403	1	1
6294	Other	138	0	0	138	0	138	138	127	11	11

MR. J. JAISINGH
HEAD OF BUDGET AGENCY

AGENCY 10 - TEACHING SERVICE COMMISSION
PROGRAMME 101 - TEACHING SERVICE COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		47,008	0	0	47,008	0	47,008	45,505	45,248	1,760	257
6111	Administrative	5,543	(1,063)	0	4,480	0	4,480	4,255	4,255	225	0
6113	Other Technical & Craft Skill	1,208	0	0	1,208	0	1,208	1,020	1,020	188	0
6114	Clerical & Office Support	8,107	0	0	8,107	0	8,107	8,107	8,073	34	34
6115	Semi-Skilled Operatives & Unskilled	1,364	0	0	1,364	0	1,364	1,364	1,364	0	0
6116	Contracted Employees	5,043	1,063	0	6,106	0	6,106	6,106	6,106	0	0
6131	Other Direct Labour Costs	376	0	0	376	0	376	376	376	0	0
6133	Benefits & Allowances	1,393	0	0	1,393	0	1,393	1,299	1,295	98	4
6134	National Insurance	1,166	0	0	1,166	0	1,166	1,092	1,092	74	0
6221	Drugs & Medical Supplies	90	0	0	90	0	90	90	90	0	0
6222	Field Material & Supplies	220	0	0	220	0	220	220	220	0	0
6223	Office Materials & Supplies	2,680	0	0	2,680	0	2,680	2,680	2,680	0	0
6224	Print & Non-Print Material	450	138	0	588	0	588	588	583	5	5
6231	Fuel and Lubricants	1,012	290	0	1,302	0	1,302	1,302	1,222	80	80
6242	Maintenance of Buildings	4,000	0	0	4,000	0	4,000	4,000	3,982	18	18
6243	Janitorial & Cleaning Supplies	350	0	0	350	0	350	350	350	0	0
6255	Maintenance of Other Infrastructure	820	0	0	820	0	820	820	820	0	0
6261	Local Travel & Subsistence	2,777	(879)	0	1,898	0	1,898	1,898	1,894	4	4
6263	Postage Telex & Cablegram	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Maintenance	450	(120)	0	330	0	330	315	261	69	54
6271	Telephone Charges	542	209	0	751	0	751	751	750	1	1
6272	Electricity Charges	500	0	0	500	0	500	165	115	385	50
6273	Water Charges	988	0	0	988	0	988	988	988	0	0
6281	Security Services	2,016	0	0	2,016	0	2,016	1,509	1,505	511	4
6282	Equipment Maintenance	800	0	0	800	0	800	800	800	0	0
6283	Cleaning & Extermination Services	145	0	0	145	0	145	145	145	0	0
6284	Other	2,165	0	0	2,165	0	2,165	2,165	2,165	0	0
6291	National & Other Events	40	0	0	40	0	40	40	40	0	0
6293	Refreshment and Meals	2,000	500	0	2,500	0	2,500	2,500	2,500	0	0
6294	Other	638	(138)	0	500	0	500	500	500	0	0
6302	Training (including Scholarships)	105	0	0	105	0	105	40	37	68	3

MS. F. VIEIRA
HEAD OF BUDGET AGENCY

AGENCY 11 - GUYANA ELECTIONS COMMISSION
PROGRAMME 111 - ELECTIONS COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	1,881,377	569,857	0	2,451,234	0	2,451,234	2,293,942	2,243,497	207,737	50,445
6111	Administrative	5,746	1,300	0	7,046	0	7,046	6,472	6,472	574	0
6112	Senior Technical	10,088	504	0	10,592	0	10,592	10,591	10,591	1	0
6113	Other Technical & Craft Skill	20,489	(1,151)	0	19,338	0	19,338	19,052	19,052	286	0
6114	Clerical & Office Support	104,918	6,950	0	111,868	0	111,868	110,179	110,179	1,689	0
6115	Semi-Skilled Operatives & Unskilled	17,402	1,200	0	18,602	0	18,602	18,503	18,477	125	26
6116	Contracted Employees	189,540	(8,803)	0	180,737	0	180,737	176,177	176,177	4,560	0
6131	Other Direct Labour Costs	6,500	4,939	0	11,439	0	11,439	9,060	9,060	2,379	0
6133	Benefits & Allowances	17,464	(4,939)	0	12,525	0	12,525	11,792	11,792	733	0
6134	National Insurance	12,600	0	0	12,600	0	12,600	12,377	12,377	223	0
6221	Drugs & Medical Supplies	1,060	0	0	1,060	0	1,060	241	156	904	85
6222	Field Material & Supplies	126,195	(23,500)	0	102,695	0	102,695	102,695	102,651	44	44
6223	Office Materials & Supplies	34,492	23,500	0	57,992	0	57,992	57,992	57,921	71	71
6224	Print & Non-Print Material	37,540	(1,800)	0	35,740	0	35,740	18,639	17,481	18,259	1,158
6231	Fuel and Lubricants	56,318	0	0	56,318	0	56,318	31,608	30,289	26,029	1,319
6241	Rental of Buildings	63,750	0	0	63,750	0	63,750	54,530	51,481	12,269	3,049
6242	Maintenance of Buildings	4,000	3,000	0	7,000	0	7,000	7,000	3,901	3,099	3,099
6243	Janitorial & Cleaning Supplies	2,170	0	0	2,170	0	2,170	513	57	2,113	456
6255	Maintenance of Other Infrastructure	2,100	1,700	0	3,800	0	3,800	3,800	3,555	245	245
6261	Local Travel & Subsistence	47,260	0	0	47,260	0	47,260	35,260	34,917	12,343	343
6263	Postage Telex & Cablegram	10,500	(7,000)	0	3,500	0	3,500	151	52	3,448	99
6264	Vehicle Spares & Maintenance	11,500	0	0	11,500	0	11,500	6,815	6,416	5,084	399
6265	Other Transport Travel & Post	55,250	0	0	55,250	0	55,250	47,450	47,422	7,828	28
6271	Telephone Charges	9,000	8,000	0	17,000	0	17,000	17,000	16,514	486	486
6272	Electricity Charges	81,760	0	0	81,760	0	81,760	60,647	31,356	50,404	29,291
6273	Water Charges	2,415	6,000	0	8,415	0	8,415	7,000	5,369	3,046	1,631
6281	Security Services	69,250	158,801	0	228,051	0	228,051	218,515	216,137	11,914	2,378
6282	Equipment Maintenance	5,625	2,000	0	7,625	0	7,625	7,625	7,598	27	27
6283	Cleaning & Extermination Services	4,700	(2,041)	0	2,659	0	2,659	2,483	2,390	269	93
6284	Other	34,815	1,800	0	36,615	0	36,615	36,615	36,556	59	59
6293	Refreshment and Meals	8,730	(3,128)	0	5,602	0	5,602	5,602	4,241	1,361	1,361
6294	Other	824,900	402,525	0	1,227,425	0	1,227,425	1,194,280	1,189,597	37,828	4,683
6302	Training (including Scholarships)	3,300	0	0	3,300	0	3,300	3,278	3,263	37	15

MR. G. BOODHOO
HEAD OF BUDGET AGENCY

AGENCY 11 - GUYANA ELECTIONS COMMISSION
PROGRAMME 112 - ELECTIONS ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		784,958	(569,857)	0	215,101	0	215,101	0	0	215,101	0
6221	Drugs & Medical Supplies	703	(703)	0	0	0	0	0	0	0	0
6222	Field Material & Supplies	31,650	(31,650)	0	0	0	0	0	0	0	0
6223	Office Materials & Supplies	17,909	(12,000)	0	5,909	0	5,909	0	0	5,909	0
6224	Print & Non-Print Material	146,019	(146,019)	0	0	0	0	0	0	0	0
6231	Fuel and Lubricants	26,094	0	0	26,094	0	26,094	0	0	26,094	0
6241	Rental of Buildings	5,000	0	0	5,000	0	5,000	0	0	5,000	0
6243	Janitorial & Cleaning Supplies	928	0	0	928	0	928	0	0	928	0
6261	Local Travel & Subsistence	47,242	0	0	47,242	0	47,242	0	0	47,242	0
6263	Postage Telex & Cablegram	433	0	0	433	0	433	0	0	433	0
6264	Vehicle Spares & Maintenance	0	0	0	0	0	0	0	0	0	0
6265	Other Transp.. Travel & Post	66,690	0	0	66,690	0	66,690	0	0	66,690	0
6271	Telephone Charges	6,810	0	0	6,810	0	6,810	0	0	6,810	0
6272	Electricity Charges	2,940	0	0	2,940	0	2,940	0	0	2,940	0
6273	Water Charges	500	0	0	500	0	500	0	0	500	0
6281	Security Services	27,930	(27,930)	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	4,125	0	0	4,125	0	4,125	0	0	4,125	0
6284	Other	58,798	(53,254)	0	5,544	0	5,544	0	0	5,544	0
6293	Refreshment and Meals	35,887	0	0	35,887	0	35,887	0	0	35,887	0
6294	Other	128,000	(128,000)	0	0	0	0	0	0	0	0
6302	Training (including Scholarships)	177,300	(170,301)	0	6,999	0	6,999	0	0	6,999	0

MR. C. BENN
HEAD OF BUDGET AGENCY

AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME 131 - MAIN OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		47,919	(2,182)	0	45,737	0	45,737	45,737	44,473	1,264	1,264
6116	Contracted Employees	19,297	(2,182)	0	17,115	0	17,115	17,115	17,115	0	0
6221	Drugs & Medical Supplies	120	0	0	120	0	120	120	109	11	11
6222	Field Material & Supplies	185	0	0	185	0	185	185	101	84	84
6223	Office Materials & Supplies	1,200	0	0	1,200	0	1,200	1,200	1,160	40	40
6224	Print & Non-Print Material	400	0	0	400	0	400	400	400	0	0
6231	Fuel and Lubricants	4,000	600	0	4,600	0	4,600	4,600	4,600	0	0
6242	Maintenance of Buildings	175	0	0	175	0	175	175	0	175	175
6243	Janitorial & Cleaning Supplies	182	0	0	182	0	182	182	140	42	42
6261	Local Travel & Subsistence	14,000	305	0	14,305	0	14,305	14,305	14,305	0	0
6263	Postage Telex & Cablegram	30	0	0	30	0	30	30	6	24	24
6264	Vehicle Spares & Maintenance	2,150	0	0	2,150	0	2,150	2,150	1,652	498	498
6265	Other Transp.. Travel &Post	200	0	0	200	0	200	200	0	200	200
6271	Telephone Charges	1,650	0	0	1,650	0	1,650	1,650	1,650	0	0
6281	Security Services	3,000	(905)	0	2,095	0	2,095	2,095	2,078	17	17
6282	Equipment Maintenance	425	0	0	425	0	425	425	417	8	8
6283	Cleaning & Extermination Services	160	0	0	160	0	160	160	36	124	124
6284	Other	350	0	0	350	0	350	350	313	37	37
6293	Refreshment and Meals	230	0	0	230	0	230	230	228	2	2
6294	Other	165	0	0	165	0	165	165	163	2	2

MR. SEEWCHAN
HEAD OF BUDGET AGENCY

AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME 132 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		33,929	0	0	33,929	0	33,929	31,850	30,892	3,037	958
6111	Administrative	2,418	0	0	2,418	0	2,418	2,296	2,296	122	0
6113	Other Technical & Craft Skill	811	(232)	0	579	0	579	0	0	579	0
6114	Clerical & Office Support	8,408	0	0	8,408	0	8,408	7,441	7,441	967	0
6115	Semi-Skilled Operatives & Unskilled	1,066	105	0	1,171	0	1,171	1,170	1,170	1	0
6116	Contracted Employees	5,159	127	0	5,286	0	5,286	5,286	5,286	0	0
6131	Other Direct Labour Costs	1,162	0	0	1,162	0	1,162	965	965	197	0
6133	Benefits & Allowances	1,052	0	0	1,052	0	1,052	864	864	188	0
6134	National Insurance	883	0	0	883	0	883	858	858	25	0
6221	Drugs & Medical Supplies	40	0	0	40	0	40	40	37	3	3
6222	Field Material & Supplies	40	0	0	40	0	40	40	19	21	21
6223	Office Materials & Supplies	640	0	0	640	0	640	640	638	2	2
6224	Print & Non-Print Material	240	0	0	240	0	240	240	235	5	5
6231	Fuel and Lubricants	900	0	0	900	0	900	900	900	0	0
6242	Maintenance of Buildings	3,500	0	0	3,500	0	3,500	3,500	3,431	69	69
6243	Janitorial & Cleaning Supplies	205	0	0	205	0	205	205	204	1	1
6255	Maintenance of Other Infrastructure	300	0	0	300	0	300	300	289	11	11
6261	Local Travel & Subsistence	210	0	0	210	0	210	210	95	115	115
6263	Postage Telex & Cablegram	35	(20)	0	15	0	15	15	15	0	0
6264	Vehicle Spares & Maintenance	1,000	0	0	1,000	0	1,000	1,000	667	333	333
6271	Telephone Charges	410	0	0	410	0	410	410	410	0	0
6272	Electricity Charges	2,760	350	0	3,110	0	3,110	3,110	3,110	0	0
6273	Water Charges	650	(350)	0	300	0	300	300	0	300	300
6281	Security Services	480	0	0	480	0	480	480	470	10	10
6282	Equipment Maintenance	227	220	0	447	0	447	447	427	20	20
6283	Cleaning & Extermination Services	460	(200)	0	260	0	260	260	237	23	23
6284	Other	80	0	0	80	0	80	80	51	29	29
6291	National & Other Events	500	0	0	500	0	500	500	500	0	0
6293	Refreshment and Meals	245	0	0	245	0	245	245	242	3	3
6294	Other	48	0	0	48	0	48	48	35	13	13

MR. SEEWCHAN
HEAD OF BUDGET AGENCY

AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME 133 - REGIONAL DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	125,291	2,182	0	127,473	0	127,473	126,253	125,807	1,666	446
6111	Administrative	8,819	0	0	8,819	0	8,819	8,541	8,541	278	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	6,190	(304)	0	5,886	0	5,886	5,181	5,181	705	0
6131	Other Direct Labour Costs	748	2,182	0	2,930	0	2,930	2,930	2,930	0	0
6133	Benefits & Allowances	1,335	0	0	1,335	0	1,335	1,102	1,102	233	0
6134	National Insurance	620	0	0	620	0	620	616	616	4	0
6211	Expense Specific to Agency	76,214	304	0	76,518	0	76,518	76,518	76,518	0	0
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6222	Field Material & Supplies	50	0	0	50	0	50	50	33	17	17
6223	Office Materials & Supplies	350	0	0	350	0	350	350	349	1	1
6224	Print & Non-Print Material	1,000	0	0	1,000	0	1,000	1,000	949	51	51
6231	Fuel and Lubricants	500	0	0	500	0	500	500	500	0	0
6243	Janitorial & Cleaning Supplies	200	0	0	200	0	200	200	198	2	2
6261	Local Travel & Subsistence	600	0	0	600	0	600	600	574	26	26
6263	Postage Telex & Cablegram	30	0	0	30	0	30	30	0	30	30
6264	Vehicle Spares & Maintenance	50	0	0	50	0	50	50	3	47	47
6271	Telephone Charges	520	0	0	520	0	520	520	520	0	0
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	50	0	0	50	0	50	50	50	0	0
6283	Cleaning & Extermination Services	30	0	0	30	0	30	30	0	30	30
6284	Other	75	14,365	0	14,440	0	14,440	14,440	14,436	4	4
6291	National & Other Events	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	60	0	0	60	0	60	60	58	2	2
6294	Other	2,100	0	0	2,100	0	2,100	2,100	2,097	3	3
6302	Training (including Scholarships)	20,000	(14,365)	0	5,635	0	5,635	5,635	5,599	36	36
6312	Subvention to Local Authority	5,000	0	0	5,000	0	5,000	5,000	4,947	53	53
6322	Subsidies & Contribution to Intl Orgs.	700	0	0	700	0	700	700	556	144	144

MR. SEEWCHAN
HEAD OF BUDGET AGENCY

AGENCY 14 - PUBLIC SERVICE MINISTRY
PROGRAMME 141 - PUBLIC SERVICE MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	238,491	1	0	238,492	13,500	251,992	247,789	245,801	6,191	1,988
6111	Administrative	7,576	330	0	7,906	0	7,906	7,906	7,906	0	0
6112	Senior Technical	3,630	0	0	3,630	0	3,630	3,529	3,529	101	0
6114	Clerical & Office Support	4,361	185	0	4,546	0	4,546	4,546	4,546	0	0
6115	Semi-Skilled Operatives & Unskilled	2,509	0	0	2,509	0	2,509	2,446	2,446	63	0
6116	Contracted Employees	31,225	0	0	31,225	0	31,225	31,225	31,225	0	0
6117	Temporary Employees	1,630	(581)	0	1,049	0	1,049	956	956	93	0
6131	Other Direct Labour Costs	2,084	(287)	0	1,797	0	1,797	784	784	1,013	0
6133	Benefits & Allowances	1,841	287	0	2,128	0	2,128	2,097	2,097	31	0
6134	National Insurance	1,305	67	0	1,372	0	1,372	1,372	1,372	0	0
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6223	Office Materials & Supplies	1,462	0	0	1,462	0	1,462	1,462	1,462	0	0
6224	Print & Non-Print Material	557	0	0	557	0	557	557	498	59	59
6231	Fuel and Lubricants	1,500	622	0	2,122	0	2,122	2,122	2,122	0	0
6242	Maintenance of Buildings	3,570	792	0	4,362	0	4,362	4,362	4,362	0	0
6243	Janitorial & Cleaning Supplies	700	0	0	700	0	700	700	700	0	0
6261	Local Travel & Subsistence	3,000	0	0	3,000	0	3,000	3,000	2,996	4	4
6263	Postage Telex & Cablegram	1,555	(1,428)	0	127	0	127	123	118	9	5
6264	Vehicle Spares & Maintenance	1,200	14	0	1,214	0	1,214	1,214	1,214	0	0
6271	Telephone Charges	4,120	0	0	4,120	0	4,120	3,647	3,574	546	73
6272	Electricity Charges	7,200	0	0	7,200	0	7,200	5,543	5,492	1,708	51
6273	Water Charges	442	0	0	442	0	442	442	442	0	0
6281	Security Services	9,972	0	0	9,972	0	9,972	9,261	9,260	712	1
6282	Equipment Maintenance	1,489	0	0	1,489	0	1,489	1,489	1,313	176	176
6283	Cleaning & Extermination Services	400	0	0	400	0	400	343	288	112	55
6284	Other	5,200	0	0	5,200	0	5,200	5,200	5,195	5	5
6291	National & Other Events	450	0	0	450	0	450	450	450	0	0
6293	Refreshment and Meals	830	0	0	830	0	830	830	828	2	2
6294	Other	1,500	0	0	1,500	0	1,500	1,500	1,496	4	4
6302	Training (including Scholarships)	134,110	0	0	134,110	13,500	147,610	147,610	146,405	1,205	1,205
6322	Subsidies & Contribution to Int'l Orgs.	3,023	0	0	3,023	0	3,023	3,023	2,675	348	348

DR. N. K. GOPAUL
HEAD OF BUDGET AGENCY

AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS
PROGRAMME 161 - AMERINDIAN DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	210,721	(1)	7,672	218,392	2,300	220,692	217,344	215,780	4,912	1,564
6111	Administrative	2,276	573	0	2,849	0	2,849	2,849	2,849	0	0
6113	Other Technical & Craft Skill	1,368	93	0	1,461	0	1,461	1,461	1,461	0	0
6114	Clerical & Office Support	1,719	(1,589)	0	130	0	130	130	130	0	0
6115	Semi-Skilled Operatives & Unskilled	4,635	(299)	0	4,336	0	4,336	4,336	4,336	0	0
6116	Contracted Employees	48,856	2,194	0	51,050	0	51,050	51,050	51,050	0	0
6131	Other Direct Labour Costs	1,555	(938)	0	617	0	617	617	617	0	0
6133	Benefits & Allowances	650	106	0	756	0	756	756	756	0	0
6134	National Insurance	795	(141)	0	654	0	654	654	654	0	0
6221	Drugs & Medical Supplies	60	0	0	60	0	60	60	53	7	7
6222	Field Material & Supplies	150	0	0	150	0	150	150	143	7	7
6223	Office Materials & Supplies	1,800	(20)	0	1,780	0	1,780	1,780	1,765	15	15
6224	Print & Non-Print Material	720	471	0	1,191	0	1,191	1,191	1,186	5	5
6231	Fuel and Lubricants	7,922	(75)	0	7,847	0	7,847	7,847	7,813	34	34
6242	Maintenance of Buildings	5,000	0	0	5,000	0	5,000	5,000	4,839	161	161
6243	Janitorial & Cleaning Supplies	1,100	(290)	0	810	0	810	810	803	7	7
6255	Maintenance of Other Infrastructure	1,500	(614)	0	886	0	886	886	822	64	64
6261	Local Travel & Subsistence	3,600	500	0	4,100	0	4,100	4,100	4,033	67	67
6263	Postage Telex & Cablegram	75	(53)	0	22	0	22	22	22	0	0
6264	Vehicle Spares & Maintenance	3,850	(720)	0	3,130	0	3,130	3,130	3,129	1	1
6265	Other Transp.. Travel &Post	8,500	1,931	0	10,431	0	10,431	10,431	10,428	3	3
6271	Telephone Charges	2,400	(894)	0	1,506	0	1,506	1,506	1,506	0	0
6272	Electricity Charges	7,200	(14)	0	7,186	0	7,186	7,186	7,186	0	0
6273	Water Charges	974	0	0	974	0	974	974	974	0	0
6281	Security Services	7,320	(1,679)	0	5,641	0	5,641	5,641	5,641	0	0
6282	Equipment Maintenance	1,000	250	0	1,250	0	1,250	1,250	1,250	0	0
6283	Cleaning & Extermination Services	1,200	(6)	0	1,194	0	1,194	1,194	1,194	0	0
6284	Other	4,000	1,050	0	5,050	0	5,050	5,050	5,038	12	12
6291	National & Other Events	18,500	0	0	18,500	2,300	20,800	20,800	20,793	7	7
6292	Dietary	6,500	600	0	7,100	0	7,100	7,100	7,074	26	26
6293	Refreshment and Meals	1,320	(110)	0	1,210	0	1,210	1,210	1,208	2	2
6294	Other	900	73	0	973	0	973	973	971	2	2
6302	Training (including Scholar's)	62,636	0	7,672	70,308	0	70,308	66,960	65,816	4,492	1,144
6321	Subsidies & Contribution to Local Orgs.	640	(400)	0	240	0	240	240	240	0	0

MR. N. DHARAMLALL
HEAD OF BUDGET AGENCY

AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 211 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		901,461	0	0	901,461	300,000	1,201,461	1,194,680	1,162,407	39,054	32,273
6111	Administrative	8,288	0	0	8,288	0	8,288	8,087	8,087	201	0
6112	Senior Technical	2,884	0	0	2,884	0	2,884	2,884	2,884	0	0
6113	Other Technical & Craft Skill	7,511	30	0	7,541	0	7,541	7,541	7,541	0	0
6114	Clerical & Office Support	10,881	298	0	11,179	0	11,179	11,179	11,179	0	0
6115	Semi-Skilled Operatives & Unskilled	2,387	63	0	2,450	0	2,450	2,450	2,450	0	0
6116	Contracted Employees	40,067	1,794	0	41,861	0	41,861	41,861	41,852	9	9
6117	Temporary Employees	7,352	(201)	0	7,151	0	7,151	6,402	6,126	1,025	276
6131	Other Direct Labour Costs	3,757	0	0	3,757	0	3,757	1,924	1,924	1,833	0
6133	Benefits & Allowances	4,786	(1,789)	0	2,997	0	2,997	2,997	2,997	0	0
6134	National Insurance	2,970	(195)	0	2,775	0	2,775	2,477	2,476	299	1
6221	Drugs & Medical Supplies	76	0	0	76	0	76	76	68	8	8
6222	Field Material & Supplies	98	0	0	98	0	98	98	74	24	24
6223	Office Materials & Supplies	3,672	0	0	3,672	0	3,672	3,672	3,341	331	331
6224	Print & Non-Print Material	1,850	0	0	1,850	0	1,850	1,850	1,850	0	0
6231	Fuel and Lubricants	4,466	(1,500)	0	2,966	0	2,966	2,466	2,466	500	0
6242	Maintenance of Buildings	4,150	0	0	4,150	0	4,150	4,150	4,124	26	26
6243	Janitorial & Cleaning Supplies	842	0	0	842	0	842	842	834	8	8
6255	Maintenance of Other Infrastructure	2,500	(1,000)	0	1,500	0	1,500	1,500	224	1,276	1,276
6261	Local Travel & Subsistence	6,500	0	0	6,500	0	6,500	6,500	6,354	146	146
6263	Postage Telex & Cablegram	50	0	0	50	0	50	50	26	24	24
6264	Vehicle Spares & Maintenance	2,900	0	0	2,900	0	2,900	2,900	2,523	377	377
6265	Other Transp. Travel &Post	1,900	(800)	0	1,100	0	1,100	900	473	627	427
6271	Telephone Charges	2,609	0	0	2,609	0	2,609	2,609	2,307	302	302
6272	Electricity Charges	14,880	0	0	14,880	0	14,880	13,880	8,301	6,579	5,579
6273	Water Charges	1,013	0	0	1,013	0	1,013	1,013	1,013	0	0
6281	Security Services	8,375	1,500	0	9,875	0	9,875	9,875	9,759	116	116
6282	Equipment Maintenance	1,496	0	0	1,496	0	1,496	1,496	1,388	108	108
6283	Cleaning & Extermination Services	2,680	1,000	0	3,680	0	3,680	3,680	3,427	253	253
6284	Other	13,140	0	0	13,140	0	13,140	11,140	10,796	2,344	344
6291	National & Other Events	300	800	0	1,100	0	1,100	1,100	906	194	194
6293	Refreshment and Meals	1,268	0	0	1,268	0	1,268	1,268	1,266	2	2
6294	Other	3,959	0	0	3,959	0	3,959	3,959	3,875	84	84
6302	Training (including Scholarships)	150	0	0	150	0	150	150	136	14	14
6321	Subsidies & Contribution to Local Orgs.	731,704	0	0	731,704	300,000	1,031,704	1,031,704	1,009,360	22,344	22,344

DR. D. PERMAUL
HEAD OF BUDGET AGENCY

AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 212 - CROPS & LIVESTORK SUPPORT SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	838,607	0	631,500	1,470,107	0	1,470,107	1,449,492	1,434,843	35,264	14,649
6111	Administrative	2,735	0	0	2,735	0	2,735	2,735	2,735	0	0
6112	Senior Technical	43,094	505	0	43,599	0	43,599	43,599	43,599	0	0
6113	Other Technical & Craft Skill	19,789	0	0	19,789	0	19,789	19,789	19,789	0	0
6114	Clerical & Office Support	3,160	0	0	3,160	0	3,160	3,124	3,124	36	0
6115	Semi-Skilled Operatives & Unskilled	9,820	2,022	0	11,842	0	11,842	11,842	11,842	0	0
6116	Contracted Employees	26,583	2,367	0	28,950	0	28,950	28,950	28,950	0	0
6131	Other Direct Labour Costs	8,372	(4,894)	0	3,478	0	3,478	1,959	1,959	1,519	0
6133	Benefits & Allowances	19,958	0	0	19,958	0	19,958	17,435	17,395	2,563	40
6134	National Insurance	6,922	0	0	6,922	0	6,922	6,887	6,887	35	0
6221	Drugs & Medical Supplies	11,642	1,500	0	13,142	0	13,142	13,142	12,266	876	876
6222	Field Material & Supplies	12,890	1,517	0	14,407	0	14,407	14,407	14,185	222	222
6223	Office Materials & Supplies	10,500	(2,000)	0	8,500	0	8,500	8,500	8,345	155	155
6224	Print & Non-Print Material	4,000	0	0	4,000	0	4,000	4,000	3,643	357	357
6231	Fuel and Lubricants	15,570	0	0	15,570	0	15,570	15,070	14,899	671	171
6241	Rental of Buildings	5,580	0	0	5,580	0	5,580	5,580	4,985	595	595
6242	Maintenance of Buildings	10,510	2,500	0	13,010	0	13,010	13,010	7,062	5,948	5,948
6243	Janitorial & Cleaning Supplies	1,000	0	0	1,000	0	1,000	1,000	615	385	385
6252	Maintenance of Bridges	1,300	(117)	0	1,183	0	1,183	1,183	434	749	749
6255	Maintenance of Other Infrastructure	1,050	0	0	1,050	0	1,050	1,050	1,024	26	26
6261	Local Travel & Subsistence	31,500	(6,500)	0	25,000	0	25,000	25,000	23,747	1,253	1,253
6263	Postage Telex & Cablegram	50	0	0	50	0	50	50	17	33	33
6264	Vehicle Spares & Maintenance	7,800	(800)	0	7,000	0	7,000	6,800	6,464	536	336
6265	Other Transp. Travel &Post	3,500	(1,100)	0	2,400	0	2,400	2,400	2,304	96	96
6271	Telephone Charges	3,510	3,000	0	6,510	0	6,510	6,510	6,153	357	357
6272	Electricity Charges	3,425	0	0	3,425	0	3,425	3,425	3,137	288	288
6273	Water Charges	360	0	0	360	0	360	360	360	0	0
6281	Security Services	3,766	0	0	3,766	0	3,766	3,766	3,762	4	4
6282	Equipment Maintenance	1,360	500	0	1,860	0	1,860	1,860	1,582	278	278
6283	Cleaning & Extermination Services	1,300	0	0	1,300	0	1,300	1,300	1,292	8	8
6284	Other	7,240	6,000	0	13,240	0	13,240	13,240	13,238	2	2
6291	National & Other Events	6,500	(500)	0	6,000	0	6,000	5,500	5,287	713	213
6293	Refreshment and Meals	1,300	1,000	0	2,300	0	2,300	2,300	2,238	62	62
6294	Other	12,500	(5,000)	0	7,500	0	7,500	4,500	2,732	4,768	1,768
6302	Training (including Scholarships)	5,650	0	0	5,650	0	5,650	5,650	5,365	285	285
6321	Subsidies & Contribution to Local Orgs.	524,233	0	631,500	1,155,733	0	1,155,733	1,143,431	1,143,290	12,443	141
6322	Subsidies & Contribution to Intl Orgs.	10,138	0	0	10,138	0	10,138	10,138	10,137	1	1

DR. D. PERMAUL
HEAD OF BUDGET AGENCY

AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 213 - FISHERIES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		71,996	0	0	71,996	0	71,996	67,134	55,052	16,944	12,082
6112	Senior Technical	5,074	0	0	5,074	0	5,074	5,074	5,074	0	0
6113	Other Technical & Craft Skill	1,257	0	0	1,257	0	1,257	1,257	1,209	48	48
6114	Clerical & Office Support	1,213	0	0	1,213	0	1,213	1,213	1,140	73	73
6115	Semi-Skilled Operatives & Unskilled	4,062	292	0	4,354	0	4,354	4,354	4,352	2	2
6116	Contracted Employees	8,364	49	0	8,413	0	8,413	8,413	8,413	0	0
6117	Temporary Employees	412	(341)	0	71	0	71	0	0	71	0
6131	Other Direct Labour Costs	823	0	0	823	0	823	557	557	266	0
6133	Benefits & Allowances	1,292	0	0	1,292	0	1,292	1,226	1,226	66	0
6134	National Insurance	1,075	0	0	1,075	0	1,075	935	935	140	0
6221	Drugs & Medical Supplies	25	0	0	25	0	25	25	20	5	5
6222	Field Material & Supplies	1,461	300	0	1,761	0	1,761	1,761	1,434	327	327
6223	Office Materials & Supplies	600	0	0	600	0	600	600	593	7	7
6224	Print & Non-Print Material	320	200	0	520	0	520	520	520	0	0
6231	Fuel and Lubricants	2,168	400	0	2,568	0	2,568	2,568	2,411	157	157
6242	Maintenance of Buildings	1,700	150	0	1,850	0	1,850	1,850	1,702	148	148
6243	Janitorial & Cleaning Supplies	130	0	0	130	0	130	130	128	2	2
6261	Local Travel & Subsistence	2,700	(800)	0	1,900	0	1,900	1,700	1,376	524	324
6263	Postage Telex & Cablegram	37	0	0	37	0	37	37	6	31	31
6264	Vehicle Spares & Maintenance	1,700	400	0	2,100	0	2,100	2,100	1,939	161	161
6265	Other Transp. Travel &Post	145	0	0	145	0	145	145	0	145	145
6271	Telephone Charges	467	150	0	617	0	617	617	615	2	2
6272	Electricity Charges	2,226	0	0	2,226	0	2,226	1,726	1,723	503	3
6273	Water Charges	147	0	0	147	0	147	147	0	147	147
6281	Security Services	7,650	(1,250)	0	6,400	0	6,400	6,400	901	5,499	5,499
6282	Equipment Maintenance	865	150	0	1,015	0	1,015	1,015	664	351	351
6283	Cleaning & Extermination Services	670	0	0	670	0	670	670	574	96	96
6284	Other	300	300	0	600	0	600	600	484	116	116
6291	National & Other Events	1,370	60	0	1,430	0	1,430	1,430	1,348	82	82
6293	Refreshment & Meals	325	150	0	475	0	475	475	351	124	124
6294	Other	996	0	0	996	0	996	996	842	154	154
6302	Training (including Scholarships)	4,802	(210)	0	4,592	0	4,592	973	530	4,062	443
6322	Subsidies & Contribution to Intl Orgs.	17,620	0	0	17,620	0	17,620	17,620	13,985	3,635	3,635

DR. D. PERMAUL
HEAD OF BUDGET AGENCY

AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 214 - HYDROMETEOROLOGICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		139,362	1	0	139,363	0	139,363	124,797	120,968	18,395	3,829
6112	Senior Technical	4,674	0	0	4,674	0	4,674	4,674	4,674	0	0
6113	Other Technical & Craft Skill	8,900	296	0	9,196	0	9,196	9,196	9,196	0	0
6114	Clerical & Office Support	2,324	0	0	2,324	0	2,324	2,324	2,211	113	113
6115	Semi-Skilled Operatives & Unskilled	1,395	43	0	1,438	0	1,438	1,438	1,438	0	0
6116	Contracted Employees	1,705	296	0	2,001	0	2,001	2,001	2,001	0	0
6117	Temporary Employees	4,823	0	0	4,823	0	4,823	4,297	4,276	547	21
6131	Other Direct Labour Costs	4,978	(296)	0	4,682	0	4,682	4,243	4,243	439	0
6133	Benefits & Allowances	2,314	(338)	0	1,976	0	1,976	1,811	1,811	165	0
6134	National Insurance	1,687	0	0	1,687	0	1,687	1,550	1,549	138	1
6221	Drugs & Medical Supplies	185	0	0	185	0	185	185	183	2	2
6222	Field Material & Supplies	10,500	(3,082)	0	7,418	0	7,418	7,418	7,368	50	50
6223	Office Materials & Supplies	3,000	0	0	3,000	0	3,000	3,000	2,993	7	7
6224	Print & Non-Print Material	1,790	(1,000)	0	790	0	790	790	764	26	26
6231	Fuel and Lubricants	4,150	(1,300)	0	2,850	0	2,850	2,850	2,850	0	0
6242	Maintenance of Buildings	1,700	2,313	0	4,013	0	4,013	4,013	3,490	523	523
6243	Janitorial & Cleaning Supplies	320	0	0	320	0	320	320	320	0	0
6255	Maintenance of Other Infrastructure	2,300	(584)	0	1,716	0	1,716	1,716	1,610	106	106
6261	Local Travel & Subsistence	3,120	(1,042)	0	2,078	0	2,078	2,078	1,880	198	198
6263	Postage Telex & Cablegram	30	0	0	30	0	30	30	13	17	17
6264	Vehicle Spares & Maintenance	1,590	600	0	2,190	0	2,190	2,075	1,991	199	84
6265	Other Transp. Travel & Post	7,720	0	0	7,720	0	7,720	7,320	7,182	538	138
6271	Telephone Charges	1,840	0	0	1,840	0	1,840	1,840	1,540	300	300
6272	Electricity Charges	10,784	0	0	10,784	0	10,784	0	0	10,784	0
6273	Water Charges	651	0	0	651	0	651	651	651	0	0
6281	Security Services	7,622	(1,200)	0	6,422	0	6,422	4,422	4,328	2,094	94
6282	Equipment Maintenance	5,043	(1,500)	0	3,543	0	3,543	3,543	1,991	1,552	1,552
6283	Cleaning & Extermination Services	1,498	0	0	1,498	0	1,498	1,498	1,121	377	377
6284	Other	2,034	513	0	2,547	0	2,547	2,547	2,525	22	22
6291	National & Other Events	620	3,900	0	4,520	0	4,520	4,520	4,322	198	198
6293	Refreshment and Meals	250	0	0	250	0	250	250	250	0	0
6294	Other	230	0	0	230	0	230	230	230	0	0
6302	Training (including Scholarships)	3,518	2,382	0	5,900	0	5,900	5,900	5,900	0	0
6322	Subsidies & Contribution to Intl Orgs.	36,067	0	0	36,067	0	36,067	36,067	36,067	0	0

DR. D. PERMAUL
HEAD OF BUDGET AGENCY

AGENCY 23 - MINISTRY OF TOURISM COMMERCE & INDUSTRY
PROGRAMME 231 - MAIN OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		333,407	128,500	0	461,907	0	461,907	411,597	406,026	55,881	5,571
6111	Administrative	2,246	1,516	0	3,762	0	3,762	3,576	3,576	186	0
6113	Other Technical & Craft Skill	2,218	(179)	0	2,039	0	2,039	2,039	2,038	1	1
6115	Semi-Skilled Operatives & Unskilled	1,058	179	0	1,237	0	1,237	1,237	1,237	0	0
6116	Contracted Employees	35,417	0	0	35,417	0	35,417	35,417	35,417	0	0
6131	Other Direct Labour Costs	73	336	0	409	0	409	348	348	61	0
6133	Benefits & Allowances	521	70	0	591	0	591	583	583	8	0
6134	National Insurance	353	0	0	353	0	353	353	353	0	0
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6222	Field Material & Supplies	250	0	0	250	0	250	249	249	1	0
6223	Office Materials & Supplies	3,900	(700)	0	3,200	0	3,200	3,200	3,195	5	5
6224	Print & Non-Print Material	590	700	0	1,290	0	1,290	1,290	1,290	0	0
6231	Fuel and Lubricants	6,200	(1,492)	0	4,708	0	4,708	4,706	4,706	2	0
6241	Rental of Buildings	420	0	0	420	0	420	250	165	255	85
6242	Maintenance of Buildings	8,120	0	0	8,120	0	8,120	8,120	8,119	1	1
6243	Janitorial & Cleaning Supplies	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
6255	Maintenance of Other Infrastructure	2,130	0	0	2,130	0	2,130	2,126	2,124	6	2
6261	Local Travel & Subsistence	4,230	1,100	0	5,330	0	5,330	5,330	5,330	0	0
6263	Postage Telex & Cablegram	50	0	0	50	0	50	30	13	37	17
6264	Vehicle Spares & Maintenance	1,550	250	0	1,800	0	1,800	1,800	1,800	0	0
6265	Other Transport Travel & Post	130	0	0	130	0	130	130	130	0	0
6271	Telephone Charges	3,500	0	0	3,500	0	3,500	3,500	3,499	1	1
6272	Electricity Charges	30,134	0	0	30,134	0	30,134	28,668	25,589	4,545	3,079
6273	Water Charges	3,450	0	0	3,450	0	3,450	2,750	2,750	700	0
6281	Security Services	40,695	0	0	40,695	0	40,695	20,353	18,186	22,509	2,167
6282	Equipment Maintenance	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6283	Cleaning & Extermination Services	525	0	0	525	0	525	387	387	138	0
6284	Other	4,800	0	0	4,800	0	4,800	4,800	4,800	0	0
6291	National & Other Events	28,000	0	0	28,000	0	28,000	28,000	27,997	3	3
6293	Refreshment and Meals	1,110	0	0	1,110	0	1,110	1,110	1,110	0	0
6294	Other	120	142	0	262	0	262	262	261	1	1
6302	Training (including Scholar's)	170	0	0	170	0	170	170	162	8	8
6321	Subsidies & Contribution to Local Orgs.	145,347	126,578	0	271,925	0	271,925	244,713	244,513	27,412	200

MR. W. HAMILTON
HEAD OF BUDGET AGENCY

AGENCY 23 - MINISTRY OF TOURISM COMMERCE & INDUSTRY
PROGRAMME 232 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		47,178	(696)	0	46,482	0	46,482	40,691	40,316	6,166	375
6111	Administrative	2,871	(626)	0	2,245	0	2,245	2,216	2,216	29	0
6113	Other Technical & Craft Skill	2,135	0	0	2,135	0	2,135	1,998	1,998	137	0
6114	Clerical & Office Support	3,520	(29)	0	3,491	0	3,491	3,313	3,307	184	6
6115	Semi-Skilled Operatives & Unskilled	1,195	(350)	0	845	0	845	792	792	53	0
6116	Contracted Employees	3,362	379	0	3,741	0	3,741	3,741	3,741	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	1,170	0	0	1,170	0	1,170	954	954	216	0
6133	Benefits & Allowances	834	(70)	0	764	0	764	709	709	55	0
6134	National Insurance	760	0	0	760	0	760	671	671	89	0
6221	Drugs & Medical Supplies	45	0	0	45	0	45	45	45	0	0
6223	Office Materials & Supplies	1,600	0	0	1,600	0	1,600	1,600	1,599	1	1
6224	Print & Non-Print Material	550	0	0	550	0	550	550	550	0	0
6231	Fuel and Lubricants	450	(300)	0	150	0	150	150	150	0	0
6242	Maintenance of Buildings	1,350	300	0	1,650	0	1,650	1,650	1,650	0	0
6243	Janitorial & Cleaning Supplies	680	0	0	680	0	680	680	679	1	1
6255	Maintenance of Other Infrastructure	350	0	0	350	0	350	350	338	12	12
6261	Local Travel & Subsistence	950	0	0	950	0	950	950	950	0	0
6263	Postage Telex & Cablegram	70	0	0	70	0	70	31	31	39	0
6271	Telephone Charges	830	0	0	830	0	830	830	830	0	0
6272	Electricity Charges	10,000	0	0	10,000	0	10,000	6,423	6,163	3,837	260
6273	Water Charges	300	0	0	300	0	300	300	300	0	0
6281	Security Services	10,040	0	0	10,040	0	10,040	8,960	8,907	1,133	53
6282	Equipment Maintenance	880	0	0	880	0	880	542	506	374	36
6283	Cleaning & Extermination Services	220	0	0	220	0	220	220	219	1	1
6284	Other	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6291	National & Other Events	310	0	0	310	0	310	310	310	0	0
6293	Refreshment and Meals	530	0	0	530	0	530	530	530	0	0
6294	Other	300	0	0	300	0	300	300	299	1	1
6302	Training (including Scholar's)	76	0	0	76	0	76	76	72	4	4

MR. W. HAMILTON
HEAD OF BUDGET AGENCY

AGENCY 23 - MINISTRY OF TOURISM COMMERCE & INDUSTRY
PROGRAMME 233 - COMMERCE, TOURISM, INDUSTRY & CONSUMER AFFAIRS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	41,037	(127,805)	126,578	39,810	0	39,810	39,010	38,721	1,089	289
6111	Administrative	2,884	(890)	0	1,994	0	1,994	1,994	1,994	0	0
6112	Senior Technical	5,331	76	0	5,407	0	5,407	5,407	5,407	0	0
6113	Other Technical & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	1,604	0	0	1,604	0	1,604	1,604	1,604	0	0
6116	Contracted Employees	5,875	0	0	5,875	0	5,875	5,875	5,875	0	0
6131	Other Direct Labour Costs	2,072	(413)	0	1,659	0	1,659	1,613	1,613	46	0
6133	Benefits & Allowances	1,649	0	0	1,649	0	1,649	1,623	1,623	26	0
6134	National Insurance	749	0	0	749	0	749	723	723	26	0
6223	Office Materials & Supplies	2,273	0	0	2,273	0	2,273	2,273	2,183	90	90
6224	Print & Non-Print Material	150	0	0	150	0	150	150	150	0	0
6243	Janitorial & Cleaning Supplies	250	0	0	250	0	250	250	249	1	1
6255	Maintenance of Other Infrastructure	1,250	0	0	1,250	0	1,250	1,250	1,196	54	54
6261	Local Travel & Subsistence	2,150	0	0	2,150	0	2,150	2,150	2,150	0	0
6263	Postage Telex & Cablegram	15	0	0	15	0	15	13	10	5	3
6264	Vehicle Spares & Maintenance	0	0	0	0	0	0	0	0	0	0
6265	Other Transp. Travel &Post	1,051	0	0	1,051	0	1,051	1,051	1,051	0	0
6271	Telephone Charges	1,194	0	0	1,194	0	1,194	1,194	1,194	0	0
6282	Equipment Maintenance	0	0	0	0	0	0	0	0	0	0
6284	Other	6,000	(100)	0	5,900	0	5,900	5,900	5,900	0	0
6291	National & Other Events	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6293	Refreshment and Meals	340	100	0	440	0	440	440	439	1	1
6302	Training (including Scholar's)	3,000	0	0	3,000	0	3,000	3,000	2,987	13	13
6321	Subsidies & Contribution to Local Orgs.	1,500	(126,578)	126,578	1,500	0	1,500	800	673	827	127

MR. W. HAMILTON
HEAD OF BUDGET AGENCY

AGENCY 31 - MINISTRY OF PUBLIC WORKS & COMMUNICATION
PROGRAMME 311 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		209,065	(6,000)	0	203,065	0	203,065	194,830	176,099	26,966	18,731
6111	Administrative	4,332	0	0	4,332	0	4,332	4,332	4,332	0	0
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skill	1,608	0	0	1,608	0	1,608	1,608	1,608	0	0
6114	Clerical & Office Support	12,168	0	0	12,168	0	12,168	12,168	12,168	0	0
6115	Semi-Skilled Operatives & Unskilled	6,084	0	0	6,084	0	6,084	6,084	6,084	0	0
6116	Contracted Employees	8,063	0	0	8,063	0	8,063	8,063	8,063	0	0
6131	Other Direct Labour Costs	3,000	(286)	0	2,714	0	2,714	2,258	2,258	456	0
6133	Benefits & Allowances	2,000	286	0	2,286	0	2,286	2,286	2,286	0	0
6134	National Insurance	1,992	0	0	1,992	0	1,992	1,984	1,984	8	0
6221	Drugs & Medical Supplies	67	0	0	67	0	67	67	49	18	18
6222	Field Material & Supplies	35	0	0	35	0	35	35	26	9	9
6223	Office Materials & Supplies	2,525	0	0	2,525	0	2,525	2,525	1,850	675	675
6224	Print & Non-Print Material	1,420	0	0	1,420	0	1,420	1,420	1,380	40	40
6231	Fuel and Lubricants	6,092	1,155	0	7,247	0	7,247	7,247	7,247	0	0
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6243	Janitorial & Cleaning Supplies	880	0	0	880	0	880	880	880	0	0
6261	Local Travel & Subsistence	2,018	(19)	0	1,999	0	1,999	1,150	793	1,206	357
6263	Postage Telex & Cablegram	50	0	0	50	0	50	50	15	35	35
6264	Vehicle Spares & Maintenance	4,700	606	0	5,306	0	5,306	5,306	5,306	0	0
6265	Other Transp. Travel &Post	920	0	0	920	0	920	920	611	309	309
6271	Telephone Charges	2,150	0	0	2,150	0	2,150	2,150	2,150	0	0
6272	Electricity Charges	14,300	0	0	14,300	0	14,300	14,300	14,300	0	0
6273	Water Charges	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6281	Security Services	36,583	(8,221)	0	28,362	0	28,362	21,508	21,508	6,854	0
6282	Equipment Maintenance	625	0	0	625	0	625	625	546	79	79
6283	Cleaning & Extermination Services	410	0	0	410	0	410	410	349	61	61
6284	Other	1,480	0	0	1,480	0	1,480	1,412	1,412	68	0
6293	Refreshment and Meals	910	460	0	1,370	0	1,370	1,370	1,276	94	94
6294	Other	0	19	0	19	0	19	19	19	0	0
6302	Training (including Scholar's)	0	0	0	0	0	0	0	0	0	0
6321	Subsidies & Contribution to Local Orgs.	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
6322	Subsidies & Contribution to Intl Orgs.	39,153	0	0	39,153	0	39,153	39,153	22,099	17,054	17,054

MR. B. BALRAM
HEAD OF BUDGET AGENCY

AGENCY 31 - MINISTRY OF PUBLIC WORKS & COMMUNICATION
PROGRAMME 312 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	362,710	6,000	0	368,710	0	368,710	361,786	355,915	12,795	5,871
6111	Administrative	2,875	(514)	0	2,361	0	2,361	741	741	1,620	0
6112	Senior Technical	936	0	0	936	0	936	936	936	0	0
6113	Other Technical & Craft Skill	7,140	0	0	7,140	0	7,140	6,401	6,401	739	0
6114	Clerical & Office Support	1,500	0	0	1,500	0	1,500	1,016	1,016	484	0
6115	Semi-Skilled Operatives & Unskilled	1,440	0	0	1,440	0	1,440	1,440	1,421	19	19
6116	Contracted Employees	0	514	0	514	0	514	514	514	0	0
6131	Other Direct Labour Costs	3,500	0	0	3,500	0	3,500	1,558	1,558	1,942	0
6133	Benefits & Allowances	2,100	0	0	2,100	0	2,100	1,448	1,448	652	0
6134	National Insurance	1,200	0	0	1,200	0	1,200	841	841	359	0
6221	Drugs & Medical Supplies	75	0	0	75	0	75	72	42	33	30
6222	Field Material & Supplies	1,875	0	0	1,875	0	1,875	1,875	1,778	97	97
6223	Office Materials & Supplies	1,467	0	0	1,467	0	1,467	1,467	521	946	946
6224	Print & Non-Print Material	610	0	0	610	0	610	610	509	101	101
6231	Fuel and Lubricants	15,000	6,000	0	21,000	0	21,000	20,106	19,899	1,101	207
6242	Maintenance of Buildings	35,000	109	0	35,109	0	35,109	35,109	35,109	0	0
6243	Janitorial & Cleaning Supplies	432	0	0	432	0	432	432	432	0	0
6251	Maintenance of Roads	101,700	0	0	101,700	0	101,700	101,700	101,700	0	0
6252	Maintenance of Bridges	24,200	0	0	24,200	0	24,200	24,200	24,132	68	68
6254	Maintenance of Sea & River Defence	65,000	0	0	65,000	0	65,000	65,000	61,542	3,458	3,458
6255	Maintenance of Other Infrastructure	12,800	0	0	12,800	0	12,800	12,800	12,800	0	0
6261	Local Travel & Subsistence	570	(190)	0	380	0	380	262	63	317	199
6263	Postage Telex & Cablegram	20	(10)	0	10	0	10	10	0	10	10
6264	Vehicle Spares & Maintenance	23,600	0	0	23,600	0	23,600	23,600	23,554	46	46
6271	Telephone Charges	951	0	0	951	0	951	951	949	2	2
6272	Electricity Charges	53,180	0	0	53,180	0	53,180	53,180	53,104	76	76
6273	Water Charges	247	0	0	247	0	247	247	147	100	100
6281	Security Services	4,328	0	0	4,328	0	4,328	4,263	3,856	472	407
6282	Equipment Maintenance	325	0	0	325	0	325	325	317	8	8
6283	Cleaning & Extermination Services	365	0	0	365	0	365	365	300	65	65
6284	Other	155	0	0	155	0	155	107	75	80	32
6293	Refreshment and Meals	119	0	0	119	0	119	119	119	0	0
6294	Other	0	91	0	91	0	91	91	91	0	0

MR. B. BALRAM
HEAD OF BUDGET AGENCY

AGENCY 31 - MINISTRY OF PUBLIC WORKS & COMMUNICATION
PROGRAMME 313 - COMMUNICATION & TRANSPORT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		41,249	0	0	41,249	0	41,249	40,703	39,851	1,398	852
6112	Senior Technical	636	0	0	636	0	636	636	636	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	528	16	0	544	0	544	544	544	0	0
6133	Benefits & Allowances	199	(16)	0	183	0	183	94	94	89	0
6134	National Insurance	96	0	0	96	0	96	92	92	4	0
6221	Drugs & Medical Supplies	42	0	0	42	0	42	34	18	24	16
6222	Field Material & Supplies	410	0	0	410	0	410	308	245	165	63
6223	Office Materials & Supplies	180	0	0	180	0	180	180	110	70	70
6224	Print & Non-Print Material	170	0	0	170	0	170	170	135	35	35
6231	Fuel and Lubricants	450	0	0	450	0	450	325	225	225	100
6243	Janitorial & Cleaning Supplies	60	0	0	60	0	60	60	59	1	1
6255	Maintenance of Other Infrastructure	29,700	0	0	29,700	0	29,700	29,700	29,643	57	57
6261	Local Travel & Subsistence	160	0	0	160	0	160	146	136	24	10
6263	Postage Telex & Cablegram	15	0	0	15	0	15	9	0	15	9
6264	Vehicle Spares & Maintenance	350	0	0	350	0	350	232	0	350	232
6265	Other Transp. Travel &Post	6,840	0	0	6,840	0	6,840	6,840	6,840	0	0
6271	Telephone Charges	210	0	0	210	0	210	210	210	0	0
6282	Equipment Maintenance	120	0	0	120	0	120	80	0	120	80
6283	Cleaning & Extermination Services	145	0	0	145	0	145	145	6	139	139
6284	Other	780	0	0	780	0	780	780	780	0	0
6293	Refreshment and Meals	78	0	0	78	0	78	78	78	0	0
6302	Training (including Scholar's)	80	0	0	80	0	80	40	0	80	40

MR. B. BALRAM
HEAD OF BUDGET AGENCY

AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 411 - MAIN OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		339,773	0	0	339,773	0	339,773	332,992	330,482	9,291	2,510
6114	Clerical & Office Support	554	0	0	554	0	554	554	554	0	0
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	26,251	(5)	0	26,246	0	26,246	23,301	23,301	2,945	0
6131	Other Direct Labour Costs	6	0	0	6	0	6	2	2	4	0
6133	Benefits & Allowances	89	5	0	94	0	94	94	94	0	0
6134	National Insurance	83	0	0	83	0	83	46	46	37	0
6221	Drugs & Medical Supplies	92	0	0	92	0	92	87	86	6	1
6222	Field Material & Supplies	590	0	0	590	0	590	542	542	48	0
6223	Office Materials & Supplies	1,270	0	0	1,270	0	1,270	1,069	1,067	203	2
6224	Print & Non-Print Material	525	0	0	525	0	525	525	489	36	36
6231	Fuel and Lubricants	990	500	0	1,490	0	1,490	1,490	1,490	0	0
6242	Maintenance of Buildings	1,450	0	0	1,450	0	1,450	967	603	847	364
6243	Janitorial & Cleaning Supplies	360	0	0	360	0	360	328	327	33	1
6255	Maintenance of Other Infrastructure	150	0	0	150	0	150	150	145	5	5
6261	Local Travel & Subsistence	2,520	(160)	0	2,360	0	2,360	2,360	2,203	157	157
6263	Postage Telex & Cablegram	92	0	0	92	0	92	85	83	9	2
6264	Vehicle Spares & Maintenance	930	300	0	1,230	0	1,230	1,230	1,225	5	5
6271	Telephone Charges	2,425	0	0	2,425	0	2,425	1,225	1,225	1,200	0
6272	Electricity Charges	1,098	0	0	1,098	0	1,098	1,098	1,098	0	0
6273	Water Charges	340	0	0	340	0	340	340	340	0	0
6281	Security Services	5,977	(900)	0	5,077	0	5,077	4,077	3,183	1,894	894
6282	Equipment Maintenance	1,020	0	0	1,020	0	1,020	574	550	470	24
6283	Cleaning & Extermination Services	175	0	0	175	0	175	144	135	40	9
6284	Other	245	0	0	245	0	245	200	179	66	21
6291	National & Other Events	925	0	0	925	0	925	643	642	283	1
6293	Refreshment and Meals	730	260	0	990	0	990	990	818	172	172
6294	Other	135	0	0	135	0	135	120	104	31	16
6301	Education Subvention & Grants	29,641	0	0	29,641	0	29,641	29,641	29,641	0	0
6321	Subsidies & Contribution to Local Orgs.	131,490	0	0	131,490	0	131,490	131,490	131,490	0	0
6322	Subsidies & Contribution to Intl Orgs.	129,620	0	0	129,620	0	129,620	129,620	128,820	800	800

MR. P. KANDHI
HEAD OF BUDGET AGENCY

AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 412 - NATIONAL EDUCATION POLICY - IMPLEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		96,247	0	0	96,247	0	96,247	93,519	87,770	8,477	5,749
6112	Senior Technical	28,899	0	0	28,899	0	28,899	28,899	28,899	0	0
6114	Clerical & Office Support	2,543	0	0	2,543	0	2,543	2,448	2,448	95	0
6116	Contracted Employees	5,371	8	0	5,379	0	5,379	5,379	5,379	0	0
6131	Other Direct Labour Costs	1,175	(47)	0	1,128	0	1,128	1,062	1,062	66	0
6133	Benefits & Allowances	4,075	39	0	4,114	0	4,114	4,114	4,114	0	0
6134	National Insurance	1,830	0	0	1,830	0	1,830	1,743	1,743	87	0
6221	Drugs & Medical Supplies	220	0	0	220	0	220	219	212	8	7
6222	Field Material & Supplies	1,725	0	0	1,725	0	1,725	1,725	1,578	147	147
6223	Office Materials & Supplies	3,170	0	0	3,170	0	3,170	3,075	3,009	161	66
6224	Print & Non-Print Material	2,850	0	0	2,850	0	2,850	2,650	2,523	327	127
6231	Fuel and Lubricants	255	0	0	255	0	255	255	255	0	0
6243	Janitorial & Cleaning Supplies	495	0	0	495	0	495	495	480	15	15
6261	Local Travel & Subsistence	4,000	0	0	4,000	0	4,000	4,000	3,809	191	191
6263	Postage Telex & Cablegram	33	0	0	33	0	33	22	2	31	20
6264	Vehicle Spares & Maintenance	200	0	0	200	0	200	187	187	13	0
6271	Telephone Charges	1,910	0	0	1,910	0	1,910	1,110	1,110	800	0
6272	Electricity Charges	2,310	0	0	2,310	0	2,310	2,310	2,310	0	0
6273	Water Charges	240	0	0	240	0	240	240	240	0	0
6282	Equipment Maintenance	1,715	0	0	1,715	0	1,715	1,450	1,281	434	169
6283	Cleaning & Extermination Services	270	0	0	270	0	270	270	255	15	15
6284	Other	376	0	0	376	0	376	312	286	90	26
6291	National & Other Events	10,400	1,000	0	11,400	0	11,400	11,400	11,396	4	4
6293	Refreshment and Meals	1,050	0	0	1,050	0	1,050	1,029	969	81	60
6294	Other	87	0	0	87	0	87	77	72	15	5
6301	Education Subvention & Grants	4,198	0	0	4,198	0	4,198	4,198	3,470	728	728
6302	Training (including Scholar's)	16,850	(1,000)	0	15,850	0	15,850	14,850	10,681	5,169	4,169

MR. P. KANDHI
HEAD OF BUDGET AGENCY

AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 413 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	846,276	0	3,000	849,276	0	849,276	516,982	509,049	340,227	7,933
6111	Administrative	7,745	0	0	7,745	0	7,745	7,745	7,745	0	0
6112	Senior Technical	5,919	0	0	5,919	0	5,919	5,919	5,919	0	0
6113	Other Technical & Craft Skill	4,954	0	0	4,954	0	4,954	4,954	4,954	0	0
6114	Clerical & Office Support	29,477	(80)	0	29,397	0	29,397	29,397	29,397	0	0
6115	Semi-Skilled Operatives & Unskilled	12,901	0	0	12,901	0	12,901	12,901	12,901	0	0
6116	Contracted Employees	45,344	0	0	45,344	0	45,344	45,344	45,236	108	108
6117	Temporary Employees	6,930	(781)	0	6,149	0	6,149	4,398	4,398	1,751	0
6131	Other Direct Labour Costs	4,583	0	0	4,583	0	4,583	4,156	4,156	427	0
6133	Benefits & Allowances	2,835	861	0	3,696	0	3,696	3,696	3,696	0	0
6134	National Insurance	4,825	0	0	4,825	0	4,825	4,825	4,825	0	0
6221	Drugs & Medical Supplies	680	0	0	680	0	680	620	618	62	2
6222	Field Material & Supplies	5,835	0	0	5,835	0	5,835	5,158	4,851	984	307
6223	Office Materials & Supplies	12,180	0	0	12,180	0	12,180	12,180	11,541	639	639
6224	Print & Non-Print Material	310,000	(4,000)	3,000	309,000	0	309,000	85,636	85,544	223,456	92
6231	Fuel and Lubricants	10,100	0	0	10,100	0	10,100	10,100	10,099	1	1
6241	Rental of Buildings	3,700	0	0	3,700	0	3,700	3,300	2,634	1,066	666
6242	Maintenance of Buildings	25,100	0	0	25,100	0	25,100	25,100	25,070	30	30
6243	Janitorial & Cleaning Supplies	1,725	0	0	1,725	0	1,725	1,725	1,644	81	81
6255	Maintenance of Other Infrastructure	2,500	3,000	0	5,500	0	5,500	5,500	5,129	371	371
6261	Local Travel & Subsistence	15,500	0	0	15,500	0	15,500	14,500	14,036	1,464	464
6263	Postage Telex & Cablegram	2,050	0	0	2,050	0	2,050	2,050	1,964	86	86
6264	Vehicle Spares & Maintenance	9,750	184	0	9,934	0	9,934	9,934	9,748	186	186
6265	Other Transp. Travel &Post	17,800	(3,700)	0	14,100	0	14,100	7,977	7,751	6,349	226
6271	Telephone Charges	5,780	0	0	5,780	0	5,780	4,280	4,280	1,500	0
6272	Electricity Charges	28,620	0	0	28,620	0	28,620	28,620	28,620	0	0
6273	Water Charges	4,770	0	0	4,770	0	4,770	4,770	4,770	0	0
6281	Security Services	29,113	0	0	29,113	0	29,113	15,113	14,899	14,214	214
6282	Equipment Maintenance	12,610	(1,678)	0	10,932	0	10,932	10,440	10,074	858	366
6283	Cleaning & Extermination Services	2,200	0	0	2,200	0	2,200	2,200	2,169	31	31
6284	Other	56,130	5,494	0	61,624	0	61,624	61,624	61,590	34	34
6291	National & Other Events	630	700	0	1,330	0	1,330	1,330	1,282	48	48
6292	Dietary	103,500	0	0	103,500	0	103,500	21,000	17,116	86,384	3,884
6293	Refreshment and Meals	2,100	0	0	2,100	0	2,100	2,100	2,041	59	59
6294	Other	1,590	0	0	1,590	0	1,590	1,590	1,561	29	29
6301	Education Subvention & Grants	53,500	0	0	53,500	0	53,500	53,500	53,500	0	0
6302	Training (including Scholar's)	3,300	0	0	3,300	0	3,300	3,300	3,291	9	9

MR. P. KANDHI
HEAD OF BUDGET AGENCY

AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 414 - TRAINING & DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	570,796	0	0	570,796	0	570,796	533,958	524,881	45,915	9,077
6111	Administrative	5,626	0	0	5,626	0	5,626	5,626	5,626	0	0
6112	Senior Technical	45,802	(488)	0	45,314	0	45,314	44,193	44,193	1,121	0
6113	Other Technical & Craft Skill	5,840	0	0	5,840	0	5,840	5,060	5,060	780	0
6114	Clerical & Office Support	10,278	0	0	10,278	0	10,278	10,278	10,278	0	0
6115	Semi-Skilled Operatives & Unskilled	9,198	0	0	9,198	0	9,198	9,198	9,198	0	0
6116	Contracted Employees	49,546	488	0	50,034	0	50,034	50,034	50,034	0	0
6117	Temporary Employees	40,419	0	0	40,419	0	40,419	39,981	39,981	438	0
6131	Other Direct Labour Costs	1,073	0	0	1,073	0	1,073	741	741	332	0
6133	Benefits & Allowances	1,607	0	0	1,607	0	1,607	1,607	1,607	0	0
6134	National Insurance	5,367	0	0	5,367	0	5,367	4,983	4,983	384	0
6221	Drugs & Medical Supplies	530	0	0	530	0	530	530	491	39	39
6222	Field Material & Supplies	8,490	0	0	8,490	0	8,490	7,490	7,155	1,335	335
6223	Office Materials & Supplies	7,400	0	0	7,400	0	7,400	7,100	7,080	320	20
6224	Print & Non-Print Material	22,300	0	0	22,300	0	22,300	20,674	20,369	1,931	305
6231	Fuel and Lubricants	3,297	0	0	3,297	0	3,297	3,297	3,052	245	245
6241	Rental of Buildings	7,820	0	0	7,820	0	7,820	5,820	4,951	2,869	869
6242	Maintenance of Buildings	28,500	0	0	28,500	0	28,500	28,500	27,068	1,432	1,432
6243	Janitorial & Cleaning Supplies	1,900	0	0	1,900	0	1,900	1,504	1,504	396	0
6255	Maintenance of Other Infrastructure	5,625	0	0	5,625	0	5,625	5,272	3,252	2,373	2,020
6261	Local Travel & Subsistence	12,000	(1,700)	0	10,300	0	10,300	7,200	7,168	3,132	32
6263	Postage Telex & Cablegram	265	0	0	265	0	265	175	105	160	70
6264	Vehicle Spares & Maintenance	2,400	0	0	2,400	0	2,400	2,110	1,929	471	181
6265	Other Transp. Travel & Post	140	0	0	140	0	140	92	81	59	11
6271	Telephone Charges	3,967	0	0	3,967	0	3,967	1,467	1,081	2,886	386
6272	Electricity Charges	28,800	0	0	28,800	0	28,800	28,800	28,800	0	0
6273	Water Charges	6,200	0	0	6,200	0	6,200	6,200	6,200	0	0
6281	Security Services	25,286	0	0	25,286	0	25,286	15,786	15,763	9,523	23
6282	Equipment Maintenance	8,350	0	0	8,350	0	8,350	5,350	5,331	3,019	19
6283	Cleaning & Extermination Services	2,780	0	0	2,780	0	2,780	2,780	2,691	89	89
6284	Other	7,780	0	0	7,780	0	7,780	7,780	7,728	52	52
6291	National & Other Events	8,100	0	0	8,100	0	8,100	7,950	7,870	230	80
6292	Dietary	61,700	200	0	61,900	0	61,900	61,900	61,700	200	200
6293	Refreshment and Meals	1,330	0	0	1,330	0	1,330	1,126	1,090	240	36
6294	Other	2,120	0	0	2,120	0	2,120	1,722	1,572	548	150
6301	Education Subvention & Grants	42,960	5,700	0	48,660	0	48,660	48,660	47,512	1,148	1,148
6302	Training (including Scholarships)	96,000	(4,200)	0	91,800	0	91,800	82,972	81,637	10,163	1,335

MR. P. KANDHI
HEAD OF BUDGET AGENCY

AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 415 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		3,942,280	0	0	3,942,280	0	3,942,280	3,692,741	3,674,921	267,359	17,820
6111	Administrative	404,359	4,796	0	409,155	0	409,155	397,671	397,671	11,484	0
6112	Senior Technical	1,004,827	(4,816)	0	1,000,011	0	1,000,011	875,296	875,296	124,715	0
6113	Other Technical & Craft Skill	193,384	0	0	193,384	0	193,384	165,511	165,511	27,873	0
6114	Clerical & Office Support	36,088	0	0	36,088	0	36,088	31,093	31,028	5,060	65
6115	Semi-Skilled Operatives & Unskilled	111,857	0	0	111,857	0	111,857	104,785	104,769	7,088	16
6116	Contracted Employees	9,352	20	0	9,372	0	9,372	9,356	9,356	16	0
6117	Temporary Employees	180,432	0	0	180,432	0	180,432	135,881	134,803	45,629	1,078
6131	Other Direct Labour Costs	26,250	0	0	26,250	0	26,250	26,250	26,250	0	0
6133	Benefits & Allowances	56,660	0	0	56,660	0	56,660	56,056	56,056	604	0
6134	National Insurance	127,804	0	0	127,804	0	127,804	118,356	118,348	9,456	8
6221	Drugs & Medical Supplies	1,400	0	0	1,400	0	1,400	1,400	1,391	9	9
6222	Field Material & Supplies	58,400	0	0	58,400	0	58,400	56,400	55,275	3,125	1,125
6223	Office Materials & Supplies	15,350	0	0	15,350	0	15,350	15,350	15,244	106	106
6224	Print & Non-Print Material	26,000	0	0	26,000	0	26,000	26,000	25,667	333	333
6231	Fuel and Lubricants	1,800	0	0	1,800	0	1,800	1,800	1,796	4	4
6241	Rental of Buildings	7,400	0	0	7,400	0	7,400	7,367	7,367	33	0
6242	Maintenance of Buildings	251,900	0	0	251,900	0	251,900	251,900	244,385	7,515	7,515
6243	Janitorial & Cleaning Supplies	11,237	0	0	11,237	0	11,237	11,237	11,150	87	87
6255	Maintenance of Other Infrastructure	65,500	(17,000)	0	48,500	0	48,500	48,078	47,584	916	494
6261	Local Travel & Subsistence	7,840	0	0	7,840	0	7,840	6,340	6,068	1,772	272
6263	Postage Telex & Cablegram	160	0	0	160	0	160	146	119	41	27
6264	Vehicle Spares & Maintenance	4,300	0	0	4,300	0	4,300	4,000	3,930	370	70
6271	Telephone Charges	4,800	0	0	4,800	0	4,800	2,800	2,272	2,528	528
6272	Electricity Charges	54,600	0	0	54,600	0	54,600	54,600	54,600	0	0
6273	Water Charges	33,480	0	0	33,480	0	33,480	33,480	33,480	0	0
6281	Security Services	127,080	17,000	0	144,080	0	144,080	144,080	142,090	1,990	1,990
6282	Equipment Maintenance	15,850	0	0	15,850	0	15,850	13,733	13,605	2,245	128
6283	Cleaning & Extermination Services	18,500	0	0	18,500	0	18,500	17,336	17,152	1,348	184
6284	Other	5,000	0	0	5,000	0	5,000	5,000	4,967	33	33
6291	National & Other Events	8,900	0	0	8,900	0	8,900	8,669	8,397	503	272
6292	Dietary	1,500	0	0	1,500	0	1,500	1,000	601	899	399
6293	Refreshment and Meals	910	0	0	910	0	910	910	897	13	13
6294	Other	2,640	0	0	2,640	0	2,640	640	173	2,467	467
6301	Education Subvention & Grants	1,039,190	0	0	1,039,190	0	1,039,190	1,039,190	1,039,189	1	1
6302	Training (including Scholarships)	27,530	0	0	27,530	0	27,530	21,030	18,434	9,096	2,596

MR. P. KANDHI
HEAD OF BUDGET AGENCY

AGENCY 44 - MINISTRY OF CULTURE YOUTH & SPORT
PROGRAMME 441 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		145,325	0	0	145,325	0	145,325	140,271	140,158	5,167	113
6111	Administrative	3,218	0	0	3,218	0	3,218	3,218	3,218	0	0
6113	Other Technical & Craft Skill	3,185	0	0	3,185	0	3,185	3,185	3,185	0	0
6114	Clerical & Office Support	11,028	0	0	11,028	0	11,028	11,028	11,025	3	3
6115	Semi-Skilled Operatives & Unskilled	1,567	1,301	0	2,868	0	2,868	2,858	2,858	10	0
6116	Contracted Employees	49,966	0	0	49,966	0	49,966	49,766	49,766	200	0
6117	Temporary Employees	4,800	(1,367)	0	3,433	0	3,433	647	647	2,786	0
6131	Other Direct Labour Costs	3,770	0	0	3,770	0	3,770	1,715	1,715	2,055	0
6133	Benefits & Allowances	1,710	66	0	1,776	0	1,776	1,773	1,773	3	0
6134	National Insurance	1,427	0	0	1,427	0	1,427	1,427	1,427	0	0
6221	Drugs & Medical Supplies	36	0	0	36	0	36	36	35	1	1
6222	Field Material & Supplies	42	0	0	42	0	42	42	39	3	3
6223	Office Materials & Supplies	2,900	0	0	2,900	0	2,900	2,900	2,894	6	6
6224	Print & Non-Print Material	700	0	0	700	0	700	700	700	0	0
6231	Fuel and Lubricants	6,600	0	0	6,600	0	6,600	6,600	6,599	1	1
6242	Maintenance of Buildings	6,000	0	0	6,000	0	6,000	6,000	5,999	1	1
6243	Janitorial & Cleaning Supplies	420	0	0	420	0	420	420	366	54	54
6255	Maintenance of Other Infrastructure	1,175	0	0	1,175	0	1,175	1,175	1,168	7	7
6261	Local Travel & Subsistence	1,525	0	0	1,525	0	1,525	1,525	1,525	0	0
6263	Postage Telex & Cablegram	63	(33)	0	30	0	30	30	30	0	0
6264	Vehicle Spares & Maintenance	5,200	0	0	5,200	0	5,200	5,200	5,198	2	2
6271	Telephone Charges	2,102	0	0	2,102	0	2,102	2,102	2,100	2	2
6272	Electricity Charges	14,040	0	0	14,040	0	14,040	14,040	14,040	0	0
6273	Water Charges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6281	Security Services	10,951	0	0	10,951	0	10,951	10,951	10,933	18	18
6282	Equipment Maintenance	1,300	0	0	1,300	0	1,300	1,300	1,288	12	12
6283	Cleaning & Extermination Services	600	0	0	600	0	600	600	597	3	3
6284	Other	3,300	0	0	3,300	0	3,300	3,300	3,300	0	0
6291	National & Other Events	3,500	33	0	3,533	0	3,533	3,533	3,533	0	0
6293	Refreshment and Meals	830	0	0	830	0	830	830	830	0	0
6294	Other	370	0	0	370	0	370	370	370	0	0

MR. A. KING
HEAD OF BUDGET AGENCY

AGENCY 44 - MINISTRY OF CULTURE YOUTH & SPORT
PROGRAMME 442 - CULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		518,466	0	0	518,466	0	518,466	516,490	515,912	2,554	578
6111	Administrative	2,705	0	0	2,705	0	2,705	2,681	2,681	24	0
6112	Senior Technical	3,745	(912)	0	2,833	0	2,833	2,323	2,323	510	0
6113	Other Technical & Craft Skill	8,277	0	0	8,277	0	8,277	8,277	8,277	0	0
6114	Clerical & Office Support	6,733	0	0	6,733	0	6,733	6,733	6,733	0	0
6115	Semi-Skilled Operatives & Unskilled	8,384	30	0	8,414	0	8,414	8,414	8,414	0	0
6116	Contracted Employees	39,316	(1,476)	0	37,840	0	37,840	37,840	37,837	3	3
6117	Temporary Employees	10,593	3,030	0	13,623	0	13,623	13,623	13,623	0	0
6131	Other Direct Labour Costs	2,453	(672)	0	1,781	0	1,781	876	876	905	0
6133	Benefits & Allowances	2,645	0	0	2,645	0	2,645	2,108	2,108	537	0
6134	National Insurance	2,105	0	0	2,105	0	2,105	2,105	2,105	0	0
6221	Drugs & Medical Supplies	75	(25)	0	50	0	50	50	50	0	0
6222	Field Material & Supplies	3,603	0	0	3,603	0	3,603	3,603	3,601	2	2
6223	Office Materials & Supplies	1,070	0	0	1,070	0	1,070	1,070	1,068	2	2
6224	Print & Non-Print Material	2,590	0	0	2,590	0	2,590	2,590	2,589	1	1
6231	Fuel and Lubricants	160	0	0	160	0	160	160	151	9	9
6242	Maintenance of Buildings	5,100	(8)	0	5,092	0	5,092	5,092	5,092	0	0
6243	Janitorial & Cleaning Supplies	1,900	(17)	0	1,883	0	1,883	1,883	1,883	0	0
6255	Maintenance of Other Infrastructure	2,000	(23)	0	1,977	0	1,977	1,977	1,977	0	0
6261	Local Travel & Subsistence	4,000	0	0	4,000	0	4,000	4,000	3,995	5	5
6263	Postage Telex & Cablegram	364	(337)	0	27	0	27	27	27	0	0
6265	Other Transp. Travel & Post	1,200	0	0	1,200	0	1,200	1,200	1,199	1	1
6271	Telephone Charges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6272	Electricity Charges	10,400	0	0	10,400	0	10,400	10,400	10,400	0	0
6273	Water Charges	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6281	Security Services	33,134	(21)	0	33,113	0	33,113	33,113	33,113	0	0
6282	Equipment Maintenance	3,000	(2)	0	2,998	0	2,998	2,998	2,992	6	6
6283	Cleaning & Extermination Services	2,030	0	0	2,030	0	2,030	2,030	2,029	1	1
6284	Other	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6291	National & Other Events	225,000	98,843	0	323,843	0	323,843	323,843	323,478	365	365
6293	Refreshment and Meals	540	0	0	540	0	540	540	540	0	0
6294	Other	1,530	0	0	1,530	0	1,530	1,530	1,529	1	1
6302	Training (including Scholarships)	3,000	0	0	3,000	0	3,000	3,000	2,998	2	2
6321	Subsidies & Contribution to Local Orgs.	118,700	(98,410)	0	20,290	0	20,290	20,290	20,290	0	0
6322	Subsidies & Contribution to Intl Orgs.	614	0	0	614	0	614	614	434	180	180

MR. A. KING
HEAD OF BUDGET AGENCY

AGENCY 44 - MINISTRY OF CULTURE YOUTH & SPORT
PROGRAMME 443 - YOUTH
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		306,414	0	0	306,414	0	306,414	300,528	300,106	6,308	422
6111	Administrative	2,978	0	0	2,978	0	2,978	2,978	2,978	0	0
6112	Senior Technical	8,681	0	0	8,681	0	8,681	8,681	8,681	0	0
6113	Other Technical & Craft Skill	8,015	0	0	8,015	0	8,015	8,015	8,015	0	0
6114	Clerical & Office Support	6,320	0	0	6,320	0	6,320	6,320	6,320	0	0
6115	Semi-Skilled Operatives & Unskilled	6,266	0	0	6,266	0	6,266	6,266	6,266	0	0
6116	Contracted Employees	92,258	0	0	92,258	0	92,258	92,258	92,258	0	0
6117	Temporary Employees	9,235	0	0	9,235	0	9,235	5,983	5,980	3,255	3
6131	Other Direct Labour Costs	962	(2)	0	960	0	960	799	799	161	0
6133	Benefits & Allowances	5,463	0	0	5,463	0	5,463	3,190	3,190	2,273	0
6134	National Insurance	2,359	2	0	2,361	0	2,361	2,361	2,361	0	0
6221	Drugs & Medical Supplies	1,000	(250)	0	750	0	750	750	745	5	5
6222	Field Material & Supplies	1,400	0	0	1,400	0	1,400	1,400	1,391	9	9
6223	Office Materials & Supplies	1,993	0	0	1,993	0	1,993	1,993	1,992	1	1
6224	Print & Non-Print Material	2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
6231	Fuel and Lubricants	11,000	0	0	11,000	0	11,000	11,000	10,986	14	14
6242	Maintenance of Buildings	13,700	0	0	13,700	0	13,700	13,700	13,678	22	22
6243	Janitorial & Cleaning Supplies	1,100	0	0	1,100	0	1,100	1,100	1,099	1	1
6251	Maintenance of Roads	1,200	0	0	1,200	0	1,200	1,200	1,191	9	9
6252	Maintenance of Bridges	250	0	0	250	0	250	250	247	3	3
6253	Maint. of Drainage & Irrigation	600	0	0	600	0	600	600	599	1	1
6255	Maintenance of Other Infrastructure	2,400	(50)	0	2,350	0	2,350	2,350	2,301	49	49
6261	Local Travel & Subsistence	4,000	350	0	4,350	0	4,350	4,350	4,344	6	6
6263	Postage Telex & Cablegram	137	(48)	0	89	0	89	89	31	58	58
6264	Vehicle Spares & Maintenance	3,500	(350)	0	3,150	0	3,150	3,150	3,054	96	96
6265	Other Transp. Travel & Post	3,100	350	0	3,450	0	3,450	3,450	3,442	8	8
6271	Telephone Charges	1,495	0	0	1,495	0	1,495	1,495	1,495	0	0
6272	Electricity Charges	7,464	0	0	7,464	0	7,464	7,464	7,464	0	0
6273	Water Charges	2,310	0	0	2,310	0	2,310	2,310	2,310	0	0
6281	Security Services	20,651	(2,000)	0	18,651	0	18,651	18,451	18,450	201	1
6282	Equipment Maintenance	2,100	0	0	2,100	0	2,100	2,100	2,017	83	83
6283	Cleaning & Extermination Services	1,820	0	0	1,820	0	1,820	1,820	1,820	0	0
6284	Other	880	0	0	880	0	880	880	878	2	2
6291	National & Other Events	7,900	250	0	8,150	0	8,150	8,150	8,148	2	2
6292	Dietary	32,000	1,150	0	33,150	0	33,150	33,150	33,145	5	5

MR. A. KING
HEAD OF BUDGET AGENCY

AGENCY 44 - MINISTRY OF CULTURE YOUTH & SPORT
PROGRAMME 443 - YOUTH
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		306,414	0	0	306,414	0	306,414	300,528	300,106	6,308	422
6293	Refreshment and Meals	235	0	0	235	0	235	235	235	0	0
6294	Other	21,400	598	0	21,998	0	21,998	21,998	21,992	6	6
6302	Training (including Scholarships)	8,450	0	0	8,450	0	8,450	8,450	8,448	2	2
6321	Subsidies & Contribution to Local Orgs.	2,120	0	0	2,120	0	2,120	2,120	2,120	0	0
6322	Subsidies & Contribution to Intl Orgs.	7,372	0	0	7,372	0	7,372	7,372	7,336	36	36

MR. A. KING
HEAD OF BUDGET AGENCY

AGENCY 44 - MINISTRY OF CULTURE YOUTH & SPORT
PROGRAMME 444 - SPORTS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		128,181	0	0	128,181	0	128,181	128,181	127,510	671	671
6116	Contracted Employees	8,972	0	0	8,972	0	8,972	8,972	8,972	0	0
6221	Drugs & Medical Supplies	400	(400)	0	0	0	0	0	0	0	0
6222	Field Material & Supplies	1,920	0	0	1,920	0	1,920	1,920	1,919	1	1
6223	Office Materials & Supplies	720	0	0	720	0	720	720	720	0	0
6224	Print & Non-Print Material	720	0	0	720	0	720	720	718	2	2
6231	Fuel and Lubricants	2,400	0	0	2,400	0	2,400	2,400	2,399	1	1
6242	Maintenance of Buildings	3,600	800	0	4,400	0	4,400	4,400	4,347	53	53
6243	Janitorial & Cleaning Supplies	2,160	(1,000)	0	1,160	0	1,160	1,160	1,125	35	35
6255	Maintenance of Other Infrastructure	6,000	(1,300)	0	4,700	0	4,700	4,700	4,685	15	15
6261	Local Travel & Subsistence	720	0	0	720	0	720	720	717	3	3
6264	Vehicle Spares & Maintenance	360	0	0	360	0	360	360	318	42	42
6271	Telephone Charges	1,620	0	0	1,620	0	1,620	1,620	1,620	0	0
6272	Electricity Charges	8,640	0	0	8,640	0	8,640	8,640	8,640	0	0
6273	Water Charges	1,620	0	0	1,620	0	1,620	1,620	1,162	458	458
6281	Security Services	9,900	500	0	10,400	0	10,400	10,400	10,400	0	0
6282	Equipment Maintenance	1,200	0	0	1,200	0	1,200	1,200	1,144	56	56
6291	National & Other Events	1,800	1,400	0	3,200	0	3,200	3,200	3,199	1	1
6293	Refreshment and Meals	619	0	0	619	0	619	619	618	1	1
6321	Subsidies & Contribution to Local Orgs.	74,810	0	0	74,810	0	74,810	74,810	74,807	3	3

MR. A. KING
HEAD OF BUDGET AGENCY

AGENCY 45 - MINISTRY OF HOUSING & WATER
PROGRAMME 451 - HOUSING & WATER
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		489,780	0	0	489,780	0	489,780	487,090	481,256	8,524	5,834
6111	Administrative	2,978	338	0	3,316	0	3,316	3,316	3,316	0	0
6114	Clerical & Office Support	1,156	(119)	0	1,037	0	1,037	794	794	243	0
6115	Semi-Skilled Operatives & Unskilled	682	119	0	801	0	801	764	764	37	0
6116	Contracted Employees	3,080	1,213	0	4,293	0	4,293	4,293	4,293	0	0
6117	Temporary Employees	80	0	0	80	0	80	0	0	80	0
6131	Other Direct Labour Costs	5,409	(1,551)	0	3,858	0	3,858	2,033	2,033	1,825	0
6133	Benefits & Allowances	1,167	0	0	1,167	0	1,167	908	908	259	0
6134	National Insurance	457	0	0	457	0	457	296	296	161	0
6221	Drugs & Medical Supplies	159	0	0	159	0	159	120	120	39	0
6222	Field Material & Supplies	109	0	0	109	0	109	109	82	27	27
6223	Office Materials & Supplies	2,363	0	0	2,363	0	2,363	2,359	2,065	298	294
6224	Print & Non-Print Material	912	0	0	912	0	912	911	810	102	101
6231	Fuel and Lubricants	2,640	(340)	0	2,300	0	2,300	2,290	1,524	776	766
6242	Maintenance of Buildings	1,000	340	0	1,340	0	1,340	1,340	1,336	4	4
6243	Janitorial & Cleaning Supplies	614	0	0	614	0	614	609	573	41	36
6261	Local Travel & Subsistence	898	0	0	898	0	898	896	588	310	308
6263	Postage Telex & Cablegram	12	0	0	12	0	12	12	1	11	11
6264	Vehicle Spares & Maintenance	1,587	0	0	1,587	0	1,587	1,587	1,448	139	139
6265	Other Transp. Travel &Post	300	0	0	300	0	300	300	56	244	244
6271	Telephone Charges	1,968	0	0	1,968	0	1,968	1,968	1,887	81	81
6272	Electricity Charges	4,541	0	0	4,541	0	4,541	4,541	2,239	2,302	2,302
6273	Water Charges	583	0	0	583	0	583	583	583	0	0
6281	Security Services	3,464	0	0	3,464	0	3,464	3,464	3,113	351	351
6282	Equipment Maintenance	1,000	0	0	1,000	0	1,000	1,000	876	124	124
6283	Cleaning & Extermination Services	433	0	0	433	0	433	430	297	136	133
6284	Other	691	0	0	691	0	691	691	313	378	378
6291	National & Other Events	432	0	0	432	0	432	432	58	374	374
6293	Refreshment and Meals	555	0	0	555	0	555	555	491	64	64
6294	Other	420	0	0	420	0	420	399	302	118	97
6302	Training (including Scholarships)	90	0	0	90	0	90	90	90	0	0
6321	Subsidies & Contribution to Local Orgs.	450,000	0	0	450,000	0	450,000	450,000	450,000	0	0

MR. E. Mc GARRELL
HEAD OF BUDGET AGENCY

AGENCY 46 - GEORGETOWN PUBLIC HOSPITAL CORPORATION
PROGRAMME 461 - PUBLIC HOSPITAL
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	2,692,338	0	0	2,692,338	0	2,692,338	2,686,355	2,682,112	10,226	4,243
6111	Administrative	3,696	1,267	0	4,963	0	4,963	4,541	4,541	422	0
6112	Senior Technical	92,380	(5,541)	0	86,839	0	86,839	85,352	85,296	1,543	56
6113	Other Technical & Craft Skill	97,111	9,686	0	106,797	0	106,797	106,797	106,582	215	215
6114	Clerical & Office Support	65,400	0	0	65,400	0	65,400	65,400	65,277	123	123
6115	Semi-Skilled Operatives & Unskilled	201,346	0	0	201,346	0	201,346	201,346	200,729	617	617
6116	Contracted Employees	408,000	0	0	408,000	0	408,000	408,000	407,942	58	58
6131	Other Direct Labour Costs	106,000	(5,592)	0	100,408	0	100,408	97,187	96,796	3,612	391
6133	Benefits & Allowances	85,000	180	0	85,180	0	85,180	84,327	84,175	1,005	152
6134	National Insurance	50,000	0	0	50,000	0	50,000	50,000	49,900	100	100
6221	Drugs & Medical Supplies	800,000	2,972	0	802,972	0	802,972	802,972	802,972	0	0
6222	Field Material & Supplies	1,201	(1,030)	0	171	0	171	171	170	1	1
6223	Office Materials & Supplies	15,000	(2,374)	0	12,626	0	12,626	12,626	12,386	240	240
6224	Print & Non-Print Material	10,000	220	0	10,220	0	10,220	10,220	10,173	47	47
6231	Fuel and Lubricants	59,799	814	0	60,613	0	60,613	60,613	60,490	123	123
6241	Rental of Buildings	21,140	(5,043)	0	16,097	0	16,097	16,097	16,094	3	3
6242	Maintenance of Buildings	25,000	(2,366)	0	22,634	0	22,634	22,634	22,296	338	338
6243	Janitorial & Cleaning Supplies	25,000	(807)	0	24,193	0	24,193	24,193	24,058	135	135
6255	Maintenance of Other Infrastructure	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6261	Local Travel & Subsistence	2,200	(857)	0	1,343	0	1,343	1,343	1,336	7	7
6263	Postage Telex & Cablegram	40	(11)	0	29	0	29	29	23	6	6
6264	Vehicle Spares & Maintenance	3,000	1,208	0	4,208	0	4,208	4,208	3,834	374	374
6271	Telephone Charges	5,500	(773)	0	4,727	0	4,727	4,727	4,669	58	58
6272	Electricity Charges	330,000	0	0	330,000	0	330,000	330,000	330,000	0	0
6273	Water Charges	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6281	Security Services	16,051	(13,141)	0	2,910	0	2,910	2,910	2,786	124	124
6282	Equipment Maintenance	99,000	16,066	0	115,066	0	115,066	115,066	115,065	1	1
6283	Cleaning & Extermination Services	34,000	1,042	0	35,042	0	35,042	35,042	34,219	823	823
6284	Other	58,000	6,580	0	64,580	0	64,580	64,580	64,509	71	71
6291	National & Other Events	720	(36)	0	684	0	684	684	619	65	65
6292	Dietary	48,004	(1,435)	0	46,569	0	46,569	46,569	46,559	10	10
6293	Refreshment and Meals	2,250	(492)	0	1,758	0	1,758	1,758	1,689	69	69
6294	Other	0	0	0	0	0	0	0	0	0	0
6302	Training (including Scholarships)	7,500	(537)	0	6,963	0	6,963	6,963	6,927	36	36

MR. M. KHAN
HEAD OF BUDGET AGENCY

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 471 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	587,069	1,000	0	588,069	0	588,069	575,816	538,710	49,359	37,106
6111	Administrative	14,484	0	0	14,484	0	14,484	10,748	10,748	3,736	0
6112	Senior Technical	19,644	(286)	0	19,358	0	19,358	19,102	19,102	256	0
6113	Other Technical & Craft Skill	7,244	0	0	7,244	0	7,244	7,188	7,188	56	0
6114	Clerical & Office Support	22,152	0	0	22,152	0	22,152	22,152	22,130	22	22
6115	Semi-Skilled Operatives & Unskilled	6,817	0	0	6,817	0	6,817	6,817	6,817	0	0
6116	Contracted Employees	29,988	286	0	30,274	0	30,274	30,274	30,274	0	0
6117	Temporary Employees	612	0	0	612	0	612	510	510	102	0
6131	Other Direct Labour Costs	5,460	0	0	5,460	0	5,460	4,524	4,524	936	0
6133	Benefits & Allowances	8,500	0	0	8,500	0	8,500	8,396	8,395	105	1
6134	National Insurance	5,148	0	0	5,148	0	5,148	5,012	5,012	136	0
6221	Drugs & Medical Supplies	61,000	0	0	61,000	0	61,000	61,000	60,650	350	350
6222	Field Material & Supplies	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
6223	Office Materials & Supplies	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6224	Print & Non-Print Material	7,500	0	0	7,500	0	7,500	7,500	7,491	9	9
6231	Fuel and Lubricants	12,500	1,000	0	13,500	0	13,500	13,500	13,499	1	1
6241	Rental of Buildings	3,500	(1,400)	0	2,100	0	2,100	2,100	2,100	0	0
6242	Maintenance of Buildings	28,000	0	0	28,000	0	28,000	28,000	27,700	300	300
6243	Janitorial & Cleaning Supplies	2,500	0	0	2,500	0	2,500	1,909	1,909	591	0
6255	Maintenance of Other Infrastructure	5,000	0	0	5,000	0	5,000	5,000	4,644	356	356
6261	Local Travel & Subsistence	7,500	0	0	7,500	0	7,500	7,500	7,489	11	11
6263	Postage Telex & Cablegram	225	0	0	225	0	225	225	224	1	1
6264	Vehicle Spares & Maintenance	7,255	0	0	7,255	0	7,255	6,334	6,332	923	2
6265	Other Transp. Travel & Post	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6271	Telephone Charges	10,518	1,400	0	11,918	0	11,918	11,918	11,918	0	0
6272	Electricity Charges	33,300	0	0	33,300	0	33,300	33,300	33,300	0	0
6273	Water Charges	1,073	0	0	1,073	0	1,073	1,073	1,073	0	0
6281	Security Services	27,321	0	0	27,321	0	27,321	27,321	27,305	16	16
6282	Equipment Maintenance	10,000	(3,000)	0	7,000	0	7,000	7,000	6,871	129	129
6283	Cleaning & Extermination Services	2,250	0	0	2,250	0	2,250	2,250	2,250	0	0
6284	Other	18,084	5,800	0	23,884	0	23,884	22,840	22,793	1,091	47
6291	National & Other Events	4,000	0	0	4,000	0	4,000	4,000	3,997	3	3
6293	Refreshment and Meals	4,000	0	0	4,000	0	4,000	4,000	3,959	41	41
6294	Other	120,000	0	0	120,000	0	120,000	120,000	84,184	35,816	35,816
6302	Training (including Scholarships)	10,000	(2,800)	0	7,200	0	7,200	2,829	2,829	4,371	0
6321	Subsidies & Contribution to Local Orgs.	16,819	0	0	16,819	0	16,819	16,819	16,819	0	0
6322	Subsidies & Contribution to Intl Orgs.	60,175	0	0	60,175	0	60,175	60,175	60,175	0	0

MR. H. ALLY
HEAD OF BUDGET AGENCY

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 472 - DISEASES CONTROL
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		413,936	(1,000)	0	412,936	0	412,936	397,359	384,099	28,837	13,260
6111	Administrative	4,584	0	0	4,584	0	4,584	4,584	4,584	0	0
6112	Senior Technical	31,872	0	0	31,872	0	31,872	31,872	31,872	0	0
6113	Other Technical & Craft Skill	4,044	(153)	0	3,891	0	3,891	3,874	3,874	17	0
6114	Clerical & Office Support	6,888	0	0	6,888	0	6,888	6,821	6,821	67	0
6115	Semi-Skilled Operatives & Unskilled	29,412	0	0	29,412	0	29,412	29,412	29,160	252	252
6116	Contracted Employees	20,724	153	0	20,877	0	20,877	20,877	20,873	4	4
6117	Temporary Employees	516	0	0	516	0	516	448	429	87	19
6131	Other Direct Labour Costs	3,693	0	0	3,693	0	3,693	2,994	2,994	699	0
6133	Benefits & Allowances	11,419	0	0	11,419	0	11,419	10,562	10,507	912	55
6134	National Insurance	5,437	0	0	5,437	0	5,437	5,437	5,437	0	0
6221	Drugs & Medical Supplies	140,000	0	0	140,000	0	140,000	140,000	139,749	251	251
6222	Field Material & Supplies	5,000	0	0	5,000	0	5,000	3,998	3,921	1,079	77
6223	Office Materials & Supplies	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6224	Print & Non-Print Material	13,500	0	0	13,500	0	13,500	13,500	13,500	0	0
6231	Fuel and Lubricants	17,426	0	0	17,426	0	17,426	17,426	17,334	92	92
6241	Rental of Buildings	1,740	0	0	1,740	0	1,740	1,740	1,740	0	0
6242	Maintenance of Buildings	15,000	0	0	15,000	0	15,000	15,000	14,932	68	68
6243	Janitorial & Cleaning Supplies	1,500	0	0	1,500	0	1,500	1,500	1,496	4	4
6252	Maintenance of Bridges	500	0	0	500	0	500	0	0	500	0
6255	Maintenance of Other Infrastructure	1,500	0	0	1,500	0	1,500	1,500	856	644	644
6261	Local Travel & Subsistence	18,500	0	0	18,500	0	18,500	18,500	13,438	5,062	5,062
6263	Postage Telex & Cablegram	530	0	0	530	0	530	530	138	392	392
6264	Vehicle Spares & Maintenance	10,000	0	0	10,000	0	10,000	10,000	7,529	2,471	2,471
6265	Other Transp. Travel & Post	700	0	0	700	0	700	700	700	0	0
6271	Telephone Charges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6272	Electricity Charges	6,158	0	0	6,158	0	6,158	6,158	6,158	0	0
6273	Water Charges	300	0	0	300	0	300	300	300	0	0
6281	Security Services	5,199	0	0	5,199	0	5,199	5,199	5,030	169	169
6282	Equipment Maintenance	3,500	0	0	3,500	0	3,500	2,289	2,272	1,228	17
6283	Cleaning & Extermination Services	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6284	Other	7,500	0	0	7,500	0	7,500	7,422	7,422	78	0
6291	National & Other Events	7,500	0	0	7,500	0	7,500	7,500	7,366	134	134
6293	Refreshment and Meals	800	0	0	800	0	800	755	749	51	6
6302	Training (including Scholarships)	16,724	(1,000)	0	15,724	0	15,724	6,421	6,419	9,305	2
6321	Subsidies & Contribution to Local Orgs.	9,270	0	0	9,270	0	9,270	7,540	4,000	5,270	3,540

MR. H. ALLY
HEAD OF BUDGET AGENCY

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 473 - PRIMARY HEALTH CARE SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	320,240	0	0	320,240	0	320,240	304,823	301,368	18,872	3,455
6111	Administrative	3,300	0	0	3,300	0	3,300	3,300	3,300	0	0
6112	Senior Technical	21,504	0	0	21,504	0	21,504	21,504	21,504	0	0
6113	Other Technical & Craft Skill	9,540	0	0	9,540	0	9,540	9,540	9,540	0	0
6114	Clerical & Office Support	2,808	0	0	2,808	0	2,808	2,808	2,805	3	3
6115	Semi-Skilled Operatives & Unskilled	7,044	0	0	7,044	0	7,044	7,044	7,044	0	0
6116	Contracted Employees	15,557	0	0	15,557	0	15,557	15,557	15,557	0	0
6117	Temporary Employees	288	0	0	288	0	288	195	96	192	99
6131	Other Direct Labour Costs	1,215	0	0	1,215	0	1,215	1,084	1,084	131	0
6133	Benefits & Allowances	10,013	0	0	10,013	0	10,013	6,130	6,130	3,883	0
6134	National Insurance	2,720	0	0	2,720	0	2,720	2,720	2,720	0	0
6221	Drugs & Medical Supplies	135,560	0	0	135,560	0	135,560	135,560	135,559	1	1
6222	Field Material & Supplies	2,184	0	0	2,184	0	2,184	831	808	1,376	23
6223	Office Materials & Supplies	4,615	0	0	4,615	0	4,615	4,615	4,614	1	1
6224	Print & Non-Print Material	8,500	0	0	8,500	0	8,500	8,500	8,498	2	2
6231	Fuel and Lubricants	5,350	0	0	5,350	0	5,350	5,350	5,347	3	3
6241	Rental of Buildings	1,590	0	0	1,590	0	1,590	1,590	1,590	0	0
6242	Maintenance of Buildings	5,200	0	0	5,200	0	5,200	5,200	5,200	0	0
6243	Janitorial & Cleaning Supplies	800	0	0	800	0	800	800	747	53	53
6255	Maintenance of Other Infrastructure	3,000	0	0	3,000	0	3,000	3,000	2,775	225	225
6261	Local Travel & Subsistence	6,000	0	0	6,000	0	6,000	6,000	5,988	12	12
6263	Postage Telex & Cablegram	25	0	0	25	0	25	25	25	0	0
6264	Vehicle Spares & Maintenance	4,500	0	0	4,500	0	4,500	4,500	3,508	992	992
6265	Other Transp. Travel &Post	1,200	0	0	1,200	0	1,200	1,200	649	551	551
6271	Telephone Charges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6272	Electricity Charges	9,350	0	0	9,350	0	9,350	9,350	9,350	0	0
6273	Water Charges	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6281	Security Services	5,419	0	0	5,419	0	5,419	5,419	5,410	9	9
6282	Equipment Maintenance	6,158	0	0	6,158	0	6,158	6,158	5,118	1,040	1,040
6283	Cleaning & Extermination Services	1,650	500	0	2,150	0	2,150	2,150	2,147	3	3
6284	Other	2,500	3,000	0	5,500	0	5,500	5,500	5,359	141	141
6291	National & Other Events	7,500	0	0	7,500	0	7,500	7,500	7,488	12	12
6292	Dietary	6,000	0	0	6,000	0	6,000	6,000	5,943	57	57
6293	Refreshment and Meals	750	0	0	750	0	750	750	738	12	12
6294	Other	600	0	0	600	0	600	600	384	216	216
6302	Training (including Scholarships)	25,000	(3,500)	0	21,500	0	21,500	11,543	11,543	9,957	0

MR. H. ALLY
HEAD OF BUDGET AGENCY

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 474 - REGIONAL & CLINICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	1,386,090	0	0	1,386,090	0	1,386,090	1,329,241	1,321,705	64,385	7,536
6112	Senior Technical	11,530	(134)	0	11,396	0	11,396	10,541	10,541	855	0
6113	Other Technical & Craft Skill	2,472	0	0	2,472	0	2,472	2,472	2,472	0	0
6114	Clerical & Office Support	1,224	0	0	1,224	0	1,224	1,224	1,224	0	0
6115	Semi-Skilled Operatives & Unskilled	7,409	0	0	7,409	0	7,409	6,357	6,357	1,052	0
6116	Contracted Employees	239,401	134	0	239,535	0	239,535	239,535	239,535	0	0
6117	Temporary Employees	109,413	0	0	109,413	0	109,413	72,502	69,782	39,631	2,720
6131	Other Direct Labour Costs	2,361	0	0	2,361	0	2,361	787	787	1,574	0
6133	Benefits & Allowances	45,000	0	0	45,000	0	45,000	37,419	37,419	7,581	0
6134	National Insurance	1,862	0	0	1,862	0	1,862	1,523	1,523	339	0
6221	Drugs & Medical Supplies	760,000	0	0	760,000	0	760,000	760,000	758,812	1,188	1,188
6222	Field Material & Supplies	3,150	0	0	3,150	0	3,150	3,150	3,150	0	0
6223	Office Materials & Supplies	3,700	0	0	3,700	0	3,700	3,700	3,700	0	0
6224	Print & Non-Print Material	5,000	300	0	5,300	0	5,300	5,000	5,000	300	0
6231	Fuel and Lubricants	8,500	0	0	8,500	0	8,500	8,150	8,150	350	0
6241	Rental of Buildings	4,140	700	0	4,840	0	4,840	4,840	4,804	36	36
6242	Maintenance of Buildings	22,000	0	0	22,000	0	22,000	22,000	21,832	168	168
6243	Janitorial & Cleaning Supplies	5,700	0	0	5,700	0	5,700	5,700	5,699	1	1
6255	Maintenance of Other Infrastructure	7,000	0	0	7,000	0	7,000	7,000	4,557	2,443	2,443
6261	Local Travel & Subsistence	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares & Maintenance	5,000	0	0	5,000	0	5,000	5,000	4,966	34	34
6265	Other Transp. Travel &Post	30,500	(5,000)	0	25,500	0	25,500	18,613	18,613	6,887	0
6271	Telephone Charges	3,000	0	0	3,000	0	3,000	3,000	2,995	5	5
6272	Electricity Charges	13,200	0	0	13,200	0	13,200	13,200	13,200	0	0
6273	Water Charges	1,247	0	0	1,247	0	1,247	1,247	1,247	0	0
6281	Security Services	27,670	0	0	27,670	0	27,670	27,670	26,982	688	688
6282	Equipment Maintenance	12,496	0	0	12,496	0	12,496	12,496	12,282	214	214
6283	Cleaning & Extermination Services	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
6284	Other	29,100	4,000	0	33,100	0	33,100	32,100	32,100	1,000	0
6291	National & Other Events	100	0	0	100	0	100	100	100	0	0
6292	Dietary	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6293	Refreshment and Meals	2,000	0	0	2,000	0	2,000	2,000	1,983	17	17
6294	Other	1,000	0	0	1,000	0	1,000	1,000	978	22	22
6302	Training (including Scholarships)	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6321	Subsidies & Contribution to Local Orgs.	200	0	0	200	0	200	200	200	0	0

MR. H. ALLY
HEAD OF BUDGET AGENCY

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 475 - HEALTH SCIENCES EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		296,845	0	0	296,845	0	296,845	292,098	286,505	10,340	5,593
6112	Senior Technical	15,696	0	0	15,696	0	15,696	15,107	15,107	589	0
6113	Other Technical & Craft Skill	1,128	0	0	1,128	0	1,128	1,128	1,128	0	0
6114	Clerical & Office Support	2,640	0	0	2,640	0	2,640	2,640	2,602	38	38
6115	Semi-Skilled Operatives & Unskilled	1,716	0	0	1,716	0	1,716	1,591	1,591	125	0
6116	Contracted Employees	20,768	0	0	20,768	0	20,768	20,768	20,768	0	0
6117	Temporary Employees	432	0	0	432	0	432	299	299	133	0
6131	Other Direct Labour Costs	1,272	0	0	1,272	0	1,272	1,272	1,170	102	102
6133	Benefits & Allowances	10,656	0	0	10,656	0	10,656	10,542	10,519	137	23
6134	National Insurance	9,930	0	0	9,930	0	9,930	9,930	9,930	0	0
6221	Drugs & Medical Supplies	1,630	0	0	1,630	0	1,630	115	104	1,526	11
6222	Field Material & Supplies	2,000	0	0	2,000	0	2,000	2,000	1,986	14	14
6223	Office Materials & Supplies	6,000	0	0	6,000	0	6,000	4,969	4,968	1,032	1
6224	Print & Non-Print Material	3,100	0	0	3,100	0	3,100	3,100	3,097	3	3
6231	Fuel and Lubricants	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6241	Rental of Buildings	6,200	300	0	6,500	0	6,500	6,200	6,200	300	0
6242	Maintenance of Buildings	12,200	0	0	12,200	0	12,200	12,200	11,661	539	539
6243	Janitorial & Cleaning Supplies	2,000	0	0	2,000	0	2,000	2,000	1,629	371	371
6255	Maintenance of Other Infrastructure	1,700	0	0	1,700	0	1,700	1,700	522	1,178	1,178
6261	Local Travel & Subsistence	2,350	0	0	2,350	0	2,350	2,350	2,229	121	121
6263	Postage Telex & Cablegram	120	0	0	120	0	120	100	0	120	100
6264	Vehicle Spares & Maintenance	2,000	0	0	2,000	0	2,000	2,000	1,083	917	917
6271	Telephone Charges	2,800	0	0	2,800	0	2,800	1,908	1,908	892	0
6272	Electricity Charges	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6273	Water Charges	701	0	0	701	0	701	701	701	0	0
6281	Security Services	6,500	0	0	6,500	0	6,500	6,500	5,987	513	513
6282	Equipment Maintenance	2,500	0	0	2,500	0	2,500	2,500	1,967	533	533
6283	Cleaning & Extermination Services	850	0	0	850	0	850	850	850	0	0
6284	Other	7,630	0	0	7,630	0	7,630	7,630	7,402	228	228
6291	National & Other Events	2,350	0	0	2,350	0	2,350	2,350	2,350	0	0
6292	Dietary	12,500	0	0	12,500	0	12,500	12,500	11,935	565	565
6293	Refreshment and Meals	550	0	0	550	0	550	550	549	1	1
6294	Other	120,926	7,700	0	128,626	0	128,626	128,598	128,270	356	328
6302	Training (including Scholarships)	25,000	(8,000)	0	17,000	0	17,000	17,000	16,993	7	7

MR. H. ALLY
HEAD OF BUDGET AGENCY

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 476 - STANDARDS & TECHNICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		194,054	0	0	194,054	0	194,054	190,195	189,243	4,811	952
6111	Administrative	3,984	(48)	0	3,936	0	3,936	3,532	3,532	404	0
6112	Senior Technical	5,700	0	0	5,700	0	5,700	5,700	5,700	0	0
6113	Other Technical & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	1,272	0	0	1,272	0	1,272	1,272	1,272	0	0
6115	Semi-Skilled Operatives & Unskilled	6,132	0	0	6,132	0	6,132	6,132	6,132	0	0
6116	Contracted Employees	2,158	48	0	2,206	0	2,206	2,206	2,206	0	0
6131	Other Direct Labour Costs	2,198	0	0	2,198	0	2,198	2,142	2,142	56	0
6133	Benefits & Allowances	2,357	0	0	2,357	0	2,357	2,040	2,040	317	0
6134	National Insurance	1,270	0	0	1,270	0	1,270	1,206	1,206	64	0
6221	Drugs & Medical Supplies	112,424	0	0	112,424	0	112,424	112,424	112,424	0	0
6222	Field Material & Supplies	500	0	0	500	0	500	500	432	68	68
6223	Office Materials & Supplies	1,596	0	0	1,596	0	1,596	1,596	1,596	0	0
6224	Print & Non-Print Material	1,764	400	0	2,164	0	2,164	1,764	1,764	400	0
6231	Fuel and Lubricants	248	0	0	248	0	248	248	248	0	0
6242	Maintenance of Buildings	1,000	0	0	1,000	0	1,000	492	483	517	9
6243	Janitorial & Cleaning Supplies	280	0	0	280	0	280	280	280	0	0
6261	Local Travel & Subsistence	2,500	(400)	0	2,100	0	2,100	1,674	1,312	788	362
6263	Postage Telex & Cablegram	50	0	0	50	0	50	50	40	10	10
6264	Vehicle Spares & Maintenance	750	0	0	750	0	750	750	722	28	28
6271	Telephone Charges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6272	Electricity Charges	15,000	0	0	15,000	0	15,000	13,656	13,656	1,344	0
6273	Water Charges	360	0	0	360	0	360	360	360	0	0
6281	Security Services	2,750	0	0	2,750	0	2,750	2,476	2,298	452	178
6282	Equipment Maintenance	22,837	0	0	22,837	0	22,837	22,837	22,837	0	0
6283	Cleaning & Extermination Services	1,000	0	0	1,000	0	1,000	1,000	986	14	14
6284	Other	2,000	0	0	2,000	0	2,000	2,000	1,751	249	249
6291	National & Other Events	450	0	0	450	0	450	450	450	0	0
6293	Refreshment and Meals	474	0	0	474	0	474	408	408	66	0
6302	Training (including Scholarships)	2,000	0	0	2,000	0	2,000	2,000	1,966	34	34

MR. H. ALLY
HEAD OF BUDGET AGENCY

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 477 - REHABILITATION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	161,484	0	0	161,484	0	161,484	143,168	139,127	22,357	4,041
6111	Administrative	1,092	0	0	1,092	0	1,092	1,092	1,092	0	0
6112	Senior Technical	11,208	0	0	11,208	0	11,208	11,029	11,029	179	0
6113	Other Technical & Craft Skill	11,580	52	0	11,632	0	11,632	11,632	11,632	0	0
6114	Clerical & Office Support	1,544	(173)	0	1,371	0	1,371	1,214	1,214	157	0
6115	Semi-Skilled Operatives & Unskilled	21,648	0	0	21,648	0	21,648	21,648	21,621	27	27
6116	Contracted Employees	8,182	117	0	8,299	0	8,299	8,299	8,284	15	15
6117	Temporary Employees	3,653	(343)	0	3,310	0	3,310	2,680	2,666	644	14
6131	Other Direct Labour Costs	429	343	0	772	0	772	596	596	176	0
6133	Benefits & Allowances	7,921	0	0	7,921	0	7,921	7,678	7,678	243	0
6134	National Insurance	3,408	4	0	3,412	0	3,412	3,412	3,412	0	0
6221	Drugs & Medical Supplies	3,385	0	0	3,385	0	3,385	3,385	2,795	590	590
6222	Field Material & Supplies	10,000	0	0	10,000	0	10,000	10,000	9,302	698	698
6223	Office Materials & Supplies	2,500	0	0	2,500	0	2,500	2,500	2,482	18	18
6224	Print & Non-Print Material	1,750	0	0	1,750	0	1,750	1,750	1,749	1	1
6231	Fuel and Lubricants	1,000	0	0	1,000	0	1,000	975	911	89	64
6241	Rental of Buildings	3,000	0	0	3,000	0	3,000	2,140	2,130	870	10
6242	Maintenance of Buildings	3,750	0	0	3,750	0	3,750	3,750	3,748	2	2
6243	Janitorial & Cleaning Supplies	2,500	0	0	2,500	0	2,500	2,225	2,225	275	0
6255	Maintenance of Other Infrastructure	1,500	0	0	1,500	0	1,500	1,346	1,061	439	285
6261	Local Travel & Subsistence	1,000	0	0	1,000	0	1,000	819	751	249	68
6263	Postage Telex & Cablegram	100	0	0	100	0	100	100	14	86	86
6264	Vehicle Spares & Maintenance	2,000	0	0	2,000	0	2,000	1,800	1,481	519	319
6265	Other Transp. Travel &Post	1,500	0	0	1,500	0	1,500	35	35	1,465	0
6271	Telephone Charges	1,567	0	0	1,567	0	1,567	467	467	1,100	0
6272	Electricity Charges	6,630	0	0	6,630	0	6,630	2,792	2,792	3,838	0
6273	Water Charges	538	0	0	538	0	538	538	538	0	0
6281	Security Services	8,840	0	0	8,840	0	8,840	5,341	4,620	4,220	721
6282	Equipment Maintenance	2,000	0	0	2,000	0	2,000	1,536	1,534	466	2
6283	Cleaning & Extermination Services	760	0	0	760	0	760	560	547	213	13
6284	Other	600	0	0	600	0	600	600	600	0	0
6291	National & Other Events	500	0	0	500	0	500	500	499	1	1
6292	Dietary	4,500	0	0	4,500	0	4,500	2,681	1,813	2,687	868
6293	Refreshment and Meals	400	0	0	400	0	400	369	369	31	0
6294	Other	200	0	0	200	0	200	200	0	200	200
6302	Training (including Scholarships)	4,332	0	0	4,332	0	4,332	1,512	1,473	2,859	39
6321	Subsidies & Contribution to Local Orgs.	25,967	0	0	25,967	0	25,967	25,967	25,967	0	0

MR. H. ALLY
HEAD OF BUDGET AGENCY

AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES AND SOCIAL SECURITY
PROGRAMME 481 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		119,036	0	0	119,036	0	119,036	119,036	118,840	196	196
6111	Administrative	7,015	0	0	7,015	0	7,015	7,015	7,015	0	0
6113	Other Technical & Craft Skill	1,154	(107)	0	1,047	0	1,047	1,047	1,047	0	0
6114	Clerical & Office Support	10,440	0	0	10,440	0	10,440	10,440	10,440	0	0
6115	Semi-Skilled Operatives & Unskilled	3,132	0	0	3,132	0	3,132	3,132	3,132	0	0
6116	Contracted Employees	33,350	334	0	33,684	0	33,684	33,684	33,614	70	70
6117	Temporary Employees	340	0	0	340	0	340	340	340	0	0
6131	Other Direct Labour Costs	320	(136)	0	184	0	184	184	184	0	0
6133	Benefits & Allowances	1,706	0	0	1,706	0	1,706	1,706	1,706	0	0
6134	National Insurance	1,820	(91)	0	1,729	0	1,729	1,729	1,729	0	0
6221	Drugs & Medical Supplies	170	0	0	170	0	170	170	150	20	20
6222	Field Material & Supplies	150	0	0	150	0	150	150	148	2	2
6223	Office Materials & Supplies	3,000	(200)	0	2,800	0	2,800	2,800	2,799	1	1
6224	Print & Non-Print Material	2,200	(150)	0	2,050	0	2,050	2,050	2,050	0	0
6231	Fuel and Lubricants	5,500	660	0	6,160	0	6,160	6,160	6,148	12	12
6241	Rental of Buildings	3,063	0	0	3,063	0	3,063	3,063	3,062	1	1
6242	Maintenance of Buildings	4,552	0	0	4,552	0	4,552	4,552	4,551	1	1
6243	Janitorial & Cleaning Supplies	520	0	0	520	0	520	520	520	0	0
6255	Maintenance of Other Infrastructure	1,000	0	0	1,000	0	1,000	1,000	986	14	14
6261	Local Travel & Subsistence	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6263	Postage Telex & Cablegram	120	(90)	0	30	0	30	30	30	0	0
6264	Vehicle Spares & Maintenance	4,200	90	0	4,290	0	4,290	4,290	4,269	21	21
6271	Telephone Charges	4,000	0	0	4,000	0	4,000	4,000	3,999	1	1
6272	Electricity Charges	4,319	0	0	4,319	0	4,319	4,319	4,319	0	0
6273	Water Charges	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6281	Security Services	9,760	0	0	9,760	0	9,760	9,760	9,734	26	26
6282	Equipment Maintenance	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6283	Cleaning & Extermination Services	250	0	0	250	0	250	250	250	0	0
6284	Other	1,900	0	0	1,900	0	1,900	1,900	1,895	5	5
6291	National & Other Events	110	0	0	110	0	110	110	94	16	16
6293	Refreshment and Meals	1,300	0	0	1,300	0	1,300	1,300	1,297	3	3
6294	Other	1,200	0	0	1,200	0	1,200	1,200	1,198	2	2
6302	Training (including Scholarships)	500	(310)	0	190	0	190	190	189	1	1
6321	Subsidies & Contribution to Local Orgs.	5,145	0	0	5,145	0	5,145	5,145	5,145	0	0

MR. T. THOMAS
HEAD OF BUDGET AGENCY

AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES AND SOCIAL SECURITY
PROGRAMME 482 - SOCIAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	3,951,557	1,194	0	3,952,751	0	3,952,751	3,951,787	3,951,375	1,376	412
6111	Administrative	5,260	0	0	5,260	0	5,260	5,260	5,260	0	0
6112	Senior Technical	4,923	77	0	5,000	0	5,000	5,000	5,000	0	0
6113	Other Technical & Craft Skill	30,935	0	0	30,935	0	30,935	30,935	30,935	0	0
6114	Clerical & Office Support	8,240	0	0	8,240	0	8,240	8,240	8,240	0	0
6115	Semi-Skilled Operatives & Unskilled	46,092	0	0	46,092	0	46,092	46,092	46,032	60	60
6116	Contracted Employees	42,351	38	0	42,389	0	42,389	42,389	42,389	0	0
6117	Temporary Employees	13,740	0	0	13,740	0	13,740	13,740	13,740	0	0
6131	Other Direct Labour Costs	2,254	1,193	0	3,447	0	3,447	3,447	3,447	0	0
6133	Benefits & Allowances	16,203	(114)	0	16,089	0	16,089	15,125	15,125	964	0
6134	National Insurance	7,257	0	0	7,257	0	7,257	7,257	7,257	0	0
6221	Drugs & Medical Supplies	300	0	0	300	0	300	300	297	3	3
6222	Field Material & Supplies	655	0	0	655	0	655	655	653	2	2
6223	Office Materials & Supplies	2,600	(250)	0	2,350	0	2,350	2,350	2,299	51	51
6224	Print & Non-Print Material	8,912	0	0	8,912	0	8,912	8,912	8,912	0	0
6231	Fuel and Lubricants	6,200	250	0	6,450	0	6,450	6,450	6,364	86	86
6242	Maintenance of Buildings	6,810	4,000	0	10,810	0	10,810	10,810	10,808	2	2
6243	Janitorial & Cleaning Supplies	10,800	0	0	10,800	0	10,800	10,800	10,728	72	72
6251	Maintenance of Roads	2,000	(2,000)	0	0	0	0	0	0	0	0
6255	Maintenance of Other Infrastructure	895	2,000	0	2,895	0	2,895	2,895	2,894	1	1
6261	Local Travel & Subsistence	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
6263	Postage Telex & Cablegram	155	(155)	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Maintenance	900	155	0	1,055	0	1,055	1,055	1,043	12	12
6271	Telephone Charges	4,150	1,050	0	5,200	0	5,200	5,200	5,197	3	3
6272	Electricity Charges	9,696	0	0	9,696	0	9,696	9,696	9,696	0	0
6273	Water Charges	3,110	0	0	3,110	0	3,110	3,110	3,110	0	0
6281	Security Services	16,584	0	0	16,584	0	16,584	16,584	16,582	2	2
6282	Equipment Maintenance	1,300	0	0	1,300	0	1,300	1,300	1,297	3	3
6283	Cleaning & Extermination Services	1,970	(250)	0	1,720	0	1,720	1,720	1,709	11	11
6284	Other	36,500	0	0	36,500	0	36,500	36,500	36,499	1	1
6291	National & Other Events	250	0	0	250	0	250	250	249	1	1
6292	Dietary	65,000	0	0	65,000	0	65,000	65,000	64,999	1	1
6293	Refreshment and Meals	2,200	0	0	2,200	0	2,200	2,200	2,188	12	12
6294	Other	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6302	Training (including Scholarships)	12,000	(4,800)	0	7,200	0	7,200	7,200	7,199	1	1
6321	Subsidies & Contribution to Local Orgs.	11,915	0	0	11,915	0	11,915	11,915	11,915	0	0
6322	Subsidies & Contribution to Int'l Orgs.	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
6343	Old Age Pension & Social Assistance	3,549,000	0	0	3,549,000	0	3,549,000	3,549,000	3,548,912	88	88

MR. T. THOMAS
HEAD OF BUDGET AGENCY

AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES AND SOCIAL SECURITY
PROGRAMME 483 - LABOUR ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		179,227	(1,193)	0	178,034	0	178,034	172,629	172,282	5,752	347
6111	Administrative	3,072	(1,270)	0	1,802	0	1,802	1,802	1,802	0	0
6112	Senior Technical	5,570	0	0	5,570	0	5,570	4,908	4,908	662	0
6113	Other Technical & Craft Skill	18,500	(126)	0	18,374	0	18,374	15,949	15,881	2,493	68
6114	Clerical & Office Support	3,138	0	0	3,138	0	3,138	3,138	3,138	0	0
6115	Semi-Skilled Operatives & Unskilled	1,025	0	0	1,025	0	1,025	1,025	1,025	0	0
6116	Contracted Employees	34,209	0	0	34,209	0	34,209	34,209	34,074	135	135
6117	Temporary Employees	0	162	0	162	0	162	105	105	57	0
6131	Other Direct Labour Costs	3,550	0	0	3,550	0	3,550	2,109	2,109	1,441	0
6133	Benefits & Allowances	3,850	41	0	3,891	0	3,891	3,891	3,891	0	0
6134	National Insurance	2,974	0	0	2,974	0	2,974	2,154	2,154	820	0
6221	Drugs & Medical Supplies	30	0	0	30	0	30	30	30	0	0
6222	Field Material & Supplies	1,000	(100)	0	900	0	900	900	818	82	82
6223	Office Materials & Supplies	3,000	(100)	0	2,900	0	2,900	2,900	2,889	11	11
6224	Print & Non-Print Material	2,000	(100)	0	1,900	0	1,900	1,900	1,900	0	0
6231	Fuel and Lubricants	2,000	998	0	2,998	0	2,998	2,998	2,995	3	3
6242	Maintenance of Buildings	2,500	931	0	3,431	0	3,431	3,431	3,430	1	1
6243	Janitorial & Cleaning Supplies	375	0	0	375	0	375	375	375	0	0
6255	Maintenance of Other Infrastructure	1,500	(931)	0	569	0	569	569	540	29	29
6261	Local Travel & Subsistence	1,350	(300)	0	1,050	0	1,050	1,050	1,050	0	0
6263	Postage Telex & Cablegram	120	(91)	0	29	0	29	29	29	0	0
6264	Vehicle Spares & Maintenance	2,000	91	0	2,091	0	2,091	2,091	2,083	8	8
6271	Telephone Charges	4,200	2,114	0	6,314	0	6,314	6,314	6,314	0	0
6272	Electricity Charges	4,560	0	0	4,560	0	4,560	4,560	4,560	0	0
6273	Water Charges	534	0	0	534	0	534	534	534	0	0
6281	Security Services	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6282	Equipment Maintenance	600	0	0	600	0	600	600	597	3	3
6283	Cleaning & Extermination Services	220	0	0	220	0	220	220	220	0	0
6284	Other	1,400	0	0	1,400	0	1,400	1,400	1,398	2	2
6291	National & Other Events	120	0	0	120	0	120	120	119	1	1
6293	Refreshment and Meals	450	0	0	450	0	450	450	447	3	3
6294	Other	2,800	0	0	2,800	0	2,800	2,800	2,800	0	0
6302	Training (including Scholarships)	500	(398)	0	102	0	102	102	101	1	1
6321	Subsidies & Contribution to Local Orgs.	61,700	0	0	61,700	0	61,700	61,700	61,700	0	0
6322	Subsidies & Contribution to Intl Orgs.	2,380	(2,114)	0	266	0	266	266	266	0	0

MR. T. THOMAS
HEAD OF BUDGET AGENCY

AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 511 - SECRETARIAT SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		154,701	0	3,650	158,351	0	158,351	150,957	150,666	7,685	291
6111	Administrative	8,265	403	0	8,668	0	8,668	8,668	8,651	17	17
6112	Senior Technical	1,201	3	0	1,204	0	1,204	1,204	1,204	0	0
6113	Other Technical & Craft Skill	2,826	(287)	0	2,539	0	2,539	2,539	2,533	6	6
6114	Clerical & Office Support	15,280	(400)	0	14,880	0	14,880	14,504	14,487	393	17
6115	Semi-Skilled Operatives & Unskilled	2,830	(2,000)	0	830	0	830	830	830	0	0
6116	Contracted Employees	28,535	2,861	0	31,396	0	31,396	31,396	31,396	0	0
6117	Temporary Employees	325	0	0	325	0	325	196	196	129	0
6131	Other Direct Labour Costs	1,520	(400)	0	1,120	0	1,120	761	761	359	0
6133	Benefits & Allowances	2,900	(200)	0	2,700	0	2,700	2,690	2,690	10	0
6134	National Insurance	2,380	20	0	2,400	0	2,400	2,340	2,301	99	39
6221	Drugs & Medical Supplies	80	0	0	80	0	80	80	80	0	0
6222	Field Material & Supplies	200	0	0	200	0	200	199	199	1	0
6223	Office Materials & Supplies	4,600	0	0	4,600	0	4,600	4,600	4,598	2	2
6224	Print & Non-Print Material	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6231	Fuel and Lubricants	4,500	800	3,000	8,300	0	8,300	8,300	8,300	0	0
6242	Maintenance of Buildings	2,326	0	0	2,326	0	2,326	2,326	2,326	0	0
6243	Janitorial & Cleaning Supplies	609	0	0	609	0	609	562	562	47	0
6255	Maintenance of Other Infrastructure	4,011	0	0	4,011	0	4,011	4,011	4,011	0	0
6261	Local Travel & Subsistence	1,860	(300)	0	1,560	0	1,560	1,560	1,560	0	0
6263	Postage Telex & Cablegram	71	0	0	71	0	71	63	63	8	0
6264	Vehicle Spares & Maintenance	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6265	Other Transp. Travel & Post	588	0	0	588	0	588	571	494	94	77
6271	Telephone Charges	3,000	1,500	0	4,500	0	4,500	4,500	4,467	33	33
6272	Electricity Charges	13,712	(8,571)	0	5,141	0	5,141	0	0	5,141	0
6273	Water Charges	500	0	0	500	0	500	500	500	0	0
6282	Equipment Maintenance	2,500	7,071	650	10,221	0	10,221	10,221	10,211	10	10
6283	Cleaning & Extermination Services	375	0	0	375	0	375	375	365	10	10
6284	Other	2,605	0	0	2,605	0	2,605	2,605	2,604	1	1
6291	National & Other Events	1,000	(500)	0	500	0	500	500	500	0	0
6293	Refreshment and Meals	1,450	0	0	1,450	0	1,450	1,450	1,450	0	0
6294	Other	17,590	5,700	0	23,290	0	23,290	22,172	22,118	1,172	54
6302	Training (including Scholarships)	200	0	0	200	0	200	200	200	0	0
6321	Subsidies & Contribution to Local Orgs.	22,500	(5,700)	0	16,800	0	16,800	16,672	16,656	144	16
6322	Subsidies & Contribution to Intl Orgs.	62	0	0	62	0	62	62	53	9	9

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 512 - GUYANA POLICE FORCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	4,474,373	(1)	72,090	4,546,462	0	4,546,462	4,507,689	4,492,423	54,039	15,266
6111	Administrative	178,025	(15,215)	0	162,810	0	162,810	162,810	160,448	2,362	2,362
6113	Other Technical & Craft Skill	305,120	3,920	0	309,040	0	309,040	309,040	307,163	1,877	1,877
6114	Clerical & Office Support	1,175,115	102,460	0	1,277,575	0	1,277,575	1,277,575	1,269,322	8,253	8,253
6115	Semi-Skilled Operatives & Unskilled	151,436	23,653	0	175,089	0	175,089	175,089	174,151	938	938
6116	Contracted Employees	9,948	2,268	0	12,216	0	12,216	12,216	12,216	0	0
6131	Other Direct Labour Costs	205,990	(20,979)	0	185,011	0	185,011	185,010	184,892	119	118
6133	Benefits & Allowances	737,960	0	90	738,050	0	738,050	702,198	701,477	36,573	721
6134	National Insurance	227,849	(96,108)	0	131,741	0	131,741	131,741	131,741	0	0
6221	Drugs & Medical Supplies	4,200	(385)	0	3,815	0	3,815	3,815	3,815	0	0
6222	Field Material & Supplies	45,300	0	0	45,300	0	45,300	45,300	45,296	4	4
6223	Office Materials & Supplies	35,750	(1)	0	35,749	0	35,749	35,725	35,725	24	0
6224	Print & Non-Print Material	104,915	(25,138)	0	79,777	0	79,777	79,777	79,777	0	0
6231	Fuel and Lubricants	326,700	0	30,000	356,700	0	356,700	356,700	356,700	0	0
6241	Rental of Buildings	1,800	(450)	0	1,350	0	1,350	900	900	450	0
6242	Maintenance of Buildings	82,500	0	0	82,500	0	82,500	82,500	82,494	6	6
6243	Janitorial & Cleaning Supplies	12,130	0	0	12,130	0	12,130	12,130	12,128	2	2
6255	Maintenance of Other Infrastructure	17,500	(6,546)	0	10,954	0	10,954	10,817	10,817	137	0
6261	Local Travel & Subsistence	435,200	40,800	42,000	518,000	0	518,000	518,000	517,949	51	51
6263	Postage Telex & Cablegram	450	(108)	0	342	0	342	341	341	1	0
6264	Vehicle Spares & Maintenance	104,720	(10,000)	0	94,720	0	94,720	94,720	94,719	1	1
6265	Other Transp. Travel & Post	6,500	(425)	0	6,075	0	6,075	5,400	5,400	675	0
6271	Telephone Charges	55,000	0	0	55,000	0	55,000	55,000	54,978	22	22
6272	Electricity Charges	81,400	(5,546)	0	75,854	0	75,854	74,329	74,328	1,526	1
6273	Water Charges	31,728	0	0	31,728	0	31,728	31,728	31,728	0	0
6282	Equipment Maintenance	16,500	5,579	0	22,079	0	22,079	22,079	22,078	1	1
6283	Cleaning & Extermination Services	10,710	2,660	0	13,370	0	13,370	13,370	13,368	2	2
6284	Other	45,100	0	0	45,100	0	45,100	45,100	45,082	18	18
6291	National & Other Events	1,900	0	0	1,900	0	1,900	1,792	1,792	108	0
6292	Dietary	7,200	(2,246)	0	4,954	0	4,954	4,954	4,936	18	18
6293	Refreshment and Meals	7,040	0	0	7,040	0	7,040	7,040	7,040	0	0
6294	Other	19,100	2,906	0	22,006	0	22,006	22,006	22,003	3	3
6302	Training (including Scholarships)	20,000	(1,100)	0	18,900	0	18,900	18,900	18,032	868	868
6322	Subsidies & Contribution to Intl Orgs.	9,587	0	0	9,587	0	9,587	9,587	9,587	0	0

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 513 - GUYANA PRISON SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	808,144	0	45,000	853,144	0	853,144	831,845	831,149	21,995	696
6111	Administrative	30,437	(1,140)	0	29,297	0	29,297	23,544	23,544	5,753	0
6113	Other Technical & Craft Skill	96,550	(23,195)	0	73,355	0	73,355	73,355	73,355	0	0
6114	Clerical & Office Support	123,560	27,957	0	151,517	0	151,517	151,517	151,517	0	0
6115	Semi-Skilled Operatives & Unskilled	42,350	1,973	0	44,323	0	44,323	44,323	44,323	0	0
6116	Contracted Employees	11,280	4,604	0	15,884	0	15,884	15,884	15,884	0	0
6131	Other Direct Labour Costs	24,850	(199)	0	24,651	0	24,651	22,459	22,405	2,246	54
6133	Benefits & Allowances	72,750	0	0	72,750	0	72,750	66,459	66,389	6,361	70
6134	National Insurance	32,520	(10,000)	0	22,520	0	22,520	19,977	19,963	2,557	14
6221	Drugs & Medical Supplies	1,900	0	0	1,900	0	1,900	1,900	1,899	1	1
6222	Field Material & Supplies	24,200	(700)	0	23,500	0	23,500	23,479	23,478	22	1
6223	Office Materials & Supplies	4,100	0	0	4,100	0	4,100	4,100	4,100	0	0
6224	Print & Non-Print Material	1,800	0	0	1,800	0	1,800	1,800	1,798	2	2
6231	Fuel and Lubricants	37,500	0	14,000	51,500	0	51,500	51,500	51,472	28	28
6242	Maintenance of Buildings	24,000	0	0	24,000	0	24,000	24,000	23,888	112	112
6243	Janitorial & Cleaning Supplies	23,000	(1,200)	0	21,800	0	21,800	21,800	21,799	1	1
6255	Maintenance of Other Infrastructure	8,500	0	0	8,500	0	8,500	8,500	8,113	387	387
6261	Local Travel & Subsistence	3,200	2,000	0	5,200	0	5,200	4,437	4,436	764	1
6263	Postage Telex & Cablegram	16	0	0	16	0	16	16	0	16	16
6264	Vehicle Spares & Maintenance	8,500	0	0	8,500	0	8,500	8,468	8,467	33	1
6265	Other Transp. Travel & Post	900	0	0	900	0	900	886	886	14	0
6271	Telephone Charges	5,200	700	0	5,900	0	5,900	5,900	5,900	0	0
6272	Electricity Charges	23,873	0	0	23,873	0	23,873	20,267	20,267	3,606	0
6273	Water Charges	5,318	0	0	5,318	0	5,318	5,318	5,318	0	0
6282	Equipment Maintenance	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6283	Cleaning & Extermination Services	2,730	1,200	0	3,930	0	3,930	3,930	3,930	0	0
6284	Other	1,020	0	0	1,020	0	1,020	1,020	1,018	2	2
6291	National & Other Events	340	0	0	340	0	340	340	340	0	0
6292	Dietary	160,000	0	31,000	191,000	0	191,000	191,000	191,000	0	0
6293	Refreshment and Meals	4,500	1,500	0	6,000	0	6,000	6,000	5,996	4	4
6294	Other	13,000	0	0	13,000	0	13,000	12,916	12,915	85	1
6302	Training (including Scholarships)	17,000	(3,500)	0	13,500	0	13,500	13,500	13,499	1	1
6321	Subsidies & Contribution to Local Orgs.	50	0	0	50	0	50	50	50	0	0

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 514 - POLICE COMPLAINTS AUTHORITY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		5,325	0	0	5,325	0	5,325	4,066	3,294	2,031	772
6114	Clerical & Office Support	1,096	0	0	1,096	0	1,096	919	919	177	0
6115	Semi-Skilled Operatives & Unskilled	395	0	0	395	0	395	390	390	5	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	142	0	0	142	0	142	116	116	26	0
6134	National Insurance	120	0	0	120	0	120	93	93	27	0
6221	Drugs & Medical Supplies	15	0	0	15	0	15	15	15	0	0
6222	Field Material & Supplies	20	0	0	20	0	20	20	19	1	1
6223	Office Materials & Supplies	190	0	0	190	0	190	190	190	0	0
6224	Print & Non-Print Material	150	0	0	150	0	150	150	150	0	0
6231	Fuel and Lubricants	477	0	0	477	0	477	0	0	477	0
6242	Maintenance of Buildings	100	0	0	100	0	100	100	99	1	1
6243	Janitorial & Cleaning Supplies	80	0	0	80	0	80	80	79	1	1
6261	Local Travel & Subsistence	260	0	0	260	0	260	260	258	2	2
6263	Postage Telex & Cablegram	40	0	0	40	0	40	40	23	17	17
6265	Other Transp. Travel & Post	320	0	0	320	0	320	320	320	0	0
6271	Telephone Charges	180	0	0	180	0	180	180	180	0	0
6272	Electricity Charges	1,200	0	0	1,200	0	1,200	670	0	1,200	670
6282	Equipment Maintenance	140	0	0	140	0	140	140	127	13	13
6283	Cleaning & Extermination Services	30	0	0	30	0	30	30	24	6	6
6284	Other	240	0	0	240	0	240	240	182	58	58
6293	Refreshment and Meals	30	0	0	30	0	30	13	13	17	0
6294	Other	50	0	0	50	0	50	50	48	2	2
6302	Training (including Scholarships)	50	0	0	50	0	50	50	49	1	1

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 515 - GUYANA FIRE SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		379,460	0	6,353	385,813	0	385,813	383,293	378,506	7,307	4,787
6111	Administrative	24,663	293	0	24,956	0	24,956	24,956	24,956	0	0
6113	Other Technical & Craft Skill	173,220	0	0	173,220	0	173,220	173,220	173,220	0	0
6115	Semi-Skilled Operatives & Unskilled	3,321	262	0	3,583	0	3,583	3,581	3,581	2	0
6131	Other Direct Labour Costs	25,060	(555)	0	24,505	0	24,505	24,505	24,505	0	0
6133	Benefits & Allowances	55,659	0	0	55,659	0	55,659	55,659	55,659	0	0
6134	National Insurance	15,850	0	0	15,850	0	15,850	15,850	15,850	0	0
6221	Drugs & Medical Supplies	350	0	0	350	0	350	349	349	1	0
6222	Field Material & Supplies	3,550	0	0	3,550	0	3,550	3,527	3,524	26	3
6223	Office Materials & Supplies	3,155	0	0	3,155	0	3,155	2,938	2,937	218	1
6224	Print & Non-Print Material	950	0	0	950	0	950	941	940	10	1
6231	Fuel and Lubricants	13,300	(3,339)	5,780	15,741	0	15,741	15,741	15,741	0	0
6241	Rental of Buildings	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6242	Maintenance of Buildings	3,275	0	0	3,275	0	3,275	3,275	3,271	4	4
6243	Janitorial & Cleaning Supplies	1,494	0	0	1,494	0	1,494	1,494	1,493	1	1
6255	Maintenance of Other Infrastructure	2,550	0	0	2,550	0	2,550	806	771	1,779	35
6261	Local Travel & Subsistence	3,070	3,339	573	6,982	0	6,982	6,982	6,982	0	0
6263	Postage Telex & Cablegram	13	0	0	13	0	13	13	13	0	0
6264	Vehicle Spares & Maintenance	10,000	0	0	10,000	0	10,000	10,000	9,995	5	5
6265	Other Transport Travel & Post	200	350	0	550	0	550	550	550	0	0
6271	Telephone Charges	8,225	0	0	8,225	0	8,225	8,219	8,219	6	0
6272	Electricity Charges	11,880	0	0	11,880	0	11,880	11,880	11,880	0	0
6273	Water Charges	4,335	0	0	4,335	0	4,335	4,335	4,335	0	0
6282	Equipment Maintenance	1,750	(350)	0	1,400	0	1,400	1,055	1,049	351	6
6283	Cleaning & Extermination Services	1,150	0	0	1,150	0	1,150	1,150	1,150	0	0
6284	Other	860	180	0	1,040	0	1,040	1,040	1,036	4	4
6291	National & Other Events	500	(180)	0	320	0	320	320	319	1	1
6293	Refreshment and Meals	750	0	0	750	0	750	750	749	1	1
6294	Other	600	0	0	600	0	600	600	506	94	94
6302	Training (including Scholarships)	8,500	0	0	8,500	0	8,500	8,327	3,696	4,804	4,631
6321	Subsidies & Contribution to Local Orgs.	30	0	0	30	0	30	30	30	0	0

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 516 - GENERAL REGISTER OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	73,728	0	0	73,728	0	73,728	72,575	72,482	1,246	93
6111	Administrative	1,020	0	0	1,020	0	1,020	973	973	47	0
6113	Other Technical & Craft Skill	1,860	0	0	1,860	0	1,860	1,860	1,860	0	0
6114	Clerical & Office Support	12,620	0	0	12,620	0	12,620	12,620	12,618	2	2
6115	Semi-Skilled Operatives & Unskilled	1,490	0	0	1,490	0	1,490	1,490	1,490	0	0
6116	Contracted Employees	3,960	0	0	3,960	0	3,960	3,960	3,960	0	0
6117	Temporary Employees	8,517	0	0	8,517	0	8,517	8,191	8,151	366	40
6131	Other Direct Labour Costs	1,650	0	0	1,650	0	1,650	1,650	1,650	0	0
6133	Benefits & Allowances	1,450	0	0	1,450	0	1,450	1,435	1,435	15	0
6134	National Insurance	1,485	0	0	1,485	0	1,485	1,460	1,460	25	0
6221	Drugs & Medical Supplies	46	0	0	46	0	46	46	46	0	0
6222	Field Material & Supplies	74	0	0	74	0	74	74	69	5	5
6223	Office Materials & Supplies	7,329	(2,000)	0	5,329	0	5,329	5,325	5,325	4	0
6224	Print & Non-Print Material	12,975	2,000	0	14,975	0	14,975	14,975	14,971	4	4
6231	Fuel and Lubricants	120	(120)	0	0	0	0	0	0	0	0
6241	Rental of Buildings	6,473	(400)	0	6,073	0	6,073	5,580	5,580	493	0
6242	Maintenance of Buildings	591	0	0	591	0	591	566	565	26	1
6243	Janitorial & Cleaning Supplies	201	75	0	276	0	276	276	275	1	1
6261	Local Travel & Subsistence	1,416	720	0	2,136	0	2,136	2,136	2,136	0	0
6263	Postage Telex & Cablegram	202	0	0	202	0	202	85	78	124	7
6264	Vehicle Spares & Maintenance	75	(75)	0	0	0	0	0	0	0	0
6271	Telephone Charges	387	0	0	387	0	387	380	380	7	0
6272	Electricity Charges	3,041	400	0	3,441	0	3,441	3,441	3,433	8	8
6273	Water Charges	0	0	0	0	0	0	0	0	0	0
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	578	0	0	578	0	578	578	569	9	9
6283	Cleaning & Extermination Services	200	0	0	200	0	200	146	132	68	14
6284	Other	4,668	0	0	4,668	0	4,668	4,628	4,628	40	0
6291	National & Other Events	30	0	0	30	0	30	30	29	1	1
6293	Refreshment and Meals	240	0	0	240	0	240	240	240	0	0
6294	Other	230	0	0	230	0	230	230	229	1	1
6302	Training (including Scholarships)	800	(600)	0	200	0	200	200	200	0	0

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 521 - GENERAL REGISTER OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		13,600	0	0	13,600	0	13,600	12,743	11,441	2,159	1,302
6116	Contracted Employees	6,329	0	0	6,329	0	6,329	6,329	6,329	0	0
6221	Drugs & Medical Supplies	17	0	0	17	0	17	17	0	17	17
6223	Office Materials & Supplies	194	0	0	194	0	194	194	170	24	24
6224	Print & Non-Print Material	72	0	0	72	0	72	72	72	0	0
6231	Fuel and Lubricants	420	0	0	420	0	420	420	420	0	0
6243	Janitorial & Cleaning Supplies	29	0	0	29	0	29	29	29	0	0
6261	Local Travel & Subsistence	40	0	0	40	0	40	40	18	22	22
6264	Vehicle Spares & Maintenance	140	0	0	140	0	140	140	136	4	4
6271	Telephone Charges	408	0	0	408	0	408	408	395	13	13
6281	Security Services	5,500	0	0	5,500	0	5,500	4,643	3,618	1,882	1,025
6282	Equipment Maintenance	56	0	0	56	0	56	56	32	24	24
6293	Refreshment and Meals	295	0	0	295	0	295	295	122	173	173
6294	Other	20	0	0	20	0	20	20	20	0	0
6302	Training (including Scholarships)	80	0	0	80	0	80	80	80	0	0

MR. C. CROAL
HEAD OF BUDGET AGENCY

AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 522 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		33,149	91	0	33,240	0	33,240	32,705	31,749	1,491	956
6111	Administrative	3,811	0	0	3,811	0	3,811	3,728	3,728	83	0
6113	Other Technical & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	8,303	0	0	8,303	0	8,303	8,303	8,274	29	29
6115	Semi-Skilled Operatives & Unskilled	341	0	0	341	0	341	341	341	0	0
6116	Contracted Employees	447	0	0	447	0	447	447	447	0	0
6131	Other Direct Labour Costs	288	0	0	288	0	288	288	288	0	0
6133	Benefits & Allowances	1,045	91	0	1,136	0	1,136	1,136	1,136	0	0
6134	National Insurance	655	0	0	655	0	655	655	655	0	0
6221	Drugs & Medical Supplies	24	0	0	24	0	24	24	2	22	22
6223	Office Materials & Supplies	1,012	0	0	1,012	0	1,012	1,012	938	74	74
6224	Print & Non-Print Material	368	0	0	368	0	368	368	368	0	0
6231	Fuel and Lubricants	730	700	0	1,430	0	1,430	1,430	1,430	0	0
6242	Maintenance of Buildings	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6243	Janitorial & Cleaning Supplies	150	0	0	150	0	150	150	150	0	0
6261	Local Travel & Subsistence	298	0	0	298	0	298	298	138	160	160
6263	Postage Telex & Cablegram	18	0	0	18	0	18	18	13	5	5
6264	Vehicle Spares & Maintenance	827	0	0	827	0	827	827	680	147	147
6271	Telephone Charges	525	0	0	525	0	525	525	433	92	92
6272	Electricity Charges	6,300	0	0	6,300	0	6,300	6,300	6,300	0	0
6273	Water Charges	1,200	0	0	1,200	0	1,200	1,200	841	359	359
6281	Security Services	4,500	(2,574)	0	1,926	0	1,926	1,474	1,474	452	0
6282	Equipment Maintenance	323	0	0	323	0	323	323	323	0	0
6283	Cleaning & Extermination Services	87	0	0	87	0	87	87	86	1	1
6284	Other	111	1,874	0	1,985	0	1,985	1,985	1,985	0	0
6291	National & Other Events	40	0	0	40	0	40	40	0	40	40
6293	Refreshment and Meals	80	0	0	80	0	80	80	55	25	25
6294	Other	116	0	0	116	0	116	116	114	2	2
6302	Training (including Scholarships)	50	0	0	50	0	50	50	50	0	0

MR. C. CROAL
HEAD OF BUDGET AGENCY

AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 523 - ATTORNEY GENERALS CHAMBERS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		71,008	0	0	71,008	0	71,008	61,537	58,217	12,791	3,320
6111	Administrative	29,280	0	0	29,280	0	29,280	22,242	22,242	7,038	0
6113	Other Technical & Craft Skill	927	0	0	927	0	927	649	649	278	0
6116	Contracted Employees	17,347	0	0	17,347	0	17,347	17,347	17,347	0	0
6131	Other Direct Labour Costs	108	0	0	108	0	108	80	80	28	0
6133	Benefits & Allowances	3,310	0	0	3,310	0	3,310	2,283	2,283	1,027	0
6134	National Insurance	1,025	0	0	1,025	0	1,025	1,025	1,025	0	0
6221	Drugs & Medical Supplies	48	0	0	48	0	48	48	48	0	0
6223	Office Materials & Supplies	2,500	0	0	2,500	0	2,500	2,500	1,790	710	710
6224	Print & Non-Print Material	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6231	Fuel and Lubricants	750	0	0	750	0	750	750	750	0	0
6242	Maintenance of Buildings	1,180	0	0	1,180	0	1,180	1,180	1,180	0	0
6243	Janitorial & Cleaning Supplies	146	0	0	146	0	146	146	146	0	0
6261	Local Travel & Subsistence	150	0	0	150	0	150	150	24	126	126
6263	Postage Telex & Cablegram	30	0	0	30	0	30	30	19	11	11
6264	Vehicle Spares & Maintenance	551	0	0	551	0	551	551	360	191	191
6271	Telephone Charges	1,100	0	0	1,100	0	1,100	1,100	1,040	60	60
6272	Electricity Charges	4,032	0	0	4,032	0	4,032	4,032	4,032	0	0
6273	Water Charges	1,360	0	0	1,360	0	1,360	1,360	0	1,360	1,360
6281	Security Services	3,100	0	0	3,100	0	3,100	2,000	1,245	1,855	755
6282	Equipment Maintenance	100	0	0	100	0	100	100	100	0	0
6283	Cleaning & Extermination Services	650	0	0	650	0	650	650	650	0	0
6284	Other	1,100	0	0	1,100	0	1,100	1,100	1,086	14	14
6291	National & Other Events	36	0	0	36	0	36	36	0	36	36
6293	Refreshment and Meals	65	0	0	65	0	65	65	9	56	56
6294	Other	13	0	0	13	0	13	13	12	1	1

MR. C. CROAL
HEAD OF BUDGET AGENCY

AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 524 - OFFICE OF THE STATE SOLICITOR
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	10,410	(91)	0	10,319	0	10,319	9,119	7,694	2,625	1,425
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skill	546	(91)	0	455	0	455	455	455	0	0
6114	Clerical & Office Support	3,219	(15)	0	3,204	0	3,204	3,204	3,200	4	4
6115	Semi-Skilled Operatives & Unskilled	341	0	0	341	0	341	341	341	0	0
6131	Other Direct Labour Costs	78	0	0	78	0	78	78	78	0	0
6133	Benefits & Allowances	275	15	0	290	0	290	290	290	0	0
6134	National Insurance	218	0	0	218	0	218	218	218	0	0
6221	Drugs & Medical Supplies	23	0	0	23	0	23	23	4	19	19
6223	Office Materials & Supplies	800	0	0	800	0	800	800	772	28	28
6224	Print & Non-Print Material	800	0	0	800	0	800	800	799	1	1
6242	Maintenance of Buildings	300	0	0	300	0	300	300	300	0	0
6243	Janitorial & Cleaning Supplies	140	0	0	140	0	140	140	140	0	0
6261	Local Travel & Subsistence	35	0	0	35	0	35	35	21	14	14
6263	Postage Telex & Cablegram	25	0	0	25	0	25	25	20	5	5
6271	Telephone Charges	176	0	0	176	0	176	176	97	79	79
6272	Electricity Charges	316	0	0	316	0	316	316	297	19	19
6281	Security Services	2,400	0	0	2,400	0	2,400	1,200	0	2,400	1,200
6282	Equipment Maintenance	334	0	0	334	0	334	334	333	1	1
6283	Cleaning & Extermination Services	100	0	0	100	0	100	100	100	0	0
6284	Other	204	0	0	204	0	204	204	204	0	0
6293	Refreshment and Meals	72	0	0	72	0	72	72	19	53	53
6294	Other	8	0	0	8	0	8	8	6	2	2

MR. C. CROAL
HEAD OF BUDGET AGENCY

AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 525 - DEEDS REGISTRY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	44,673	0	0	44,673	0	44,673	44,013	42,021	2,652	1,992
6111	Administrative	5,226	0	0	5,226	0	5,226	5,226	5,226	0	0
6114	Clerical & Office Support	13,670	(95)	0	13,575	0	13,575	13,575	13,575	0	0
6115	Semi-Skilled Operatives & Unskilled	1,364	0	0	1,364	0	1,364	1,364	1,364	0	0
6116	Contracted Employees	2,568	0	0	2,568	0	2,568	2,568	2,568	0	0
6117	Temporary Employees	431	0	0	431	0	431	431	431	0	0
6131	Other Direct Labour Costs	2,208	0	0	2,208	0	2,208	2,208	2,208	0	0
6133	Benefits & Allowances	1,569	95	0	1,664	0	1,664	1,661	1,661	3	0
6134	National Insurance	1,018	0	0	1,018	0	1,018	1,018	1,018	0	0
6221	Drugs & Medical Supplies	38	0	0	38	0	38	38	38	0	0
6223	Office Materials & Supplies	2,200	0	0	2,200	0	2,200	2,200	2,132	68	68
6224	Print & Non-Print Material	1,257	0	0	1,257	0	1,257	1,257	1,236	21	21
6231	Fuel and Lubricants	507	0	0	507	0	507	507	507	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	350	0	0	350	0	350	350	288	62	62
6261	Local Travel & Subsistence	950	0	0	950	0	950	950	506	444	444
6263	Postage Telex & Cablegram	40	0	0	40	0	40	40	13	27	27
6264	Vehicle Spares & Maintenance	265	0	0	265	0	265	265	150	115	115
6271	Telephone Charges	700	0	0	700	0	700	700	652	48	48
6272	Electricity Charges	2,514	0	0	2,514	0	2,514	2,514	2,514	0	0
6273	Water Charges	131	0	0	131	0	131	131	15	116	116
6281	Security Services	4,200	0	0	4,200	0	4,200	3,543	2,938	1,262	605
6282	Equipment Maintenance	328	0	0	328	0	328	328	328	0	0
6283	Cleaning & Extermination Services	750	0	0	750	0	750	750	750	0	0
6284	Other	799	0	0	799	0	799	799	796	3	3
6291	National & Other Events	14	0	0	14	0	14	14	0	14	14
6293	Refreshment and Meals	530	0	0	530	0	530	530	63	467	467
6294	Other	46	0	0	46	0	46	46	44	2	2

MR. C. CROAL
HEAD OF BUDGET AGENCY

AGENCY 53 - GUYANA DEFENCE FORCE
PROGRAMME 531 - DEFENCE HEADQUARTERS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	4,350,446	1	741,123	5,091,570	210,000	5,301,570	5,300,951	5,288,830	12,740	12,121
6111	Administrative	137,604	13,056	0	150,660	0	150,660	150,184	150,184	476	0
6112	Senior Technical	170,556	16,246	0	186,802	0	186,802	186,802	186,802	0	0
6113	Other Technical & Craft Skill	203,280	3,356	0	206,636	0	206,636	206,636	206,636	0	0
6114	Clerical & Office Support	416,544	0	0	416,544	0	416,544	416,544	416,544	0	0
6115	Semi-Skilled Operatives & Unskilled	479,736	0	0	479,736	0	479,736	479,736	479,736	0	0
6117	Temporary Employees	164,644	(42,700)	0	121,944	0	121,944	121,944	121,944	0	0
6131	Other Direct Labour Costs	161,000	0	0	161,000	0	161,000	160,857	160,857	143	0
6132	Incentives	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6133	Benefits & Allowances	218,300	5,617	0	223,917	0	223,917	223,917	219,757	4,160	4,160
6134	National Insurance	104,088	4,426	0	108,514	0	108,514	108,514	108,514	0	0
6135	Pensions	289,200	0	0	289,200	0	289,200	289,200	289,199	1	1
6221	Drugs & Medical Supplies	17,000	6,500	656	24,156	0	24,156	24,156	24,147	9	9
6222	Field Material & Supplies	188,976	(53,500)	67,000	202,476	0	202,476	202,476	202,452	24	24
6223	Office Materials & Supplies	17,700	0	1,307	19,007	0	19,007	19,007	18,967	40	40
6224	Print & Non-Print Material	24,928	8,500	0	33,428	0	33,428	33,428	33,281	147	147
6231	Fuel and Lubricants	375,000	0	78,200	453,200	0	453,200	453,200	453,187	13	13
6242	Maintenance of Buildings	38,000	16,000	1,642	55,642	0	55,642	55,642	55,543	99	99
6243	Janitorial & Cleaning Supplies	9,000	500	2,162	11,662	0	11,662	11,662	11,641	21	21
6251	Maintenance of Roads	1,500	0	0	1,500	0	1,500	1,500	1,437	63	63
6252	Maintenance of Bridges	500	0	0	500	0	500	500	495	5	5
6255	Maintenance of Other Infrastructure	25,000	4,500	5,222	34,722	0	34,722	34,722	34,716	6	6
6261	Local Travel & Subsistence	6,400	0	1,930	8,330	0	8,330	8,330	8,290	40	40
6262	Overseas Conference & Official Visits	13,500	0	1,413	14,913	0	14,913	14,913	14,587	326	326
6263	Postage Telex & Cablegram	1,300	0	407	1,707	0	1,707	1,707	1,087	620	620
6264	Vehicle Spares & Maintenance	50,000	500	0	50,500	0	50,500	50,500	50,452	48	48
6265	Other Transp. Travel & Post	126,000	0	229,932	355,932	0	355,932	355,932	355,861	71	71
6271	Telephone Charges	50,900	0	3,598	54,498	0	54,498	54,498	54,497	1	1
6272	Electricity Charges	55,000	0	0	55,000	0	55,000	55,000	54,816	184	184
6273	Water Charges	10,790	0	0	10,790	0	10,790	10,790	10,790	0	0
6282	Equipment Maintenance	180,000	0	0	180,000	0	180,000	180,000	179,656	344	344
6283	Cleaning & Extermination Services	8,900	3,000	677	12,577	0	12,577	12,577	12,512	65	65
6284	Other	7,100	2,000	3,247	12,347	0	12,347	12,347	10,261	2,086	2,086
6292	Dietary	445,000	0	116,090	561,090	165,000	726,090	726,090	725,300	790	790
6294	Other	280,000	10,000	227,640	517,640	45,000	562,640	562,640	562,494	146	146
6302	Training (including Scholarships)	63,000	2,000	0	65,000	0	65,000	65,000	62,188	2,812	2,812

COMMANDER J. FLORES
HEAD OF BUDGET AGENCY

AGENCY 55 - SUPREME COURT
PROGRAMME 551 - SUPREME COURT OF JUDICATURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	272,013	0	0	272,013	0	272,013	261,770	247,826	24,187	13,944
6111	Administrative	24,169	0	0	24,169	0	24,169	24,169	24,169	0	0
6114	Clerical & Office Support	48,246	0	0	48,246	0	48,246	48,246	48,246	0	0
6115	Semi-Skilled Operatives & Unskilled	10,726	0	0	10,726	0	10,726	10,726	10,726	0	0
6116	Contracted Employees	7,189	0	0	7,189	0	7,189	7,189	7,189	0	0
6131	Other Direct Labour Costs	3,878	0	0	3,878	0	3,878	1,448	1,448	2,430	0
6133	Benefits & Allowances	6,245	0	0	6,245	0	6,245	6,112	6,112	133	0
6134	National Insurance	5,369	0	0	5,369	0	5,369	5,369	5,369	0	0
6221	Drugs & Medical Supplies	200	0	0	200	0	200	200	200	0	0
6222	Field Material & Supplies	203	0	0	203	0	203	203	201	2	2
6223	Office Materials & Supplies	14,000	0	0	14,000	0	14,000	13,265	13,265	735	0
6224	Print & Non-Print Material	12,000	0	0	12,000	0	12,000	11,947	11,947	53	0
6231	Fuel and Lubricants	2,630	0	0	2,630	0	2,630	2,630	2,606	24	24
6241	Rental of Buildings	14,616	0	0	14,616	0	14,616	14,616	14,616	0	0
6242	Maintenance of Buildings	15,500	0	0	15,500	0	15,500	15,500	10,061	5,439	5,439
6243	Janitorial & Cleaning Supplies	5,500	0	0	5,500	0	5,500	5,494	5,494	6	0
6255	Maintenance of Other Infrastructure	5,500	0	0	5,500	0	5,500	5,500	2,147	3,353	3,353
6261	Local Travel & Subsistence	8,400	(1,227)	0	7,173	0	7,173	7,173	5,976	1,197	1,197
6263	Postage Telex & Cablegram	1,752	0	0	1,752	0	1,752	1,113	1,113	639	0
6264	Vehicle Spares & Maintenance	900	617	0	1,517	0	1,517	1,517	1,514	3	3
6271	Telephone Charges	2,738	610	0	3,348	0	3,348	3,348	3,348	0	0
6272	Electricity Charges	11,928	0	0	11,928	0	11,928	11,928	8,728	3,200	3,200
6273	Water Charges	1,576	0	0	1,576	0	1,576	1,576	1,576	0	0
6281	Security Services	16,028	0	0	16,028	0	16,028	9,935	9,666	6,362	269
6282	Equipment Maintenance	5,400	0	0	5,400	0	5,400	5,400	5,400	0	0
6283	Cleaning & Extermination Services	2,500	0	0	2,500	0	2,500	2,500	2,054	446	446
6284	Other	29,500	0	0	29,500	0	29,500	29,498	29,494	6	4
6291	National & Other Events	400	0	0	400	0	400	312	312	88	0
6293	Refreshment and Meals	7,600	0	0	7,600	0	7,600	7,537	7,536	64	1
6294	Other	7,320	0	0	7,320	0	7,320	7,319	7,313	7	6

MR. R. MOHAMED
HEAD OF BUDGET AGENCY

AGENCY 55 - SUPREME COURT
PROGRAMME 552 - MAGISTRATES DEPARTMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	254,298	0	0	254,298	0	254,298	251,542	235,468	18,830	16,074
6111	Administrative	53,898	0	0	53,898	0	53,898	53,898	53,898	0	0
6113	Other Technical & Craft Skill	4,022	0	0	4,022	0	4,022	4,022	4,022	0	0
6114	Clerical & Office Support	31,366	0	0	31,366	0	31,366	31,366	31,366	0	0
6115	Semi-Skilled Operatives & Unskilled	2,046	0	0	2,046	0	2,046	2,046	2,046	0	0
6116	Contracted Employees	35,144	0	0	35,144	0	35,144	35,144	35,144	0	0
6117	Temporary Employees	5,329	0	0	5,329	0	5,329	5,329	5,329	0	0
6131	Other Direct Labour Costs	1,572	0	0	1,572	0	1,572	524	522	1,050	2
6133	Benefits & Allowances	14,473	0	0	14,473	0	14,473	13,569	13,568	905	1
6134	National Insurance	3,998	0	0	3,998	0	3,998	3,998	3,998	0	0
6221	Drugs & Medical Supplies	550	0	0	550	0	550	550	549	1	1
6222	Field Material & Supplies	572	0	0	572	0	572	572	572	0	0
6223	Office Materials & Supplies	7,200	0	0	7,200	0	7,200	7,200	7,199	1	1
6224	Print & Non-Print Material	22,500	0	0	22,500	0	22,500	22,500	22,500	0	0
6242	Maintenance of Buildings	21,000	0	0	21,000	0	21,000	21,000	7,576	13,424	13,424
6243	Janitorial & Cleaning Supplies	4,800	0	0	4,800	0	4,800	4,749	4,748	52	1
6255	Maintenance of Other Infrastructure	4,000	0	0	4,000	0	4,000	4,000	3,181	819	819
6261	Local Travel & Subsistence	26,000	(466)	0	25,534	0	25,534	25,534	23,744	1,790	1,790
6263	Postage Telex & Cablegram	372	0	0	372	0	372	248	248	124	0
6264	Vehicle Spares & Maintenance	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	800	0	0	800	0	800	799	799	1	0
6272	Electricity Charges	2,010	0	0	2,010	0	2,010	2,009	2,009	1	0
6273	Water Charges	1,576	0	0	1,576	0	1,576	1,576	1,576	0	0
6282	Equipment Maintenance	500	0	0	500	0	500	499	486	14	13
6283	Cleaning & Extermination Services	1,400	0	0	1,400	0	1,400	922	904	496	18
6284	Other	7,000	0	0	7,000	0	7,000	7,000	6,998	2	2
6291	National & Other Events	270	0	0	270	0	270	215	215	55	0
6293	Refreshment and Meals	1,000	466	0	1,466	0	1,466	1,466	1,466	0	0
6294	Other	900	0	0	900	0	900	807	805	95	2

MR. R. MOHAMED
HEAD OF BUDGET AGENCY

AGENCY 56 - PUBLIC PROSECUTIONS
PROGRAMME 561 - PUBLIC PROSECUTIONS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	65,972	1	0	65,973	0	65,973	53,111	52,524	13,449	587
6111	Administrative	33,595	(29)	0	33,566	0	33,566	25,870	25,870	7,696	0
6113	Other Technical & Craft Skill	394	29	0	423	0	423	423	423	0	0
6114	Clerical & Office Support	2,822	0	0	2,822	0	2,822	2,416	2,416	406	0
6115	Semi-Skilled Operatives & Unskilled	419	0	0	419	0	419	390	390	29	0
6116	Contracted Employees	4,055	0	0	4,055	0	4,055	2,581	2,581	1,474	0
6117	Temporary Employees	77	0	0	77	0	77	51	51	26	0
6131	Other Direct Labour Costs	1,000	0	0	1,000	0	1,000	577	577	423	0
6133	Benefits & Allowances	5,906	0	0	5,906	0	5,906	3,215	3,215	2,691	0
6134	National Insurance	1,409	0	0	1,409	0	1,409	1,300	1,300	109	0
6221	Drugs & Medical Supplies	20	0	0	20	0	20	20	20	0	0
6223	Office Materials & Supplies	1,630	0	0	1,630	0	1,630	1,630	1,621	9	9
6224	Print & Non-Print Material	1,856	(250)	0	1,606	0	1,606	1,606	1,404	202	202
6231	Fuel and Lubricants	650	60	0	710	0	710	710	631	79	79
6241	Rental of Buildings	1,500	420	0	1,920	0	1,920	1,920	1,920	0	0
6242	Maintenance of Buildings	1,500	6	0	1,506	0	1,506	1,506	1,505	1	1
6243	Janitorial & Cleaning Supplies	56	0	0	56	0	56	56	55	1	1
6261	Local Travel & Subsistence	2,230	(1,075)	0	1,155	0	1,155	1,155	1,155	0	0
6263	Postage Telex & Cablegram	15	0	0	15	0	15	7	6	9	1
6264	Vehicle Spares & Maintenance	315	269	0	584	0	584	584	583	1	1
6271	Telephone Charges	850	0	0	850	0	850	850	759	91	91
6272	Electricity Charges	1,866	0	0	1,866	0	1,866	1,866	1,866	0	0
6273	Water Charges	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6282	Equipment Maintenance	250	376	0	626	0	626	626	456	170	170
6283	Cleaning & Extermination Services	65	0	0	65	0	65	65	64	1	1
6284	Other	1,740	0	0	1,740	0	1,740	1,740	1,712	28	28
6291	National & Other Events	50	0	0	50	0	50	50	50	0	0
6293	Refreshment and Meals	92	200	0	292	0	292	292	291	1	1
6294	Other	110	(5)	0	105	0	105	105	103	2	2

MRS. S. ALI-HACK
HEAD OF BUDGET AGENCY

AGENCY 57 - OFFICE OF THE OMBUDSMAN
PROGRAMME 571 - OMBUDSMAN
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	3,585	0	0	3,585	0	3,585	3,064	3,063	522	1
6113	Other Technical & Craft Skill	474	0	0	474	0	474	474	474	0	0
6114	Clerical & Office Support	841	0	0	841	0	841	841	841	0	0
6115	Semi-Skilled Operatives & Unskilled	342	0	0	342	0	342	342	342	0	0
6116	Contracted Employees	0	0	0	0	0	0	0	0	0	0
6117	Temporary Employees	53	(22)	0	31	0	31	22	22	9	0
6131	Other Direct Labour Costs	368	0	0	368	0	368	368	368	0	0
6133	Benefits & Allowances	138	22	0	160	0	160	160	160	0	0
6134	National Insurance	158	0	0	158	0	158	158	158	0	0
6223	Office Materials & Supplies	90	0	0	90	0	90	0	0	90	0
6224	Print & Non-Print Material	75	0	0	75	0	75	40	40	35	0
6231	Fuel and Lubricants	25	0	0	25	0	25	0	0	25	0
6243	Janitorial & Cleaning Supplies	40	0	0	40	0	40	20	20	20	0
6261	Local Travel & Subsistence	50	0	0	50	0	50	32	32	18	0
6263	Postage Telex & Cablegram	5	0	0	5	0	5	3	3	2	0
6264	Vehicle Spares & Maintenance	50	0	0	50	0	50	0	0	50	0
6271	Telephone Charges	125	0	0	125	0	125	83	83	42	0
6272	Electricity Charges	500	0	0	500	0	500	500	500	0	0
6282	Equipment Maintenance	50	0	0	50	0	50	21	20	30	1
6284	Other	20	0	0	20	0	20	0	0	20	0
6293	Refreshment and Meals	10	0	0	10	0	10	0	0	10	0
6322	Subsidies & Contribution to Int'l Orgs.	171	0	0	171	0	171	0	0	171	0

MS. O. GOBERDHAN
HEAD OF BUDGET AGENCY

AGENCY 58 - PUBLIC SERVICE APPELLATE TRIBUNAL
PROGRAMME 581 - PUBLIC SERVICE APPELLATE TRIBUNAL
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		8,050	0	0	8,050	0	8,050	5,667	5,540	2,510	127
6114	Clerical & Office Support	973	112	0	1,085	0	1,085	1,085	1,085	0	0
6116	Contracted Employees	2,932	(326)	0	2,606	0	2,606	1,009	1,009	1,597	0
6131	Other Direct Labour Costs	102	214	0	316	0	316	316	286	30	30
6133	Benefits & Allowances	101	0	0	101	0	101	90	90	11	0
6134	National Insurance	87	0	0	87	0	87	87	87	0	0
6221	Drugs & Medical Supplies	16	0	0	16	0	16	10	10	6	0
6223	Office Materials & Supplies	140	0	0	140	0	140	94	93	47	1
6224	Print & Non-Print Material	340	0	0	340	0	340	129	129	211	0
6242	Maintenance of Buildings	250	0	0	250	0	250	240	240	10	0
6243	Janitorial & Cleaning Supplies	60	0	0	60	0	60	60	59	1	1
6261	Local Travel & Subsistence	220	0	0	220	0	220	39	39	181	0
6263	Postage Telex & Cablegram	9	0	0	9	0	9	0	0	9	0
6271	Telephone Charges	275	0	0	275	0	275	180	179	96	1
6272	Electricity Charges	1,755	0	0	1,755	0	1,755	1,755	1,755	0	0
6273	Water Charges	221	0	0	221	0	221	221	221	0	0
6282	Equipment Maintenance	100	0	0	100	0	100	0	0	100	0
6283	Cleaning & Extermination Services	140	0	0	140	0	140	116	116	24	0
6284	Other	250	0	0	250	0	250	191	136	114	55
6291	National & Other Events	14	0	0	14	0	14	0	0	14	0
6293	Refreshment and Meals	50	0	0	50	0	50	42	6	44	36
6294	Other	15	0	0	15	0	15	3	0	15	3

MS. T. KING
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 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	66,665	0	537	67,202	0	67,202	67,200	67,142	60	58
6111	Administrative	867	144	0	1,011	0	1,011	1,011	1,011	0	0
6113	Other Technical & Craft Skill	1,130	(50)	0	1,080	0	1,080	1,078	1,078	2	0
6114	Clerical & Office Support	6,898	0	0	6,898	0	6,898	6,898	6,898	0	0
6115	Semi-Skilled Operatives & Unskilled	7,889	0	0	7,889	0	7,889	7,889	7,889	0	0
6116	Contracted Employees	2,752	0	0	2,752	0	2,752	2,752	2,752	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	1,168	(94)	0	1,074	0	1,074	1,074	1,074	0	0
6133	Benefits & Allowances	2,121	0	0	2,121	0	2,121	2,121	2,121	0	0
6134	National Insurance	1,271	0	0	1,271	0	1,271	1,271	1,271	0	0
6211	Expense Specific to Agency	15,596	0	537	16,133	0	16,133	16,133	16,131	2	2
6222	Field Material & Supplies	493	0	0	493	0	493	493	492	1	1
6223	Office Materials & Supplies	1,407	0	0	1,407	0	1,407	1,407	1,407	0	0
6224	Print & Non-Print Material	476	0	0	476	0	476	476	476	0	0
6231	Fuel and Lubricants	9,760	0	0	9,760	0	9,760	9,760	9,759	1	1
6243	Janitorial & Cleaning Supplies	737	(100)	0	637	0	637	637	637	0	0
6261	Local Travel & Subsistence	5,220	0	0	5,220	0	5,220	5,220	5,219	1	1
6264	Vehicle Spares & Maintenance	1,508	0	0	1,508	0	1,508	1,508	1,501	7	7
6265	Other Transp. Travel &Post	544	0	0	544	0	544	544	544	0	0
6271	Telephone Charges	612	110	0	722	0	722	722	720	2	2
6281	Security Services	1,645	0	0	1,645	0	1,645	1,645	1,608	37	37
6282	Equipment Maintenance	266	0	0	266	0	266	266	264	2	2
6283	Cleaning & Extermination Services	100	0	0	100	0	100	100	100	0	0
6284	Other	275	0	0	275	0	275	275	275	0	0
6291	National & Other Events	2,030	0	0	2,030	0	2,030	2,030	2,029	1	1
6293	Refreshment and Meals	250	0	0	250	0	250	250	250	0	0
6294	Other	100	(20)	0	80	0	80	80	76	4	4
6302	Training (including Scholarships)	110	(110)	0	0	0	0	0	0	0	0
6311	Rates and Taxes	0	0	0	0	0	0	0	0	0	0
6312	Subvention to Local Authority	1,440	120	0	1,560	0	1,560	1,560	1,560	0	0

MS. M. WILLIAMS
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA / WAINI
PROGRAMME 712 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	153,420	0	2,152	155,572	0	155,572	152,951	152,345	3,227	606
6113	Other Technical & Craft Skill	7,389	0	0	7,389	0	7,389	5,737	5,737	1,652	0
6115	Semi-Skilled Operatives & Unskilled	8,139	0	0	8,139	0	8,139	7,932	7,932	207	0
6116	Contracted Employees	2,106	0	0	2,106	0	2,106	2,106	2,106	0	0
6117	Temporary Employees	3,759	0	0	3,759	0	3,759	3,759	3,759	0	0
6131	Other Direct Labour Costs	780	0	0	780	0	780	301	301	479	0
6133	Benefits & Allowances	2,170	0	0	2,170	0	2,170	2,034	2,034	136	0
6134	National Insurance	1,159	0	0	1,159	0	1,159	1,012	1,012	147	0
6221	Drugs & Medical Supplies	60	0	0	60	0	60	60	60	0	0
6222	Field Material & Supplies	487	0	0	487	0	487	487	487	0	0
6223	Office Materials & Supplies	70	0	0	70	0	70	70	70	0	0
6224	Print & Non-Print Material	0	0	0	0	0	0	0	0	0	0
6231	Fuel and Lubricants	80,512	0	0	80,512	0	80,512	80,512	80,510	2	2
6242	Maintenance of Buildings	8,200	0	2,152	10,352	0	10,352	10,352	10,352	0	0
6243	Janitorial & Cleaning Supplies	100	0	0	100	0	100	100	100	0	0
6251	Maintenance of Roads	9,200	0	0	9,200	0	9,200	9,200	9,199	1	1
6252	Maintenance of Bridges	1,050	0	0	1,050	0	1,050	1,050	1,049	1	1
6255	Maintenance of Other Infrastructure	1,105	0	0	1,105	0	1,105	1,105	1,105	0	0
6261	Local Travel & Subsistence	1,430	0	0	1,430	0	1,430	1,430	1,429	1	1
6264	Vehicle Spares & Maintenance	6,500	0	0	6,500	0	6,500	6,500	6,495	5	5
6265	Other Transp. Travel &Post	1,750	0	0	1,750	0	1,750	1,750	1,750	0	0
6271	Telephone Charges	125	0	0	125	0	125	125	123	2	2
6281	Security Services	17,219	0	0	17,219	0	17,219	17,219	16,625	594	594
6282	Equipment Maintenance	60	0	0	60	0	60	60	60	0	0
6302	Training (including Scholar's)	50	0	0	50	0	50	50	50	0	0

MS. M. WILLIAMS
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA / WAINI
PROGRAMME 713 - EDUCATIONAL DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	462,875	0	3,741	466,616	0	466,616	465,265	464,463	2,153	802
6111	Administrative	48,511	0	0	48,511	0	48,511	48,511	48,511	0	0
6112	Senior Technical	71,817	(938)	0	70,879	0	70,879	70,828	70,828	51	0
6113	Other Technical & Craft Skill	1,783	(100)	0	1,683	0	1,683	1,676	1,676	7	0
6114	Clerical & Office Support	1,250	0	0	1,250	0	1,250	1,243	1,243	7	0
6115	Semi-Skilled Operatives & Unskilled	111,305	1,038	0	112,343	0	112,343	112,343	112,343	0	0
6116	Contracted Employees	1,942	0	0	1,942	0	1,942	1,498	1,498	444	0
6117	Temporary Employees	793	169	0	962	0	962	962	961	1	1
6131	Other Direct Labour Costs	1,888	519	0	2,407	0	2,407	2,407	2,407	0	0
6133	Benefits & Allowances	42,383	(688)	0	41,695	0	41,695	40,853	40,850	845	3
6134	National Insurance	17,424	0	0	17,424	0	17,424	17,424	17,424	0	0
6221	Drugs & Medical Supplies	1,597	(89)	0	1,508	0	1,508	1,508	1,502	6	6
6222	Field Material & Supplies	9,700	(140)	0	9,560	0	9,560	9,560	9,559	1	1
6223	Office Materials & Supplies	8,625	(150)	0	8,475	0	8,475	8,475	8,465	10	10
6224	Print & Non-Print Material	7,192	0	699	7,891	0	7,891	7,891	7,882	9	9
6231	Fuel and Lubricants	18,152	0	575	18,727	0	18,727	18,727	18,718	9	9
6241	Rental of Buildings	1,380	(94)	0	1,286	0	1,286	1,286	1,210	76	76
6242	Maintenance of Buildings	26,630	0	836	27,466	0	27,466	27,466	27,461	5	5
6243	Janitorial & Cleaning Supplies	4,800	0	466	5,266	0	5,266	5,266	5,260	6	6
6252	Maintenance of Bridges	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6255	Maintenance of Other Infrastructure	2,800	0	0	2,800	0	2,800	2,800	2,798	2	2
6261	Local Travel & Subsistence	13,976	0	0	13,976	0	13,976	13,976	13,971	5	5
6263	Postage Telex & Cablegram	250	(149)	0	101	0	101	101	1	100	100
6264	Vehicle Spares & Maintenance	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6265	Other Transp. Travel &Post	5,378	(1,000)	0	4,378	0	4,378	4,378	4,377	1	1
6271	Telephone Charges	500	0	0	500	0	500	500	323	177	177
6281	Security Services	14,759	0	0	14,759	0	14,759	14,759	14,383	376	376
6282	Equipment Maintenance	300	0	0	300	0	300	300	300	0	0
6283	Cleaning & Extermination Services	568	0	0	568	0	568	568	565	3	3
6284	Other	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6291	National & Other Events	6,700	1,622	0	8,322	0	8,322	8,322	8,322	0	0
6292	Dietary	23,240	0	1,165	24,405	0	24,405	24,405	24,403	2	2
6293	Refreshment and Meals	720	0	0	720	0	720	720	719	1	1
6294	Other	340	0	0	340	0	340	340	332	8	8
6302	Training (including Scholar's)	11,572	0	0	11,572	0	11,572	11,572	11,572	0	0

MS. M. WILLIAMS
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA / WAINI
PROGRAMME 714 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	167,448	0	3,241	170,689	0	170,689	170,689	170,591	98	98
6112	Senior Technical	1,720	1,556	0	3,276	0	3,276	3,276	3,276	0	0
6113	Other Technical & Craft Skill	33,285	0	0	33,285	0	33,285	33,285	33,285	0	0
6114	Clerical & Office Support	2,412	(1,940)	0	472	0	472	472	472	0	0
6115	Semi-Skilled Operatives & Unskilled	22,285	0	0	22,285	0	22,285	22,285	22,285	0	0
6116	Contracted Employees	0	341	0	341	0	341	341	341	0	0
6131	Other Direct Labour Costs	2,824	43	0	2,867	0	2,867	2,867	2,867	0	0
6133	Benefits & Allowances	11,671	0	0	11,671	0	11,671	11,671	11,671	0	0
6134	National Insurance	4,188	0	0	4,188	0	4,188	4,188	4,188	0	0
6221	Drugs & Medical Supplies	3,500	0	0	3,500	0	3,500	3,500	3,495	5	5
6222	Field Material & Supplies	3,559	0	0	3,559	0	3,559	3,559	3,555	4	4
6223	Office Materials & Supplies	3,759	0	0	3,759	0	3,759	3,759	3,748	11	11
6224	Print & Non-Print Material	1,571	0	0	1,571	0	1,571	1,571	1,568	3	3
6231	Fuel and Lubricants	22,658	0	0	22,658	0	22,658	22,658	22,656	2	2
6242	Maintenance of Buildings	10,508	0	817	11,325	0	11,325	11,325	11,294	31	31
6243	Janitorial & Cleaning Supplies	4,312	0	330	4,642	0	4,642	4,642	4,641	1	1
6252	Maintenance of Bridges	0	0	0	0	0	0	0	0	0	0
6255	Maintenance of Other Infrastructure	900	0	0	900	0	900	900	900	0	0
6261	Local Travel & Subsistence	18,386	0	742	19,128	0	19,128	19,128	19,127	1	1
6263	Postage Telex & Cablegram	12	0	0	12	0	12	12	0	12	12
6264	Vehicle Spares & Maintenance	2,500	0	0	2,500	0	2,500	2,500	2,495	5	5
6265	Other Transp. Travel &Post	1,836	0	0	1,836	0	1,836	1,836	1,835	1	1
6271	Telephone Charges	1,260	0	0	1,260	0	1,260	1,260	1,255	5	5
6282	Equipment Maintenance	300	0	0	300	0	300	300	293	7	7
6284	Other	1,030	0	0	1,030	0	1,030	1,030	1,021	9	9
6291	National & Other Events	500	0	0	500	0	500	500	499	1	1
6292	Dietary	9,950	0	981	10,931	0	10,931	10,931	10,931	0	0
6293	Refreshment and Meals	250	0	0	250	0	250	250	250	0	0
6294	Other	500	0	0	500	0	500	500	500	0	0
6302	Training (including Scholar's)	1,772	0	371	2,143	0	2,143	2,143	2,143	0	0

MS. M. WILLIAMS
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 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	82,231	0	0	82,231	0	82,231	78,401	78,364	3,867	37
6111	Administrative	4,920	(1,510)	0	3,410	0	3,410	3,304	3,304	106	0
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skill	3,324	0	0	3,324	0	3,324	3,324	3,324	0	0
6114	Clerical & Office Support	17,450	0	0	17,450	0	17,450	17,450	17,450	0	0
6115	Semi-Skilled Operatives & Unskilled	10,098	0	0	10,098	0	10,098	10,098	10,098	0	0
6116	Contracted Employees	0	1,510	0	1,510	0	1,510	1,510	1,510	0	0
6131	Other Direct Labour Costs	5,544	0	0	5,544	0	5,544	2,732	2,732	2,812	0
6133	Benefits & Allowances	3,358	0	0	3,358	0	3,358	2,870	2,862	496	8
6134	National Insurance	3,325	0	0	3,325	0	3,325	2,901	2,901	424	0
6211	Expense Specific to Agency	5,500	500	0	6,000	0	6,000	6,000	5,980	20	20
6221	Drugs & Medical Supplies	60	0	0	60	0	60	60	60	0	0
6222	Field Material & Supplies	325	0	0	325	0	325	325	324	1	1
6223	Office Materials & Supplies	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
6224	Print & Non-Print Material	900	0	0	900	0	900	900	900	0	0
6231	Fuel and Lubricants	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
6261	Local Travel & Subsistence	2,375	0	0	2,375	0	2,375	2,375	2,372	3	3
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	15	0	0
6265	Other Transp. Travel &Post	50	0	0	50	0	50	50	50	0	0
6271	Telephone Charges	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6272	Electricity Charges	5,802	0	0	5,802	0	5,802	5,802	5,802	0	0
6273	Water Charges	325	0	0	325	0	325	325	325	0	0
6282	Equipment Maintenance	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6283	Cleaning & Extermination Services	180	0	0	180	0	180	180	180	0	0
6291	National & Other Events	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6293	Refreshment and Meals	555	0	0	555	0	555	555	553	2	2
6294	Other	1,221	(500)	0	721	0	721	721	720	1	1
6302	Training (including Scholar's)	600	0	0	600	0	600	600	599	1	1
6311	Rates and Taxes	1,004	0	0	1,004	0	1,004	1,004	1,004	0	0

MR. S. SINGH
HEAD OF BUDGET AGENCY

AGENCY 72 - REGION 2: POMEROON / SUPENAAM
PROGRAMME 722 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	159,643	0	0	159,643	0	159,643	156,943	156,891	2,752	52
6112	Senior Technical	636	(24)	0	612	0	612	605	605	7	0
6113	Other Technical & Craft Skill	7,416	0	0	7,416	0	7,416	7,416	7,416	0	0
6114	Clerical & Office Support	2,508	0	0	2,508	0	2,508	2,508	2,508	0	0
6115	Semi-Skilled Operatives & Unskilled	22,152	(1,738)	0	20,414	0	20,414	20,414	20,402	12	12
6116	Contracted Employees	0	1,738	0	1,738	0	1,738	1,583	1,547	191	36
6131	Other Direct Labour Costs	4,056	0	0	4,056	0	4,056	1,721	1,721	2,335	0
6133	Benefits & Allowances	1,751	24	0	1,775	0	1,775	1,775	1,775	0	0
6134	National Insurance	2,868	0	0	2,868	0	2,868	2,665	2,665	203	0
6221	Drugs & Medical Supplies	34	0	0	34	0	34	34	34	0	0
6222	Field Material & Supplies	106	0	0	106	0	106	106	105	1	1
6223	Office Materials & Supplies	441	0	0	441	0	441	441	441	0	0
6224	Print & Non-Print Material	220	0	0	220	0	220	220	220	0	0
6231	Fuel and Lubricants	33,000	0	0	33,000	0	33,000	33,000	33,000	0	0
6253	Maint. of Drain. & Irrig.	79,754	0	0	79,754	0	79,754	79,754	79,754	0	0
6261	Local Travel & Subsistence	460	0	0	460	0	460	460	458	2	2
6264	Vehicle Spares & Maintenance	3,200	0	0	3,200	0	3,200	3,200	3,199	1	1
6271	Telephone Charges	384	0	0	384	0	384	384	384	0	0
6273	Water Charges	300	0	0	300	0	300	300	300	0	0
6282	Equipment Maintenance	100	0	0	100	0	100	100	100	0	0
6283	Cleaning & Extermination Services	27	0	0	27	0	27	27	27	0	0
6291	National & Other Events	140	0	0	140	0	140	140	140	0	0
6293	Refreshment and Meals	30	0	0	30	0	30	30	30	0	0
6302	Training (including Scholar's)	60	0	0	60	0	60	60	60	0	0

MR. S.SINGH
HEAD OF BUDGET AGENCY

AGENCY 72 - REGION 2: POMEROON / SUPENAAM
PROGRAMME 723 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	76,349	0	0	76,349	0	76,349	74,828	74,659	1,690	169
6113	Other Technical & Craft Skill	7,560	0	0	7,560	0	7,560	7,560	7,560	0	0
6114	Clerical & Office Support	960	0	0	960	0	960	960	960	0	0
6115	Semi-Skilled Operatives & Unskilled	4,164	0	0	4,164	0	4,164	4,164	4,101	63	63
6131	Other Direct Labour Costs	1,958	0	0	1,958	0	1,958	872	870	1,088	2
6133	Benefits & Allowances	674	0	0	674	0	674	653	653	21	0
6134	National Insurance	1,152	0	0	1,152	0	1,152	1,086	1,086	66	0
6221	Drugs & Medical Supplies	17	0	0	17	0	17	17	17	0	0
6222	Field Material & Supplies	210	0	0	210	0	210	210	209	1	1
6223	Office Materials & Supplies	162	0	0	162	0	162	162	161	1	1
6224	Print & Non-Print Material	128	0	0	128	0	128	128	127	1	1
6242	Maintenance of Buildings	6,969	0	0	6,969	0	6,969	6,969	6,967	2	2
6243	Janitorial & Cleaning Supplies	280	0	0	280	0	280	280	280	0	0
6251	Maintenance of Roads	8,932	0	0	8,932	0	8,932	8,932	8,932	0	0
6252	Maintenance of Bridges	348	0	0	348	0	348	348	348	0	0
6254	Maintenance of Sea & River Defence	232	0	0	232	0	232	232	232	0	0
6255	Maintenance of Other Infrastructure	4,152	0	0	4,152	0	4,152	4,152	4,151	1	1
6261	Local Travel & Subsistence	192	0	0	192	0	192	192	185	7	7
6264	Vehicle Spares & Maintenance	4,600	0	0	4,600	0	4,600	4,600	4,599	1	1
6273	Water Charges	397	0	0	397	0	397	397	397	0	0
6281	Security Services	32,888	0	0	32,888	0	32,888	32,540	32,450	438	90
6283	Cleaning & Extermination Services	348	0	0	348	0	348	348	348	0	0
6302	Training (including Scholar's)	26	0	0	26	0	26	26	26	0	0

MR. S.SINGH
HEAD OF BUDGET AGENCY

AGENCY 72 - REGION 2: POMEROON / SUPENAAM
PROGRAMME 724 - EDUCATIONAL DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		731,306	0	0	731,306	0	731,306	727,859	727,283	4,023	576
6111	Administrative	144,788	0	0	144,788	0	144,788	144,788	144,788	0	0
6112	Senior Technical	230,737	0	0	230,737	0	230,737	230,737	230,737	0	0
6113	Other Technical & Craft Skill	45,608	0	0	45,608	0	45,608	45,608	45,408	200	200
6114	Clerical & Office Support	4,698	0	0	4,698	0	4,698	4,698	4,666	32	32
6115	Semi-Skilled Operatives & Unskilled	49,858	0	0	49,858	0	49,858	49,858	49,791	67	67
6116	Contracted Employees	0	1,008	0	1,008	0	1,008	1,008	1,008	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	8,580	(1,008)	0	7,572	0	7,572	6,433	6,424	1,148	9
6133	Benefits & Allowances	28,568	0	0	28,568	0	28,568	26,513	26,475	2,093	38
6134	National Insurance	37,673	0	0	37,673	0	37,673	37,420	37,407	266	13
6221	Drugs & Medical Supplies	1,920	(356)	0	1,564	0	1,564	1,564	1,563	1	1
6222	Field Material & Supplies	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6223	Office Materials & Supplies	8,940	0	0	8,940	0	8,940	8,940	8,938	2	2
6224	Print & Non-Print Material	8,050	0	0	8,050	0	8,050	8,050	8,049	1	1
6231	Fuel and Lubricants	3,826	0	0	3,826	0	3,826	3,826	3,826	0	0
6242	Maintenance of Buildings	23,000	0	0	23,000	0	23,000	23,000	22,999	1	1
6243	Janitorial & Cleaning Supplies	935	356	0	1,291	0	1,291	1,291	1,290	1	1
6255	Maintenance of Other Infrastructure	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
6261	Local Travel & Subsistence	3,625	(255)	0	3,370	0	3,370	3,370	3,368	2	2
6263	Postage Telex & Cablegram	30	0	0	30	0	30	30	30	0	0
6264	Vehicle Spares & Maintenance	280	0	0	280	0	280	280	280	0	0
6265	Other Transp. Travel &Post	120	0	0	120	0	120	120	120	0	0
6271	Telephone Charges	1,300	0	0	1,300	0	1,300	1,300	1,295	5	5
6272	Electricity Charges	26,476	0	0	26,476	0	26,476	26,476	26,468	8	8
6273	Water Charges	7,551	0	0	7,551	0	7,551	7,551	7,551	0	0
6281	Security Services	37,148	(195)	0	36,953	0	36,953	36,953	36,779	174	174
6282	Equipment Maintenance	320	0	0	320	0	320	320	320	0	0
6283	Cleaning & Extermination Services	430	450	0	880	0	880	880	879	1	1
6284	Other	14,200	0	0	14,200	0	14,200	14,200	14,199	1	1
6291	National & Other Events	2,560	0	0	2,560	0	2,560	2,560	2,557	3	3
6292	Dietary	23,000	0	0	23,000	0	23,000	23,000	22,987	13	13
6293	Refreshment and Meals	680	0	0	680	0	680	680	677	3	3
6294	Other	75	0	0	75	0	75	75	75	0	0
6302	Training (including Scholar's)	3,330	0	0	3,330	0	3,330	3,330	3,330	0	0

MR. S.SINGH
HEAD OF BUDGET AGENCY

AGENCY 72 - REGION 2: POMEROON / SUPENAAM
PROGRAMME 725 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	286,134	0	0	286,134	0	286,134	278,858	278,261	7,873	597
6111	Administrative	4,224	593	0	4,817	0	4,817	4,816	4,816	1	0
6112	Senior Technical	11,428	(593)	0	10,835	0	10,835	10,324	10,218	617	106
6113	Other Technical & Craft Skill	31,920	0	0	31,920	0	31,920	31,920	31,920	0	0
6114	Clerical & Office Support	7,320	0	0	7,320	0	7,320	7,233	7,233	87	0
6115	Semi-Skilled Operatives & Unskilled	49,596	0	0	49,596	0	49,596	49,596	49,555	41	41
6116	Contracted Employees	15,436	0	0	15,436	0	15,436	15,436	15,436	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	14,263	0	0	14,263	0	14,263	9,560	9,556	4,707	4
6133	Benefits & Allowances	17,069	0	0	17,069	0	17,069	17,069	17,009	60	60
6134	National Insurance	9,096	0	0	9,096	0	9,096	8,403	8,403	693	0
6221	Drugs & Medical Supplies	2,000	453	0	2,453	0	2,453	2,453	2,453	0	0
6222	Field Material & Supplies	5,638	0	0	5,638	0	5,638	5,638	5,638	0	0
6223	Office Materials & Supplies	4,195	0	0	4,195	0	4,195	4,195	4,193	2	2
6224	Print & Non-Print Material	6,390	0	0	6,390	0	6,390	6,390	6,389	1	1
6231	Fuel and Lubricants	11,217	0	0	11,217	0	11,217	11,217	11,190	27	27
6242	Maintenance of Buildings	8,988	7,552	0	16,540	0	16,540	16,540	16,536	4	4
6243	Janitorial & Cleaning Supplies	4,663	0	0	4,663	0	4,663	4,663	4,662	1	1
6255	Maintenance of Other Infrastructure	7,400	0	0	7,400	0	7,400	7,400	7,396	4	4
6261	Local Travel & Subsistence	2,320	455	0	2,775	0	2,775	2,775	2,554	221	221
6263	Postage Telex & Cablegram	5	0	0	5	0	5	5	1	4	4
6264	Vehicle Spares & Maintenance	2,380	0	0	2,380	0	2,380	2,380	2,368	12	12
6265	Other Transp. Travel &Post	600	0	0	600	0	600	600	600	0	0
6271	Telephone Charges	3,200	0	0	3,200	0	3,200	1,965	1,965	1,235	0
6272	Electricity Charges	28,860	0	0	28,860	0	28,860	28,860	28,860	0	0
6273	Water Charges	3,165	0	0	3,165	0	3,165	3,165	3,165	0	0
6282	Equipment Maintenance	3,030	0	0	3,030	0	3,030	3,030	3,025	5	5
6283	Cleaning & Extermination Services	3,620	0	0	3,620	0	3,620	3,620	3,594	26	26
6284	Other	380	0	0	380	0	380	380	345	35	35
6291	National & Other Events	110	0	0	110	0	110	110	79	31	31
6292	Dietary	24,422	(8,500)	0	15,922	0	15,922	15,876	15,873	49	3
6293	Refreshment and Meals	503	0	0	503	0	503	503	502	1	1
6294	Other	2,066	40	0	2,106	0	2,106	2,106	2,098	8	8
6302	Training (including Scholar's)	630	0	0	630	0	630	630	629	1	1

MR. S.SINGH
HEAD OF BUDGET AGENCY

AGENCY 73 - REGION 3: ESSEQUIBO ISLAND / WEST DEMERARA
PROGRAMME 731 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	125,069	0	0	125,069	0	125,069	112,939	108,348	16,721	4,591
6111	Administrative	8,088	0	0	8,088	0	8,088	8,088	8,088	0	0
6113	Other Technical & Craft Skill	8,796	0	0	8,796	0	8,796	8,632	8,629	167	3
6114	Clerical & Office Support	19,704	0	0	19,704	0	19,704	19,704	19,679	25	25
6115	Semi-Skilled Operatives & Unskilled	17,256	0	0	17,256	0	17,256	17,256	17,241	15	15
6116	Contracted Employees	2,280	0	0	2,280	0	2,280	2,280	2,280	0	0
6131	Other Direct Labour Costs	1,884	886	0	2,770	0	2,770	2,770	2,770	0	0
6133	Benefits & Allowances	7,462	(886)	0	6,576	0	6,576	4,784	4,784	1,792	0
6134	National Insurance	4,308	0	0	4,308	0	4,308	4,308	4,301	7	7
6211	Expense Specific to Agency	8,819	0	0	8,819	0	8,819	8,736	7,638	1,181	1,098
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6222	Field Material & Supplies	250	0	0	250	0	250	249	247	3	2
6223	Office Materials & Supplies	3,500	0	0	3,500	0	3,500	3,500	3,499	1	1
6224	Print & Non-Print Material	735	555	0	1,290	0	1,290	1,290	1,287	3	3
6231	Fuel and Lubricants	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6243	Janitorial & Cleaning Supplies	399	0	0	399	0	399	398	395	4	3
6261	Local Travel & Subsistence	3,000	(555)	0	2,445	0	2,445	1,445	1,358	1,087	87
6264	Vehicle Spares & Maintenance	2,100	0	0	2,100	0	2,100	2,100	389	1,711	1,711
6271	Telephone Charges	1,550	0	0	1,550	0	1,550	1,550	1,014	536	536
6272	Electricity Charges	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6273	Water Charges	3,791	0	0	3,791	0	3,791	3,790	3,790	1	0
6281	Security Services	15,000	0	0	15,000	0	15,000	6,000	5,349	9,651	651
6282	Equipment Maintenance	1,500	0	0	1,500	0	1,500	1,500	1,474	26	26
6283	Cleaning & Extermination Services	262	0	0	262	0	262	262	85	177	177
6284	Other	520	0	0	520	0	520	520	507	13	13
6291	National & Other Events	1,875	0	0	1,875	0	1,875	1,875	1,870	5	5
6293	Refreshment and Meals	750	0	0	750	0	750	662	570	180	92
6294	Other	20	0	0	20	0	20	20	0	20	20
6302	Training (including Scholar's)	170	0	0	170	0	170	170	85	85	85
6311	Rates and Taxes	1,000	0	0	1,000	0	1,000	1,000	969	31	31

MR. N.RAMKISSOON
HEAD OF BUDGET AGENCY

AGENCY 73 - REGION 3: ESSEQUIBO ISLAND / WEST DEMERARA
PROGRAMME 732 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	176,057	0	0	176,057	0	176,057	175,820	172,440	3,617	3,380
6113	Other Technical & Craft Skill	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6114	Clerical & Office Support	744	0	0	744	0	744	744	744	0	0
6115	Semi-Skilled Operatives & Unskilled	24,000	0	0	24,000	0	24,000	24,000	24,000	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	335	7	0	342	0	342	342	342	0	0
6133	Benefits & Allowances	2,187	(7)	0	2,180	0	2,180	2,180	2,043	137	137
6134	National Insurance	2,028	0	0	2,028	0	2,028	2,028	2,005	23	23
6222	Field Material & Supplies	231	75	0	306	0	306	306	300	6	6
6223	Office Materials & Supplies	500	0	0	500	0	500	489	483	17	6
6224	Print & Non-Print Material	350	250	0	600	0	600	600	592	8	8
6231	Fuel and Lubricants	30,000	0	0	30,000	0	30,000	30,000	29,878	122	122
6243	Janitorial & Cleaning Supplies	60	0	0	60	0	60	55	55	5	0
6253	Maint. of Drain. & Irrig.	100,200	0	0	100,200	0	100,200	100,200	99,193	1,007	1,007
6255	Maintenance of Other Infrastructure	4,000	0	0	4,000	0	4,000	4,000	3,740	260	260
6261	Local Travel & Subsistence	1,150	(325)	0	825	0	825	825	824	1	1
6264	Vehicle Spares & Maintenance	3,528	0	0	3,528	0	3,528	3,528	1,896	1,632	1,632
6272	Electricity Charges	800	0	0	800	0	800	800	800	0	0
6273	Water Charges	264	0	0	264	0	264	264	264	0	0
6281	Security Services	1,900	0	0	1,900	0	1,900	1,734	1,716	184	18
6282	Equipment Maintenance	310	0	0	310	0	310	310	281	29	29
6291	National & Other Events	50	0	0	50	0	50	50	4	46	46
6293	Refreshment and Meals	220	0	0	220	0	220	165	80	140	85
6311	Rates and Taxes	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0

MR. N.RAMKISSOON
HEAD OF BUDGET AGENCY

AGENCY 73 - REGION 3: ESSEQUIBO ISLAND / WEST DEMERARA
PROGRAMME 733 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		86,070	0	0	86,070	0	86,070	85,128	81,328	4,742	3,800
6112	Senior Technical	1,392	0	0	1,392	0	1,392	1,392	1,392	0	0
6113	Other Technical & Craft Skill	3,720	0	0	3,720	0	3,720	3,720	3,720	0	0
6115	Semi-Skilled Operatives & Unskilled	3,132	0	0	3,132	0	3,132	3,132	3,132	0	0
6116	Contracted Employees	1,548	0	0	1,548	0	1,548	1,548	1,548	0	0
6131	Other Direct Labour Costs	2,000	0	0	2,000	0	2,000	2,000	1,898	102	102
6133	Benefits & Allowances	816	0	0	816	0	816	816	740	76	76
6134	National Insurance	660	0	0	660	0	660	660	660	0	0
6222	Field Material & Supplies	126	75	0	201	0	201	201	188	13	13
6223	Office Materials & Supplies	800	0	0	800	0	800	792	784	16	8
6224	Print & Non-Print Material	400	150	0	550	0	550	550	528	22	22
6231	Fuel and Lubricants	5,000	0	0	5,000	0	5,000	5,000	4,966	34	34
6242	Maintenance of Buildings	12,500	0	0	12,500	0	12,500	12,500	9,915	2,585	2,585
6243	Janitorial & Cleaning Supplies	320	0	0	320	0	320	320	320	0	0
6251	Maintenance of Roads	15,750	0	0	15,750	0	15,750	15,750	15,748	2	2
6252	Maintenance of Bridges	9,000	0	0	9,000	0	9,000	9,000	8,925	75	75
6255	Maintenance of Other Infrastructure	7,500	0	0	7,500	0	7,500	7,500	7,498	2	2
6261	Local Travel & Subsistence	1,300	(225)	0	1,075	0	1,075	1,075	1,042	33	33
6264	Vehicle Spares & Maintenance	8,250	0	0	8,250	0	8,250	7,714	7,681	569	33
6265	Other Transp. Travel &Post	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	225	0	0	225	0	225	225	0	225	225
6272	Electricity Charges	1,365	0	0	1,365	0	1,365	1,365	1,365	0	0
6273	Water Charges	992	0	0	992	0	992	992	992	0	0
6281	Security Services	8,584	0	0	8,584	0	8,584	8,237	7,843	741	394
6282	Equipment Maintenance	150	0	0	150	0	150	150	150	0	0
6283	Cleaning & Extermination Services	229	0	0	229	0	229	229	61	168	168
6291	National & Other Events	200	0	0	200	0	200	200	200	0	0
6293	Refreshment and Meals	111	0	0	111	0	111	60	32	79	28

MR. N.RAMKISSOON
HEAD OF BUDGET AGENCY

AGENCY 73 - REGION 3: ESSEQUIBO ISLAND / WEST DEMERARA
PROGRAMME 734 - EDUCATIONAL DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	1,091,874	0	0	1,091,874	0	1,091,874	1,071,495	1,065,795	26,079	5,700
6111	Administrative	319,068	0	0	319,068	0	319,068	319,068	319,068	0	0
6112	Senior Technical	266,568	0	0	266,568	0	266,568	265,810	265,810	758	0
6113	Other Technical & Craft Skill	130,861	0	0	130,861	0	130,861	127,992	127,516	3,345	476
6114	Clerical & Office Support	3,344	0	0	3,344	0	3,344	3,344	3,344	0	0
6115	Semi-Skilled Operatives & Unskilled	77,757	0	0	77,757	0	77,757	73,125	73,097	4,660	28
6131	Other Direct Labour Costs	10,426	0	0	10,426	0	10,426	10,426	10,426	0	0
6133	Benefits & Allowances	16,563	0	0	16,563	0	16,563	16,563	16,563	0	0
6134	National Insurance	60,972	0	0	60,972	0	60,972	60,972	60,926	46	46
6221	Drugs & Medical Supplies	1,260	0	0	1,260	0	1,260	994	902	358	92
6222	Field Material & Supplies	6,720	0	0	6,720	0	6,720	6,720	6,544	176	176
6223	Office Materials & Supplies	6,888	0	0	6,888	0	6,888	6,888	6,752	136	136
6224	Print & Non-Print Material	6,804	0	0	6,804	0	6,804	6,804	6,329	475	475
6231	Fuel and Lubricants	1,441	0	0	1,441	0	1,441	1,441	1,402	39	39
6241	Rental of Buildings	1,920	(1,600)	0	320	0	320	320	252	68	68
6242	Maintenance of Buildings	39,000	0	0	39,000	0	39,000	39,000	38,227	773	773
6243	Janitorial & Cleaning Supplies	661	0	0	661	0	661	581	551	110	30
6252	Maintenance of Bridges	1,500	0	0	1,500	0	1,500	812	805	695	7
6255	Maintenance of Other Infrastructure	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6261	Local Travel & Subsistence	4,200	0	0	4,200	0	4,200	4,200	4,197	3	3
6263	Postage Telex & Cablegram	23	0	0	23	0	23	10	0	23	10
6264	Vehicle Spares & Maintenance	525	0	0	525	0	525	525	251	274	274
6271	Telephone Charges	993	0	0	993	0	993	993	988	5	5
6272	Electricity Charges	9,200	0	0	9,200	0	9,200	9,200	9,193	7	7
6273	Water Charges	9,614	0	0	9,614	0	9,614	9,614	9,614	0	0
6281	Security Services	61,352	0	0	61,352	0	61,352	53,352	53,087	8,265	265
6282	Equipment Maintenance	1,470	0	0	1,470	0	1,470	1,470	865	605	605
6283	Cleaning & Extermination Services	2,121	0	0	2,121	0	2,121	2,121	2,095	26	26
6284	Other	24,000	0	0	24,000	0	24,000	21,500	20,591	3,409	909
6291	National & Other Events	4,200	1,600	0	5,800	0	5,800	5,800	4,795	1,005	1,005
6293	Refreshment and Meals	1,797	0	0	1,797	0	1,797	1,394	1,350	447	44
6294	Other	350	0	0	350	0	350	212	30	320	182
6302	Training (including Scholar's)	276	0	0	276	0	276	244	225	51	19

MR. N.RAMKISSOON
HEAD OF BUDGET AGENCY

AGENCY 73 - REGION 3: ESSEQUIBO ISLAND / WEST DEMERARA
PROGRAMME 735 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		432,790	0	0	432,790	0	432,790	397,524	388,032	44,758	9,492
6111	Administrative	0	841	0	841	0	841	841	841	0	0
6112	Senior Technical	21,240	(841)	0	20,399	0	20,399	20,359	20,359	40	0
6113	Other Technical & Craft Skill	42,000	0	0	42,000	0	42,000	42,000	41,871	129	129
6114	Clerical & Office Support	9,156	0	0	9,156	0	9,156	9,156	9,124	32	32
6115	Semi-Skilled Operatives & Unskilled	63,168	0	0	63,168	0	63,168	63,168	62,959	209	209
6116	Contracted Employees	15,093	0	0	15,093	0	15,093	15,093	15,084	9	9
6131	Other Direct Labour Costs	23,944	(2,500)	0	21,444	0	21,444	11,648	11,648	9,796	0
6133	Benefits & Allowances	19,417	2,500	0	21,917	0	21,917	21,917	21,531	386	386
6134	National Insurance	11,211	0	0	11,211	0	11,211	11,198	11,194	17	4
6221	Drugs & Medical Supplies	5,676	0	0	5,676	0	5,676	3,589	3,497	2,179	92
6222	Field Material & Supplies	8,933	0	0	8,933	0	8,933	8,560	8,476	457	84
6223	Office Materials & Supplies	7,902	0	0	7,902	0	7,902	7,242	7,240	662	2
6224	Print & Non-Print Material	4,176	0	0	4,176	0	4,176	3,986	3,971	205	15
6231	Fuel and Lubricants	11,348	0	0	11,348	0	11,348	11,348	11,185	163	163
6241	Rental of Buildings	700	0	0	700	0	700	0	0	700	0
6242	Maintenance of Buildings	20,800	3,779	0	24,579	0	24,579	24,579	23,374	1,205	1,205
6243	Janitorial & Cleaning Supplies	7,758	0	0	7,758	0	7,758	7,746	7,744	14	2
6251	Maintenance of Roads	12,000	0	0	12,000	0	12,000	12,000	11,997	3	3
6252	Maintenance of Bridges	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
6255	Maintenance of Other Infrastructure	10,950	600	0	11,550	0	11,550	11,550	11,454	96	96
6261	Local Travel & Subsistence	5,121	0	0	5,121	0	5,121	4,514	4,048	1,073	466
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares & Maintenance	2,348	0	0	2,348	0	2,348	2,348	1,947	401	401
6271	Telephone Charges	2,808	0	0	2,808	0	2,808	2,808	2,249	559	559
6272	Electricity Charges	30,275	0	0	30,275	0	30,275	30,268	30,268	7	0
6273	Water Charges	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6281	Security Services	19,639	0	0	19,639	0	19,639	19,534	19,275	364	259
6282	Equipment Maintenance	13,167	0	0	13,167	0	13,167	13,167	9,127	4,040	4,040
6283	Cleaning & Extermination Services	7,227	0	0	7,227	0	7,227	5,564	4,386	2,841	1,178
6284	Other	4,305	0	0	4,305	0	4,305	4,000	3,936	369	64
6291	National & Other Events	560	0	0	560	0	560	520	514	46	6
6292	Dietary	40,300	(4,379)	0	35,921	0	35,921	17,300	17,251	18,670	49
6293	Refreshment and Meals	593	0	0	593	0	593	546	546	47	0
6294	Other	300	0	0	300	0	300	300	279	21	21
6302	Training (including Scholar's)	660	0	0	660	0	660	660	643	17	17

MR. N.RAMKISSOON
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA / MAHAICA
PROGRAMME 741 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		89,010	0	0	89,010	0	89,010	87,526	87,026	1,984	500
6111	Administrative	9,591	0	0	9,591	0	9,591	9,168	9,149	442	19
6113	Other Technical & Craft Skill	2,435	0	0	2,435	0	2,435	2,435	2,435	0	0
6114	Clerical & Office Support	13,071	0	0	13,071	0	13,071	13,071	13,032	39	39
6115	Semi-Skilled Operatives & Unskilled	6,081	0	0	6,081	0	6,081	6,081	6,081	0	0
6116	Contracted Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	3,097	0	0	3,097	0	3,097	2,190	2,188	909	2
6133	Benefits & Allowances	4,500	0	0	4,500	0	4,500	4,453	4,440	60	13
6134	National Insurance	2,560	0	0	2,560	0	2,560	2,458	2,458	102	0
6211	Expense Specific to Agency	10,000	0	0	10,000	0	10,000	10,000	9,968	32	32
6221	Drugs & Medical Supplies	45	0	0	45	0	45	45	18	27	27
6222	Field Material & Supplies	295	0	0	295	0	295	295	266	29	29
6223	Office Materials & Supplies	1,975	0	0	1,975	0	1,975	1,975	1,967	8	8
6224	Print & Non-Print Material	200	0	0	200	0	200	200	199	1	1
6231	Fuel and Lubricants	1,000	0	0	1,000	0	1,000	1,000	804	196	196
6261	Local Travel & Subsistence	3,300	600	0	3,900	0	3,900	3,900	3,897	3	3
6263	Postage Telex & Cablegram	15	0	0	15	0	15	10	0	15	10
6265	Other Transp. Travel &Post	685	0	0	685	0	685	685	684	1	1
6271	Telephone Charges	1,200	0	0	1,200	0	1,200	1,200	1,175	25	25
6272	Electricity Charges	408	0	0	408	0	408	408	408	0	0
6281	Security Services	15,989	0	0	15,989	0	15,989	15,989	15,989	0	0
6282	Equipment Maintenance	880	(200)	0	680	0	680	680	633	47	47
6283	Cleaning & Extermination Services	210	0	0	210	0	210	210	179	31	31
6284	Other	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
6291	National & Other Events	4,000	0	0	4,000	0	4,000	4,000	3,995	5	5
6293	Refreshment and Meals	450	0	0	450	0	450	450	449	1	1
6294	Other	473	0	0	473	0	473	473	472	1	1
6302	Training (including Scholar's)	1,050	0	0	1,050	0	1,050	1,050	1,043	7	7
6311	Rates and Taxes	4,000	(400)	0	3,600	0	3,600	3,600	3,598	2	2

MR. S. ALI
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA / MAHAICA
PROGRAMME 742 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		129,898	0	0	129,898	0	129,898	123,595	123,252	6,646	343
6113	Other Technical & Craft Skill	4,175	0	0	4,175	0	4,175	4,175	4,175	0	0
6114	Clerical & Office Support	410	0	0	410	0	410	410	410	0	0
6115	Semi-Skilled Operatives & Unskilled	22,679	328	0	23,007	0	23,007	22,861	22,856	151	5
6131	Other Direct Labour Costs	5,200	(328)	0	4,872	0	4,872	4,716	4,716	156	0
6133	Benefits & Allowances	1,160	0	0	1,160	0	1,160	1,059	1,059	101	0
6134	National Insurance	2,149	0	0	2,149	0	2,149	2,149	2,149	0	0
6221	Drugs & Medical Supplies	25	0	0	25	0	25	25	15	10	10
6222	Field Material & Supplies	580	0	0	580	0	580	580	550	30	30
6223	Office Materials & Supplies	725	(250)	0	475	0	475	475	457	18	18
6224	Print & Non-Print Material	60	0	0	60	0	60	60	52	8	8
6253	Maint. of Drain. & Irrig.	79,000	0	0	79,000	0	79,000	73,100	73,015	5,985	85
6261	Local Travel & Subsistence	500	250	0	750	0	750	750	726	24	24
6265	Other Transp. Travel &Post	25	0	0	25	0	25	25	23	2	2
6271	Telephone Charges	0	0	0	0	0	0	0	0	0	0
6281	Security Services	9,430	0	0	9,430	0	9,430	9,430	9,430	0	0
6282	Equipment Maintenance	35	0	0	35	0	35	35	15	20	20
6283	Cleaning & Extermination Services	55	0	0	55	0	55	55	0	55	55
6284	Other	140	0	0	140	0	140	140	84	56	56
6293	Refreshment and Meals	50	0	0	50	0	50	50	20	30	30
6311	Rates and Taxes	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0

MR. S. ALI
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA / MAHAICA
PROGRAMME 743 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	161,234	0	0	161,234	0	161,234	160,725	150,944	10,290	9,781
6112	Senior Technical	766	0	0	766	0	766	766	766	0	0
6113	Other Technical & Craft Skill	2,350	0	0	2,350	0	2,350	2,350	2,350	0	0
6115	Semi-Skilled Operatives & Unskilled	4,960	0	0	4,960	0	4,960	4,960	4,960	0	0
6116	Contracted Employees	2,609	0	0	2,609	0	2,609	2,609	2,609	0	0
6131	Other Direct Labour Costs	2,550	0	0	2,550	0	2,550	2,322	2,322	228	0
6133	Benefits & Allowances	1,177	0	0	1,177	0	1,177	993	993	184	0
6134	National Insurance	629	0	0	629	0	629	629	629	0	0
6221	Drugs & Medical Supplies	17	0	0	17	0	17	17	0	17	17
6222	Field Material & Supplies	510	0	0	510	0	510	510	476	34	34
6223	Office Materials & Supplies	376	(100)	0	276	0	276	276	222	54	54
6224	Print & Non-Print Material	165	100	0	265	0	265	265	231	34	34
6231	Fuel and Lubricants	42,000	0	0	42,000	0	42,000	41,928	41,911	89	17
6242	Maintenance of Buildings	9,809	0	0	9,809	0	9,809	9,809	9,809	0	0
6243	Janitorial & Cleaning Supplies	645	0	0	645	0	645	645	485	160	160
6251	Maintenance of Roads	32,500	0	0	32,500	0	32,500	32,500	28,306	4,194	4,194
6252	Maintenance of Bridges	11,200	0	0	11,200	0	11,200	11,200	7,844	3,356	3,356
6255	Maintenance of Other Infrastructure	9,150	0	0	9,150	0	9,150	9,150	7,752	1,398	1,398
6261	Local Travel & Subsistence	436	220	0	656	0	656	656	577	79	79
6264	Vehicle Spares & Maintenance	7,900	0	0	7,900	0	7,900	7,900	7,899	1	1
6265	Other Transp. Travel &Post	325	0	0	325	0	325	325	324	1	1
6271	Telephone Charges	305	0	0	305	0	305	305	305	0	0
6272	Electricity Charges	26,568	0	0	26,568	0	26,568	26,568	26,568	0	0
6273	Water Charges	916	0	0	916	0	916	916	916	0	0
6281	Security Services	1,700	0	0	1,700	0	1,700	1,700	1,640	60	60
6282	Equipment Maintenance	132	0	0	132	0	132	132	100	32	32
6283	Cleaning & Extermination Services	484	0	0	484	0	484	484	368	116	116
6284	Other	925	(220)	0	705	0	705	705	498	207	207
6291	National & Other Events	25	0	0	25	0	25	0	0	25	0
6293	Refreshment and Meals	90	0	0	90	0	90	90	84	6	6
6294	Other	15	0	0	15	0	15	15	0	15	15
6311	Rates and Taxes	0	0	0	0	0	0	0	0	0	0

MR. S. ALI
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA / MAHAICA
PROGRAMME 744 - EDUCATIONAL DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	1,455,490	9,624	0	1,465,114	0	1,465,114	1,460,257	1,457,164	7,950	3,093
6111	Administrative	265,925	0	0	265,925	0	265,925	265,925	265,925	0	0
6112	Senior Technical	494,781	0	0	494,781	0	494,781	494,781	494,781	0	0
6113	Other Technical & Craft Skill	187,084	0	0	187,084	0	187,084	187,084	187,073	11	11
6114	Clerical & Office Support	2,481	0	0	2,481	0	2,481	2,309	2,309	172	0
6115	Semi-Skilled Operatives & Unskilled	84,867	(90)	0	84,777	0	84,777	81,951	80,737	4,040	1,214
6116	Contracted Employees	2,372	0	0	2,372	0	2,372	2,241	2,241	131	0
6131	Other Direct Labour Costs	12,680	0	0	12,680	0	12,680	12,680	12,680	0	0
6133	Benefits & Allowances	32,000	90	0	32,090	0	32,090	32,090	32,090	0	0
6134	National Insurance	68,362	0	0	68,362	0	68,362	68,362	68,362	0	0
6221	Drugs & Medical Supplies	510	(500)	0	10	0	10	10	0	10	10
6222	Field Material & Supplies	18,000	0	0	18,000	0	18,000	18,000	17,995	5	5
6223	Office Materials & Supplies	1,800	0	0	1,800	0	1,800	1,800	1,586	214	214
6224	Print & Non-Print Material	7,100	2,500	0	9,600	0	9,600	9,600	9,578	22	22
6231	Fuel and Lubricants	1,878	0	0	1,878	0	1,878	1,828	1,816	62	12
6241	Rental of Buildings	1,400	(700)	0	700	0	700	700	655	45	45
6242	Maintenance of Buildings	50,500	0	0	50,500	0	50,500	50,500	50,475	25	25
6243	Janitorial & Cleaning Supplies	1,290	0	0	1,290	0	1,290	1,290	640	650	650
6252	Maintenance of Bridges	1,500	0	0	1,500	0	1,500	1,499	1,499	1	0
6255	Maintenance of Other Infrastructure	18,600	0	0	18,600	0	18,600	18,600	18,267	333	333
6261	Local Travel & Subsistence	5,700	(1,900)	0	3,800	0	3,800	3,800	3,643	157	157
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	0	15	15
6264	Vehicle Spares & Maintenance	190	0	0	190	0	190	190	117	73	73
6265	Other Transp. Travel &Post	1,500	0	0	1,500	0	1,500	831	801	699	30
6271	Telephone Charges	820	0	0	820	0	820	820	812	8	8
6272	Electricity Charges	10,560	0	0	10,560	0	10,560	10,560	10,428	132	132
6273	Water Charges	24,316	0	0	24,316	0	24,316	24,316	24,316	0	0
6281	Security Services	128,049	0	0	128,049	0	128,049	128,049	128,049	0	0
6282	Equipment Maintenance	755	0	0	755	0	755	255	198	557	57
6283	Cleaning & Extermination Services	5,000	0	0	5,000	0	5,000	4,977	4,977	23	0
6284	Other	14,000	12,919	0	26,919	0	26,919	26,919	26,869	50	50
6291	National & Other Events	3,800	0	0	3,800	0	3,800	3,315	3,307	493	8
6292	Dietary	175	0	0	175	0	175	175	160	15	15
6293	Refreshment and Meals	2,420	600	0	3,020	0	3,020	3,020	3,015	5	5
6294	Other	4,110	(3,295)	0	815	0	815	815	813	2	2
6302	Training (including Scholar's)	950	0	0	950	0	950	950	950	0	0

MR. S. ALI
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA / MAHAICA
PROGRAMME 745 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	202,225	(9,624)	0	192,601	0	192,601	179,792	177,371	15,230	2,421
6111	Administrative	3,375	0	0	3,375	0	3,375	3,345	3,345	30	0
6112	Senior Technical	22,152	0	0	22,152	0	22,152	21,308	21,308	844	0
6113	Other Technical & Craft Skill	10,586	0	0	10,586	0	10,586	10,586	10,586	0	0
6114	Clerical & Office Support	4,382	0	0	4,382	0	4,382	4,021	4,021	361	0
6115	Semi-Skilled Operatives & Unskilled	16,950	0	0	16,950	0	16,950	16,950	16,950	0	0
6116	Contracted Employees	4,146	0	0	4,146	0	4,146	4,146	4,146	0	0
6131	Other Direct Labour Costs	2,465	0	0	2,465	0	2,465	2,108	2,108	357	0
6133	Benefits & Allowances	7,353	0	0	7,353	0	7,353	7,310	7,058	295	252
6134	National Insurance	4,235	0	0	4,235	0	4,235	3,972	3,972	263	0
6221	Drugs & Medical Supplies	2,230	0	0	2,230	0	2,230	2,230	2,187	43	43
6222	Field Material & Supplies	2,283	0	0	2,283	0	2,283	1,051	1,031	1,252	20
6223	Office Materials & Supplies	3,201	0	0	3,201	0	3,201	2,844	2,238	963	606
6224	Print & Non-Print Material	5,488	(500)	0	4,988	0	4,988	3,563	3,254	1,734	309
6231	Fuel and Lubricants	10,040	0	0	10,040	0	10,040	9,040	9,040	1,000	0
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	15,088	0	0	15,088	0	15,088	15,088	15,080	8	8
6243	Janitorial & Cleaning Supplies	2,337	0	0	2,337	0	2,337	2,201	1,959	378	242
6255	Maintenance of Other Infrastructure	7,200	0	0	7,200	0	7,200	7,200	7,155	45	45
6261	Local Travel & Subsistence	2,470	500	0	2,970	0	2,970	2,970	2,969	1	1
6263	Postage Telex & Cablegram	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Maintenance	2,395	1,500	0	3,895	0	3,895	3,395	3,190	705	205
6265	Other Transp. Travel &Post	2,323	0	0	2,323	0	2,323	2,323	2,311	12	12
6271	Telephone Charges	617	2,000	0	2,617	0	2,617	2,337	2,132	485	205
6272	Electricity Charges	13,488	0	0	13,488	0	13,488	13,487	13,487	1	0
6273	Water Charges	5,146	0	0	5,146	0	5,146	3,651	3,651	1,495	0
6281	Security Services	24,599	0	0	24,599	0	24,599	24,599	24,598	1	1
6282	Equipment Maintenance	2,728	0	0	2,728	0	2,728	1,136	1,020	1,708	116
6283	Cleaning & Extermination Services	4,356	0	0	4,356	0	4,356	2,573	2,572	1,784	1
6284	Other	550	0	0	550	0	550	472	455	95	17
6291	National & Other Events	35	0	0	35	0	35	0	0	35	0
6292	Dietary	14,065	(11,624)	0	2,441	0	2,441	2,441	2,376	65	65
6293	Refreshment and Meals	706	0	0	706	0	706	629	623	83	6
6294	Other	4,998	(1,500)	0	3,498	0	3,498	2,578	2,424	1,074	154
6302	Training (including Scholar's)	238	0	0	238	0	238	238	125	113	113

MR. S. ALI
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 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	39,682	515	0	40,197	0	40,197	39,514	39,244	953	270
6111	Administrative	1,882	833	0	2,715	0	2,715	2,715	2,715	0	0
6112	Senior Technical	927	0	0	927	0	927	927	927	0	0
6113	Other Technical & Craft Skill	895	191	0	1,086	0	1,086	1,086	1,086	0	0
6114	Clerical & Office Support	9,545	0	0	9,545	0	9,545	9,545	9,545	0	0
6115	Semi-Skilled Operatives & Unskilled	376	115	0	491	0	491	491	491	0	0
6116	Contracted Employees	624	0	0	624	0	624	622	622	2	0
6131	Other Direct Labour Costs	2,952	(71)	0	2,881	0	2,881	2,528	2,528	353	0
6133	Benefits & Allowances	2,283	(553)	0	1,730	0	1,730	1,599	1,599	131	0
6134	National Insurance	1,579	0	0	1,579	0	1,579	1,397	1,397	182	0
6211	Expense Specific to Agency	3,254	0	0	3,254	0	3,254	3,254	3,252	2	2
6221	Drugs & Medical Supplies	15	0	0	15	0	15	0	0	15	0
6222	Field Material & Supplies	194	0	0	194	0	194	194	187	7	7
6223	Office Materials & Supplies	1,015	0	0	1,015	0	1,015	1,015	1,015	0	0
6224	Print & Non-Print Material	335	0	0	335	0	335	335	335	0	0
6231	Fuel and Lubricants	2,800	0	0	2,800	0	2,800	2,800	2,796	4	4
6243	Janitorial & Cleaning Supplies	100	0	0	100	0	100	100	100	0	0
6261	Local Travel & Subsistence	1,188	0	0	1,188	0	1,188	1,188	1,187	1	1
6263	Postage Telex & Cablegram	17	0	0	17	0	17	17	17	0	0
6264	Vehicle Spares & Maintenance	1,272	0	0	1,272	0	1,272	1,272	1,268	4	4
6271	Telephone Charges	972	0	0	972	0	972	972	972	0	0
6272	Electricity Charges	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6281	Security Services	1,877	0	0	1,877	0	1,877	1,877	1,650	227	227
6282	Equipment Maintenance	238	0	0	238	0	238	238	238	0	0
6283	Cleaning & Extermination Services	200	0	0	200	0	200	200	177	23	23
6291	National & Other Events	1,408	0	0	1,408	0	1,408	1,408	1,408	0	0
6293	Refreshment and Meals	1,104	0	0	1,104	0	1,104	1,104	1,103	1	1
6302	Training (including Scholar's)	130	0	0	130	0	130	130	129	1	1

MR. F. FRANCE
HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA / BERBICE
PROGRAMME 752 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	80,100	0	0	80,100	0	80,100	79,467	79,386	714	81
6113	Other Technical & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	373	0	0	373	0	373	373	372	1	1
6115	Semi-Skilled Operatives & Unskilled	7,231	0	0	7,231	0	7,231	7,231	7,231	0	0
6131	Other Direct Labour Costs	264	0	0	264	0	264	0	0	264	0
6133	Benefits & Allowances	691	0	0	691	0	691	634	634	57	0
6134	National Insurance	594	0	0	594	0	594	582	582	12	0
6221	Drugs & Medical Supplies	20	0	0	20	0	20	20	20	0	0
6222	Field Material & Supplies	60	0	0	60	0	60	60	60	0	0
6223	Office Materials & Supplies	160	0	0	160	0	160	160	160	0	0
6224	Print & Non-Print Material	100	0	0	100	0	100	100	100	0	0
6231	Fuel and Lubricants	1,029	0	0	1,029	0	1,029	1,029	1,029	0	0
6251	Maintenance of Roads	7,200	0	0	7,200	0	7,200	7,200	7,200	0	0
6252	Maintenance of Bridges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6253	Maint. of Drain. & Irrig.	48,192	0	0	48,192	0	48,192	48,192	48,191	1	1
6255	Maintenance of Other Infrastructure	9,550	0	0	9,550	0	9,550	9,550	9,538	12	12
6261	Local Travel & Subsistence	601	0	0	601	0	601	501	491	110	10
6264	Vehicle Spares & Maintenance	900	0	0	900	0	900	700	656	244	44
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	55	0	0	55	0	55	55	42	13	13
6284	Other	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	80	0	0	80	0	80	80	80	0	0

MR. F. FRANCE
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AGENCY 75 - REGION 5: MAHAICA / BERBICE
PROGRAMME 753 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		100,077	(650)	0	99,427	0	99,427	98,665	97,757	1,670	908
6112	Senior Technical	1,358	0	0	1,358	0	1,358	1,358	1,358	0	0
6113	Other Technical & Craft Skill	3,278	0	0	3,278	0	3,278	3,278	3,278	0	0
6114	Clerical & Office Support	793	0	0	793	0	793	793	563	230	230
6115	Semi-Skilled Operatives & Unskilled	6,674	0	0	6,674	0	6,674	6,674	6,674	0	0
6116	Contracted Employees	1,630	(650)	0	980	0	980	980	805	175	175
6131	Other Direct Labour Costs	723	0	0	723	0	723	202	202	521	0
6133	Benefits & Allowances	1,100	0	0	1,100	0	1,100	989	989	111	0
6134	National Insurance	1,059	0	0	1,059	0	1,059	929	929	130	0
6222	Field Material & Supplies	100	0	0	100	0	100	100	98	2	2
6223	Office Materials & Supplies	200	0	0	200	0	200	200	198	2	2
6224	Print & Non-Print Material	800	0	0	800	0	800	800	800	0	0
6231	Fuel and Lubricants	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6242	Maintenance of Buildings	7,600	0	0	7,600	0	7,600	7,600	7,600	0	0
6243	Janitorial & Cleaning Supplies	475	0	0	475	0	475	475	475	0	0
6251	Maintenance of Roads	35,000	0	0	35,000	0	35,000	35,000	34,997	3	3
6252	Maintenance of Bridges	5,000	0	0	5,000	0	5,000	5,000	4,999	1	1
6255	Maintenance of Other Infrastructure	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6261	Local Travel & Subsistence	500	0	0	500	0	500	500	494	6	6
6264	Vehicle Spares & Maintenance	600	0	0	600	0	600	600	570	30	30
6271	Telephone Charges	83	0	0	83	0	83	83	83	0	0
6273	Water Charges	564	0	0	564	0	564	564	564	0	0
6281	Security Services	29,100	0	0	29,100	0	29,100	29,100	28,650	450	450
6282	Equipment Maintenance	395	0	0	395	0	395	395	395	0	0
6283	Cleaning & Extermination Services	120	0	0	120	0	120	120	112	8	8
6293	Refreshment and Meals	25	0	0	25	0	25	25	24	1	1

MR. F. FRANCE
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AGENCY 75 - REGION 5: MAHAICA / BERBICE
PROGRAMME 754 - EDUCATIONAL DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	696,904	0	0	696,904	0	696,904	686,423	683,582	13,322	2,841
6111	Administrative	165,989	6,498	0	172,487	0	172,487	172,487	172,487	0	0
6112	Senior Technical	192,022	0	0	192,022	0	192,022	191,292	191,292	730	0
6113	Other Technical & Craft Skill	98,713	0	0	98,713	0	98,713	95,430	95,430	3,283	0
6114	Clerical & Office Support	2,104	0	0	2,104	0	2,104	1,416	1,416	688	0
6115	Semi-Skilled Operatives & Unskilled	55,787	(6,498)	0	49,289	0	49,289	45,271	45,271	4,018	0
6116	Contracted Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	8,356	0	0	8,356	0	8,356	7,197	7,197	1,159	0
6133	Benefits & Allowances	16,320	0	0	16,320	0	16,320	16,039	16,039	281	0
6134	National Insurance	37,426	0	0	37,426	0	37,426	37,204	37,204	222	0
6221	Drugs & Medical Supplies	375	0	0	375	0	375	375	374	1	1
6222	Field Material & Supplies	5,940	975	0	6,915	0	6,915	6,915	6,915	0	0
6223	Office Materials & Supplies	1,452	0	0	1,452	0	1,452	1,452	1,452	0	0
6224	Print & Non-Print Material	4,070	2,900	0	6,970	0	6,970	6,970	6,927	43	43
6231	Fuel and Lubricants	535	100	0	635	0	635	635	635	0	0
6241	Rental of Buildings	360	(240)	0	120	0	120	120	120	0	0
6242	Maintenance of Buildings	35,400	0	0	35,400	0	35,400	35,400	35,399	1	1
6243	Janitorial & Cleaning Supplies	5,266	0	0	5,266	0	5,266	5,266	5,263	3	3
6255	Maintenance of Other Infrastructure	6,400	(1,740)	0	4,660	0	4,660	4,660	4,660	0	0
6261	Local Travel & Subsistence	1,188	140	0	1,328	0	1,328	1,328	1,315	13	13
6263	Postage Telex & Cablegram	38	0	0	38	0	38	38	37	1	1
6264	Vehicle Spares & Maintenance	755	0	0	755	0	755	755	723	32	32
6265	Other Transp. Travel &Post	513	0	0	513	0	513	513	507	6	6
6271	Telephone Charges	427	0	0	427	0	427	427	427	0	0
6272	Electricity Charges	7,837	0	0	7,837	0	7,837	7,837	7,837	0	0
6273	Water Charges	7,512	0	0	7,512	0	7,512	7,512	7,512	0	0
6281	Security Services	7,271	0	0	7,271	0	7,271	7,171	6,134	1,137	1,037
6282	Equipment Maintenance	1,000	(500)	0	500	0	500	500	494	6	6
6283	Cleaning & Extermination Services	2,050	1,740	0	3,790	0	3,790	3,790	3,790	0	0
6284	Other	19,340	(1,900)	0	17,440	0	17,440	17,440	17,049	391	391
6291	National & Other Events	3,300	0	0	3,300	0	3,300	3,300	3,012	288	288
6292	Dietary	5,820	(1,350)	0	4,470	0	4,470	4,470	3,483	987	987
6293	Refreshment and Meals	756	0	0	756	0	756	756	726	30	30
6294	Other	432	0	0	432	0	432	432	431	1	1
6302	Training (including Scholar's)	2,150	(125)	0	2,025	0	2,025	2,025	2,024	1	1

MR. F. FRANCE
HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA / BERBICE
PROGRAMME 755 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	191,034	135	0	191,169	0	191,169	168,261	165,833	25,336	2,428
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6112	Senior Technical	14,640	0	0	14,640	0	14,640	14,640	14,640	0	0
6113	Other Technical & Craft Skill	16,925	0	0	16,925	0	16,925	16,925	16,925	0	0
6114	Clerical & Office Support	1,191	0	0	1,191	0	1,191	1,191	1,191	0	0
6115	Semi-Skilled Operatives & Unskilled	27,955	0	0	27,955	0	27,955	27,955	27,955	0	0
6116	Contracted Employees	4,615	224	0	4,839	0	4,839	4,839	4,839	0	0
6131	Other Direct Labour Costs	1,971	0	0	1,971	0	1,971	1,488	1,488	483	0
6133	Benefits & Allowances	9,519	0	0	9,519	0	9,519	9,457	9,457	62	0
6134	National Insurance	4,807	(89)	0	4,718	0	4,718	4,693	4,693	25	0
6221	Drugs & Medical Supplies	2,542	0	0	2,542	0	2,542	2,542	2,542	0	0
6222	Field Material & Supplies	4,089	0	0	4,089	0	4,089	4,089	4,087	2	2
6223	Office Materials & Supplies	4,237	0	0	4,237	0	4,237	4,237	4,237	0	0
6224	Print & Non-Print Material	5,750	0	0	5,750	0	5,750	5,750	5,750	0	0
6231	Fuel and Lubricants	8,460	0	0	8,460	0	8,460	8,460	8,452	8	8
6241	Rental of Buildings	100	0	0	100	0	100	100	0	100	100
6242	Maintenance of Buildings	18,388	0	0	18,388	0	18,388	18,388	18,382	6	6
6243	Janitorial & Cleaning Supplies	5,160	0	0	5,160	0	5,160	5,160	5,160	0	0
6255	Maintenance of Other Infrastructure	7,500	300	0	7,800	0	7,800	7,800	7,499	301	301
6261	Local Travel & Subsistence	2,555	(300)	0	2,255	0	2,255	2,255	2,001	254	254
6263	Postage Telex & Cablegram	5	0	0	5	0	5	5	0	5	5
6264	Vehicle Spares & Maintenance	1,956	0	0	1,956	0	1,956	1,956	1,870	86	86
6265	Other Transp. Travel &Post	186	0	0	186	0	186	186	151	35	35
6271	Telephone Charges	1,115	0	0	1,115	0	1,115	1,115	1,115	0	0
6272	Electricity Charges	6,194	0	0	6,194	0	6,194	6,194	6,194	0	0
6273	Water Charges	4,405	0	0	4,405	0	4,405	4,405	4,405	0	0
6281	Security Services	970	0	0	970	0	970	970	894	76	76
6282	Equipment Maintenance	3,298	0	0	3,298	0	3,298	1,298	1,255	2,043	43
6283	Cleaning & Extermination Services	4,262	0	0	4,262	0	4,262	4,262	3,737	525	525
6284	Other	410	0	0	410	0	410	410	410	0	0
6291	National & Other Events	265	0	0	265	0	265	265	167	98	98
6292	Dietary	25,000	0	0	25,000	0	25,000	4,662	3,925	21,075	737
6293	Refreshment and Meals	2,296	0	0	2,296	0	2,296	2,296	2,153	143	143
6294	Other	40	0	0	40	0	40	40	40	0	0
6302	Training (including Scholar's)	228	0	0	228	0	228	228	219	9	9

MR. F. FRANCE
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AGENCY 76 - REGION 6: EAST BERBICE / CORENTYNE
PROGRAMME 761 - REGIONAL ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	62,244	0	0	62,244	0	62,244	60,104	59,996	2,248	108
6111	Administrative	4,056	0	0	4,056	0	4,056	4,056	4,056	0	0
6113	Other Technical & Craft Skill	3,606	15	0	3,621	0	3,621	3,621	3,620	1	1
6114	Clerical & Office Support	10,562	0	0	10,562	0	10,562	10,562	10,562	0	0
6115	Semi-Skilled Operatives & Unskilled	1,799	0	0	1,799	0	1,799	1,799	1,799	0	0
6116	Contracted Employees	4,380	9	0	4,389	0	4,389	4,389	4,388	1	1
6131	Other Direct Labour Costs	2,986	0	0	2,986	0	2,986	2,956	2,942	44	14
6133	Benefits & Allowances	2,863	(24)	0	2,839	0	2,839	1,907	1,907	932	0
6134	National Insurance	1,721	0	0	1,721	0	1,721	1,721	1,721	0	0
6211	Expense Specific to Agency	9,776	0	0	9,776	0	9,776	9,776	9,739	37	37
6221	Drugs & Medical Supplies	40	0	0	40	0	40	40	40	0	0
6222	Field Material & Supplies	150	0	0	150	0	150	143	143	7	0
6223	Office Materials & Supplies	2,855	0	0	2,855	0	2,855	2,527	2,522	333	5
6224	Print & Non-Print Material	1,950	0	0	1,950	0	1,950	1,949	1,942	8	7
6231	Fuel and Lubricants	1,200	0	0	1,200	0	1,200	1,085	1,085	115	0
6243	Janitorial & Cleaning Supplies	235	0	0	235	0	235	235	234	1	1
6261	Local Travel & Subsistence	1,720	0	0	1,720	0	1,720	1,690	1,682	38	8
6263	Postage Telex & Cablegram	10	0	0	10	0	10	10	10	0	0
6264	Vehicle Spares & Maintenance	940	0	0	940	0	940	780	767	173	13
6271	Telephone Charges	2,100	0	0	2,100	0	2,100	1,836	1,836	264	0
6273	Water Charges	1,764	0	0	1,764	0	1,764	1,764	1,764	0	0
6282	Equipment Maintenance	750	0	0	750	0	750	668	658	92	10
6283	Cleaning & Extermination Services	150	0	0	150	0	150	150	149	1	1
6284	Other	325	0	0	325	0	325	310	307	18	3
6291	National & Other Events	1,500	0	0	1,500	0	1,500	1,426	1,425	75	1
6293	Refreshment and Meals	350	0	0	350	0	350	335	333	17	2
6294	Other	128	0	0	128	0	128	87	85	43	2
6302	Training (including Scholar's)	150	0	0	150	0	150	104	104	46	0
6311	Rates and Taxes	3,798	0	0	3,798	0	3,798	3,798	3,796	2	2
6321	Subsidies & Contribution to Local Orgs.	380	0	0	380	0	380	380	380	0	0

MR. B. POONAI
HEAD OF BUDGET AGENCY

AGENCY 76 - REGION 6: EAST BERBICE / CORENTYNE
PROGRAMME 762 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	318,180	0	0	318,180	0	318,180	315,730	314,492	3,688	1,238
6112	Senior Technical	465	0	0	465	0	465	465	296	169	169
6113	Other Technical & Craft Skill	2,840	0	0	2,840	0	2,840	2,840	2,840	0	0
6114	Clerical & Office Support	2,165	0	0	2,165	0	2,165	2,054	2,054	111	0
6115	Semi-Skilled Operatives & Unskilled	28,310	0	0	28,310	0	28,310	28,310	28,310	0	0
6116	Contracted Employees	1,560	0	0	1,560	0	1,560	1,560	1,560	0	0
6131	Other Direct Labour Costs	1,540	0	0	1,540	0	1,540	897	897	643	0
6133	Benefits & Allowances	825	0	0	825	0	825	754	754	71	0
6134	National Insurance	2,650	0	0	2,650	0	2,650	2,650	2,650	0	0
6221	Drugs & Medical Supplies	0	0	0	0	0	0	0	0	0	0
6222	Field Material & Supplies	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6223	Office Materials & Supplies	650	0	0	650	0	650	650	650	0	0
6224	Print & Non-Print Material	185	0	0	185	0	185	185	180	5	5
6231	Fuel and Lubricants	170,000	0	0	170,000	0	170,000	170,000	170,000	0	0
6242	Maintenance of Buildings	2,420	0	0	2,420	0	2,420	2,420	2,420	0	0
6243	Janitorial & Cleaning Supplies	370	0	0	370	0	370	370	305	65	65
6253	Maint. of Drain. & Irrig.	75,000	0	0	75,000	0	75,000	75,000	74,832	168	168
6261	Local Travel & Subsistence	780	0	0	780	0	780	780	533	247	247
6264	Vehicle Spares & Maintenance	5,000	0	0	5,000	0	5,000	5,000	4,491	509	509
6271	Telephone Charges	680	0	0	680	0	680	680	607	73	73
6272	Electricity Charges	2,760	0	0	2,760	0	2,760	2,760	2,760	0	0
6273	Water Charges	5,059	0	0	5,059	0	5,059	5,059	5,059	0	0
6281	Security Services	13,571	0	0	13,571	0	13,571	11,971	11,971	1,600	0
6282	Equipment Maintenance	150	0	0	150	0	150	145	144	6	1
6293	Refreshment and Meals	200	0	0	200	0	200	180	179	21	1

MR. B. POONAI
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AGENCY 76 - REGION 6: EAST BERBICE / CORENTYNE
PROGRAMME 763 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		107,766	0	0	107,766	0	107,766	104,538	103,861	3,905	677
6112	Senior Technical	1,320	0	0	1,320	0	1,320	1,319	1,319	1	0
6113	Other Technical & Craft Skill	2,306	0	0	2,306	0	2,306	2,306	2,306	0	0
6114	Clerical & Office Support	433	0	0	433	0	433	433	433	0	0
6115	Semi-Skilled Operatives & Unskilled	6,060	0	0	6,060	0	6,060	6,060	6,060	0	0
6131	Other Direct Labour Costs	1,260	0	0	1,260	0	1,260	366	365	895	1
6133	Benefits & Allowances	1,366	0	0	1,366	0	1,366	665	665	701	0
6134	National Insurance	776	0	0	776	0	776	776	757	19	19
6222	Field Material & Supplies	928	0	0	928	0	928	928	928	0	0
6223	Office Materials & Supplies	450	0	0	450	0	450	450	450	0	0
6224	Print & Non-Print Material	450	0	0	450	0	450	450	450	0	0
6231	Fuel and Lubricants	2,756	0	0	2,756	0	2,756	2,756	2,755	1	1
6242	Maintenance of Buildings	14,000	0	0	14,000	0	14,000	14,000	13,700	300	300
6243	Janitorial & Cleaning Supplies	1,055	0	0	1,055	0	1,055	1,055	1,053	2	2
6251	Maintenance of Roads	30,000	0	0	30,000	0	30,000	29,655	29,655	345	0
6252	Maintenance of Bridges	14,300	0	0	14,300	0	14,300	14,300	14,192	108	108
6255	Maintenance of Other Infrastructure	6,200	0	0	6,200	0	6,200	6,200	6,069	131	131
6261	Local Travel & Subsistence	936	0	0	936	0	936	639	621	315	18
6264	Vehicle Spares & Maintenance	2,640	0	0	2,640	0	2,640	2,640	2,548	92	92
6271	Telephone Charges	550	0	0	550	0	550	503	503	47	0
6272	Electricity Charges	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6273	Water Charges	624	0	0	624	0	624	624	624	0	0
6281	Security Services	8,656	0	0	8,656	0	8,656	8,356	8,356	300	0
6282	Equipment Maintenance	350	0	0	350	0	350	350	350	0	0
6283	Cleaning & Extermination Services	150	0	0	150	0	150	150	146	4	4
6284	Other	400	0	0	400	0	400	357	356	44	1
6302	Training (including Scholar's)	800	0	0	800	0	800	200	200	600	0

MR. B. POONAI
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AGENCY 76 - REGION 6: EAST BERBICE / CORENTYNE
PROGRAMME 764 - EDUCATIONAL DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	1,370,501	0	0	1,370,501	0	1,370,501	1,349,916	1,346,431	24,070	3,485
6111	Administrative	112,195	0	0	112,195	0	112,195	112,195	112,193	2	2
6112	Senior Technical	492,950	899	0	493,849	0	493,849	493,849	493,849	0	0
6113	Other Technical & Craft Skill	237,276	242	0	237,518	0	237,518	237,518	237,444	74	74
6114	Clerical & Office Support	4,736	0	0	4,736	0	4,736	4,736	4,736	0	0
6115	Semi-Skilled Operatives & Unskilled	69,250	0	0	69,250	0	69,250	69,250	69,211	39	39
6116	Contracted Employees	3,529	0	0	3,529	0	3,529	3,529	3,529	0	0
6131	Other Direct Labour Costs	13,453	0	0	13,453	0	13,453	13,453	13,453	0	0
6133	Benefits & Allowances	33,493	(1,141)	0	32,352	0	32,352	32,096	32,096	256	0
6134	National Insurance	71,295	0	0	71,295	0	71,295	71,295	71,295	0	0
6221	Drugs & Medical Supplies	1,096	0	0	1,096	0	1,096	1,096	1,096	0	0
6222	Field Material & Supplies	8,532	0	0	8,532	0	8,532	8,532	8,529	3	3
6223	Office Materials & Supplies	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6224	Print & Non-Print Material	8,500	0	0	8,500	0	8,500	8,500	8,426	74	74
6231	Fuel and Lubricants	1,500	0	0	1,500	0	1,500	1,500	1,492	8	8
6241	Rental of Buildings	4,495	0	0	4,495	0	4,495	4,495	3,369	1,126	1,126
6242	Maintenance of Buildings	59,789	0	0	59,789	0	59,789	59,789	59,130	659	659
6243	Janitorial & Cleaning Supplies	5,423	0	0	5,423	0	5,423	5,423	5,423	0	0
6255	Maintenance of Other Infrastructure	13,500	0	0	13,500	0	13,500	13,500	13,442	58	58
6261	Local Travel & Subsistence	8,660	0	0	8,660	0	8,660	8,660	8,602	58	58
6263	Postage Telex & Cablegram	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Maintenance	600	0	0	600	0	600	600	589	11	11
6265	Other Transp. Travel &Post	500	0	0	500	0	500	441	437	63	4
6271	Telephone Charges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6272	Electricity Charges	38,831	0	0	38,831	0	38,831	38,769	38,769	62	0
6273	Water Charges	14,185	0	0	14,185	0	14,185	14,185	14,185	0	0
6281	Security Services	99,110	0	0	99,110	0	99,110	87,664	86,448	12,662	1,216
6282	Equipment Maintenance	4,000	0	0	4,000	0	4,000	1,916	1,915	2,085	1
6283	Cleaning & Extermination Services	1,000	0	0	1,000	0	1,000	745	743	257	2
6284	Other	39,450	0	0	39,450	0	39,450	33,948	33,803	5,647	145
6291	National & Other Events	4,100	0	0	4,100	0	4,100	4,100	4,098	2	2
9292	Dietary	4,368	0	0	4,368	0	4,368	3,758	3,758	610	0
9293	Refreshment and Meals	335	0	0	335	0	335	24	24	311	0
9294	Other	250	0	0	250	0	250	250	249	1	1
6302	Training (including Scholar's)	5,100	0	0	5,100	0	5,100	5,100	5,098	2	2

MR. B. POONAI
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AGENCY 76 - REGION 6: EAST BERBICE / CORENTYNE
PROGRAMME 765 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	665,303	0	0	665,303	0	665,303	629,351	626,709	38,594	2,642
6111	Administrative	1,443	0	0	1,443	0	1,443	1,443	1,443	0	0
6112	Senior Technical	24,105	0	0	24,105	0	24,105	21,740	21,740	2,365	0
6113	Other Technical & Craft Skill	77,960	0	0	77,960	0	77,960	77,960	77,837	123	123
6114	Clerical & Office Support	9,285	0	0	9,285	0	9,285	9,285	9,285	0	0
6115	Semi-Skilled Operatives & Unskilled	116,230	14	0	116,244	0	116,244	116,244	116,244	0	0
6116	Contracted Employees	31,268	0	0	31,268	0	31,268	31,268	31,249	19	19
6131	Other Direct Labour Costs	14,454	(14)	0	14,440	0	14,440	12,041	12,027	2,413	14
6133	Benefits & Allowances	37,488	0	0	37,488	0	37,488	35,523	35,523	1,965	0
6134	National Insurance	17,015	0	0	17,015	0	17,015	17,015	17,015	0	0
6221	Drugs & Medical Supplies	12,000	0	0	12,000	0	12,000	12,000	11,716	284	284
6222	Field Material & Supplies	19,334	(1,000)	0	18,334	0	18,334	18,334	18,323	11	11
6223	Office Materials & Supplies	6,695	0	0	6,695	0	6,695	6,695	6,695	0	0
6224	Print & Non-Print Material	4,876	(175)	0	4,701	0	4,701	4,701	4,650	51	51
6231	Fuel and Lubricants	19,440	(1,000)	0	18,440	0	18,440	18,440	18,435	5	5
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	23,000	14,600	0	37,600	0	37,600	37,600	37,033	567	567
6243	Janitorial & Cleaning Supplies	18,262	0	0	18,262	0	18,262	18,135	18,135	127	0
6255	Maintenance of Other Infrastructure	7,500	2,175	0	9,675	0	9,675	9,675	8,362	1,313	1,313
6261	Local Travel & Subsistence	4,487	0	0	4,487	0	4,487	3,307	3,092	1,395	215
6263	Postage Telex & Cablegram	48	0	0	48	0	48	32	32	16	0
6264	Vehicle Spares & Maintenance	6,115	0	0	6,115	0	6,115	6,115	6,113	2	2
6265	Other Transp. Travel &Post	1,013	0	0	1,013	0	1,013	363	361	652	2
6271	Telephone Charges	4,890	0	0	4,890	0	4,890	4,164	4,164	726	0
6272	Electricity Charges	48,000	0	0	48,000	0	48,000	47,900	47,900	100	0
6273	Water Charges	8,097	0	0	8,097	0	8,097	8,097	8,097	0	0
6281	Security Services	24,649	(7,000)	0	17,649	0	17,649	17,649	17,642	7	7
6282	Equipment Maintenance	15,970	0	0	15,970	0	15,970	6,970	6,970	9,000	0
6283	Cleaning & Extermination Services	8,260	0	0	8,260	0	8,260	5,676	5,666	2,594	10
6284	Other	3,335	0	0	3,335	0	3,335	3,212	3,212	123	0
6291	National & Other Events	1,500	0	0	1,500	0	1,500	942	942	558	0
6292	Dietary	90,695	(7,600)	0	83,095	0	83,095	69,949	69,948	13,147	1
6293	Refreshment and Meals	1,300	0	0	1,300	0	1,300	920	920	380	0
6294	Other	5,089	0	0	5,089	0	5,089	4,907	4,889	200	18
6302	Training (including Scholar's)	1,500	0	0	1,500	0	1,500	1,049	1,049	451	0

MR. B. POONAI
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AGENCY 77 - REGION 7: CUYUNI / MAZARUNI
PROGRAMME 771 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	80,512	(5,441)	0	75,071	0	75,071	73,502	73,095	1,976	407
6111	Administrative	3,120	217	0	3,337	0	3,337	3,337	3,337	0	0
6113	Other Technical & Craft Skill	3,696	395	0	4,091	0	4,091	4,091	4,091	0	0
6114	Clerical & Office Support	7,836	699	0	8,535	0	8,535	8,525	8,521	14	4
6115	Semi-Skilled Operatives & Unskilled	8,340	(270)	0	8,070	0	8,070	8,068	8,068	2	0
6117	Temporary Employees	825	0	0	825	0	825	560	560	265	0
6131	Other Direct Labour Costs	2,950	(927)	0	2,023	0	2,023	1,868	1,868	155	0
6133	Benefits & Allowances	3,286	(125)	0	3,161	0	3,161	3,160	3,160	1	0
6134	National Insurance	1,789	11	0	1,800	0	1,800	1,800	1,800	0	0
6211	Expense Specific to Agency	12,320	0	0	12,320	0	12,320	12,320	12,319	1	1
6222	Field Material & Supplies	220	0	0	220	0	220	220	220	0	0
6223	Office Materials & Supplies	3,500	0	0	3,500	0	3,500	3,500	3,489	11	11
6224	Print & Non-Print Material	1,000	0	0	1,000	0	1,000	914	914	86	0
6231	Fuel and Lubricants	1,050	0	0	1,050	0	1,050	1,050	1,049	1	1
6243	Janitorial & Cleaning Supplies	700	0	0	700	0	700	700	694	6	6
6261	Local Travel & Subsistence	5,500	0	0	5,500	0	5,500	5,500	5,420	80	80
6265	Other Transp. Travel &Post	800	0	0	800	0	800	800	800	0	0
6271	Telephone Charges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6281	Security Services	17,168	(5,441)	0	11,727	0	11,727	10,677	10,438	1,289	239
6282	Equipment Maintenance	300	0	0	300	0	300	300	277	23	23
6283	Cleaning & Extermination Services	250	0	0	250	0	250	250	240	10	10
6284	Other	1,596	0	0	1,596	0	1,596	1,596	1,591	5	5
6291	National & Other Events	2,200	0	0	2,200	0	2,200	2,200	2,180	20	20
6293	Refreshment and Meals	600	0	0	600	0	600	600	600	0	0
6302	Training (including Scholar's)	466	0	0	466	0	466	466	459	7	7

MR. P. RAMOTAR
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AGENCY 77 - REGION 7: CUYUNI / MAZARUNI
PROGRAMME 772 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	105,195	0	0	105,195	0	105,195	104,456	103,991	1,204	465
6113	Other Technical & Craft Skill	672	24	0	696	0	696	695	695	1	0
6114	Clerical & Office Support	804	(24)	0	780	0	780	769	769	11	0
6116	Contracted Employees	745	0	0	745	0	745	745	745	0	0
6131	Other Direct Labour Costs	122	0	0	122	0	122	119	119	3	0
6133	Benefits & Allowances	295	0	0	295	0	295	272	272	23	0
6134	National Insurance	124	0	0	124	0	124	118	118	6	0
6222	Field Material & Supplies	370	0	0	370	0	370	370	368	2	2
6223	Office Materials & Supplies	450	0	0	450	0	450	450	446	4	4
6224	Print & Non-Print Material	140	0	0	140	0	140	140	110	30	30
6231	Fuel and Lubricants	10,121	0	0	10,121	0	10,121	10,121	10,121	0	0
6242	Maintenance of Buildings	11,500	1,000	0	12,500	0	12,500	12,500	12,497	3	3
6243	Janitorial & Cleaning Supplies	600	0	0	600	0	600	600	593	7	7
6251	Maintenance of Roads	21,000	3,000	0	24,000	0	24,000	23,535	23,503	497	32
6252	Maintenance of Bridges	7,500	(1,500)	0	6,000	0	6,000	6,000	5,999	1	1
6253	Maint. of Drain. & Irrig.	16,000	(1,500)	0	14,500	0	14,500	14,500	14,500	0	0
6254	Maintenance of Sea & River Defence	3,500	(1,000)	0	2,500	0	2,500	2,500	2,498	2	2
6255	Maintenance of Other Infrastructure	9,000	0	0	9,000	0	9,000	8,770	8,768	232	2
6261	Local Travel & Subsistence	4,000	500	0	4,500	0	4,500	4,500	4,444	56	56
6264	Vehicle Spares & Maintenance	4,300	(500)	0	3,800	0	3,800	3,800	3,635	165	165
6265	Other Transp. Travel &Post	1,150	0	0	1,150	0	1,150	1,150	1,141	9	9
6271	Telephone Charges	120	0	0	120	0	120	120	106	14	14
6272	Electricity Charges	8,892	0	0	8,892	0	8,892	8,892	8,858	34	34
6273	Water Charges	550	0	0	550	0	550	550	550	0	0
6282	Equipment Maintenance	1,320	0	0	1,320	0	1,320	1,320	1,289	31	31
6283	Cleaning & Extermination Services	500	0	0	500	0	500	500	500	0	0
6284	Other	600	0	0	600	0	600	600	528	72	72
6293	Refreshment and Meals	120	0	0	120	0	120	120	120	0	0
6294	Other	700	0	0	700	0	700	700	699	1	1

MR. P. RAMOTAR
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AGENCY 77 - REGION 7: CUYUNI / MAZARUNI
PROGRAMME 773 - EDUCATIONAL DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	443,849	5,441	0	449,290	0	449,290	448,321	447,483	1,807	838
6111	Administrative	34,950	1,663	0	36,613	0	36,613	36,613	36,613	0	0
6112	Senior Technical	87,550	(1,294)	0	86,256	0	86,256	86,256	86,159	97	97
6113	Other Technical & Craft Skill	45,022	3,074	0	48,096	0	48,096	48,080	48,076	20	4
6114	Clerical & Office Support	392	31	0	423	0	423	423	423	0	0
6115	Semi-Skilled Operatives & Unskilled	25,595	1,469	0	27,064	0	27,064	27,061	27,061	3	0
6131	Other Direct Labour Costs	5,670	(732)	0	4,938	0	4,938	4,433	4,337	601	96
6133	Benefits & Allowances	34,550	(4,295)	0	30,255	0	30,255	30,001	29,966	289	35
6134	National Insurance	14,882	84	0	14,966	0	14,966	14,966	14,966	0	0
6221	Drugs & Medical Supplies	600	0	0	600	0	600	600	532	68	68
6222	Field Material & Supplies	6,500	0	0	6,500	0	6,500	6,328	6,328	172	0
6223	Office Materials & Supplies	4,104	0	0	4,104	0	4,104	4,104	4,103	1	1
6224	Print & Non-Print Material	3,800	0	0	3,800	0	3,800	3,800	3,800	0	0
6231	Fuel and Lubricants	21,000	577	0	21,577	0	21,577	21,577	21,573	4	4
6241	Rental of Buildings	792	(277)	0	515	0	515	515	515	0	0
6242	Maintenance of Buildings	25,000	700	0	25,700	0	25,700	25,700	25,696	4	4
6243	Janitorial & Cleaning Supplies	1,720	0	0	1,720	0	1,720	1,701	1,700	20	1
6255	Maintenance of Other Infrastructure	18,000	0	0	18,000	0	18,000	18,000	17,994	6	6
6261	Local Travel & Subsistence	3,910	(400)	0	3,510	0	3,510	3,510	3,498	12	12
6263	Postage Telex & Cablegram	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Maintenance	550	0	0	550	0	550	550	412	138	138
6265	Other Transp. Travel &Post	8,000	0	0	8,000	0	8,000	8,000	7,990	10	10
6271	Telephone Charges	1,100	0	0	1,100	0	1,100	1,100	970	130	130
6272	Electricity Charges	9,740	0	0	9,740	0	9,740	9,740	9,715	25	25
6273	Water Charges	705	0	0	705	0	705	705	705	0	0
6281	Security Services	8,561	5,441	0	14,002	0	14,002	14,002	14,000	2	2
6282	Equipment Maintenance	1,000	0	0	1,000	0	1,000	1,000	972	28	28
6283	Cleaning & Extermination Services	1,200	0	0	1,200	0	1,200	1,200	1,154	46	46
6284	Other	14,206	(100)	0	14,106	0	14,106	14,106	14,066	40	40
6291	National & Other Events	3,500	(100)	0	3,400	0	3,400	3,400	3,381	19	19
6292	Dietary	56,000	0	0	56,000	0	56,000	56,000	55,928	72	72
6293	Refreshment and Meals	750	0	0	750	0	750	750	750	0	0
6294	Other	500	(300)	0	200	0	200	200	200	0	0
6302	Training (including Scholar's)	4,000	(100)	0	3,900	0	3,900	3,900	3,900	0	0

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

AGENCY 77 - REGION 7: CUYUNI / MAZARUNI
PROGRAMME 774 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	205,544	0	0	205,544	0	205,544	200,227	199,287	6,257	940
6112	Senior Technical	5,989	0	0	5,989	0	5,989	5,754	5,754	235	0
6113	Other Technical & Craft Skill	19,188	2,223	0	21,411	0	21,411	21,410	21,410	1	0
6114	Clerical & Office Support	2,452	253	0	2,705	0	2,705	2,704	2,704	1	0
6115	Semi-Skilled Operatives & Unskilled	22,529	0	0	22,529	0	22,529	22,529	22,525	4	4
6116	Contracted Employees	2,958	567	0	3,525	0	3,525	3,524	3,524	1	0
6131	Other Direct Labour Costs	7,680	(3,043)	0	4,637	0	4,637	2,608	2,608	2,029	0
6133	Benefits & Allowances	14,560	0	0	14,560	0	14,560	13,676	13,676	884	0
6134	National Insurance	4,523	0	0	4,523	0	4,523	4,362	4,362	161	0
6221	Drugs & Medical Supplies	2,250	0	0	2,250	0	2,250	2,250	2,248	2	2
6222	Field Material & Supplies	9,500	(3,000)	0	6,500	0	6,500	6,500	6,456	44	44
6223	Office Materials & Supplies	3,682	(500)	0	3,182	0	3,182	3,182	3,181	1	1
6224	Print & Non-Print Material	720	0	0	720	0	720	720	708	12	12
6231	Fuel and Lubricants	10,140	500	0	10,640	0	10,640	10,581	10,581	59	0
6242	Maintenance of Buildings	16,500	0	0	16,500	0	16,500	16,500	16,487	13	13
6243	Janitorial & Cleaning Supplies	3,390	0	0	3,390	0	3,390	3,390	3,389	1	1
6255	Maintenance of Other Infrastructure	17,900	0	0	17,900	0	17,900	17,900	17,894	6	6
6261	Local Travel & Subsistence	7,500	0	0	7,500	0	7,500	7,490	7,486	14	4
6264	Vehicle Spares & Maintenance	240	0	0	240	0	240	240	239	1	1
6265	Other Transp. Travel &Post	18,377	1,000	0	19,377	0	19,377	19,243	19,243	134	0
6271	Telephone Charges	1,056	0	0	1,056	0	1,056	1,056	762	294	294
6272	Electricity Charges	15,060	0	0	15,060	0	15,060	13,579	13,560	1,500	19
6273	Water Charges	609	0	0	609	0	609	609	603	6	6
6281	Security Services	4,017	0	0	4,017	0	4,017	4,005	3,604	413	401
6282	Equipment Maintenance	1,200	0	0	1,200	0	1,200	1,200	1,102	98	98
6283	Cleaning & Extermination Services	1,250	250	0	1,500	0	1,500	1,227	1,206	294	21
6284	Other	1,400	0	0	1,400	0	1,400	1,400	1,392	8	8
6291	National & Other Events	600	0	0	600	0	600	572	571	29	1
6292	Dietary	9,140	2,000	0	11,140	0	11,140	11,140	11,138	2	2
6293	Refreshment and Meals	450	0	0	450	0	450	442	441	9	1
6302	Training (including Scholar's)	684	(250)	0	434	0	434	434	433	1	1

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

AGENCY 78 - REGION 8: POTARO / SIPARUNI
PROGRAMME 781 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	34,952	876	0	35,828	0	35,828	35,739	35,737	91	2
6111	Administrative	1,648	0	0	1,648	0	1,648	1,648	1,648	0	0
6113	Other Technical & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	3,095	0	0	3,095	0	3,095	3,095	3,095	0	0
6115	Semi-Skilled Operatives & Unskilled	1,134	(110)	0	1,024	0	1,024	1,024	1,022	2	2
6116	Contracted Employees	0	986	0	986	0	986	986	986	0	0
6131	Other Direct Labour Costs	515	0	0	515	0	515	510	510	5	0
6133	Benefits & Allowances	960	0	0	960	0	960	876	876	84	0
6134	National Insurance	499	0	0	499	0	499	499	499	0	0
6211	Expense Specific to Agency	14,972	0	0	14,972	0	14,972	14,972	14,972	0	0
6222	Field Material & Supplies	350	0	0	350	0	350	350	350	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 Material	400	0	0	400	0	400	400	400	0	0
6231	Fuel and Lubricants	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6243	Janitorial & Cleaning Supplies	100	0	0	100	0	100	100	100	0	0
6261	Local Travel & Subsistence	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares & Maintenance	400	0	0	400	0	400	400	400	0	0
6271	Telephone Charges	200	0	0	200	0	200	200	200	0	0
6272	Electricity Charges	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6281	Security Services	1,314	0	0	1,314	0	1,314	1,314	1,314	0	0
6282	Equipment Maintenance	500	0	0	500	0	500	500	500	0	0
6284	Other	250	0	0	250	0	250	250	250	0	0
6291	National & Other Events	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6293	Refreshment and Meals	500	0	0	500	0	500	500	500	0	0
6302	Training (including Scholar's)	300	0	0	300	0	300	300	300	0	0

MR. I. DASS
HEAD OF BUDGET AGENCY

AGENCY 78 - REGION 8: POTARO / SIPARUNI
PROGRAMME 782 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	69,921	710	0	70,631	0	70,631	70,525	70,247	384	278
6111	Administrative	0	766	0	766	0	766	766	766	0	0
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skill	2,553	0	0	2,553	0	2,553	2,553	2,553	0	0
6114	Clerical & Office Support	373	0	0	373	0	373	373	373	0	0
6115	Semi-Skilled Operatives & Unskilled	2,048	0	0	2,048	0	2,048	2,048	2,048	0	0
6131	Other Direct Labour Costs	76	0	0	76	0	76	25	25	51	0
6133	Benefits & Allowances	852	(56)	0	796	0	796	741	741	55	0
6134	National Insurance	394	0	0	394	0	394	394	394	0	0
6221	Drugs & Medical Supplies	30	0	0	30	0	30	30	30	0	0
6222	Field Material & Supplies	220	0	0	220	0	220	220	220	0	0
6223	Office Materials & Supplies	350	0	0	350	0	350	350	350	0	0
6224	Print & Non-Print Material	125	0	0	125	0	125	125	125	0	0
6231	Fuel and Lubricants	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6242	Maintenance of Buildings	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6243	Janitorial & Cleaning Supplies	200	0	0	200	0	200	200	200	0	0
6251	Maintenance of Roads	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
6252	Maintenance of Bridges	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6253	Maint. of Drain. & Irrig.	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6254	Maintenance of Sea & River Defence	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6255	Maintenance of Other Infrastructure	6,800	0	0	6,800	0	6,800	6,800	6,800	0	0
6261	Local Travel & Subsistence	1,000	0	0	1,000	0	1,000	1,000	872	128	128
6264	Vehicle Spares & Maintenance	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6265	Other Transp. Travel &Post	800	0	0	800	0	800	800	650	150	150
6272	Electricity Charges	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6282	Equipment Maintenance	800	0	0	800	0	800	800	800	0	0
6283	Cleaning & Extermination Services	350	0	0	350	0	350	350	350	0	0
6284	Other	150	0	0	150	0	150	150	150	0	0

MR. I. DASS
HEAD OF BUDGET AGENCY

AGENCY 78 - REGION 8: POTARO / SIPARUNI
PROGRAMME 783 - EDUCATIONAL DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	195,377	(2,585)	0	192,792	0	192,792	192,344	192,344	448	0
6111	Administrative	16,238	592	0	16,830	0	16,830	16,830	16,830	0	0
6112	Senior Technical	13,104	0	0	13,104	0	13,104	13,104	13,104	0	0
6113	Other Technical & Craft Skill	16,584	1,615	0	18,199	0	18,199	18,199	18,199	0	0
6114	Clerical & Office Support	745	0	0	745	0	745	745	745	0	0
6115	Semi-Skilled Operatives & Unskilled	27,847	0	0	27,847	0	27,847	27,847	27,847	0	0
6116	Contracted Employees	1,211	0	0	1,211	0	1,211	1,211	1,211	0	0
6131	Other Direct Labour Costs	251	0	0	251	0	251	251	251	0	0
6133	Benefits & Allowances	18,145	(3,792)	0	14,353	0	14,353	13,905	13,905	448	0
6134	National Insurance	5,400	0	0	5,400	0	5,400	5,400	5,400	0	0
6221	Drugs & Medical Supplies	350	0	0	350	0	350	350	350	0	0
6222	Field Material & Supplies	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
6223	Office Materials & Supplies	920	0	0	920	0	920	920	920	0	0
6224	Print & Non-Print Material	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
6231	Fuel and Lubricants	2,630	0	0	2,630	0	2,630	2,630	2,630	0	0
6242	Maintenance of Buildings	16,200	0	0	16,200	0	16,200	16,200	16,200	0	0
6243	Janitorial & Cleaning Supplies	860	0	0	860	0	860	860	860	0	0
6255	Maintenance of Other Infrastructure	7,570	0	0	7,570	0	7,570	7,570	7,570	0	0
6261	Local Travel & Subsistence	2,430	0	0	2,430	0	2,430	2,430	2,430	0	0
6263	Postage Telex & Cablegram	200	0	0	200	0	200	200	200	0	0
6265	Other Transp. Travel &Post	3,810	2,100	0	5,910	0	5,910	5,910	5,910	0	0
6271	Telephone Charges	300	0	0	300	0	300	300	300	0	0
6272	Electricity Charges	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
6281	Security Services	1,552	0	0	1,552	0	1,552	1,552	1,552	0	0
6282	Equipment Maintenance	630	0	0	630	0	630	630	630	0	0
6284	Other	2,900	0	0	2,900	0	2,900	2,900	2,900	0	0
6291	National & Other Events	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6292	Dietary	45,000	(3,100)	0	41,900	0	41,900	41,900	41,900	0	0
6293	Refreshment and Meals	400	0	0	400	0	400	400	400	0	0
6302	Training (including Scholar's)	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0

MR. I. DASS
HEAD OF BUDGET AGENCY

AGENCY 78 - REGION 8: POTARO / SIPARUNI
PROGRAMME 784 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	88,814	1,000	0	89,814	0	89,814	88,479	88,479	1,335	0
6112	Senior Technical	4,595	442	0	5,037	0	5,037	5,037	5,037	0	0
6113	Other Technical & Craft Skill	16,526	0	0	16,526	0	16,526	16,526	16,526	0	0
6114	Clerical & Office Support	404	0	0	404	0	404	350	350	54	0
6115	Semi-Skilled Operatives & Unskilled	10,435	0	0	10,435	0	10,435	10,435	10,435	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	874	(463)	0	411	0	411	411	411	0	0
6133	Benefits & Allowances	6,001	0	0	6,001	0	6,001	6,001	6,001	0	0
6134	National Insurance	2,384	21	0	2,405	0	2,405	2,405	2,405	0	0
6221	Drugs & Medical Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6222	Field Material & Supplies	1,300	0	0	1,300	0	1,300	1,172	1,172	128	0
6223	Office Materials & Supplies	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6224	Print & Non-Print Material	350	0	0	350	0	350	350	350	0	0
6231	Fuel and Lubricants	2,750	0	0	2,750	0	2,750	2,750	2,750	0	0
6242	Maintenance of Buildings	10,500	0	0	10,500	0	10,500	10,500	10,500	0	0
6243	Janitorial & Cleaning Supplies	1,590	0	0	1,590	0	1,590	1,590	1,590	0	0
6255	Maintenance of Other Infrastructure	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6261	Local Travel & Subsistence	3,220	0	0	3,220	0	3,220	3,220	3,220	0	0
6264	Vehicle Spares & Maintenance	600	0	0	600	0	600	600	600	0	0
6265	Other Transp. Travel &Post	2,690	0	0	2,690	0	2,690	2,690	2,690	0	0
6271	Telephone Charges	400	0	0	400	0	400	247	247	153	0
6272	Electricity Charges	3,050	0	0	3,050	0	3,050	3,050	3,050	0	0
6281	Security Services	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6282	Equipment Maintenance	385	0	0	385	0	385	385	385	0	0
6284	Other	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6291	National & Other Events	490	0	0	490	0	490	490	490	0	0
6292	Dietary	1,300	1,000	0	2,300	0	2,300	1,300	1,300	1,000	0
6293	Refreshment and Meals	200	0	0	200	0	200	200	200	0	0
6294	Other	6,770	0	0	6,770	0	6,770	6,770	6,770	0	0
6302	Training (including Scholar's)	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0

MR. I. DASS
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKATU / UPPER ESSEQUIBO
PROGRAMME 791 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	63,428	0	0	63,428	0	63,428	63,174	63,132	296	42
6111	Administrative	3,942	0	0	3,942	0	3,942	3,942	3,942	0	0
6113	Other Technical & Craft Skill	1,836	0	0	1,836	0	1,836	1,836	1,836	0	0
6114	Clerical & Office Support	5,579	0	0	5,579	0	5,579	5,579	5,564	15	15
6115	Semi-Skilled Operatives & Unskilled	4,906	0	0	4,906	0	4,906	4,906	4,906	0	0
6116	Contracted Employees	2,072	0	0	2,072	0	2,072	2,072	2,072	0	0
6117	Temporary Employees	159	(54)	0	105	0	105	0	0	105	0
6131	Other Direct Labour Costs	1,289	54	0	1,343	0	1,343	1,343	1,343	0	0
6133	Benefits & Allowances	2,654	0	0	2,654	0	2,654	2,649	2,644	10	5
6134	National Insurance	1,326	0	0	1,326	0	1,326	1,326	1,326	0	0
6211	Expense Specific to Agency	12,900	2,500	0	15,400	0	15,400	15,396	15,396	4	0
6221	Drugs & Medical Supplies	40	0	0	40	0	40	40	40	0	0
6222	Field Material & Supplies	980	0	0	980	0	980	980	980	0	0
6223	Office Materials & Supplies	1,550	0	0	1,550	0	1,550	1,550	1,550	0	0
6224	Print & Non-Print Material	900	0	0	900	0	900	900	900	0	0
6231	Fuel and Lubricants	3,000	(300)	0	2,700	0	2,700	2,700	2,700	0	0
6243	Janitorial & Cleaning Supplies	275	0	0	275	0	275	275	275	0	0
6261	Local Travel & Subsistence	5,100	(1,200)	0	3,900	0	3,900	3,900	3,900	0	0
6263	Postage Telex & Cablegram	200	0	0	200	0	200	170	170	30	0
6264	Vehicle Spares & Maintenance	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6265	Other Transp. Travel &Post	400	0	0	400	0	400	400	400	0	0
6271	Telephone Charges	750	0	0	750	0	750	750	750	0	0
6272	Electricity Charges	1,320	0	0	1,320	0	1,320	1,210	1,210	110	0
6281	Security Services	5,232	(1,000)	0	4,232	0	4,232	4,232	4,210	22	22
6282	Equipment Maintenance	600	0	0	600	0	600	600	600	0	0
6284	Other	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6291	National & Other Events	600	0	0	600	0	600	600	600	0	0
6293	Refreshment and Meals	125	0	0	125	0	125	125	125	0	0
6294	Other	120	0	0	120	0	120	120	120	0	0
6302	Training (including Scholar's)	278	0	0	278	0	278	278	278	0	0
6312	Subvention to Local Authority	2,095	0	0	2,095	0	2,095	2,095	2,095	0	0

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKATU / UPPER ESSEQUIBO
PROGRAMME 792 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	10,080	0	0	10,080	0	10,080	10,020	10,020	60	0
6114	Clerical & Office Support	373	0	0	373	0	373	373	373	0	0
6115	Semi-Skilled Operatives & Unskilled	5,116	0	0	5,116	0	5,116	5,116	5,116	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	995	0	0	995	0	995	995	995	0	0
6134	National Insurance	429	0	0	429	0	429	429	429	0	0
6221	Drugs & Medical Supplies	320	0	0	320	0	320	320	320	0	0
6222	Field Material & Supplies	230	0	0	230	0	230	230	230	0	0
6223	Office Materials & Supplies	95	0	0	95	0	95	95	95	0	0
6224	Print & Non-Print Material	95	0	0	95	0	95	95	95	0	0
6231	Fuel and Lubricants	429	0	0	429	0	429	429	429	0	0
6243	Janitorial & Cleaning Supplies	120	0	0	120	0	120	120	120	0	0
6261	Local Travel & Subsistence	390	0	0	390	0	390	390	390	0	0
6263	Postage Telex & Cablegram	32	0	0	32	0	32	32	32	0	0
6264	Vehicle Spares & Maintenance	220	0	0	220	0	220	220	220	0	0
6271	Telephone Charges	0	0	0	0	0	0	0	0	0	0
6272	Electricity Charges	120	0	0	120	0	120	120	120	0	0
6284	Other	150	0	0	150	0	150	150	150	0	0
6291	National & Other Events	355	0	0	355	0	355	355	355	0	0
6293	Refreshment and Meals	31	0	0	31	0	31	31	31	0	0
6294	Other	60	0	0	60	0	60	60	60	0	0
6302	Training (including Scholar's)	520	0	0	520	0	520	460	460	60	0

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKATU / UPPER ESSEQUIBO
PROGRAMME 793 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	75,779	0	0	75,779	0	75,779	73,077	72,969	2,810	108
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skill	1,904	(37)	0	1,867	0	1,867	1,548	1,542	325	6
6114	Clerical & Office Support	373	37	0	410	0	410	410	410	0	0
6115	Semi-Skilled Operatives & Unskilled	4,383	0	0	4,383	0	4,383	4,220	4,134	249	86
6116	Contracted Employees	1,528	0	0	1,528	0	1,528	1,284	1,284	244	0
6131	Other Direct Labour Costs	2,943	0	0	2,943	0	2,943	1,563	1,563	1,380	0
6133	Benefits & Allowances	1,133	0	0	1,133	0	1,133	959	943	190	16
6134	National Insurance	989	0	0	989	0	989	567	567	422	0
6221	Drugs & Medical Supplies	40	0	0	40	0	40	40	40	0	0
6222	Field Material & Supplies	300	0	0	300	0	300	300	300	0	0
6223	Office Materials & Supplies	250	0	0	250	0	250	250	250	0	0
6224	Print & Non-Print Material	150	0	0	150	0	150	150	150	0	0
6231	Fuel and Lubricants	7,910	0	0	7,910	0	7,910	7,910	7,910	0	0
6242	Maintenance of Buildings	11,100	0	0	11,100	0	11,100	11,100	11,100	0	0
6243	Janitorial & Cleaning Supplies	300	0	0	300	0	300	300	300	0	0
6251	Maintenance of Roads	16,300	0	0	16,300	0	16,300	16,300	16,300	0	0
6252	Maintenance of Bridges	13,100	0	0	13,100	0	13,100	13,100	13,100	0	0
6255	Maintenance of Other Infrastructure	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6261	Local Travel & Subsistence	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6263	Postage Telex & Cablegram	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Maintenance	4,700	0	0	4,700	0	4,700	4,700	4,700	0	0
6271	Telephone Charges	0	0	0	0	0	0	0	0	0	0
6272	Electricity Charges	144	0	0	144	0	144	144	144	0	0
6281	Security Services	952	0	0	952	0	952	952	952	0	0
6284	Other	650	0	0	650	0	650	650	650	0	0
6293	Refreshment and Meals	30	0	0	30	0	30	30	30	0	0
6294	Other	100	0	0	100	0	100	100	100	0	0
6321	Subsidies & Contribution to Local Orgs.	0	0	0	0	0	0	0	0	0	0

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKATU / UPPER ESSEQUIBO
PROGRAMME 794 - EDUCATIONAL DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	377,260	0	0	377,260	0	377,260	373,089	372,746	4,514	343
6111	Administrative	49,650	0	0	49,650	0	49,650	47,747	47,747	1,903	0
6112	Senior Technical	56,432	(1,206)	0	55,226	0	55,226	53,995	53,995	1,231	0
6113	Other Technical & Craft Skill	45,927	4,134	0	50,061	0	50,061	50,060	49,988	73	72
6114	Clerical & Office Support	2,004	41	0	2,045	0	2,045	2,044	2,044	1	0
6115	Semi-Skilled Operatives & Unskilled	42,277	3,410	0	45,687	0	45,687	45,687	45,622	65	65
6116	Contracted Employees	2,650	114	0	2,764	0	2,764	2,763	2,763	1	0
6117	Temporary Employees	25	0	0	25	0	25	0	0	25	0
6131	Other Direct Labour Costs	3,593	0	0	3,593	0	3,593	3,498	3,498	95	0
6133	Benefits & Allowances	42,629	(6,590)	0	36,039	0	36,039	36,039	35,985	54	54
6134	National Insurance	14,669	97	0	14,766	0	14,766	14,766	14,766	0	0
6221	Drugs & Medical Supplies	450	0	0	450	0	450	450	450	0	0
6222	Field Material & Supplies	4,040	0	0	4,040	0	4,040	4,040	4,040	0	0
6223	Office Materials & Supplies	2,715	0	0	2,715	0	2,715	2,715	2,715	0	0
6224	Print & Non-Print Material	2,540	0	0	2,540	0	2,540	2,540	2,540	0	0
6231	Fuel and Lubricants	8,580	0	0	8,580	0	8,580	8,580	8,580	0	0
6242	Maintenance of Buildings	34,900	0	0	34,900	0	34,900	34,900	34,900	0	0
6243	Janitorial & Cleaning Supplies	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6255	Maintenance of Other Infrastructure	7,700	0	0	7,700	0	7,700	7,700	7,700	0	0
6261	Local Travel & Subsistence	5,340	0	0	5,340	0	5,340	5,340	5,340	0	0
6263	Postage Telex & Cablegram	354	0	0	354	0	354	354	354	0	0
6264	Vehicle Spares & Maintenance	1,440	0	0	1,440	0	1,440	1,240	1,240	200	0
6265	Other Transp. Travel &Post	1,120	0	0	1,120	0	1,120	1,120	1,120	0	0
6271	Telephone Charges	350	0	0	350	0	350	350	350	0	0
6272	Electricity Charges	2,400	0	0	2,400	0	2,400	2,340	2,340	60	0
6281	Security Services	2,854	0	0	2,854	0	2,854	2,854	2,854	0	0
6282	Equipment Maintenance	420	0	0	420	0	420	420	420	0	0
6283	Cleaning & Extermination Services	200	0	0	200	0	200	200	200	0	0
6284	Other	12,227	0	0	12,227	0	12,227	11,573	11,421	806	152
6291	National & Other Events	1,760	0	0	1,760	0	1,760	1,760	1,760	0	0
6292	Dietary	17,624	0	0	17,624	0	17,624	17,624	17,624	0	0
6293	Refreshment and Meals	330	0	0	330	0	330	330	330	0	0
9294	Other	60	0	0	60	0	60	60	60	0	0
6302	Training (including Scholar's)	7,800	0	0	7,800	0	7,800	7,800	7,800	0	0

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKATU / UPPER ESSEQUIBO
PROGRAMME 795 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		147,222	0	0	147,222	0	147,222	142,922	142,897	4,325	25
6112	Senior Technical	8,380	(3,533)	0	4,847	0	4,847	4,846	4,846	1	0
6113	Other Technical & Craft Skill	30,273	3,090	0	33,363	0	33,363	33,362	33,362	1	0
6114	Clerical & Office Support	1,529	126	0	1,655	0	1,655	1,654	1,635	20	19
6115	Semi-Skilled Operatives & Unskilled	12,635	1,364	0	13,999	0	13,999	13,998	13,998	1	0
6116	Contracted Employees	3,579	390	0	3,969	0	3,969	3,969	3,969	0	0
6131	Other Direct Labour Costs	3,262	(1,602)	0	1,660	0	1,660	1,659	1,659	1	0
6133	Benefits & Allowances	11,932	135	0	12,067	0	12,067	12,066	12,060	7	6
6134	National Insurance	4,274	30	0	4,304	0	4,304	4,303	4,303	1	0
6221	Drugs & Medical Supplies	1,760	0	0	1,760	0	1,760	1,760	1,760	0	0
6222	Field Material & Supplies	2,530	0	0	2,530	0	2,530	2,530	2,530	0	0
6223	Office Materials & Supplies	1,430	0	0	1,430	0	1,430	1,430	1,430	0	0
6224	Print & Non-Print Material	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6231	Fuel and Lubricants	11,638	0	0	11,638	0	11,638	11,638	11,638	0	0
6242	Maintenance of Buildings	12,800	0	0	12,800	0	12,800	12,800	12,800	0	0
6243	Janitorial & Cleaning Supplies	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
6255	Maintenance of Other Infrastructure	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6261	Local Travel & Subsistence	6,820	(1,000)	0	5,820	0	5,820	5,820	5,820	0	0
6263	Postage Telex & Cablegram	151	0	0	151	0	151	151	151	0	0
6264	Vehicle Spares & Maintenance	4,400	0	0	4,400	0	4,400	4,400	4,400	0	0
6265	Other Transp. Travel &Post	1,540	0	0	1,540	0	1,540	1,540	1,540	0	0
6271	Telephone Charges	371	0	0	371	0	371	371	371	0	0
6272	Electricity Charges	7,032	0	0	7,032	0	7,032	2,757	2,757	4,275	0
6281	Security Services	952	1,000	0	1,952	0	1,952	1,952	1,952	0	0
6282	Equipment Maintenance	798	0	0	798	0	798	780	780	18	0
6283	Cleaning & Extermination Services	149	0	0	149	0	149	149	149	0	0
6284	Other	858	0	0	858	0	858	858	858	0	0
6291	National & Other Events	424	0	0	424	0	424	424	424	0	0
6292	Dietary	4,900	0	0	4,900	0	4,900	4,900	4,900	0	0
6293	Refreshment and Meals	45	0	0	45	0	45	45	45	0	0
6294	Other	3,360	0	0	3,360	0	3,360	3,360	3,360	0	0
6302	Training (including Scholar's)	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0

MR. D. GAJRAJ
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 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	91,227	1,000	0	92,227	0	92,227	92,227	92,219	8	8
6111	Administrative	2,808	0	0	2,808	0	2,808	2,808	2,808	0	0
6113	Other Technical & Craft Skill	3,324	0	0	3,324	0	3,324	3,324	3,324	0	0
6114	Clerical & Office Support	10,656	0	0	10,656	0	10,656	10,656	10,656	0	0
6115	Semi-Skilled Operatives & Unskilled	8,004	0	0	8,004	0	8,004	8,004	8,004	0	0
6116	Contracted Employees	1,908	1,000	0	2,908	0	2,908	2,908	2,908	0	0
6131	Other Direct Labour Costs	2,160	0	0	2,160	0	2,160	2,160	2,160	0	0
6133	Benefits & Allowances	4,233	0	0	4,233	0	4,233	4,233	4,233	0	0
6134	National Insurance	2,076	0	0	2,076	0	2,076	2,076	2,076	0	0
6211	Expense Specific to Agency	10,997	0	0	10,997	0	10,997	10,997	10,996	1	1
6221	Drugs & Medical Supplies	146	0	0	146	0	146	146	146	0	0
6222	Field Material & Supplies	500	0	0	500	0	500	500	499	1	1
6223	Office Materials & Supplies	3,250	0	0	3,250	0	3,250	3,250	3,250	0	0
6224	Print & Non-Print Material	550	0	0	550	0	550	550	550	0	0
6231	Fuel and Lubricants	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6243	Janitorial & Cleaning Supplies	450	0	0	450	0	450	450	450	0	0
6261	Local Travel & Subsistence	2,281	0	0	2,281	0	2,281	2,281	2,281	0	0
6263	Postage Telex & Cablegram	18	0	0	18	0	18	18	18	0	0
6264	Vehicle Spares & Maintenance	500	0	0	500	0	500	500	500	0	0
6265	Other Transp. Travel &Post	500	0	0	500	0	500	500	500	0	0
6271	Telephone Charges	1,848	0	0	1,848	0	1,848	1,848	1,848	0	0
6272	Electricity Charges	1,135	0	0	1,135	0	1,135	1,135	1,135	0	0
6273	Water Charges	5,176	0	0	5,176	0	5,176	5,176	5,176	0	0
6281	Security Services	10,052	0	0	10,052	0	10,052	10,052	10,052	0	0
6282	Equipment Maintenance	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6283	Cleaning & Extermination Services	250	0	0	250	0	250	250	250	0	0
6284	Other	1,680	0	0	1,680	0	1,680	1,680	1,676	4	4
6291	National & Other Events	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6293	Refreshment and Meals	725	0	0	725	0	725	725	725	0	0
6302	Training (including Scholar's)	600	0	0	600	0	600	600	599	1	1
6311	Rates and Taxes	200	0	0	200	0	200	200	200	0	0
6312	Subvention to Local Authority	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0

MR. H. RODNEY
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 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	99,466	(1,000)	0	98,466	0	98,466	97,522	97,447	1,019	75
6112	Senior Technical	1,404	60	0	1,464	0	1,464	1,464	1,463	1	1
6113	Other Technical & Craft Skill	2,676	0	0	2,676	0	2,676	2,618	2,618	58	0
6115	Semi-Skilled Operatives & Unskilled	1,367	0	0	1,367	0	1,367	1,203	1,203	164	0
6116	Contracted Employees	1,572	(1,464)	0	108	0	108	108	45	63	63
6131	Other Direct Labour Costs	720	0	0	720	0	720	18	18	702	0
6133	Benefits & Allowances	607	404	0	1,011	0	1,011	1,011	1,010	1	1
6134	National Insurance	408	0	0	408	0	408	388	388	20	0
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6222	Field Material & Supplies	157	0	0	157	0	157	157	155	2	2
6223	Office Materials & Supplies	600	0	0	600	0	600	600	600	0	0
6224	Print & Non-Print Material	500	0	0	500	0	500	500	500	0	0
6231	Fuel and Lubricants	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6242	Maintenance of Buildings	10,050	0	0	10,050	0	10,050	10,050	10,049	1	1
6243	Janitorial & Cleaning Supplies	415	0	0	415	0	415	415	415	0	0
6251	Maintenance of Roads	30,000	0	0	30,000	0	30,000	30,000	29,999	1	1
6253	Maint. of Drain. & Irrig.	22,500	0	0	22,500	0	22,500	22,500	22,499	1	1
6255	Maintenance of Other Infrastructure	7,500	0	0	7,500	0	7,500	7,500	7,499	1	1
6261	Local Travel & Subsistence	750	0	0	750	0	750	750	749	1	1
6263	Postage Telex & Cablegram	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Maintenance	3,230	0	0	3,230	0	3,230	3,230	3,230	0	0
6265	Other Transp. Travel &Post	340	0	0	340	0	340	340	340	0	0
6271	Telephone Charges	245	0	0	245	0	245	245	245	0	0
6272	Electricity Charges	1,640	0	0	1,640	0	1,640	1,640	1,640	0	0
6273	Water Charges	500	0	0	500	0	500	500	500	0	0
6281	Security Services	6,535	0	0	6,535	0	6,535	6,535	6,533	2	2
6282	Equipment Maintenance	350	0	0	350	0	350	350	350	0	0
6283	Cleaning & Extermination Services	250	0	0	250	0	250	250	249	1	1
6293	Refreshment and Meals	100	0	0	100	0	100	100	100	0	0
6302	Training (including Scholar's)	0	0	0	0	0	0	0	0	0	0

MR. H. RODNEY
HEAD OF BUDGET AGENCY

AGENCY 80 - REGION 10: UPPER DEMERARA / UPPER BERBICE
PROGRAMME 803 - EDUCATIONAL DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	871,818	0	0	871,818	0	871,818	869,463	869,323	2,495	140
6111	Administrative	199,116	0	0	199,116	0	199,116	199,116	199,116	0	0
6112	Senior Technical	222,204	(3,990)	0	218,214	0	218,214	217,977	217,894	320	83
6113	Other Technical & Craft Skill	51,576	(3,064)	0	48,512	0	48,512	48,512	48,509	3	3
6114	Clerical & Office Support	3,516	2,419	0	5,935	0	5,935	5,935	5,934	1	1
6115	Semi-Skilled Operatives & Unskilled	48,192	3,075	0	51,267	0	51,267	50,351	50,342	925	9
6116	Contracted Employees	1,848	0	0	1,848	0	1,848	1,848	1,848	0	0
6131	Other Direct Labour Costs	4,860	1,262	0	6,122	0	6,122	6,122	6,103	19	19
6133	Benefits & Allowances	54,909	183	0	55,092	0	55,092	55,092	55,092	0	0
6134	National Insurance	40,476	115	0	40,591	0	40,591	40,591	40,574	17	17
6221	Drugs & Medical Supplies	1,020	0	0	1,020	0	1,020	1,020	1,019	1	1
6222	Field Material & Supplies	18,180	0	0	18,180	0	18,180	18,180	18,180	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 Material	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6231	Fuel and Lubricants	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6241	Rental of Buildings	120	0	0	120	0	120	120	120	0	0
6242	Maintenance of Buildings	54,950	0	0	54,950	0	54,950	54,950	54,950	0	0
6243	Janitorial & Cleaning Supplies	5,350	0	0	5,350	0	5,350	5,350	5,350	0	0
6255	Maintenance of Other Infrastructure	14,500	0	0	14,500	0	14,500	14,500	14,499	1	1
6261	Local Travel & Subsistence	2,500	(200)	0	2,300	0	2,300	1,800	1,800	500	0
6263	Postage Telex & Cablegram	100	0	0	100	0	100	100	100	0	0
6264	Vehicle Spares & Maintenance	1,600	0	0	1,600	0	1,600	1,600	1,599	1	1
6265	Other Transp. Travel &Post	1,500	200	0	1,700	0	1,700	1,700	1,700	0	0
6271	Telephone Charges	1,115	0	0	1,115	0	1,115	1,015	1,015	100	0
6272	Electricity Charges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6273	Water Charges	27,718	0	0	27,718	0	27,718	27,718	27,718	0	0
6281	Security Services	58,348	0	0	58,348	0	58,348	58,348	58,347	1	1
6282	Equipment Maintenance	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6283	Cleaning & Extermination Services	2,570	0	0	2,570	0	2,570	2,570	2,568	2	2
6284	Other	13,652	0	0	13,652	0	13,652	13,050	13,049	603	1
6291	National & Other Events	3,140	0	0	3,140	0	3,140	3,140	3,139	1	1
6292	Dietary	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
6293	Refreshment and Meals	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6294	Other	1,958	0	0	1,958	0	1,958	1,958	1,958	0	0
6302	Training (including Scholar's)	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0

MR. H. RODNEY
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 2008

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL	**APPROPRIATION EXPENDITURE**	159,403	0	0	159,403	0	159,403	159,400	159,371	32	29
6111	Administrative	3,888	222	0	4,110	0	4,110	4,110	4,110	0	0
6112	Senior Technical	7,368	0	0	7,368	0	7,368	7,368	7,368	0	0
6113	Other Technical & Craft Skill	27,516	1,683	0	29,199	0	29,199	29,199	29,198	1	1
6114	Clerical & Office Support	2,040	0	0	2,040	0	2,040	2,037	2,037	3	0
6115	Semi-Skilled Operatives & Unskilled	8,808	664	0	9,472	0	9,472	9,472	9,471	1	1
6116	Contracted Employees	5,016	0	0	5,016	0	5,016	5,016	5,016	0	0
6131	Other Direct Labour Costs	4,320	(2,914)	0	1,406	0	1,406	1,406	1,404	2	2
6133	Benefits & Allowances	10,265	75	0	10,340	0	10,340	10,340	10,337	3	3
6134	National Insurance	3,672	270	0	3,942	0	3,942	3,942	3,942	0	0
6221	Drugs & Medical Supplies	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6222	Field Material & Supplies	8,500	0	0	8,500	0	8,500	8,500	8,499	1	1
6223	Office Materials & Supplies	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6224	Print & Non-Print Material	1,580	0	0	1,580	0	1,580	1,580	1,580	0	0
6231	Fuel and Lubricants	6,000	0	0	6,000	0	6,000	6,000	5,999	1	1
6242	Maintenance of Buildings	17,900	0	0	17,900	0	17,900	17,900	17,897	3	3
6243	Janitorial & Cleaning Supplies	3,987	0	0	3,987	0	3,987	3,987	3,987	0	0
6255	Maintenance of Other Infrastructure	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6261	Local Travel & Subsistence	1,817	(200)	0	1,617	0	1,617	1,617	1,616	1	1
6264	Vehicle Spares & Maintenance	1,000	200	0	1,200	0	1,200	1,200	1,200	0	0
6265	Other Transp. Travel &Post	750	0	0	750	0	750	750	750	0	0
6271	Telephone Charges	350	0	0	350	0	350	350	350	0	0
6272	Electricity Charges	486	0	0	486	0	486	486	478	8	8
6273	Water Charges	601	0	0	601	0	601	601	601	0	0
6281	Security Services	15,000	0	0	15,000	0	15,000	15,000	14,999	1	1
6282	Equipment Maintenance	750	0	0	750	0	750	750	748	2	2
6283	Cleaning & Extermination Services	500	0	0	500	0	500	500	500	0	0
6284	Other	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
6291	National & Other Events	250	0	0	250	0	250	250	250	0	0
6292	Dietary	150	0	0	150	0	150	150	150	0	0
6293	Refreshment and Meals	450	0	0	450	0	450	450	449	1	1
6294	Other	180	0	0	180	0	180	180	178	2	2
6302	Training (including Scholar's)	3,759	0	0	3,759	0	3,759	3,759	3,758	1	1

MR. H. RODNEY
HEAD OF BUDGET AGENCY

AGENCY 01 - OFFICE OF THE PRESIDENT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		311,936	0	0	311,936	0	311,936	296,538	296,219	15,717	319
12002	**Office & Residence of President**	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
1200200	Office & Residence of President	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
17001	**Minor Works**	80,000	0	0	80,000	0	80,000	80,000	79,681	319	319
1700100	Minor Works	80,000	0	0	80,000	0	80,000	80,000	79,681	319	319
24001	**Land Transport**	15,000	0	0	15,000	0	15,000	14,956	14,956	44	0
2400100	Land Transport	15,000	0	0	15,000	0	15,000	14,956	14,956	44	0
25001	**Purchase of Equipment**	13,870	0	0	13,870	0	13,870	13,856	13,856	14	0
2500100	Purchase of Equipment	13,870	0	0	13,870	0	13,870	13,856	13,856	14	0
33001	**Geodetic Surveys**	0	0	0	0	0	0	0	0	0	0
3300100	Geodetic Surveys	0	0	0	0	0	0	0	0	0	0
33002	**National Land Registration**	0	0	0	0	0	0	0	0	0	0
3300200	National Land Registration	0	0	0	0	0	0	0	0	0	0
33003	**Lands and Surveys**	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
3300300	Lands and Surveys	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
34002	**GO-INVEST**	5,600	0	0	5,600	0	5,600	5,600	5,600	0	0
3400200	GO-INVEST	5,600	0	0	5,600	0	5,600	5,600	5,600	0	0
34003	**Environmental Protection Agency**	15,000	0	0	15,000	0	15,000	0	0	15,000	0
3400300	Environmental Protection Agency	15,000	0	0	15,000	0	15,000	0	0	15,000	0
34006	**National Parks Commission**	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
3400600	National Parks Commission	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
34007	**Governmental Information Agency**	5,466	0	0	5,466	0	5,466	5,126	5,126	340	0
3400700	Governmental Information Agency	5,466	0	0	5,466	0	5,466	5,126	5,126	340	0
34008	**Guyana Energy Authority**	0	0	0	0	0	0	0	0	0	0
3400800	Guyana Energy Agency	0	0	0	0	0	0	0	0	0	0
34009	**Public Management Modernisation Project**	0	0	0	0	0	0	0	0	0	0
3400900	Public Management Modernisation Project	0	0	0	0	0	0	0	0	0	0
44016	**PSTAC**	0	0	0	0	0	0	0	0	0	0
4401600	PSTAC	0	0	0	0	0	0	0	0	0	0
45021	**National Communication Network**	70,000	0	0	70,000	0	70,000	70,000	70,000	0	0
4502100	National Communication Network	70,000	0	0	70,000	0	70,000	70,000	70,000	0	0
45023	**IAST**	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
4502300	IAST	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0

DR. N. K. GOPAUL
HEAD OF BUDGET AGENCY

AGENCY 02 - OFFICE OF THE PRIME MINISTER
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		5,052,500	0	1,637,700	6,690,200	0	6,690,200	6,664,604	6,664,604	25,596	0
17010	**Minor Works**	6,000	0	0	6,000	0	6,000	5,972	5,972	28	0
1701000	Minor Works	6,000	0	0	6,000	0	6,000	5,972	5,972	28	0
25071	**Office Furniture & Equipment -OPM**	500	0	0	500	0	500	461	461	39	0
2507100	Office Furniture & Equipment -OPM	500	0	0	500	0	500	461	461	39	0
26011	**Electrification Programme**	5,046,000	0	1,637,700	6,683,700	0	6,683,700	6,658,171	6,658,171	25,529	0
2601100	Electrification Programme	5,046,000	0	1,637,700	6,683,700	0	6,683,700	6,658,171	6,658,171	25,529	0

MR. B. BALRAM
HEAD OF BUDGET AGENCY

AGENCY 03 - MINISTRY OF FINANCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		8,766,797	0	827,163	9,593,960	77,641	9,671,601	6,528,445	6,504,096	3,167,505	24,349
12022	**Buildings**	10,000	0	0	10,000	0	10,000	9,401	9,401	599	0
1202200	Buildings	10,000	0	0	10,000	0	10,000	9,401	9,401	599	0
12094	**Millen Chall Thres Prog**	640,000	0	0	640,000	0	640,000	589,579	589,579	50,421	0
1209400	Millen Chall Thres Prog	640,000	0	0	640,000	0	640,000	589,579	589,579	50,421	0
12095	**Project Develop & Admin**	100,000	0	0	100,000	0	100,000	22,600	22,600	77,400	0
1209500	Project Develop & Admin	100,000	0	0	100,000	0	100,000	22,600	22,600	77,400	0
13014	**Drainage & Irrigation Support Project**	998,000	0	0	998,000	0	998,000	930,881	920,374	77,626	10,507
1301400	Drainage & Irrigation Support Programme	998,000	0	0	998,000	0	998,000	930,881	920,374	77,626	10,507
19004	**Basic Needs Trust Fund - 5**	361,700	0	0	361,700	0	361,700	331,815	331,815	29,885	0
1900400	Basic Needs Trust Fund5	361,700	0	0	361,700	0	361,700	331,815	331,815	29,885	0
19019	**Towns Development**	0	0	0	0	0	0	0	0	0	0
1901900	Towns Development	0	0	0	0	0	0	0	0	0	0
24013	**Land Transport Vehicle**	7,500	0	0	7,500	0	7,500	6,501	6,501	999	0
2401300	Land Transport Vehicle	7,500	0	0	7,500	0	7,500	6,501	6,501	999	0
25023	**Equipment**	19,600	0	0	19,600	0	19,600	9,558	9,558	10,042	0
2502300	Equipment	19,600	0	0	19,600	0	19,600	9,558	9,558	10,042	0
25065	**Ethnic Relations Commission**	2,140	0	0	2,140	0	2,140	1,887	1,887	253	0
2506500	Ethnic Relations Commission	2,140	0	0	2,140	0	2,140	1,887	1,887	253	0
26012	**Statistical Bureau**	245,000	0	0	245,000	0	245,000	212,553	212,553	32,447	0
2601200	Statistical Bureau	245,000	0	0	245,000	0	245,000	212,553	212,553	32,447	0
44005	**Student Loan Fund**	450,000	0	0	450,000	0	450,000	450,000	450,000	0	0
4400500	Student Loan Fund	450,000	0	0	450,000	0	450,000	450,000	450,000	0	0
44007	**Poverty Programme**	673,765	0	0	673,765	0	673,765	673,765	665,921	7,844	7,844
4400700	Poverty Programme	673,765	0	0	673,765	0	673,765	673,765	665,921	7,844	7,844
44013	**Institutional Strengthening**	10,000	0	0	10,000	0	10,000	0	0	10,000	0
4401300	Institutional Strengthening	10,000	0	0	10,000	0	10,000	0	0	10,000	0
44014	**Public Sector Investment**	0	0	0	0	0	0	0	0	0	0
4401400	Public Sector Investment	0	0	0	0	0	0	0	0	0	0
44015	**Fiscal & Financial Management Programme**	575,400	0	528,955	1,104,355	77,641	1,181,996	1,158,334	1,158,334	23,662	0
44015000	Fiscal & Financial Management Programme	0	0	0	0	0	0	0	0	0	0
4401502	Investment Component	575,400	0	528,955	1,104,355	77,641	1,181,996	1,158,334	1,158,334	23,662	0
44018	**Development Effectiveness**	0	0	0	0	0	0	0	0	0	0
4401800	Development Effectiveness	0	0	0	0	0	0	0	0	0	0
45003	**C.D.B**	95,000	0	0	95,000	0	95,000	94,269	94,269	731	0
4500300	C.D.B.	95,000	0	0	95,000	0	95,000	94,269	94,269	731	0
45004	**IBRD/IDA**	77,000	0	0	77,000	0	77,000	56,500	56,500	20,500	0
4500400	IBRD/IDA	77,000	0	0	77,000	0	77,000	56,500	56,500	20,500	0
45005	**Inter American Investment Corporation**	0	0	0	0	0	0	0	0	0	0
4500500	Inter American Investment Corporation	0	0	0	0	0	0	0	0	0	0
45006	**I.A.D.B**	15,092	0	0	15,092	0	15,092	15,092	9,094	5,998	5,998
4500600	I.A.D.B.	15,092	0	0	15,092	0	15,092	15,092	9,094	5,998	5,998

AGENCY 03 - MINISTRY OF FINANCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
45007	**NGO/Private Sector/Support Programme**	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
4500700	NGO/Private Sector/Support Programme	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
45008	**Guyana Revenue Authority**	70,000	0	0	70,000	0	70,000	70,000	70,000	0	0
4500800	Guyana Revenue Authority	70,000	0	0	70,000	0	70,000	70,000	70,000	0	0
45009	**Guyana Sugar Corporation**	4,050,000	0	0	4,050,000	0	4,050,000	1,260,000	1,260,000	2,790,000	0
4500900	Guyana Sugar Corporation	4,050,000	0	0	4,050,000	0	4,050,000	0	0	4,050,000	0
45011	**Youth Initiative Programme**	20,000	0	0	20,000	0	20,000	0	0	20,000	0
4501100	Youth Initiative Programme	20,000	0	0	20,000	0	20,000	0	0	20,000	0
45013	**Linden Economic Advancement Programme**	343,000	0	0	343,000	0	343,000	333,902	333,902	9,098	0
4501300	Linden Eco Advance Programme	343,000	0	0	343,000	0	343,000	333,902	333,902	9,098	0
45024	**Technical Assistance**	0	0	0	0	0	0	0	0	0	0
4502400	Tech Assistance	0	0	0	0	0	0	0	0	0	0
45026	**Caricom Development Fund**	0	0	298,208	298,208	0	298,208	298,208	298,208	0	0
4502600	Caricom Development Fund	0	0	298,208	298,208	0	298,208	298,208	298,208	0	0

MR. N. REKHA
HEAD OF BUDGET AGENCY

AGENCY 04 - MINISTRY OF FOREIGN AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		23,887	0	0	23,887	0	23,887	17,534	17,534	6,353	0
12005	**Buildings**	6,000	0	0	6,000	0	6,000	3,973	3,973	2,027	0
1200500	Buildings	6,000	0	0	6,000	0	6,000	3,973	3,973	2,027	0
24003	**Land Transport**	10,887	0	0	10,887	0	10,887	7,581	7,581	3,306	0
2400300	Land Transport	10,887	0	0	10,887	0	10,887	7,581	7,581	3,306	0
25011	**Office Equipment & Furniture**	7,000	0	0	7,000	0	7,000	5,980	5,980	1,020	0
2501100	Office Equipment & Furniture	7,000	0	0	7,000	0	7,000	5,980	5,980	1,020	0

MS. E. HARPER
HEAD OF BUDGET AGENCY

AGENCY 07 - PARLIAMENT OFFICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		9,000	0	0	9,000	0	9,000	8,399	8,399	601	0
25005	**Parliament Building**	9,000	0	0	9,000	0	9,000	8,399	8,399	601	0
2500500	Parliament Building	9,000	0	0	9,000	0	9,000	8,399	8,399	601	0

MR. S. ISAACS
HEAD OF BUDGET AGENCY

AGENCY 08 – AUDIT OFFICE OF GUYANA
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		46,792	0	0	46,792	0	46,792	41,978	41,978	4,814	0
12004	**Buildings**	11,092	0	0	11,092	0	11,092	6,888	6,888	4,204	0
1200400	Buildings	11,092	0	0	11,092	0	11,092	6,888	6,888	4,204	0
24002	**Land Transport**	0	0	0	0	0	0	0	0	0	0
2400200	Land Transport	0	0	0	0	0	0	0	0	0	0
25003	**Office Equipment & Furniture**	3,000	0	0	3,000	0	3,000	2,945	2,945	55	0
2500300	Office Equipment & Furniture	3,000	0	0	3,000	0	3,000	2,945	2,945	55	0
44010	**Institutional Strengthening**	32,700	0	0	32,700	0	32,700	32,145	32,145	555	0
4401000	Institutional Strengthening	32,700	0	0	32,700	0	32,700	32,145	32,145	555	0

MS. DONNA ELLIS
HEAD OF BUDGET AGENCY

AGENCY 09 - PUBLIC & POLICE SERVICE COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		1,500	0	0	1,500	0	1,500	1,375	1,375	125	0
25004	**Public Service Commission**	1,500	0	0	1,500	0	1,500	1,375	1,375	125	0
2500400	Public Service Commission	1,500	0	0	1,500	0	1,500	1,375	1,375	125	0

MR. J. JAISINGH
HEAD OF BUDGET AGENCY

AGENCY 10 - TEACHING SERVICE COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		4,000	0	0	4,000	0	4,000	3,358	3,358	642	0
25008	**Teaching Service Commission**	4,000	0	0	4,000	0	4,000	3,358	3,358	642	0
2500800	Teaching Service Comm.	4,000	0	0	4,000	0	4,000	3,358	3,358	642	0

MS. F. VIEIRA
HEAD OF BUDGET AGENCY

AGENCY 11 - ELECTIONS COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		25,755	0	0	25,755	0	25,755	15,491	15,491	10,264	0
25010	**Guyana Elections Commission**	25,755	0	0	25,755	0	25,755	15,491	15,491	10,264	0
2501000	Guyana Elections Commission	25,755	0	0	25,755	0	25,755	15,491	15,491	10,264	0

MR. G. BOODHOO
HEAD OF BUDGET AGENCY

AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		897,844	0	0	897,844	0	897,844	751,955	747,889	149,955	4,066
19005	**Urban Development Programme**	23,129	0	0	23,129	0	23,129	14,402	14,402	8,727	0
1900501	Administration	0	0	0	0	0	0	0	0	0	0
1900502	Civil Works	5,643	0	0	5,643	0	5,643	0	0	5,643	0
1900503	Consultancy	0	0	0	0	0	0	0	0	0	0
1900505	Design & Supervision	17,486	0	0	17,486	0	17,486	14,402	14,402	3,084	0
1900506	Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0
19006	**Infrastructure Development**	23,515	0	0	23,515	0	23,515	23,515	22,712	803	803
1900600	Infrastructure Development	23,515	0	0	23,515	0	23,515	23,515	22,712	803	803
19007	**Project Development & Assistance**	280,000	0	0	280,000	0	280,000	276,856	273,593	6,407	3,263
1900700	Project Development & Assistance	280,000	0	0	280,000	0	280,000	276,856	273,593	6,407	3,263
19021	**Communication Enhancement Service Programm**	343,000	0	0	343,000	0	343,000	286,926	286,926	56,074	0
1902101	CESP-Administration	34,100	130	0	34,230	0	34,230	32,152	32,152	2,078	0
1902102	CESP Civil Works	246,000	315	0	246,315	0	246,315	246,315	246,315	0	0
1902103	CESP Consultancy & Training	42,900	(445)	0	42,455	0	42,455	5,962	5,962	36,493	0
1902104	CESP Design & Supervision	20,000	0	0	20,000	0	20,000	2,497	2,497	17,503	0
24001	**Land Transport**	0	0	0	0	0	0	0	0	0	0
2400100	Land Transport	0	0	0	0	0	0	0	0	0	0
26013	**Power Generation**	4,800	0	0	4,800	0	4,800	4,698	4,698	102	0
2601300	Power Generation	4,800	0	0	4,800	0	4,800	4,698	4,698	102	0
35001	**Office Furniture & Equipment**	1,900	0	0	1,900	0	1,900	1,897	1,897	3	0
3500100	Office Furniture & Equipment	1,900	0	0	1,900	0	1,900	1,897	1,897	3	0
36001	**Solid Waste Disposal Programme**	221,500	0	0	221,500	0	221,500	143,661	143,661	77,839	0
3600100	Solid Waste Disposal Programme	221,500	0	0	221,500	0	221,500	143,661	143,661	77,839	0

MR. SEEWCHAN
HEAD OF BUDGET AGENCY

AGENCY 14 - PUBLIC SERVICE MINISTRY
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		13,500	0	0	13,500	0	13,500	13,080	13,080	420	0
12073	**Buildings**	6,500	0	0	6,500	0	6,500	6,144	6,144	356	0
1207300	Buildings	6,500	0	0	6,500	0	6,500	6,144	6,144	356	0
24029	**Land Transport**	0	0	0	0	0	0	0	0	0	0
2402900	Land Transport	0	0	0	0	0	0	0	0	0	0
25062	**Office Furniture & Equipment**	7,000	0	0	7,000	0	7,000	6,936	6,936	64	0
2506200	Office Furniture & Equipment	7,000	0	0	7,000	0	7,000	6,936	6,936	64	0

DR. N. K. GOPAUL
HEAD OF BUDGET AGENCY

AGENCY 15 - MINISTRY OF FOREIGN TRADE & INTERNATIONAL
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		4,500	0	0	4,500	0	4,500	2,666	2,666	1,834	0
24032	**Land and Water Transport**	3,500	0	0	3,500	0	3,500	1,685	1,685	1,815	0
2403200	Land and Water Trans	3,500	0	0	3,500	0	3,500	1,685	1,685	1,815	0
25063	**Office Equipment & Furniture**	1,000	0	0	1,000	0	1,000	981	981	19	0
2506300	Office Equipment & Furniture	1,000	0	0	1,000	0	1,000	981	981	19	0

MR. J. ISAACS
HEAD OF BUDGET AGENCY

AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		183,851	0	0	183,851	0	183,851	139,436	139,436	44,415	0
12096	**Buildings - Amerindian Affairs**	50,000	0	0	50,000	0	50,000	6,071	6,071	43,929	0
1209600	Buildings - Amerindian Affairs	50,000	0	0	50,000	0	50,000	6,071	6,071	43,929	0
14001	**Amerindian Development Fund**	105,000	0	0	105,000	0	105,000	104,791	104,791	209	0
1400100	Amerindian Development Fund	105,000	0	0	105,000	0	105,000	104,791	104,791	209	0
24030	**Water Transport - Amerindian Affairs**	8,851	0	0	8,851	0	8,851	8,835	8,835	16	0
2403000	Water Transport Amerindian Affairs	8,851	0	0	8,851	0	8,851	8,835	8,835	16	0
24031	**Land Transport**	15,500	0	0	15,500	0	15,500	15,269	15,269	231	0
2403100	Land Transport	15,500	0	0	15,500	0	15,500	15,269	15,269	231	0
25064	**Office Furniture & Equipment**	4,500	0	0	4,500	0	4,500	4,470	4,470	30	0
2506400	Office Furniture & Equipment	4,500	0	0	4,500	0	4,500	4,470	4,470	30	0

MR. N. DHARAMLALL
HEAD OF BUDGET AGENCY

AGENCY 21 - MINISTRY OF AGRICULTURE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		2,110,414	0	0	2,110,414	10,188	2,120,602	1,487,925	1,483,909	636,693	4,016
28140	**Rural Enterprise & Agriculture Development**	0	0	0	0	10,188	10,188	10,188	10,188	0	0
2814000	Rural Enterprise & Agriculture Development	0	0	0	0	10,188	10,188	10,188	10,188	0	0
12011	**Aquaculture Development**	15,000	0	0	15,000	0	15,000	13,361	13,361	1,639	0
1201100	Aquaculture Development	15,000	0	0	15,000	0	15,000	13,361	13,361	1,639	0
12097	**Agriculture Exp Drivers Programme**	101,500	0	0	101,500	0	101,500	0	0	101,500	0
1209700	Agriculture Exp Drivers Programme	101,500	0	0	101,500	0	101,500	0	0	101,500	0
13001	**Agriculture Sector/Support Programme**	0	0	0	0	0	0	0	0	0	0
1300100	Agriculture Sector/Supp Programme	0	0	0	0	0	0	0	0	0	0
13002	**Rehabilitation of Drainage & Irrigation Areas**	0	0	0	0	0	0	0	0	0	0
1300200	Rehabilitation of Drainage & Irrigation Areas	0	0	0	0	0	0	0	0	0	0
13006	**Civil Works**	125,000	0	0	125,000	0	125,000	125,000	125,000	0	0
1300600	Civil Works	125,000	0	0	125,000	0	125,000	125,000	125,000	0	0
13012	**Agriculture Support Service Project**	302,000	0	0	302,000	0	302,000	133,110	133,110	168,890	0
1301200	Agriculture Support Service Project	302,000	0	0	302,000	0	302,000	133,110	133,110	168,890	0
13013	**Emergency Response Programme**	0	0	0	0	0	0	0	0	0	0
1301300	Emergency Response Programme	0	0	0	0	0	0	0	0	0	0
13015	**Purchase of Equipment**	0	0	0	0	0	0	0	0	0	0
1301500	Purchase of Equipment	0	0	0	0	0	0	0	0	0	0
13016	**National Drainage - Irrigation**	980,000	0	0	980,000	0	980,000	980,000	975,984	4,016	4,016
1301600	National Drainage - Irrigation	980,000	0	0	980,000	0	980,000	980,000	975,984	4,016	4,016
17003	**National Agricultural Research Institution**	38,500	0	0	38,500	0	38,500	38,500	38,500	0	0
1700300	National Agricultural Research Institution	38,500	0	0	38,500	0	38,500	38,500	38,500	0	0
17004	**Guyana School of Agriculture**	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
1700400	Guyana School of Agriculture	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
17005	**National Dairy Development Programme**	6,900	0	0	6,900	0	6,900	6,900	6,900	0	0
1700500	National Dairy Development Programme	6,900	0	0	6,900	0	6,900	6,900	6,900	0	0
17007	**Extension Services**	25,000	0	0	25,000	0	25,000	23,056	23,056	1,944	0
1700700	Extension Services	25,000	0	0	25,000	0	25,000	23,056	23,056	1,944	0
17008	**Rural Support Project**	3,700	0	0	3,700	0	3,700	3,700	3,700	0	0
1700801	Administration & Management	3,700	0	0	3,700	0	3,700	3,700	3,700	0	0
1700802	Civil Works -Drainage & Irrigation	0	0	0	0	0	0	0	0	0	0
1700803	Civil Works - Other Infrastructure	0	0	0	0	0	0	0	0	0	0
1700804	Community Initiatives	0	0	0	0	0	0	0	0	0	0
1700805	Credit Services	0	0	0	0	0	0	0	0	0	0
1700807	Technical Support/Social Economic	0	0	0	0	0	0	0	0	0	0
17009	**Agriculture Development**	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
1700900	Agricultural Development	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
21001	**Hydrometeorology**	336,000	0	0	336,000	0	336,000	99,353	99,353	236,647	0
2100100	Hydrometeorology	336,000	0	0	336,000	0	336,000	99,353	99,353	236,647	0

AGENCY - 21 MINISTRY OF AGRICULTURE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
21003	**National Cli Change Unit**	1,800	0	0	1,800	0	1,800	1,798	1,798	2	0
2100300	National Cli Change Unit	1,800	0	0	1,800	0	1,800	1,798	1,798	2	0
21004	**Conser Adaptation Project**	50,000	0	0	50,000	0	50,000	0	0	50,000	0
2100400	Conser Adaptation Project	50,000	0	0	50,000	0	50,000	0	0	50,000	0
24009	**Land Transport**	0	0	0	0	0	0	0	0	0	0
2400900	Land Transport	0	0	0	0	0	0	0	0	0	0
25013	**Project Evaluation & Equipment**	3,000	0	0	3,000	0	3,000	2,991	2,991	9	0
2501300	Project Evaluation & Equipment	3,000	0	0	3,000	0	3,000	2,991	2,991	9	0
26048	**Bio Energy Opportunities**	45,000	0	0	45,000	0	45,000	0	0	45,000	0
2604800	Bio Energy Opportunities	45,000	0	0	45,000	0	45,000	0	0	45,000	0
33007	**Intermediate Savannahs - Agriculture Project**	0	0	0	0	0	0	0	0	0	0
3300700	Intermediate Savannahs – Agriculture Project	0	0	0	0	0	0	0	0	0	0
33008	**New Guyana Marketing Corporation**	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
3300800	New Guyana Marketing Corporation	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
33009	**Rice Competitive Programme**	33,014	0	0	33,014	0	33,014	5,968	5,968	27,046	0
3300900	Rice Competitive Programme	33,014	0	0	33,014	0	33,014	5,968	5,968	27,046	0
47001	**General Administration**	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
4700100	General Administration	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0

DR. D. PERMAUL
HEAD OF BUDGET AGENCY

AGENCY 23 - MINISTRY OF TOURISM COMMERCE & INDUSTRY
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		274,355	0	0	274,355	0	274,355	135,211	135,211	139,144	0
12023	**Buildings**	2,431	0	0	2,431	0	2,431	0	0	2,431	0
1202300	Buildings	2,431	0	0	2,431	0	2,431	0	0	2,431	0
12083	**Guyana International Conference Centre**	10,534	0	0	10,534	0	10,534	10,414	10,414	120	0
1208300	Guyana International Conference Centre	10,534	0	0	10,534	0	10,534	10,414	10,414	120	0
24001	**Land Transport**	0	0	0	0	0	0	0	0	0	0
2400100	Land Transport	0	0	0	0	0	0	0	0	0	0
24036	**Land Transport**	4,500	0	0	4,500	0	4,500	4,330	4,330	170	0
2403600	Land Transport	4,500	0	0	4,500	0	4,500	4,330	4,330	170	0
25024	**Office Equipment**	5,000	0	0	5,000	0	5,000	4,919	4,919	81	0
2502400	Office Equipment	5,000	0	0	5,000	0	5,000	4,919	4,919	81	0
25066	**Equipment**	0	0	0	0	0	0	0	0	0	0
2506600	Equipment	0	0	0	0	0	0	0	0	0	0
41001	**Tourism Development**	4,065	0	0	4,065	0	4,065	4,065	4,065	0	0
4100100	Tourism Development	4,065	0	0	4,065	0	4,065	4,065	4,065	0	0
45015	**Industrial Development**	28,825	0	0	28,825	0	28,825	2,231	2,231	26,594	0
4501500	Industrial Development	28,825	0	0	28,825	0	28,825	2,231	2,231	26,594	0
45025	**Competitiveness Program**	203,000	0	0	203,000	0	203,000	93,253	93,253	109,747	0
4502500	Competitiveness Program	203,000	0	0	203,000	0	203,000	93,253	93,253	109,747	0
47003	**Bureau of Standards**	16,000	0	0	16,000	0	16,000	15,999	15,999	1	0
4700300	Bureau of Standards	16,000	0	0	16,000	0	16,000	15,999	15,999	1	0

MR. W. HAMILTON
HEAD OF BUDGET AGENCY

AGENCY 31 – MINISTRY OF PUBLIC WORKS & COMMUNICATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		8,048,686	0	1,217,718	9,266,404	565,273	9,831,677	8,460,043	8,444,878	1,386,799	15,165
11001	**Demerara Harbour Bridge**	0	0	682,508	682,508	0	682,508	682,508	682,508	0	0
1100100	Demerara Harbour Bridge	0	0	682,508	682,508	0	682,508	682,508	682,508	0	0
12018	**Government Buildings**	25,000	0	25,000	50,000	0	50,000	44,044	44,044	5,956	0
1201800	Government Buildings	25,000	0	25,000	50,000	0	50,000	44,044	44,044	5,956	0
12019	**Infrastructural Development**	10,000	0	0	10,000	0	10,000	4,574	4,574	5,426	0
1201900	Infrastructural Development	10,000	0	0	10,000	0	10,000	4,574	4,574	5,426	0
12069	**Bridges**	1,138,000	0	0	1,138,000	0	1,138,000	875,906	875,906	262,094	0
1206901	Berbice River Crossing	980,000	0	0	980,000	0	980,000	852,767	852,767	127,233	0
1206902	Civil Works	0	0	0	0	0	0	0	0	0	0
1206904	Design & Supervision	0	0	0	0	0	0	0	0	0	0
1206905	Land Acquisition	0	0	0	0	0	0	0	0	0	0
1206906	Road Maintenance System/ Maintenance	0	0	0	0	0	0	0	0	0	0
1206907	Road Safety	64,000	0	0	64,000	0	64,000	23,139	23,139	40,861	0
1206908	Technical Cooperation	94,000	0	0	94,000	0	94,000	0	0	94,000	0
12071	**Mahaica/Rosignol Road Studies**	160,000	0	36,500	196,500	9,103	205,603	204,907	204,907	696	0
1207101	Civil Works	0	0		0	0	0	0	0	0	0
1207102	Design & Supervision	0	0		0	0	0	0	0	0	0
1207103	Studies	0	694	36,500	37,194	9,103	46,297	45,602	45,602	695	0
1207104	Weight Control Programme	160,000	(694)	0	159,306	0	159,306	159,305	159,305	1	0
12072	**Administration and Management**	173,000	0	0	173,000	0	173,000	158,961	158,961	14,039	0
1207200	Administration & Management	173,000	0	0	173,000	0	173,000	158,961	158,961	14,039	0
12078	**West Demerara/Four Lane Road**	185,000	0	0	185,000	0	185,000	0	0	185,000	0
1207801	Civil Works	185,000	0	0	185,000	0	185,000	0	0	185,000	0
1207802	Design and Supervision	0	0	0	0	0	0	0	0	0	0
12079	**NA/ Moleson Creek Road**	1,780,800	0	113,432	1,894,232	0	1,894,232	1,853,529	1,853,529	40,703	0
1207900	NA/Moleson Creek Road	1,780,800	0	113,432	1,894,232	0	1,894,232	1,853,529	1,853,529	40,703	0
12082	**Bridges Rehabilitation 11**	857,000	0	0	857,000	22,000	879,000	223,452	223,452	655,548	0
1208200	Bridges Rehabilitation 11	857,000	0	0	857,000	22,000	879,000	223,452	223,452	655,548	0
12092	**Acquisition of Property**	0	0	0	0	0	0	0	0	0	0
1209200	Acquisition of Property	0	0	0	0	0	0	0	0	0	0
14003	**Dredging Equipment**	110,000	0	0	110,000	0	110,000	110,000	110,000	0	0
1400300	Dredging-Equipment	110,000	0	0	110,000	0	110,000	110,000	110,000	0	0
14015	**Bartica/ Issano/ Mahdia Roads**	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
1401500	Bartica/Issano/ Mahdia Roads	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
14016	**Black Bush Polder Roads**	15,000	0	0	15,000	0	15,000	8,000	8,000	7,000	0
1401600	Black Bush Polder Road	15,000	0	0	15,000	0	15,000	8,000	8,000	7,000	0
14017	**Bridges**	57,000	0	0	57,000	0	57,000	46,977	46,977	10,023	0
1401700	Bridges	57,000	0	0	57,000	0	57,000	46,977	46,977	10,023	0
14018	**Miscellaneous Roads**	650,000	0	0	650,000	0	650,000	649,925	634,799	15,201	15,126
1401800	Miscellaneous Roads	650,000	0	0	650,000	0	650,000	649,925	634,799	15,201	15,126

AGENCY 31 - MINISTRY OF PUBLIC WORKS & COMMUNICATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
14019	**Urban Roads/Drainage**	200,000	0	0	200,000	0	200,000	199,683	199,644	356	39
1401900	Urban Roads/Drainage	200,000	0	0	200,000	0	200,000	199,683	199,644	356	39
14022	**Traffic Lights**	0	0	0	0	0	0	0	0	0	0
1402200	Traffic Lights	0	0	0	0	0	0	0	0	0	0
14023	**G/Town - Lethem Road**	104,000	0	0	104,000	0	104,000	30,371	30,371	73,629	0
1402300	G/Town - Lethem Road	104,000	0	0	104,000	0	104,000	30,371	30,371	73,629	0
15004	**Sea Defence**	2,138,586	0	360,278	2,498,864	34,170	2,533,034	2,524,514	2,524,514	8,520	0
1500400	Essequibo & West Demerara	0	0	0	0	0	0	0	0	0	0
1500401	Administration and Management	26,000	0	0	26,000	0	26,000	25,904	25,904	96	0
1500402	Emergency Works	1,000,000	0	0	1,000,000	34,170	1,034,170	1,031,551	1,031,551	2,619	0
1500403	Essequibo and West Demerara	952,586	0	258,989	1,211,575	0	1,211,575	1,205,861	1,205,861	5,714	0
1500404	West Coast Berbice	160,000	0	101,289	261,289	0	261,289	261,198	261,198	91	0
15007	**Emergency Works**	0	0	0	0	0	0	0	0	0	0
1500700	Emergency Works	0	0	0	0	0	0	0	0	0	0
16001	**Air Transport Reform Program**	0	0	0	0	0	0	0	0	0	0
1600101	Administration	0	0	0	0	0	0	0	0	0	0
1600102	Civil Works	0	0	0	0	0	0	0	0	0	0
1600103	Consultancy	0	0	0	0	0	0	0	0	0	0
1600104	Design & Supervision	0	0	0	0	0	0	0	0	0	0
1600105	Equipment	0	0	0	0	0	0	0	0	0	0
16002	**Hinterland/ Coastal Airstrip**	108,000	0	0	108,000	0	108,000	7,147	7,147	100,853	0
1600200	Hinterland/Coastal Airs	108,000	0	0	108,000	0	108,000	7,147	7,147	100,853	0
16003	**Equipment - Civil Aviation**	0	0	0	0	0	0	0	0	0	0
1600300	Equipment - Civil Aviation	0	0	0	0	0	0	0	0	0	0
16004	**Stellings**	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
1600400	Stellings	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
16005	**Airport Security**	0	0	0	0	0	0	0	0	0	0
1600500	Airport Security	0	0	0	0	0	0	0	0	0	0
16006	**Conveyor Belt**	0	0	0	0	0	0	0	0	0	0
1600600	Conveyor Belt	0	0	0	0	0	0	0	0	0	0
16007	**CJIA Corporation**	28,000	0	0	28,000	300,000	328,000	328,000	328,000	0	0
1600700	CJIA Corporation	28,000	0	0	28,000	300,000	328,000	328,000	328,000	0	0
17010	**Minor Works**	0	0	0	0	0	0	0	0	0	0
1701000	Minor Works	0	0	0	0	0	0	0	0	0	0
25021	**Office Equipment**	1,300	0	0	1,300	0	1,300	1,291	1,291	9	0
2502100	Office Equipment	1,300	0	0	1,300	0	1,300	1,291	1,291	9	0
25072	**Furnish-Govt Quarters**	3,000	0	0	3,000	0	3,000	1,254	1,254	1,746	0
2507200	Furnish-Govt Quarters	3,000	0	0	3,000	0	3,000	1,254	1,254	1,746	0
26010	**Navigational Aids**	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
2601000	Navigational Aids	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
26011	**Electrification Programme**	0	0	0	0	0	0	0	0	0	0
2601100	Electrification Programme	0	0	0	0	0	0	0	0	0	0

AGENCY 31 - MINISTRY OF PUBLIC WORKS & COMMUNICATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
27001	**Recondition/ Construction of Ships**	120,000	0	0	120,000	200,000	320,000	320,000	320,000	0	0
2700100	Recondition/ Construction of Ships	120,000	0	0	120,000	200,000	320,000	320,000	320,000	0	0
27002	**Recondition of Ferry Vessels**	110,000	0	0	110,000	0	110,000	110,000	110,000	0	0
2700200	Recondition of Ferry Vessel	110,000	0	0	110,000	0	110,000	110,000	110,000	0	0
27003	**Ferry Services - Guyana/Suriname Ferry**	0	0	0	0	0	0	0	0	0	0
2700300	Ferry Services - Guyana/Suriname Ferry	0	0	0	0	0	0	0	0	0	0
47002	**Administration & Management**	0	0	0	0	0	0	0	0	0	0
4700200	Administration & Management	0	0	0	0	0	0	0	0	0	0

MR. B. BALRAM
HEAD OF BUDGET AGENCY

AGENCY 41 - MINISTRY OF EDUCATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		2,280,250	0	152,792	2,433,042	0	2,433,042	2,099,911	2,099,838	333,204	73
12059	**Nursery, Primary & Secondary Schools**	135,000	0	0	135,000	0	135,000	85,651	85,578	49,422	73
1205900	Nursery, Primary & Secondary Schools	135,000	0	0	135,000	0	135,000	85,651	85,578	49,422	73
12060	**President's College**	8,000	0	0	8,000	0	8,000	5,644	5,644	2,356	0
1206000	President's College	8,000	0	0	8,000	0	8,000	5,644	5,644	2,356	0
12061	**Craft Production & Design**	1,800	0	0	1,800	0	1,800	1,576	1,576	224	0
1206100	Craft Production & Design	1,800	0	0	1,800	0	1,800	1,576	1,576	224	0
12062	**Building - National Library**	9,000	0	0	9,000	0	9,000	7,233	7,233	1,767	0
1206200	Building - National Library	9,000	0	0	9,000	0	9,000	7,233	7,233	1,767	0
12063	**Critchlow Labour College**	0	0	0	0	0	0	0	0	0	0
1206300	Critchlow Labour College	0	0	0	0	0	0	0	0	0	0
12064	**Kuru Kuru College**	1,500	0	0	1,500	0	1,500	0	0	1,500	0
1206400	Kuru Kuru College	1,500	0	0	1,500	0	1,500	0	0	1,500	0
12065	**Teachers' Training Complex**	12,000	0	0	12,000	0	12,000	6,751	6,751	5,249	0
1206500	Teachers’ Training Complex	12,000	0	0	12,000	0	12,000	6,751	6,751	5,249	0
12066	**University of Guyana - Turkeyen**	9,200	0	43,785	52,985	0	52,985	52,985	52,985	0	0
1206600	University of Guyana - Turkeyen	9,200	0	43,785	52,985	0	52,985	52,985	52,985	0	0
12067	**University of Guyana - Berbice**	50,000	0	0	50,000	0	50,000	25,380	25,380	24,620	0
1206700	University of Guyana - Berbice	50,000	0	0	50,000	0	50,000	25,380	25,380	24,620	0
12075	**Basic Edu. Access & Management Support Prog.**	1,143,000	0	0	1,143,000	0	1,143,000	1,040,562	1,040,562	102,438	0
1207501	Admin. & Expenses	66,000	950	0	66,950	0	66,950	62,954	62,954	3,996	0
1207502	Civil Works	725,000	(120,087)	0	604,913	0	604,913	514,833	514,833	90,080	0
1207503	Monitoring &Evaluation	25,000	(21,000)	0	4,000	0	4,000	3,374	3,374	626	0
1207504	Org. & Human Resource Capacity	87,000	51,910	0	138,910	0	138,910	131,774	131,774	7,136	0
1207505	School Performance	239,400	88,227	0	327,627	0	327,627	327,627	327,627	0	0
1207506	Vehicle & Equipment	600	0	0	600	0	600	0	0	600	0
1207507	Credit Fees and Inter	0	0	0	0	0	0	0	0	0	0
12080	**Adult Education Association**	2,100	0	0	2,100	0	2,100	1,882	1,882	218	0
1208000	Adult Education Association	2,100	0	0	2,100	0	2,100	1,882	1,882	218	0
12098	**Guy Bas Educ Training (11)**	120,000	0	0	120,000	0	120,000	120,000	120,000	0	0
1209800	Guy Bas Educ Training (11)	120,000	0	0	120,000	0	120,000	120,000	120,000	0	0
18002	**Carifesta**	0	0	0	0	0	0	0	0	0	0
1800200	Carifesta	0	0	0	0	0	0	0	0	0	0
19020	**National Stadium**	0	0	0	0	0	0	0	0	0	0
1902000	National Stadium	0	0	0	0	0	0	0	0	0	0
24033	**Land Transport**	0	0	0	0	0	0	0	0	0	0
2403300	Land Transport	0	0	0	0	0	0	0	0	0	0
26029	**Guyana Basic Education Training**	0	0	0	0	0	0	0	0	0	0
2602900	Guyana Basic Education Training	0	0	0	0	0	0	0	0	0	0
26030	**New Amsterdam Technical Institution**	5,600	0	0	5,600	0	5,600	3,165	3,165	2,435	0
2603000	N/A Technical Institution	5,600	0	0	5,600	0	5,600	3,165	3,165	2,435	0
26031	**Other Equipment**	7,150	0	0	7,150	0	7,150	7,129	7,129	21	0
2603100	Other Equipment	7,150	0	0	7,150	0	7,150	7,129	7,129	21	0

AGENCY 41 - MINISTRY OF EDUCATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
26032	**G.T.I**	39,000	0	0	39,000	0	39,000	21,150	21,150	17,850	0
2603200	G.T.I	39,000	0	0	39,000	0	39,000	21,150	21,150	17,850	0
26033	**G.I.T.C**	3,400	0	0	3,400	0	3,400	2,993	2,993	407	0
2603300	G.I.T.C.	3,400	0	0	3,400	0	3,400	2,993	2,993	407	0
26034	**Carnegie School of Home Economics**	3,000	0	0	3,000	0	3,000	2,435	2,435	565	0
2603400	Carnegie School of Home Economics	3,000	0	0	3,000	0	3,000	2,435	2,435	565	0
26035	**School Furniture & Equipment**	25,000	0	0	25,000	0	25,000	24,675	24,675	325	0
2603500	School Furniture & Equipment	25,000	0	0	25,000	0	25,000	24,675	24,675	325	0
26036	**Resource Development Centre**	8,000	0	0	8,000	0	8,000	5,241	5,241	2,759	0
2603600	Resource Development Centre	8,000	0	0	8,000	0	8,000	5,241	5,241	2,759	0
26037	**Development of Text Books**	0	0	0	0	0	0	0	0	0	0
2603700	Development of Text Books	0	0	0	0	0	0	0	0	0	0
26039	**Guyana Education Access Projects**	0	0	0	0	0	0	0	0	0	0
2603901	Civil Works	0	0	0	0	0	0	0	0	0	0
2603902	Furniture/Equipment/Books	0	0	0	0	0	0	0	0	0	0
2603903	Technical Cooperation	0	0	0	0	0	0	0	0	0	0
26043	**Technical Vocation**	190,000	0	0	190,000	0	190,000	71,191	71,191	118,809	0
2604300	Technical Vocation	190,000	0	0	190,000	0	190,000	71,191	71,191	118,809	0
45019	**Linden Technical Institute**	7,500	0	0	7,500	0	7,500	5,324	5,324	2,176	0
4501900	Linden Tech Institute	7,500	0	0	7,500	0	7,500	5,324	5,324	2,176	0
45022	**EFA/FTI**	500,000	0	109,007	609,007	0	609,007	608,944	608,944	63	0
4502200	EFA/FTI	500,000	0	109,007	609,007	0	609,007	608,944	608,944	63	0

MR. P. KANDHI
HEAD OF BUDGET AGENCY

AGENCY 44 - MINISTRY OF CULTURE YOUTH & SPORTS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		643,000	0	11,708	654,708	0	654,708	414,000	409,732	244,976	4,268
12056	**Building - Cultural Centre**	8,800	0	11,708	20,508	0	20,508	20,436	20,436	72	0
1205600	Building- Cultural Centre	8,800	0	11,708	20,508	0	20,508	20,436	20,436	72	0
12057	**Building - Central Ministry**	10,000	0	0	10,000	0	10,000	0	0	10,000	0
1205700	Building- Central Ministry	10,000	0	0	10,000	0	10,000	0	0	10,000	0
12058	**Umana Yana**	2,000	0	0	2,000	0	2,000	1,999	1,999	1	0
1205800	Umana Yana	2,000	0	0	2,000	0	2,000	1,999	1,999	1	0
18001	**Youth**	22,000	0	0	22,000	0	22,000	21,984	21,984	16	0
1800100	Youth	22,000	0	0	22,000	0	22,000	21,984	21,984	16	0
18002	**Carifesta**	305,000	0	0	305,000	0	305,000	304,929	304,822	178	107
1800200	Carifesta	305,000	0	0	305,000	0	305,000	304,929	304,822	178	107
19020	**National Stadium**	14,350	0	0	14,350	0	14,350	11,294	11,294	3,056	0
1902000	National Stadium	14,350	0	0	14,350	0	14,350	11,294	11,294	3,056	0
24026	**National School of Dance**	650	0	0	650	0	650	627	627	23	0
2402600	National School of Dance	650	0	0	650	0	650	627	627	23	0
24034	**Land Transport**	2,600	0	0	2,600	0	2,600	0	0	2,600	0
2403400	Land Transport	2,600	0	0	2,600	0	2,600	0	0	2,600	0
25058	**Museum Development**	4,200	0	0	4,200	0	4,200	4,001	4,001	199	0
2505800	Museum Development	4,200	0	0	4,200	0	4,200	4,001	4,001	199	0
25066	**Equipment**	1,200	0	0	1,200	0	1,200	1,104	1,104	96	0
2506600	Equipment	1,200	0	0	1,200	0	1,200	1,104	1,104	96	0
26026	**Entrepreneurial Skills Training**	0	0	0	0	0	0	0	0	0	0
2602600	Entrepreneurial Skills Training	0	0	0	0	0	0	0	0	0	0
44009	**Burrowes School of Arts**	3,000	0	0	3,000	0	3,000	2,997	2,997	3	0
4400900	Burrowes School of Art	3,000	0	0	3,000	0	3,000	2,997	2,997	3	0
45016	**National Trust**	8,000	0	0	8,000	0	8,000	3,442	3,442	4,558	0
4501600	National Trust	8,000	0	0	8,000	0	8,000	3,442	3,442	4,558	0
45017	**National Archives**	2,200	0	0	2,200	0	2,200	2,187	2,187	13	0
4501700	National Archives	2,200	0	0	2,200	0	2,200	2,187	2,187	13	0
45018	**National Sports Commission**	259,000	0	0	259,000	0	259,000	39,000	34,839	224,161	4,161
4501800	National Sports Commission	259,000	0	0	259,000	0	259,000	39,000	34,839	224,161	4,161

MR. A. KING
HEAD OF BUDGET AGENCY

AGENCY 45 - MINISTRY OF HOUSING & WATER
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		4,696,400	0	0	4,696,400	0	4,696,400	3,221,648	3,221,648	1,474,752	0
				0							
12084	**Buildings**	0	0	0	0	0	0	0	0	0	0
1208400	Buildings	0	0	0	0	0	0	0	0	0	0
19008	**Low Income Settlement Programme**	0	0	0	0	0	0	0	0	0	0
1900801	Administration & Management	0	0	0	0	0	0	0	0	0	0
1900802	Civil Works	0	0	0	0	0	0	0	0	0	0
1900803	Design & Supervision	0	0	0	0	0	0	0	0	0	0
1900804	Technical Assist/H.R.D	0	0	0	0	0	0	0	0	0	0
19009	**Infrastructure Development & Buildings**	420,000	0	0	420,000	0	420,000	420,000	420,000	0	0
1900900	Infrastructure Development & Buildings	420,000	0	0	420,000	0	420,000	420,000	420,000	0	0
19010	**Development of Housing Areas**	850,000	0	0	850,000	0	850,000	672,332	672,332	177,668	0
1901000	Development of Housing Areas	850,000	0	0	850,000	0	850,000	672,332	672,332	177,668	0
24012	**Land Transport**	0	0	0	0	0	0	0	0	0	0
2401200	Land Transport	0	0	0	0	0	0	0	0	0	0
25070	**Equipment**	900	0	0	900	0	900	831	831	69	0
2507000	Equipment	900	0	0	900	0	900	831	831	69	0
28007	**Water Supply Tech Assistance**	2,076,500	0	0	2,076,500	0	2,076,500	1,330,568	1,330,568	745,932	0
2800702	Billing System IT	36,500	0	0	36,500	0	36,500	13,915	13,915	22,585	0
2800705	Institutional Strengthening	0	0	0	0	0	0	0	0	0	0
2800706	Major Water Systems	1,750,000	0	0	1,750,000	0	1,750,000	1,223,017	1,223,017	526,983	0
2800707	Management Contract	0	0	0	0	0	0	0	0	0	0
2800708	Minor Water Systems	90,000	0	0	90,000	0	90,000	66,068	66,068	23,932	0
2800709	Consultancy	0	0	0	0	0	0	0	0	0	0
2800710	Metering System	200,000	0	0	200,000	0	200,000	27,568	27,568	172,432	0
28008	**Rural Water Supply (Hinterland)**	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
2800800	Rural Water Supply (Hinterland)	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
28009	**Coastal Water Supply**	350,000	0	0	350,000	0	350,000	349,974	349,974	26	0
2800900	Coastal Water Supply	350,000	0	0	350,000	0	350,000	349,974	349,974	26	0
28010	**Linmine**	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
2801000	Linmine	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
28011	**Georgetown Rem. & Sew Proj Phase 2**	909,000	0	0	909,000	0	909,000	357,943	357,943	551,057	0
2801101	Administration & Engineering	65,000	0	0	65,000	0	65,000	38,903	38,903	26,097	0
2801102	Civil Works	844,000	0	0	844,000	0	844,000	319,040	319,040	524,960	0
28012	**Water Supply - Ministry of Housing & Water**	0	0	0	0	0	0	0	0	0	0
2801200	Water Supply – Ministry of Housing	0	0	0	0	0	0	0	0	0	0

MR. E. Mc GARRELL
HEAD OF BUDGET AGENCY

AGENCY 46 - GEORGETOWN PUBLIC HOSPITAL CORPORATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		136,500	0	0	136,500	0	136,500	127,861	127,861	8,639	0
12099	**Buildings - GPHC**	91,500	0	0	91,500	0	91,500	85,505	85,505	5,995	0
1209900	Buildings - GPHC	91,500	0	0	91,500	0	91,500	85,505	85,505	5,995	0
45002	**Georgetown Public Hospital Corporation**	45,000	0	0	45,000	0	45,000	42,356	42,356	2,644	0
4500202	Equipment	15,000	0	0	15,000	0	15,000	14,190	14,190	810	0
4500203	Equipment - Medical	30,000	0	0	30,000	0	30,000	28,166	28,166	1,834	0

MR. M. KHAN
HEAD OF BUDGET AGENCY

AGENCY 47- MINISTRY OF HEALTH
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		2,765,413	0	146,354	2,911,767	42,452	2,954,219	2,306,786	2,306,780	647,439	6
12017	**Ministry of Health Build**	90,000	0	0	90,000	42,452	132,452	131,091	131,091	1,361	0
1201700	Min of Health- Buildings	90,000	0	0	90,000	42,452	132,452	131,091	131,091	1,361	0
12076	**New Amsterdam Hospital**	0	0	0	0	0	0	0	0	0	0
1207600	New Amsterdam Hospital	0	0	0	0	0	0	0	0	0	0
12077	**Doctors Quarters**	1,379	0	0	1,379	0	1,379	1,379	1,373	6	6
	Doctors Quarters	1,379	0	0	1,379	0	1,379	1,379	1,373	6	6
24011	**Land and Water Transport**	10,600	0	0	10,600	0	10,600	10,469	10,469	131	0
2401100	Land & Water Transport	10,600	0	0	10,600	0	10,600	10,469	10,469	131	0
25018	**Office Furniture & Equipment**	21,000	0	0	21,000	0	21,000	20,983	20,983	17	0
2501800	Office Furniture & Equipment	21,000	0	0	21,000	0	21,000	20,983	20,983	17	0
25019	**Equipment-_Medical**	45,000	0	0	45,000	0	45,000	44,767	44,767	233	0
2501900	Equipment - Medical	45,000	0	0	45,000	0	45,000	44,767	44,767	233	0
25020	**Equipment**	17,434	0	0	17,434	0	17,434	17,434	17,434	0	0
2502000	Equipment	17,434	0	0	17,434	0	17,434	17,434	17,434	0	0
25067	**Furniture and Equipment - Staff Quarters**	0	0	0	0	0	0	0	0	0	0
2506700	Furniture & Equipment - Staff Quarters	0	0	0	0	0	0	0	0	0	0
44002	**HIS/AIDS**	520,000	0	0	520,000	0	520,000	520,000	520,000	0	0
4400200	HIS/AIDS	520,000	0	0	520,000	0	520,000	520,000	520,000	0	0
44003	**Nutrition Programme**	340,000	0	146,354	486,354	0	486,354	482,664	482,664	3,690	0
4400300	Nutrition Programme	340,000	0	146,354	486,354	0	486,354	482,664	482,664	3,690	0
44012	**Health Sector Programme**	1,720,000	0	0	1,720,000	0	1,720,000	1,077,999	1,077,999	642,001	0
	Health Sector Programme	1,720,000	0	0	1,720,000	0	1,720,000	1,077,999	1,077,999	642,001	0

MR. H. ALLY
HEAD OF BUDGET AGENCY

AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES & SOCIAL SECURITY
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		372,100	0	0	372,100	0	372,100	119,788	119,788	252,312	0
12068	**Buildings**	365,000	0	0	365,000	0	365,000	112,697	112,697	252,303	0
1206800	Buildings	365,000		0	365,000	0	365,000	112,697	112,697	252,303	0
19018	**SIMAP- Phase 3**	0	0	0	0	0	0	0	0	0	0
1901801	Administration	0	0	0	0	0	0	0	0	0	0
1901802	Building	0	0	0	0	0	0	0	0	0	0
1901803	Community Development	0	0	0	0	0	0	0	0	0	0
1901804	Consultancy	0	0	0	0	0	0	0	0	0	0
1901805	Drainage & Irrigation	0	0	0	0	0	0	0	0	0	0
1901806	Equipment	0	0	0	0	0	0	0	0	0	0
1901807	Health	0	0	0	0	0	0	0	0	0	0
1901808	Other Infrastructure	0	0	0	0	0	0	0	0	0	0
1901810	Roads	0	0	0	0	0	0	0	0	0	0
1901811	Schools	0	0	0	0	0	0	0	0	0	0
1901813	Water & Sanitation	0	0	0	0	0	0	0	0	0	0
24028	**Land Transport**	0	0	0	0	0	0	0	0	0	0
2402800	Land Transport	0	0	0	0	0	0	0	0	0	0
25060	**Office Equipment**	3,500	0	0	3,500	0	3,500	3,495	3,495	5	0
2506000	Office Equipment	3,500	0	0	3,500	0	3,500	3,495	3,495	5	0
25061	**Equipment**	3,600	0	0	3,600	0	3,600	3,596	3,596	4	0
2506100	Equipment	3,600	0	0	3,600	0	3,600	3,596	3,596	4	0

MR. T. THOMAS
HEAD OF BUDGET AGENCY

AGENCY 51 - MINISTRY OF HOME AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		1,333,500	0	16,432	1,349,932	0	1,349,932	820,779	820,779	529,153	0
12006	**Buildings - Prisons**	40,000	0	0	40,000	0	40,000	39,997	39,997	3	0
1200600	Buildings - Prisons	40,000	0	0	40,000	0	40,000	39,997	39,997	3	0
12007	**Police Stations & Buildings**	100,000	0	0	100,000	0	100,000	98,987	98,987	1,013	0
1200700	Police Station & Build	100,000	0	0	100,000	0	100,000	98,987	98,987	1,013	0
12008	**Fire Ambulance & Stations**	24,000	0	0	24,000	0	24,000	24,000	24,000	0	0
1200800	Fire Ambulances & Stations	24,000	0	0	24,000	0	24,000	24,000	24,000	0	0
12009	**Buildings - Home Affairs**	37,000	0	0	37,000	0	37,000	32,541	32,541	4,459	0
1200900	Buildings - Home Affairs	37,000	0	0	37,000	0	37,000	32,541	32,541	4,459	0
12085	**Citizen Security**	660,000	0	0	660,000	0	660,000	139,202	139,202	520,798	0
1208500	Citizen Security	660,000	0	0	660,000	0	660,000	139,202	139,202	520,798	0
17002	**General Registrar's Office**	4,000	0	0	4,000	0	4,000	3,993	3,993	7	0
1700200	General Registrar Office	4,000	0	0	4,000	0	4,000	3,993	3,993	7	0
24004	**Land & Water Transport - Police**	100,000	0	0	100,000	0	100,000	98,708	98,708	1,292	0
2400400	Land & Water Transport -Police	100,000	0	0	100,000	0	100,000	98,708	98,708	1,292	0
24005	**Land Transport - Home Affairs**	6,150	0	0	6,150	0	6,150	5,624	5,624	526	0
2400500	Land Transport - Home Affairs	6,150	0	0	6,150	0	6,150	5,624	5,624	526	0
24006	**Land & Water Transport - Fire**	10,000	0	0	10,000	0	10,000	9,375	9,375	625	0
2400600	Land & Water Transport - Fire	10,000	0	0	10,000	0	10,000	9,375	9,375	625	0
24007	**Land & Water Transport - Prisons**	10,100	0	0	10,100	0	10,100	10,056	10,056	44	0
2400700	Land & Water Transport - Prisons	10,100	0	0	10,100	0	10,100	10,056	10,056	44	0
25012	**Equipment & Furniture - Police**	30,000	0	0	30,000	0	30,000	29,919	29,919	81	0
2501200	Equipment & Furniture - Police	30,000	0	0	30,000	0	30,000	29,919	29,919	81	0
26001	**Equipment - Police**	200,000	0	16,150	216,150	0	216,150	216,093	216,093	57	0
2600100	Equipment - Police	200,000	0	16,150	216,150	0	216,150	216,093	216,093	57	0
26002	**Comm. Equipment - Fire**	5,000	0	0	5,000	0	5,000	4,933	4,933	67	0
2600200	Comm. Equipment - Fire	5,000	0	0	5,000	0	5,000	4,933	4,933	67	0
26003	**Tools & Equipment - Fire**	23,000	0	282	23,282	0	23,282	23,278	23,278	4	0
2600300	Tools & Equipment - Fire	23,000	0	282	23,282	0	23,282	23,278	23,278	4	0
26004	**Other Equipment - Prisons**	10,000	0	0	10,000	0	10,000	9,999	9,999	1	0
2600400	Other Equipment - Prisons	10,000	0	0	10,000	0	10,000	9,999	9,999	1	0
26005	**Agriculture – Equipment - Prisons**	3,000	0	0	3,000	0	3,000	2,999	2,999	1	0
2600500	Agriculture – Equipment - Prisons	3,000	0	0	3,000	0	3,000	2,999	2,999	1	0
26006	**Equipment (Home Affairs)**	750	0	0	750	0	750	745	745	5	0
2600600	Equipment (Home Affairs)	750	0	0	750	0	750	745	745	5	0
26007	**Office Equipment & Furniture - Fire**	2,000	0	0	2,000	0	2,000	1,993	1,993	7	0
2600700	Office Equipment & Furniture - Fire	2,000	0	0	2,000	0	2,000	1,993	1,993	7	0
26008	**Office Equipment & Furniture - Home Affairs**	2,100	0	0	2,100	0	2,100	2,085	2,085	15	0
2600800	Office Equipment & Furniture - MOHA	2,100	0	0	2,100	0	2,100	2,085	2,085	15	0
26009	**Police Complaints Authority**	1,400	0	0	1,400	0	1,400	1,391	1,391	9	0
2600900	Police Complaints Authority	1,400	0	0	1,400	0	1,400	1,391	1,391	9	0
26042	**Community Policing Group**	65,000	0	0	65,000	0	65,000	64,861	64,861	139	0
260420	Community Policing Group	65,000	0	0	65,000	0	65,000	64,861	64,861	139	0

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		335,500	0	0	335,500	0	335,500	72,985	72,985	262,515	0
											0
12013	**Buildings**	10,000	0	0	10,000	0	10,000	8,428	8,428	1,572	0
1201300	Buildings	10,000	0	0	10,000	0	10,000	8,428	8,428	1,572	0
12014	**Supreme/Magistrate Court**	0	0	0	0	0	0	0	0	0	0
1201400	Supreme/Magistrate Court	0	0	0	0	0	0	0	0	0	0
12015	**Buildings**	0	0	0	0	0	0	0	0	0	0
1201500	Buildings	0	0	0	0	0	0	0	0	0	0
15003	**Strengthening of the Registry**	7,500	0	0	7,500	0	7,500	3,090	3,090	4,410	0
1500300	Strengthening of the Registry	7,500	0	0	7,500	0	7,500	3,090	3,090	4,410	0
15011	**Justice Improvement Programme**	303,000	0	0	303,000	0	303,000	53,417	53,417	249,583	0
1501100	Justice Improvement Programme	303,000	0	0	303,000	0	303,000	53,417	53,417	249,583	0
24011	**Land and Water Transport**	4,500	0	0	4,500	0	4,500	3,400	3,400	1,100	0
2401100	Land and Water Transport	4,500	0	0	4,500	0	4,500	3,400	3,400	1,100	0
25015	**Equipment**	3,500	0	0	3,500	0	3,500	3,499	3,499	1	0
2501500	Equipment	3,500	0	0	3,500	0	3,500	3,499	3,499	1	0
25016	**Furniture & Equipment**	4,000	0	0	4,000	0	4,000	1,151	1,151	2,849	0
2501600	Furniture and Equipment	4,000	0	0	4,000	0	4,000	1,151	1,151	2,849	0
25017	**Equipment**	3,000	0	0	3,000	0	3,000	0	0	3,000	0
2501700	Equipment	3,000	0	0	3,000	0	3,000	0	0	3,000	0

MR. C. CROAL
HEAD OF BUDGET AGENCY

AGENCY 53 - GUYANA DEFENCE FORCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		699,000	0	291,588	990,588	0	990,588	926,195	926,195	64,393	0
12001	**Guyana Defence Force**	85,000	0	35,658	120,658	0	120,658	71,998	71,998	48,660	0
1200100	Guyana Defence Force	85,000	0	35,658	120,658	0	120,658	71,998	71,998	48,660	0
12003	**Marine Development - GDF**	40,000	0	0	40,000	0	40,000	25,853	25,853	14,147	0
1200300	Marine Development - GDF	40,000	0	0	40,000	0	40,000	25,853	25,853	14,147	0
28001	**Pure Water Supply - GDF**	9,000	0	0	9,000	0	9,000	8,670	8,670	330	0
2800100	Pure Water Supply - GDF	9,000	0	0	9,000	0	9,000	8,670	8,670	330	0
28002	**Agricultural Development-GDF**	5,000	0	0	5,000	0	5,000	4,757	4,757	243	0
2800200	Agricultural Development - G.D.F	5,000	0	0	5,000	0	5,000	4,757	4,757	243	0
34005	**Infrastructure - GDF**	10,000	0	618	10,618	0	10,618	10,338	10,338	280	0
3400500	Infrastructure - GDF	10,000	0	618	10,618	0	10,618	10,338	10,338	280	0
51002	**Equipment - GDF**	550,000	0	255,312	805,312	0	805,312	804,579	804,579	733	0
5100200	Equipment - GDF	550,000	0	255,312	805,312	0	805,312	804,579	804,579	733	0

COMMANDER J. FLORES
HEAD OF BUDGET AGENCY

AGENCY 55 - SUPREME COURT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		82,500	0	0	82,500	0	82,500	33,921	33,921	48,579	0
12014	**Supreme/ Magistrate Court**	68,500	0	0	68,500	0	68,500	19,924	19,924	48,576	0
1201400	Supreme/ Magistrate Court	68,500	0	0	68,500	0	68,500	19,924	19,924	48,576	0
24039	**Land and Water Transport**	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
2403900	Land and Water Transport	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
25014	**Furniture and Equipment**	10,000	0	0	10,000	0	10,000	9,997	9,997	3	0
2501400	Furniture and Equipment	10,000	0	0	10,000	0	10,000	9,997	9,997	3	0

MR. R. MOHAMED
HEAD OF BUDGET AGENCY

AGENCY 56 - PUBLIC PROSECUTIONS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		4,000	0	0	4,000	0	4,000	3,374	3,374	626	0
25007	**Director of Public Prosecution**	4,000	0	0	4,000	0	4,000	3,374	3,374	626	0
2500700	Director of Public Prosecution	4,000	0	0	4,000	0	4,000	3,374	3,374	626	0

MRS. S. ALI- HACK
HEAD OF BUDGET AGENCY

AGENCY 58 - PUBLIC SERVICE APPELLATE TRIBUNAL
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		3,500	0	0	3,500	0	3,500	0	0	3,500	0
25009	**Public Service Appellate Tribunal**	3,500	0	0	3,500	0	3,500	0	0	3,500	0
2500900	Pub Service Appellate Tribunal	3,500	0	0	3,500	0	3,500	0	0	3,500	0

MS. T. KING
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION1: BARIMA/WAINI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		142,975	0	7,342	150,317	0	150,317	149,107	149,107	1,210	0
11002	**Bridges**	8,000	0	0	8,000	0	8,000	7,974	7,974	26	0
1100200	Bridges	8,000	0	0	8,000	0	8,000	7,974	7,974	26	0
12024	**Buildings - Health**	28,000	0	3,389	31,389	0	31,389	30,326	30,326	1,063	0
1202400	Buildings - Health	28,000	0	3,389	31,389	0	31,389	30,326	30,326	1,063	0
12026	**Buildings - Education**	47,000	0	1,954	48,954	0	48,954	48,942	48,942	12	0
1202600	Buildings - Education	47,000	0	1,954	48,954	0	48,954	48,942	48,942	12	0
12086	**Buildings - Administration**	3,000	0	0	3,000	0	3,000	2,986	2,986	14	0
1208600	Buildings - Administration	3,000	0	0	3,000	0	3,000	2,986	2,986	14	0
14004	**Roads**	24,325	0	1,436	25,761	0	25,761	25,747	25,747	14	0
1400400	Roads	24,325	0	1,436	25,761	0	25,761	25,747	25,747	14	0
19011	**Agricultural Development**	7,000	0	0	7,000	0	7,000	6,995	6,995	5	0
1901100	Agricultural Development	7,000	0	0	7,000	0	7,000	6,995	6,995	5	0
24015	**Land and Water Transport**	5,450	0	0	5,450	0	5,450	5,449	5,449	1	0
2401500	Land & Water Transport	5,450	0	0	5,450	0	5,450	5,449	5,449	1	0
25025	**Furniture & Equipment - Administration**	1,000	0	0	1,000	0	1,000	988	988	12	0
2502500	Furniture & Equip - Administration	1,000	0	0	1,000	0	1,000	988	988	12	0
25026	**Furniture & Equipment - Education**	4,700	0	0	4,700	0	4,700	4,674	4,674	26	0
2502600	Furniture & Equipment - Education	4,700	0	0	4,700	0	4,700	4,674	4,674	26	0
25027	**Furniture - Staff Quarters**	500	0	0	500	0	500	468	468	32	0
2502700	Furniture - Staff Quarters	500	0	0	500	0	500	468	468	32	0
25028	**Furniture & Equipment - Health**	5,000	0	0	5,000	0	5,000	4,999	4,999	1	0
2502800	Furniture & Equipment - Health	5,000	0	0	5,000	0	5,000	4,999	4,999	1	0
26014	**Power Supply**	9,000	0	563	9,563	0	9,563	9,559	9,559	4	0
2601400	Power Supply	9,000	0	563	9,563	0	9,563	9,559	9,559	4	0
26044	**Other Equipment**	0	0	0	0	0	0	0	0	0	0
2604400	Other Equipment	0	0	0	0	0	0	0	0	0	0

MS. M. WILLIAMS
HEAD OF BUDGET AGENCY

AGENCY 72 – REGION 2: POMEROON/SUPENAAM
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		249,400	0	0	249,400	0	249,400	247,532	247,532	1,868	0
11003	**Bridges**	10,000	0	0	10,000	0	10,000	9,974	9,974	26	0
1100300	Bridges	10,000	0	0	10,000	0	10,000	9,974	9,974	26	0
12027	**Buildings- Health**	13,000	0	0	13,000	0	13,000	12,999	12,999	1	0
1202700	Buildings - Health	13,000	0	0	13,000	0	13,000	12,999	12,999	1	0
12028	**Buildings - Education**	26,000	0	0	26,000	0	26,000	25,890	25,890	110	0
1202800	Buildings - Education	26,000	0	0	26,000	0	26,000	25,890	25,890	110	0
12029	**Buildings-Administration**	5,000	0	0	5,000	0	5,000	4,963	4,963	37	0
1202900	Buildings - Administration	5,000	0	0	5,000	0	5,000	4,963	4,963	37	0
13007	**Miscellaneous Drainage & Irrigation Works**	94,500	0	0	94,500	0	94,500	93,227	93,227	1,273	0
1300700	Miscellaneous Drainage & Irrigation Works	94,500	0	0	94,500	0	94,500	93,227	93,227	1,273	0
14005	**Roads**	46,400	0	0	46,400	0	46,400	46,320	46,320	80	0
1400500	Roads	46,400	0	0	46,400	0	46,400	46,320	46,320	80	0
19012	**Land Development**	20,200	0	0	20,200	0	20,200	20,194	20,194	6	0
1901200	Land Development	20,200	0	0	20,200	0	20,200	20,194	20,194	6	0
24016	**Land & Water Transport**	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
2401600	Land & Water Transport	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
25029	**Furniture & Equipment - Education**	7,000	0	0	7,000	0	7,000	6,998	6,998	2	0
2502900	Furniture & Equipment - Education	7,000	0	0	7,000	0	7,000	6,998	6,998	2	0
25030	**Furniture & Equipment - Administration**	1,500	0	0	1,500	0	1,500	1,399	1,399	101	0
2503000	Furniture & Equipment - Administration	1,500	0	0	1,500	0	1,500	1,399	1,399	101	0
26016	**Furniture & Equipment - Health**	9,800	0	0	9,800	0	9,800	9,796	9,796	4	0
2601600	Furniture & Equipment - Health	9,800	0	0	9,800	0	9,800	9,796	9,796	4	0
44008	**Other Equipment**	9,000	0	0	9,000	0	9,000	8,772	8,772	228	0
4400800	Other Equipment	9,000	0	0	9,000	0	9,000	8,772	8,772	228	0

MR. S. SINGH
HEAD OF BUDGET AGENCY

AGENCY 73 - REGION 3: ESSEQUIBO ISLAND/WEST DEMERARA
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		202,500	0	0	202,500	0	202,500	199,841	199,841	2,659	0
1004	**Bridges**	14,000	0	0	14,000	0	14,000	13,915	13,915	85	0
1100400	Bridges	14,000	0	0	14,000	0	14,000	13,915	13,915	85	0
12030	**Buildings - Education**	36,000	0	0	36,000	0	36,000	35,147	35,147	853	0
1203000	Buildings - Education	36,000	0	0	36,000	0	36,000	35,147	35,147	853	0
12031	**Buildings-Health**	28,000	0	0	28,000	0	28,000	26,651	26,651	1,349	0
1203100	Buildings - Health	28,000	0	0	28,000	0	28,000	26,651	26,651	1,349	0
12087	**Buildings - Administration**	5,000	0	0	5,000	0	5,000	4,992	4,992	8	0
1208700	Buildings - Administration	5,000	0	0	5,000	0	5,000	4,992	4,992	8	0
13008	**Agricultural Development - Drainage & Irri**	35,000	0	0	35,000	0	35,000	34,956	34,956	44	0
1300800	Agricultural Dev - D&I	35,000	0	0	35,000	0	35,000	34,956	34,956	44	0
14006	**Roads**	41,500	0	0	41,500	0	41,500	41,493	41,493	7	0
1400600	Roads	41,500	0	0	41,500	0	41,500	41,493	41,493	7	0
19013	**Land Development**	20,000	0	0	20,000	0	20,000	19,934	19,934	66	0
1901300	Land Development	20,000	0	0	20,000	0	20,000	19,934	19,934	66	0
24017	**Land and Water Transport**	10,000	0	0	10,000	0	10,000	9,945	9,945	55	0
2401700	Land & Water Transport	10,000	0	0	10,000	0	10,000	9,945	9,945	55	0
25031	**Equipment - Health**	6,000	0	0	6,000	0	6,000	5,844	5,844	156	0
2503100	Equipment - Health	6,000	0	0	6,000	0	6,000	5,844	5,844	156	0
25032	**Furniture & Equipment - Administration**	1,000	0	0	1,000	0	1,000	968	968	32	0
2503200	Furniture & Equipment - Administration	1,000	0	0	1,000	0	1,000	968	968	32	0
25033	**Furniture & Equipment - Education**	6,000	0	0	6,000	0	6,000	5,996	5,996	4	0
2503300	Furniture & Equipment - Education	6,000	0	0	6,000	0	6,000	5,996	5,996	4	0

MR. N. RAMKISSOON
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		140,200	0	13,000	153,200	0	153,200	139,334	139,334	13,866	0
11005	**Bridges**	12,500	0	0	12,500	0	12,500	12,440	12,440	60	0
1100500	Bridges	12,500	0	0	12,500	0	12,500	12,440	12,440	60	0
12033	**Buildings - Education**	38,000	0	0	38,000	0	38,000	37,985	37,985	15	0
1203300	Buildings - Education	38,000	0	0	38,000	0	38,000	37,985	37,985	15	0
12035	**Buildings- Health**	14,000	0	0	14,000	0	14,000	13,141	13,141	859	0
1203500	Buildings - Health	14,000	0	0	14,000	0	14,000	13,141	13,141	859	0
12088	**Buildings - Administration**	0	0	13,000	13,000	0	13,000	6,909	6,909	6,091	0
1208800	Buildings - Administration	0	0	13,000	13,000	0	13,000	6,909	6,909	6,091	0
14007	**Roads**	26,000	0	0	26,000	0	26,000	25,489	25,489	511	0
1400700	Roads	26,000	0	0	26,000	0	26,000	25,489	25,489	511	0
17012	**Agricultural Development**	30,000	0	0	30,000	0	30,000	25,271	25,271	4,729	0
1701200	Agricultural Development	30,000	0	0	30,000	0	30,000	25,271	25,271	4,729	0
25034	**Furniture & Equipment - Education**	8,000	0	0	8,000	0	8,000	7,119	7,119	881	0
2503400	Furniture & Equipment - Education	8,000	0	0	8,000	0	8,000	7,119	7,119	881	0
25035	**Office Furniture & Equipment**	0	0	0	0	0	0	0	0	0	0
2503500	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0
25037	**Furniture & Equipment - Health**	5,700	0	0	5,700	0	5,700	5,063	5,063	637	0
2503700	Furniture & Equip - Health	5,700	0	0	5,700	0	5,700	5,063	5,063	637	0
25068	**Furniture and Equipment - Administration**	3,000	0	0	3,000	0	3,000	2,965	2,965	35	0
2506800	Furniture & Equipment - Administration	3,000	0	0	3,000	0	3,000	2,965	2,965	35	0
25069	**Equipment - Health**	3,000	0	0	3,000	0	3,000	2,952	2,952	48	0
2506900	Equipment-Health	3,000	0	0	3,000	0	3,000	2,952	2,952	48	0

MR. S. ALI
HEAD OF BUDGET AGENCY

AGENCY 75 – REGION 5: MAHAICA/BERBICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		193,285	0	0	193,285	0	193,285	168,125	168,125	25,160	0
11006	**Bridges**	19,000	0	0	19,000	0	19,000	6,902	6,902	12,098	0
1100600	Bridges	19,000	0	0	19,000	0	19,000	6,902	6,902	12,098	0
12036	**Buildings - Education**	26,000	0	0	26,000	0	26,000	15,212	15,212	10,788	0
1203600	Buildings - Education	26,000	0	0	26,000	0	26,000	15,212	15,212	10,788	0
12037	**Buildings- Health**	28,000	0	0	28,000	0	28,000	25,999	25,999	2,001	0
1203700	Buildings - Health	28,000	0	0	28,000	0	28,000	25,999	25,999	2,001	0
12089	**Building - Administration**	6,000	0	0	6,000	0	6,000	5,967	5,967	33	0
1208900	Building - Administration	6,000	0	0	6,000	0	6,000	5,967	5,967	33	0
13009	**Drainage and Irrigation**	46,000	0	0	46,000	0	46,000	46,000	46,000	0	0
1300900	Drainage & Irrigation	46,000	0	0	46,000	0	46,000	46,000	46,000	0	0
14008	**Roads**	40,307	0	0	40,307	0	40,307	40,306	40,306	1	0
1400800	Roads	40,307	0	0	40,307	0	40,307	40,306	40,306	1	0
14009	**Mahaicony/De Hoop Roads**	0	0	0	0	0	0	0	0	0	0
1400900	Mahaicony/De Hoop Roads	0	0	0	0	0	0	0	0	0	0
17013	**Land Development**	12,000	0	0	12,000	0	12,000	11,921	11,921	79	0
1701300	Land Development	12,000	0	0	12,000	0	12,000	11,921	11,921	79	0
24019	**Land and Water Transport**	4,500	0	0	4,500	0	4,500	4,494	4,494	6	0
2401900	Land & Water Transport	4,500	0	0	4,500	0	4,500	4,494	4,494	6	0
25038	**Furniture - Education**	6,000	0	0	6,000	0	6,000	5,995	5,995	5	0
2503800	Furniture - Education	6,000	0	0	6,000	0	6,000	5,995	5,995	5	0
25039	**Office Furniture & Equipment**	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
2503900	Office Furniture & Equipment	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
25040	**Furniture & Equipment- Health**	4,378	0	0	4,378	0	4,378	4,229	4,229	149	0
2504000	Furniture & Equipment - Health	4,378	0	0	4,378	0	4,378	4,229	4,229	149	0

MR. F. FRANCE
HEAD OF BUDGET AGENCY

AGENCY 76 - REGION 6: EAST BERBICE/ CORENTYNE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		261,225	0	0	261,225	0	261,225	261,188	261,188	37	0
11007	**Bridges**	20,800	0	0	20,800	0	20,800	20,799	20,799	1	0
1100700	Bridges	20,800	0	0	20,800	0	20,800	20,799	20,799	1	0
12039	**Buildings - Education**	36,000	0	0	36,000	0	36,000	36,000	36,000	0	0
1203900	Buildings - Education	36,000	0	0	36,000	0	36,000	36,000	36,000	0	0
12040	**Buildings - Health**	13,500	0	0	13,500	0	13,500	13,488	13,488	12	0
1204000	Buildings - Health	13,500	0	0	13,500	0	13,500	13,488	13,488	12	0
12081	**Buildings - Administration**	7,000	0	0	7,000	0	7,000	6,996	6,996	4	0
1208100	Buildings - Administration	7,000	0	0	7,000	0	7,000	6,996	6,996	4	0
13010	**Drainage & Irrigation**	82,000	0	0	82,000	0	82,000	82,000	82,000	0	0
1301000	Drainage & Irrigation	82,000	0	0	82,000	0	82,000	82,000	82,000	0	0
14010	**Roads**	47,000	0	0	47,000	0	47,000	46,995	46,995	5	0
140100	Roads	47,000	0	0	47,000	0	47,000	46,995	46,995	5	0
19014	**Land Development**	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
1901400	Land Development	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
24020	**Land Transport**	10,100	0	0	10,100	0	10,100	10,092	10,092	8	0
2402000	Land Transport	10,100	0	0	10,100	0	10,100	10,092	10,092	8	0
25041	**Furniture & Equipment - Education**	8,100	0	0	8,100	0	8,100	8,095	8,095	5	0
2504100	Furniture & Equipment - Education	8,100	0	0	8,100	0	8,100	8,095	8,095	5	0
25042	**Furniture & Equipment - Admin**	1,725	0	0	1,725	0	1,725	1,723	1,723	2	0
2504200	Furniture & Equipment - Administration	1,725	0	0	1,725	0	1,725	1,723	1,723	2	0
25043	**Furniture & Equipment - Health**	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
2504300	Furniture & Equipment - Health	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0

MR. B. POONAI
HEAD OF BUDGET AGENCY

AGENCY 77 - REGION 7: CUYUNI/ MAZARUNI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		96,750	0	0	96,750	0	96,750	96,735	96,735	15	0
12041	**Buildings - Education**	24,800	0	0	24,800	0	24,800	24,800	24,800	0	0
1204100	Buildings - Education	24,800	0	0	24,800	0	24,800	24,800	24,800	0	0
12042	**Buildings - Health**	12,000	0	0	12,000	0	12,000	11,998	11,998	2	0
1204200	Buildings - Health	12,000	0	0	12,000	0	12,000	11,998	11,998	2	0
12043	**Buildings - Administration**	4,000	0	0	4,000	0	4,000	3,996	3,996	4	0
1204300	Buildings - Administration	4,000	0	0	4,000	0	4,000	3,996	3,996	4	0
14011	**Roads**	15,000	0	0	15,000	0	15,000	14,999	14,999	1	0
1401100	Roads	15,000	0	0	15,000	0	15,000	14,999	14,999	1	0
14021	**Bridges**	9,000	0	0	9,000	0	9,000	8,999	8,999	1	0
1402100	Bridges	9,000	0	0	9,000	0	9,000	8,999	8,999	1	0
15009	**Sea & River Defense**	7,000	0	0	7,000	0	7,000	6,999	6,999	1	0
1500900	Sea and River Defence	7,000	0	0	7,000	0	7,000	6,999	6,999	1	0
24021	**Land and Water Transport**	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
2402100	Land & Water Transport	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
25044	**Furniture & Equipment - Education**	7,000	0	0	7,000	0	7,000	6,999	6,999	1	0
2504400	Furniture & Equip - Education	7,000	0	0	7,000	0	7,000	6,999	6,999	1	0
26018	**Furniture & Equipment- Health**	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
2601800	Furniture & Equipment - Health	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
26019	**Furniture & Equipment - Administration**	700	0	0	700	0	700	697	697	3	0
2601900	Furniture & Equipment - Administration	700	0	0	700	0	700	697	697	3	0
26020	**Power Extension**	1,000	0	0	1,000	0	1,000	999	999	1	0
2602000	Power Extension	1,000	0	0	1,000	0	1,000	999	999	1	0
28006	**Water Supply**	1,250	0	0	1,250	0	1,250	1,249	1,249	1	0
2800600	Water Supply	1,250	0	0	1,250	0	1,250	1,249	1,249	1	0
28013	**Other Equipment**	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
2801300	Other Equipment	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

AGENCY 78 – REGION 8: POTARO/SIPARUNI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		100,728	0	0	100,728	0	100,728	100,728	100,728	0	0
11008	**Bridges**	14,500	0	0	14,500	0	14,500	14,500	14,500	0	0
1100800	Bridges	14,500	0	0	14,500	0	14,500	14,500	14,500	0	0
12044	**Buildings - Education**	34,100	0	0	34,100	0	34,100	34,100	34,100	0	0
1204400	Buildings - Education	34,100	0	0	34,100	0	34,100	34,100	34,100	0	0
12046	**Buildings - Health**	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
1204600	Buildings - Health	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
12090	**Buildings - Administration**	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
1209000	Buildings - Administration	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
12091	**Furniture & Equipment - Staff Quarters**	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
1209100	Furniture & Equipment - Staff Quarters	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
14012	**Roads**	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
1401200	Roads	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
24022	**Land and Water Transport**	7,100	0	0	7,100	0	7,100	7,100	7,100	0	0
2402200	Land & Water Transport	7,100	0	0	7,100	0	7,100	7,100	7,100	0	0
25045	**Furniture & Equipment-Education**	5,200	0	0	5,200	0	5,200	5,200	5,200	0	0
2504500	Furniture & Equipment - Education	5,200	0	0	5,200	0	5,200	5,200	5,200	0	0
25047	**Furniture & Equipment - Administration**	1,028	0	0	1,028	0	1,028	1,028	1,028	0	0
2504700	Furniture & Equipment - Administration	1,028	0	0	1,028	0	1,028	1,028	1,028	0	0
25048	**Furniture & Equipment - Health**	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
2504800	Furniture & Equipment - Health	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0

MR. I. DASS
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		190,257	0	0	190,257	0	190,257	186,601	186,601	3,656	0
11009	**Bridges**	23,666	0	0	23,666	0	23,666	23,660	23,660	6	0
1100900	Bridges	23,666	0	0	23,666	0	23,666	23,660	23,660	6	0
12047	**Buildings - Education**	49,100	0	0	49,100	0	49,100	47,710	47,710	1,390	0
1204700	Buildings - Education	49,100	0	0	49,100	0	49,100	47,710	47,710	1,390	0
12048	**Buildings- Health**	14,150	0	0	14,150	0	14,150	13,766	13,766	384	0
1204800	Buildings - Health	14,150	0	0	14,150	0	14,150	13,766	13,766	384	0
12049	**Buildings - Administration**	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
1204900	Buildings - Administration	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
12050	**Buildings-Agriculture**	0	0	0	0	0	0	0	0	0	0
1205000	Buildings-Agriculture	0	0	0	0	0	0	0	0	0	0
14013	**Roads**	35,373	0	0	35,373	0	35,373	35,373	35,373	0	0
1401300	Roads	35,373	0	0	35,373	0	35,373	35,373	35,373	0	0
17014	**Agricultural Development**	14,000	0	0	14,000	0	14,000	13,009	13,009	991	0
1701400	Agricultural Development	14,000	0	0	14,000	0	14,000	13,009	13,009	991	0
24023	**Land Transport**	5,920	0	0	5,920	0	5,920	5,035	5,035	885	0
2402300	Land Transport	5,920	0	0	5,920	0	5,920	5,035	5,035	885	0
24024	**Water Transport**	2,048	0	0	2,048	0	2,048	2,048	2,048	0	0
2402400	Water Transport	2,048	0	0	2,048	0	2,048	2,048	2,048	0	0
25049	**Furniture-Staff Quarters**	500	0	0	500	0	500	500	500	0	0
2504900	Furniture-Staff Quarters	500	0	0	500	0	500	500	500	0	0
25051	**Furniture & Equipment - Administration**	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
2505100	Furniture & Equip - Administration	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
25052	**Furniture & Equipment - Education**	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
2505200	Furniture & Equipment - Education	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
25053	**Furniture _Equipment - Health**	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
2505300	Furniture & Equipment - Health	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
26022	**Power Extension**	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
2602200	Power Extension	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
28004	**Water Supply**	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
2800400	Water Supply	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

AGENCY 80 – REGION 10: UPPER DEMERARA/ UPPER BERBICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
TOTAL APPROPRIATION EXPENDITURE		149,500	0	0	149,500	0	149,500	149,274	149,274	226	0
11010	**Bridges**	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
1101000	Bridges	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
12051	**Buildings-Administration**	4,000	0	0	4,000	0	4,000	3,909	3,909	91	0
1205100	Buildings - Administration	4,000	0	0	4,000	0	4,000	3,909	3,909	91	0
12052	**Buildings - Education**	31,000	0	0	31,000	0	31,000	31,000	31,000	0	0
1205200	Buildings - Education	31,000	0	0	31,000	0	31,000	31,000	31,000	0	0
12053	**Buildings- Health**	6,000	0	0	6,000	0	6,000	5,889	5,889	111	0
1205300	Buildings - Health	6,000	0	0	6,000	0	6,000	5,889	5,889	111	0
13011	**Drainage and Irrigation**	0	0	0	0	0	0	0	0	0	0
1301100	Drainage and Irrigation	0	0	0	0	0	0	0	0	0	0
14014	**Roads**	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
1401400	Roads	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
19017	**Infrastructure Development**	5,000	0	0	5,000	0	5,000	4,997	4,997	3	0
1901700	Infrastructure Development	5,000	0	0	5,000	0	5,000	4,997	4,997	3	0
19022	**Agriculture Development**	20,000	0	0	20,000	0	20,000	19,984	19,984	16	0
1902200	Agriculture Development	20,000	0	0	20,000	0	20,000	19,984	19,984	16	0
24035	**Land & Water Transport Health**	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
2403500	Land & Water Transport - Health	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
24043	**Land & Water Transport Education**	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
2404300	Land & Water Transport Education	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
25054	**Furniture & Equipment - Education**	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
2505400	Furniture & Equipment - Education	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
25055	**Equipment - Administration**	1,600	0	0	1,600	0	1,600	1,596	1,596	4	0
2505500	Equipment - Administration	1,600	0	0	1,600	0	1,600	1,596	1,596	4	0
25056	**Furniture & Equipment - Health**	11,400	0	0	11,400	0	11,400	11,400	11,400	0	0
2505600	Furniture & Equipment - Health	11,400	0	0	11,400	0	11,400	11,400	11,400	0	0
26025	**Power Supply**	6,000	0	0	6,000	0	6,000	5,999	5,999	1	0
2602500	Power Supply	6,000	0	0	6,000	0	6,000	5,999	5,999	1	0

MR. H. RODNEY
HEAD OF BUDGET AGENCY

AUDIT OFFICE OF GUYANA
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

			2008				**2007**
Reporting Object Group	**Line Item**	**Description**	**Approved Estimates**	**Amount Collected**	**Amount Paid into Consolidated Fund**	**(Under) Over Estimates**	**Amount Paid into Consolidated Fund**
			$'000	$'000	$'000	$'000	**$'000**
530	Fees and Fines						
	5325	Auditor General - Audit Fees	4,000	9,684	9,684	5,684	**2,613**
			4,000	9,684	9,684	5,684	**2,613**

MS. D. ELLIS
HEAD OF BUDGET AGENCY

PARLIAMENT OFFICE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

			2008				**2007**
Reporting Object Group	**Line Item**	**Description**	**Approved Estimates**	**Amount Collected**	**Amount Paid into Consolidated Fund**	**(Under) Over Estimates**	**Amount Paid into Consolidated Fund**
			$'000	$'000	$'000	$'000	**$'000**
530	Fees and Fines						
	5324	Parliament - Sale of Official Publications	1,800	1,246	1,246	(554)	**1,828**
			1,800	1,246	1,246	(554)	**1,828**

MS. L. COONJAH
HEAD OF BUDGET AGENCY

SUPREME COURT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

			2008				**2007**
Reporting Object Group	**Line Item**	**Description**	**Approved Estimates**	**Amount Collected**	**Amount Paid into Consolidated Fund**	**(Under) Over Estimates**	**Amount Paid into Consolidated Fund**
			$'000	$'000	$'000	$'000	**$'000**
530	Fees and Fines						
	5326	Supreme Court - Fees, Fines and Seizures	90,000	180,950	180,950	90,950	133,308
	5327	Supreme Court - State Costs Recovered	3,400	4,998	4,998	1,598	4,441
			93,400	185,948	185,948	92,548	**137,749**

MR. R. MOHAMED
HEAD OF BUDGET AGENCY

ATTORNEY GENERAL
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

			2008				**2007**
Reporting Object Group	**Line Item**	**Description**	**Approved Estimates**	**Amount Collected**	**Amount Paid into Consolidated Fund**	**(Under) Over Estimates**	**Amount Paid into Consolidated Fund**
			$'000	$'000	$'000	$'000	**$'000**
530	Fees and Fines						
	5328	Attorney General - Sale of Law Books	310	196	196	(114)	**234**
			310	196	196	(114)	**234**

MR. C. CROAL
HEAD OF BUDGET AGENCY

OFFICIAL RECEIVER
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

			2008				**2007**
Reporting Object Group	**Line Item**	**Description**	**Approved Estimates**	**Amount Collected**	**Amount Paid into Consolidated Fund**	**(Under) Over Estimates**	**Amount Paid into Consolidated Fund**
			$'000	$'000	$'000	$'000	**$'000**
530	Fees and Fines						
	5329	Official Receiver - Public Trustee	1,100	777	777	(323)	**1,869**
			1,100	777	777	(323)	**1,869**

MR. C. CROAL
HEAD OF BUDGET AGENCY

DEEDS REGISTRY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

			2008				**2007**
Reporting Object Group	**Line Item**	**Description**	**Approved Estimates**	**Amount Collected**	**Amount Paid into Consolidated Fund**	**(Under) Over Estimates**	**Amount Paid into Consolidated Fund**
			$'000	$'000	$'000	$'000	**$'000**
520	Stamp Duties						
	5213	Incorporation of Companies	0	14,089	14,089	14,089	**16**
	5214	Powers of Attorney	4,200	1,324	1,324	(2,876)	**1,263**
	5216	Deed Poll	750	773	773	23	**726**
525	Other Tax Revenues						
	5271	Duties on Transports and Mortgages	220,000	362,423	362,423	142,423	**292,174**
530	Fees and Fines						
	5330	Deeds Registry - Affidavit Fees	25	378	378	353	**1,100**
	5331	Deeds Registry - Land Registration	0	44,919	44,919	44,919	**24**
	5332	Deeds Registry - Other	200,000	198,769	198,769	(1,231)	**233,496**
			424,975	622,675	622,675	197,700	**528,799**

MR. C. CROAL
HEAD OF BUDGET AGENCY

MINISTRY OF FOREIGN AFFAIRS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

			2008				**2007**
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	4,000	263,567	263,567	259,567	**303,274**
	5334	Foreign Affairs - Citizen Registration	300	0	0	(300)	**0**
	5335	Foreign Affairs - Registration of Births	360	0	0	(360)	**0**
	5336	Foreign Affairs - Other	1,800	0	0	(1,800)	**0**
	5337	Foreign Affairs - Affidavit Fees	7,500	0	0	(7,500)	**0**
			13,960	263,567	263,567	249,607	**303,274**

MS. E. HARPER
HEAD OF BUDGET AGENCY

MINISTRY OF HOME AFFAIRS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

			2008				**2007**
Reporting Object Group	**Line Item**	**Description**	**Approved Estimates**	**Amount Collected**	**Amount Paid into Consolidated Fund**	**(Under) Over Estimates**	**Amount Paid into Consolidated Fund**
520	Stamp Duties		$'000	$'000	$'000	$'000	**$'000**
	5211	Marriage Licenses	2,150	1,453	1,453	(697)	**2,070**
530	Fee and Fines						
	5338	Home Affairs - Police	254,365	222,465	222,465	(31,900)	**117,207**
	5339	Home Affairs - Prisons	0	0	0	0	**0**
	5340	Home Affairs - Fire Protection	260	338	338	78	**281**
	5341	Home Affairs - Citizen Registration Fees	60	131	131	71	**65**
	5342	Home Affairs - Registration of Births	6,100	8,340	8,340	2,240	**5,775**
	5343	Home Affairs - Registration of Premises	50	9	9	(41)	**42**
560	Miscellaneous						
	5614	Prisons	400	703	703	303	**509**
			263,385	233,439	233,439	(29,946)	**125,949**

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

MINISTRY OF CULTURE YOUTH AND SPORT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

			2008				**2007**
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						
	5344	Ministry of Culture Youth and Sports - YES Traini	40	0	0	(40)	**0**
			40	0	0	(40)	**0**

MR. A. KING
HEAD OF BUDGET AGENCY

MINISTRY OF AGRICULTURE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

			2008				**2007**
Reporting Object Group	**Line Item**	**Description**	**Approved Estimates**	**Amount Collected**	**Amount Paid into Consolidated Fund**	**(Under) Over Estimates**	**Amount Paid into Consolidated Fund**
			$'000	$'000	$'000	$'000	**$'000**
530	Fees and Fines						
	5311	Agriculture - Fishing Licences	13,000	11,523	11,523	(1,477)	**9,932**
	5312	Agriculture - Other Agriculture	0	19	19	19	**669**
			13,000	11,542	11,542	(1,458)	**10,601**

DR. D. PERMAUL
HEAD OF BUDGET AGENCY

MINISTRY OF HEALTH
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

			2008				**2007**
Reporting Object Group	**Line Item**	**Description**	**Approved Estimates**	**Amount Collected**	**Amount Paid into Consolidated Fund**	**(Under) Over Estimates**	**Amount Paid into Consolidated Fund**
			$'000	$'000	$'000	$'000	**$'000**
530	Fees and Fines						
	5318	Health - Pharmacy and Poison Boards	2,800	1,949	1,949	(851)	**2,101**
	5319	Health - National Blood and Transfusion Service	1,900	4,060	4,060	2,160	**2,997**
	5320	Health - Hospital and Dispensaries	830	348	348	(482)	**491**
	5321	Health - Laboratories	400	267	267	(133)	**489**
	5322	Health - Other	4,800	5,673	5,673	873	**5,195**
	5323	Health - Mahaica Farm	50	0	0	(50)	**0**
			10,780	12,297	12,297	1,517	**11,273**

MR. H. ALI
HEAD OF BUDGET AGENCY

MINISTRY OF EDUCATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

			2008				**2007**
Reporting Object Group	**Line Item**	**Description**	**Approved Estimates**	**Amount Collected**	**Amount Paid into Consolidated Fund**	**(Under) Over Estimates**	**Amount Paid into Consolidated Fund**
			$'000	$'000	$'000	$'000	**$'000**
530	Fees and Fines						
	5316	Education - Overseas Examination, Local Expenses	650	4,651	4,651	4,001	**4,198**
	5317	Education - (Other)	1,100	1,184	1,184	84	**1,051**
			1,750	5,835	5,835	4,085	**5,249**

MR. P. KANDHI
HEAD OF BUDGET AGENCY

MINISTRY OF FINANCE
STATEMENT OF RECEIPTS AND DISBURSEMENTS - CURRENT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

			2008				**2007**
Reporting Object Group	**Line Item**	**Description**	**Approved Estimates**	**Amount Collected**	**Amount Paid into Consolidated Fund**	**(Under) Over Estimates**	**Amount Paid into Consolidated Fund**
			$'000	$'000	$'000	$'000	**$'000**
520	Stamp Duties						
	5212	Cheques	2,000	1,779	1,779	(221)	**2,096**
	5217	Revenue Stamps	360,000	11,338	11,338	(348,662)	**0**
	5219	Miscellaneous Bonds	150	113	113	(37)	**104**
525	Other Tax Revenue						
	Agriculture Industry						
	5262	Rice Levy (a)	50,000	463,774	463,774	413,774	**2,150,256**
	Duties						
	5272	Auction Duty	5	12	12	7	**207**
541	Interest						
	5419	Other Loans and Advances	2,200	2,624	2,624	424	**3,013**
	5413	Loans to Public Corporations	29,000	14,298	14,298	(14,702)	**28,993**
545	Rents and Royalties						
	5461	Fees	150	0	0	(150)	**0**
555	Dividends and Transfers						
	5561	Dividends from Non-Financial Institutions	155,000	125,000	125,000	(30,000)	**307,500**
	5562	Dividends from Equity Holdings	600,000	256,250	256,250	(343,750)	**0**
	5564	Bank Of Guyana Profits	810,000	1,089,503	1,089,503	279,503	**739,959**
560	Miscellaneous						
	5616	Sundries	318,880	594,767	594,767	275,887	**864,280**
	5617	Pensions Contributions of Seconded Officers	0	342	342	342	**196**
	5619	Pensions Contributors of Legislators	4,850	13,739	13,739	8,889	**12,052**
	5621	Lottery Receipts	20,000	0	0	(20,000)	**0**
			2,352,235	2,573,539	2,573,539	221,304	**4,108,656**

MR. N. REKHA
HEAD OF BUDGET AGENCY

GUYANA REVENUE AUTHORITY - CUSTOMS AND TRADE ADMINISTRATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

			2008				**2007**
Reporting Object Group	**Line Item**	**Description**	**Approved Estimates**	**Amount Collected**	**Amount Paid into Consolidated Fund**	**(Under) Over Estimates**	**Amount Paid into Consolidated Fund**
			$'000	$'000	$'000	$'000	**$'000**
500		Customs and Trade Taxes					
	5011	Import Duties	5,914,148	6,612,137	6,612,137	697,989	**5,980,823**
	5021	Export Duties	8,263	8,633	8,633	370	**8,750**
	5031	Stamp Duties	10,124	12,552	12,552	2,428	**10,267**
		Consumption Taxes on Imported Good					
	5041	Oil	0	0	0	0	**311,221**
	5042	Non-oil	0	0	0	0	**385,337**
		Consumption Taxes on Domestic Goods					
	5051	Alcoholic Beverages	0	0	0	0	**388,020**
	5059	Other Domestic Goods	0	0	0	0	**190,948**
		Consumption Taxes on Services					
	5061	Overseas Telephone Bills	0	0	0	0	**125,369**
	5063	Betting Shops	0	0	0	0	**143**
		Other Custom and Trade Taxes					
	5071	Environmental Tax	490,888	606,111	606,111	115,223	**513,115**
	5079	Miscellaneous and Other Taxes	56,309	90,658	90,658	34,349	**57,812**
		Customs Fees, Fines and Licenses					
	5081	Overtime Fees	94,918	97,000	97,000	2,082	**96,882**
	5082	Departmental Fines	54,097	37,785	37,785	(16,312)	**55,346**
	5083	Warehouse Rent and Charges	19,872	19,759	19,759	(113)	**20,439**
	5084	Liquor Licence	14,256	12,403	12,403	(1,853)	**14,886**
			6,662,875	7,497,038	7,497,038	834,163	**8,159,358**

MR. K. SATTAUR
HEAD OF BUDGET AGENCY

GUYANA REVENUE AUTHORITY - INTERNAL REVENUE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

			2008				**2007**
Reporting Object Group	**Line Item**	**Description**	**Approved Estimates**	**Amount Collected**	**Amount Paid into Consolidated Fund**	**(Under) Over Estimates**	**Amount Paid into Consolidated Fund**
			$'000	$'000	$'000	$'000	**$'000**
510	Internal Revenue						
	Personal Income Tax						
	5111	Pay As you Earn	10,327,528	12,545,795	12,545,795	2,218,267	**12,755,015**
	5112	Income Tax on Self-Employed	1,241,086	1,652,740	1,652,740	411,654	**1,250,710**
	5113	Premium	73,915	90,155	90,155	16,240	**66,761**
	5115	Professional Fees	5,623	6,300	6,300	677	**4,985**
	5116	National Development Surtax	0	45	45	45	**18**
	5119	Other Personal Income Tax	0	128,176	128,176	128,176	**137,530**
	Companies Income Tax						
	5122	Income Tax on Private Sector Companies	0	303	303	303	**341**
	5123	Corporation Tax on Public Sector Companies	1,274,500	604,032	604,032	(670,468)	**1,107,938**
	5124	Corporation Tax on Private Sector Companies	11,953,786	13,555,199	13,555,199	1,601,413	**11,980,058**
	Other Income Tax						
	5131	Withholding Tax	2,160,911	2,755,335	2,755,335	594,424	**2,127,448**
	5132	Capital Gains Tax	267,199	218,251	218,251	(48,948)	**229,490**
	Tax on Property						
	5141	Property Tax on Public Sector Companies	42,600	0	0	(42,600)	**0**
	5142	Property Tax on Private Sector Companies	1,020,051	1,253,786	1,253,786	233,735	**942,991**
	5143	Estate Duty	23,045	27,605	27,605	4,560	**19,620**
	Taxes on International Travel						
	5151	Travel Voucher Tax	588,181	628,741	628,741	40,560	**571,092**
	5152	Travel Tax	556,867	514,784	514,784	(42,083)	**540,687**
	Other Domestic Taxes						
	5161	Entertainment Tax	0	0	0	0	**596**
	5162	Purchase Taxes	0	7,457	7,457	7,457	**158,884**
	5163	Hotel Accommodation Tax	0	0	0	0	**35,401**
	5165	Motor Veh. and Road Traffic Ordinance	235,475	218,876	218,876	(16,599)	**220,966**
	Licenses						
	5171	Licences - Motor Vehicles	330,883	348,647	348,647	17,764	**309,775**
	5172	Licences - Other Vehicles	176	197	197	21	**174**
	5173	Licences - Trading	14,757	11,194	11,194	(3,563)	**13,732**
	5174	Licences - Miscellaneous	9,097	41,554	41,554	32,457	**41,128**
			30,125,680	34,609,172	34,609,172	4,483,492	**32,515,340**

MR. K. SATTAUR
HEAD OF BUDGET AGENCY

GUYANA REVENUE AUTHORITY - VALUE ADDED TAX
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

			2008				**2007**
Reporting Object Group	**Line Item**	**Description**	**Approved Estimates**	**Amount Collected**	**Amount Paid into Consolidated Fund**	**(Under) Over Estimates**	**Amount Paid into Consolidated Fund**
			$'000	$'000	$'000	$'000	$'000
590	VAT						
	5911	Import Goods	15,105,360	15,276,283	15,276,283	170,923	**13,376,330**
	5912	Import Services	0	144,462	144,462	144,462	**13,110**
	5921	Domestic Supply	9,946,009	9,002,273	9,002,273	(943,736)	**7,929,707**
594	Excise Tax						
	5951	Imports - Motor vehicle	5,122,187	5,900,191	5,900,191	778,004	**4,540,339**
	5952	Imports - Petroleum Products	8,068,004	3,869,826	3,869,826	(4,198,178)	**8,040,303**
	5953	Imports - Tobacco	1,014,645	860,629	860,629	(154,016)	**899,386**
	5954	Imports - Alcoholic Bev	383,142	543,918	543,918	160,776	**339,604**
	5961	Domestic Supp - Alcohol Beverage	1,764,875	1,653,604	1,653,604	(111,271)	**1,564,391**
597	Miscellaneous						
	5981	Interest - VAT	3212	8,775	8,775	5,563	**2,847**
	5982	Penalties - VAT	8017	14,601	14,601	6,584	**7,086**
	5992	Penalties - Excise	0	10	10	10	**0**
			41,415,451	37,274,572	37,274,572	(4,140,879)	**36,713,103**

MR. K. SATTAUR
HEAD OF BUDGET AGENCY

MINISTRY OF WORKS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

			2008				**2007**
Reporting Object Group	**Line Item**	**Description**	**Approved Estimates**	**Amount Collected**	**Amount Paid into Consolidated Fund**	**(Under) Over Estimates**	**Amount Paid into Consolidated Fund**
			$'000	$'000	$'000	$'000	**$'000**
530	Fees and Fines						
	5314	Works - Civil Aviation	60,000	85,363	85,363	25,363	**71,976**
	5315	Works - Electrical Inspectors	1,000	1,426	1,426	426	**976**
545	Rents and Royalties						
	5467	Works	6,950	3,372	3,372	(3,578)	**6,214**
560	Miscellaneous Receipts						
	5611	Aerodrome Charges	170,000	168,520	168,520	(1,480)	**154,487**
	5612	Timehri - Sale of Electricity	27,000	3,821	3,821	(23,179)	**10,921**
	5613	Timehri - Miscellaneous Revenues	34,000	33,438	33,438	(562)	**35,571**
	5618	Sale of Empty Drums	15	0	0	(15)	**5**
			298,965	295,940	295,940	(3,025)	**280,150**

MR. B. BALRAM
HEAD OF BUDGET AGENCY

MINISTRY OF HOUSING AND WATER
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

			2008				**2007**
Reporting Object Group	**Line Item**	**Description**	**Approved Estimates**	**Amount Collected**	**Amount Paid into Consolidated Fund**	**(Under) Over Estimates**	**Amount Paid into Consolidated Fund**
			$'000	$'000	$'000	$'000	**$'000**
545	Rents and Royalties						
	5466	Housing	3,700	3,637	3,637	(63)	**4,684**
	5465	Rental of Government Lands	600	0	0	(600)	**0**
	5464	Rental of State Lands	800	0	0	(800)	**0**
			5,100	3,637	3,637	(1,463)	**4,684**

MR. E. MC GARRELL
HEAD OF BUDGET AGENCY

MINISTRY OF FINANCE
STATEMENT OF RECEIPTS AND DISBURSEMENTS - CAPITAL
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2008

			2008				**2007**
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**
565	Sale of Assets						
	5669	Other Sale of Assets	0	106,160	106,160	106,160	**2,026**
570	Miscellaneous Capital Revenue						
	5711	HPIC Relief	513,941	513,941	513,941	0	**513,941**
	5712	GCFS Recoveries	0	0	0	0	**0**
	5713	Other	0	488,084	488,084	488,084	**28,637**
	5714	MDRI Relief	1,837,568	1,824,123	1,824,123	(13,445)	**2,288,875**
575	External Grants						
	5761	CARDI/CIDA	120,000	120,000	120,000	0	**214,537**
	5763	CDB	267,700	237,815	237,815	(29,885)	**596,802**
	5764	EU	2,467,600	2,276,512	2,276,512	(191,088)	**2,739,830**
	5766	IDB	173,200	110,461	110,461	(62,739)	**85,777**
	5767	DFID	326,500	178,187	178,187	(148,313)	**573,585**
	5768	Japan	500,000	448,000	448,000	(52,000)	**702,000**
	5772	IDA/World Bank	2,050,000	1,634,701	1,634,701	(415,299)	**1,188,122**
	5773	India	0	0	0	0	**243,600**
	5782	EU	13,026,674	0	0	(13,026,674)	**0**
	5784	USAID/PL-480	450,000	400,000	400,000	(50,000)	**14,200**
	5786	IDA	0	0	0	0	**0**
	5787	DFID Cash Comm Asst Grant	0	0	0	0	**0**
580	External Loans						
	5811	CDB	1,873,000	1,504,734	1,504,734	(368,266)	**2,198,053**
	5812	China	1,433,000	272,000	272,000	(1,161,000)	**0**
	5813	IDA	0	0	0	0	**111,877**
	5814	IDB	10,367,800	7,940,718	7,940,718	(2,427,082)	**9,786,304**
	5815	IFAD	0	0	0	0	**442,574**
	5817	Italy	0	0	0	0	**0**
	5818	India	4,346,000	5,943,000	5,943,000	1,597,000	**420,000**
	5819	Other Project Loan	0	0	0	0	**777,406**
585	Balance of Payment Support						
	5851	IDB	2,849,500	0	0	(2,849,500)	**0**
	5852	IDA	0	0	0	0	**0**
			42,602,483	23,998,436	23,998,436	(18,604,047)	**22,928,146**

MR. N. REKHA
HEAD OF BUDGET AGENCY