



AUDIT OFFICE OF GUYANA

PROMOTING GOOD GOVERNANCE, TRANSPARENCY
AND IMPROVED PUBLIC ACCOUNTABILITY



REPORT OF THE AUDITOR GENERAL

ON THE PUBLIC ACCOUNTS OF GUYANA
AND ON THE ACCOUNTS OF
MINISTRIES/DEPARTMENTS/REGIONS
FOR THE FISCAL YEAR ENDED
31 DECEMBER 2022



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72/AG:10/2023/12

15 September 2023

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

Dear Mr. Speaker,

REPORT OF THE AUDITOR GENERAL TO THE NATIONAL ASSEMBLY
ON THE PUBLIC ACCOUNTS OF GUYANA AND ON THE
ACCOUNTS OF MINISTRIES, DEPARTMENTS AND REGIONS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

In accordance with Article 223(3) of the Constitution of the Republic of Guyana, I am pleased to submit the attached Report on the Public Accounts of Guyana and on the Accounts of the Ministries, Departments and Regions for the fiscal year ended 31 December 2022.

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

With best regards.

Yours sincerely,


DEODAT SHARMA
AUDITOR GENERAL

MISSION STATEMENT

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

1. The execution of high quality audits of the public accounts, entities and projects assigned by the Audit Act.
2. Timely reporting of the results to the legislature and ultimately the public.
3. Ensuring that the independence, integrity and objectivity of the Audit Office is recognized.
4. The provision of cost effective service by the implementation of the most up-to-date Audit Practices.
5. The recruitment and retention of the best qualified personnel to achieve set targets, on a sustained basis.
6. Developing professional relationships with our clients, and producing reports which facilitate improvements in their operations.

Auditor's General Remark

It gives me great pleasure to present my 19th report as Auditor General. The presentation of this report marks the 12th consecutive occasion, except for 2019 when the Report was presented in December 2020 due to COVID-19, that the Audit Office has been submitting its reports by the statutory deadline of 30 September following the close of the fiscal year. This is in keeping with our mission of timely reporting of the results to the legislature and ultimately the public. This report will be laid in the National Assembly by the Honourable Speaker, at which time it becomes a public document.

The Audit Act gives the Auditor General the mandate to carry out Performance Audits, we have so far issued 11 Performance Audit Reports. In order to improve the effectiveness and benefits of the Performance Audit Reports; the Auditor General along with Members of the Public Accounts Committee accepted an invitation by the Canadian Audit and Accountability Foundation to attend Parliament in British Columbia Canada to have a first-hand experience in the examination of Performance Audit Reports and also attended a workshop on best practices in examination.

As we continue to move forward with Performance Audits as part of training and development in the oil and gas sectors, 23 Officers from the Audit Office attended a training on Auditing the Extractive Industries- Oil and Gas. This training was conducted by former MP of Canada and two SAI's from AFROSAI-E that is, Uganda and Rwanda. SAI Uganda is the Chair of the Working Group on Audit of Extractive Industries (WEGI) and has accepted Guyana into its membership. After becoming a member, we were able to attend INTOSAI's Meeting of the Working Group in Jakarta, Indonesia compliments of the Canadian Audit and Accountability Foundation who has been instrumental in developing the Office's capability to perform audits in the Extractive Industries. These training has equipped us with a better understanding of the Extractive Industry and the role the Audit Office plays in conducting audits of the developing oil sector in Guyana.

TRAINING & DEVELOPMENT

The Office recognizes that continuous learning and development is crucial to the continued achievement of its' mandate. It must be noted that the Canadian Audit and Accountability Foundation has been a steady partner in development and strengthening of the Office's capacity to conduct Performance Audits and examine its' reports. To this end, in developing its in-house capacity to conduct training, 15 Management and Middle-Management Officers participated in a Train-the-Trainers program facilitated by CAAF. Also, to ensure audit reports provide clarity and critical insights, 17 Officers including both management and junior staff benefited from a Report Writing Training.

Also, 25 persons, 5 of whom were invited from the Ministry of Finance were trained to audit the Implementation of Sustainable Development Goals facilitated by the Office. As reported in previous years, 2 additional AOG Staff will be participating in CAAF's Fellowship Program, commencing November 2023. Upon completion in July 2024, 8 Officers of the AOG would have benefited from the Fellowship program since the signing of a Memorandum of Understanding in 2019 between Global Affairs Canada and the Audit Office of Guyana.

In addition to strengthening performance audits, staff are trained and developed in Financial and Compliance Audits. Three Senior Officers are currently involved in Professional Education for SAI Auditors an IDI INTOSAI initiative. Also, 2 Officers from the Works and Structures Division are currently participating in a Diploma Program in Public Procurement facilitated by the International Training Center of the International Labour Organization compliments of the Inter-American Development Bank in addition, one staff has completed a course on Auditing the Sustainability of Infrastructure from the University of Tartu, Estonia.

The Office continues to benefit from international capacity building under the Indian Technical & Economic Cooperation (ITEC) program. From January 2022 to present, 5 additional staff benefited from this program in the areas of Audit of E-Governance, Auditing in an IT Environment, Performance Audits and Receipts and Compliance Audits.

Apart from international development partners, 9 support staff and 5 audit officers benefited from 9 courses offered by the Training Division of the Public Service Ministry.

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 2022

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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 2022

I have audited the Public Accounts of Guyana, which comprise the Consolidated Financial Statements, the Account of all Budget Agencies, the Appropriation Accounts & the Statements of Receipt and Disbursements of Ministries, Departments and Regions for the fiscal year ended 31 December 2022, as set out on pages 281 to 666.

Opinion

In my opinion, the End of Year Budget Outcome and Reconciliation Report of the Consolidated Fund, the Receipts and Payment of the Consolidated Fund, the Statement of Expenditure of the Consolidated Fund as Compared with the Estimates of Expenditure, the Statement of Expenditure in respect to those services which by Law and directly charged upon the Consolidated Fund, the Receipts and Payments of the Contingencies Fund, the Schedule of Issuance and Extinguishments of all Loans, the Schedule of Government Guarantees, the Statement of Contingent Liabilities and the Schedule of Public Debt present fairly, in all material respects the end of year outcome, the receipts and payments of the Consolidated Fund, the expenditure as compared with the estimates of expenditures, the expenditure by Law directly charged upon the Consolidated Fund, the receipts and payments of the Contingencies Fund, loans issued and extinguished, guarantees and contingent liabilities of the Government and the public debt for the fiscal year ended 31 December 2022.

Qualified Opinion

In my opinion, except for the effects of the matters which might have shown to be necessary as a result of the observations contained in the relevant sections of my report, the financial statements present fairly in all material respects, the Statement of Assets and Liability of the Government and the Financial Report of the Deposit Fund as at 31 December 2022.

Basis for Opinion

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

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

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

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

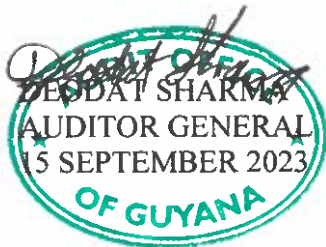
My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level assurance, but is not a guarantee that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

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Heads of Budget Agencies.
- Evaluate the overall presentation, structure and content of the financial statements including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



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 2022

HIGHLIGHTS OF REPORT

This annual report provides a summary of the audit results of the examination of the Public Accounts Statements and of the Accounts of the Ministries, Departments and Regions for the fiscal year ended 31 December 2022. Where necessary, reference is made to the accounts and transactions of prior years. Information is also provided on other audits conducted on various entities (Statutory Bodies, Public Enterprises, Trade Unions, Constitutional Agencies and Projects funded by way of Foreign Loans or Grants), for which separate audit reports were issued.

1. This part of the report highlights the major findings noted during the course of the audits of the accounts of the Ministries, Departments and Regions, and of the Public Accounts Statements for the fiscal year ended 31 December 2022, and on the status of my prior year recommendations.

Overpayments on Contracts

2. A total of 466 contracts were examined in respect of the Ministries and Regions for the year under review. Overpayments amounting to \$52.827M were made on measured works on thirty-three contracts administered by Ministries and Regions in 2022. Sums totalling \$14.146M were in relation to Ministries of which the entire amount was recovered at the time of reporting, whilst sums totalling \$38.681M was in relation to Regions 1,2,5,6,8 and 10 of which \$17.121M still remained outstanding in respect of projects for Regions 1 and 10.

3. It should be noted for the year 2022 except for Regions 1 and 10, all overpayments were recovered. This is the first time these overpayments were not disputed.

Office of the Regional Democratic Council, Region No.9

4. As it relates to awarding of contracts, the RDC awarded two contracts totalling \$20.350M to a contractor who is currently blacklisted up to the year 2030 by the Public Procurement Commission of Guyana.

Terminated Contracts

5. During the period under review, Contracts for the Lot 30- 2020 Material Stockpile and Rehabilitation of Mahdia Main Access (Phase 2) for \$87.163M, Construction of Timber Wharf and Landing for Fishermen Cooperative Society for \$26.420M and Construction of GMC Packaging Facility at Sophia, Region No.4 for \$62.965M were all terminated due to poor performance by the Contractors.

Cheques on Hand

6. At the time of reporting, there were 277 cheques totalling \$352.613M still on hand which should have been refunded to the Consolidated Fund in accordance with Section 43 of the FMA Act. Up to the time of audit in 2023, four Ministries/Department and four Regions still had cheques on hand which should have been refunded to the Consolidated Fund as at 31 December 2022, and the necessary adjustments made to the Appropriation Accounts. In this regard, 277 cheques totalling \$352.613M were still on hand. Of this sum, 181 cheques totalling \$223.746M were in relation to Ministries and Departments, while the remaining 96 cheques totalling \$128.867M were in relation to Region Nos. 1, 3, 6 and 9.

Un-presented Payment Vouchers

7. Four hundred and twenty-six Payment Vouchers totalling \$1.110 billion were not presented for audit, resulting in the limitation of scope. Fifty-four totalling \$887.330M were in respect of Guyana Defence Force, while 372 valued \$223.108M was in respect of the Region No. 5. As a result, it could not be ascertained whether value was received for the sums involved, and whether the funds were used for the purposes intended.

Cheque Order Vouchers

8. A number of Ministries, Departments and Regions continued to clear Cheque Order Vouchers long after the stipulated time frame. In addition, at the time of reporting in September, 490 Cheque Order totalling \$1.739 billion remained outstanding. Of the sum currently outstanding, 278 Cheque Orders totalling \$1.466 billion were in relation to 2022, while the remaining 212 totalling \$273.282M were in relation to prior periods. As a result, we could not determine whether the value was received for all sums expended.

Procurement of Drugs and Medical Supplies

10. Nineteen Inter-Departmental Warrants totalling \$3.554 billion were received by the Ministry of Public Health from the ten Administrative Regions for the procurement of drugs and medical supplies. Material Management Unit cost listings indicated drugs and medical supplies valuing \$4.098 billion were dispatched to the Regional Administrations; however, there was no reconciliation to indicate what were the items received for the amounts warranted.

Non-delivery of Items

11. At the time of reporting, items valued \$733.554M were yet to be delivered in respect three Ministries namely Ministry of Public Works \$4.842M, Ministry of Health \$628.241M and Ministry of Home Affairs \$100.471M.

Ministry of Health

Non-delivery of Drugs and Medical Supplies

12. Amounts totalling \$725.499M of drugs and medical supplies paid for had not yet been received.

Expired Drugs

13. During the period 14 January to 8 April 2022, 92,131 vials of Sputnik Vaccines valued at \$410.831M were expired and disposed of by the Ministry of Health.

Guyana Revenue Authority

Customs Petroleum Unit

14. Out of the approved staff complement of 65, the Petroleum Revenue Department had a staff complement of thirty-three officers as at September 2023.

Self Employed

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

Ministry of Public Works

Leguan Stelling

16. With regards to the rehabilitation of the Leguan Stelling, almost five years later, the works remained incomplete, and the contractual duration has since expired with no evidence that an extension to the duration of the contract was granted. In September 2018, a contract in the sum of \$413.259M was awarded for the rehabilitation of the Leguan Ferry Stelling. The commencement date was 7 December 2018, which would have given a completion date of 7 June 2019.

17. In 2019, sums totalling \$199.435M were paid to the Contractor. However, the estimated value of works completed at the time was only \$50.970M, resulting in an overpayment of \$148.465M. In 2021, an additional sum of \$175.103M was paid, which increased payments to \$374.538M. At the end of 2022, the total sum paid on the contract was \$465,455M, which included three payments totalling \$90.917M made in 2022. On 22 September 2022, an addendum approved the revised of contract sum to \$607.259M, an increase of \$194M or 22.5%.

Ministry of Agriculture

Drainage and Irrigation – Purchase of Pumps

18. Amounts totalling \$600.886M were paid for the design, supply, installation and commissioning of nine fixed and three mobile high capacity drainage pumps and associated structures/equipment. However, ten of the twelve engines supplied were determined to be undersized and incapable of running the pumps on a long-term basis and the Government requested that the contractor replaced the ten engines. However, at the time of reporting none of the ten engines were replaced as requested.

Ministry of Amerindian Affairs

Amerindian Purpose Fund

19. Despite several request the Ministry did not present Financial Statements for the year 2022 for amounts received totalling \$302.454M.

Follow-up on the Implementation of Prior Year Audit Recommendations

20. Each year, my Office issues recommendations that are designed at improving systems and practices at these entities and improving the Government's governance and accountability mechanisms. 220 recommendations were made in my 2021 Audit Report. We reviewed each recommendation to determine what action, if any, was taken by the respective Accounting Officers. At the time of reporting, 74 or 34% were fully implemented, 98 or 44% were partially implemented, while 48 or 22% were not implemented.

REPORT OF THE AUDITOR GENERAL
ON THE PUBLIC ACCOUNTS OF GUYANA AND ON THE ACCOUNTS OF
MINISTRIES, DEPARTMENTS, AND REGIONS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

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

2. As the External Auditor of the Public Accounts of Guyana, it is my responsibility under Section 24(1) of the Audit Act 2004 (hereinafter referred to as the Audit Act) to conduct: (a) Financial and Compliance Audits; and (b) Performance/Value for Money (VFM) Audits with respect to:

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

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

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

4. Section 24(3) states that in conducting Performance Audits I shall examine the extent to which a public entity is applying its resources and carrying out its activities economically, efficiently, and effectively and with due regard to ensuring effective internal management control.

5. In addition, Section 74(1) of the Fiscal Management and Accountability Act 2003 (hereinafter referred to as the FMA Act) requires that I examine and report on the consolidated financial statements that are to be submitted to me in accordance with Sections 68 to 71 and 73 of the said Act. These consolidated financial statements shall consist of:

- a) In respect of the Consolidated Fund, including each Fund that is considered to be part of the Consolidated Fund:
 - End of Year Budget Outcome and Reconciliation Report – Sections 68 and 73.
 - Statement of Contingent Liabilities – Section 73.
 - Such other financial information relating to the fiscal year that the Minister of Finance deems necessary to present fairly the financial transactions and financial position of the State – Section 73.
- b) Financial Reports of the Extra-Budgetary Funds – Section 73.
- c) Financial Reports of the Deposit Funds – Section 73.
- d) Financial Reports of other Accounts approved by the Minister of Finance – Section 73.
- e) Schedule of Government Guarantees – Section 71.
- f) Schedule of Public Debt Outstanding in the name of the Government, other levels of Government and Public Enterprises – Section 69.
- g) Schedule of the Issuance and Extinguishments of all Loans granted by the Government, other levels of Government and Public Enterprises – Section 70.

6. The Minister of Finance is required to submit the above Statements within four months of the close of the fiscal year to enable me to audit them and to submit my Report thereon to the Speaker not later than the 30 September. The Statements referred to above and the Draft Appropriation Accounts were received on 28 April 2023. The signed Consolidated Financial Statements were received on 12 September 2023.

7. In accordance with Section 73 of the FMA Act 2003 the following Statements were submitted for audit examination:

- i. End of Year Budget Outcome and Reconciliation Report of the Consolidated Fund (Revenue) – Sections 68, 73(2)(a)(i).
- ii. End of Year Budget Outcome and Reconciliation Report of the Consolidated Fund (Expenditure) – Sections 68,73(2)(a)(i).
- iii. Receipts and Payments of the Consolidated Fund – Section 73(2)(a)(iii).
- iv. Expenditure of the Consolidated Fund as Compared with the Estimates of Expenditure – Section 73(2)(a)(iii).
- v. Expenditure in respect of those Services which by Law are directly charged upon the Consolidated Fund – Section 73(2)(a)(iii).
- vi. Receipts and Payments of the Contingencies Fund – Section 41.
- vii. Assets and Liabilities of the Government – Section 73(2)(a)(iii).
- viii. Appropriation Accounts of Heads of Budget Agencies – Fiscal Management and Accountability Regulations 2004 (Appendix B).
- ix. Receipts and Disbursements by Heads of Budget Agencies – Fiscal Management and Accountability Regulations 2004 (Appendix B).
- x. Schedule of Public Debt – Section 69(1).
- xi. Financial Reports of the Deposit Funds – Section 73(2)(c).
- xii. Schedule of the Issuance and Extinguishments of all Loans – Section 70.
- xiii. Schedule of Government Guarantees - Section 71(1).
- xiv. Statement of Contingent Liabilities – Section 73(2)(a)(iii).

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

9. In keeping with Section 27 of the Audit Act 2004, draft reports including findings and recommendations were provided to the Heads of Budget Agencies who were given thirty days to respond to the draft report. Further, the relevant sections of this Report were discussed with Heads of Budget Agencies, the Finance Secretary, and the Accountant General, who were also provided with individual written Reports of my findings and recommendations. In addition, the responses of the Heads of the Budget Agencies were incorporated in the respective sections of this Report.

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT
(CURRENT AND CAPITAL REVENUE)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

10. The End of Year Budget Outcome and Reconciliation Report (Current and Capital Revenue) is shown on pages 278 to 280. This Report reflected a negative variance of \$2.138 billion and \$2.139 billion between the estimates of revenue and the actual Government receipts for Current and Capital Revenue respectively, as shown below:

Description	2022 \$'000	2021 \$'000	2020 \$'000
<u>Current Revenue</u>			
Estimated Revenue	432,013,560	266,022,918	226,476,532
Actual Receipts	429,875,281	267,032,602	230,383,207
Over/(Under) the Estimates	(2,138,279)	1,009,684	3,906,675
<u>Capital Revenue</u>			
Estimated Revenue	56,031,522	41,011,335	27,204,834
Actual Receipts	53,892,469	28,727,987	20,605,280
Over/(Under) the Estimates	(2,139,053)	(12,283,348)	(6,599,554)
Total Estimated Revenue	488,045,082	307,034,253	253,681,366
Total Revenue	483,767,750	295,760,589	250,988,487
Net Over/(Under) the Estimates	(4,277,332)	(11,273,664)	(2,692,879)

Current Revenue

11. As at 31 December 2022, Current Revenue collections for the year was below the approved estimates by a net amount of \$2.138 billion. The categories with higher collections of \$23.894 billion cushioned the categories with the shortfalls of \$26.033 billion as shown in the table below:

Description	Approved Estimates \$'000	Amount Paid into Consolidated Fund \$'000	Over/(Under) Estimates \$'000
Shortfall			
Customs and Trade Taxes	31,146,405	31,068,968	(77,437)
Stamp Duties	531,861	525,686	(6,175)
Excise Tax	46,340,083	28,392,473	(17,947,610)
Interest	3,057	1,395	(1,662)
Natural Resource Fund	126,694,310	126,481,824	(212,486)
Other Tax Revenue	9,150	1,070	(8,080)
Dividends and Transfers	7,100,000	3,597,442	(3,502,558)
Rent and Royalties	1,669,800	685,923	(983,877)
Miscellaneous Receipts	7,721,546	4,428,669	(3,292,877)
Sub Total	221,216,212	195,183,450	(26,032,762)
Surplus			
Internal Revenue	152,732,812	176,045,474	23,312,662
Fees and Fines	1,467,044	1,816,489	349,445
VAT	56,597,491	56,829,869	232,378
Sub Total	210,797,347	234,691,832	23,894,485
Net Effect			(2,138,277)

Ministry's Response: The Ministry of Finance stated that the shortfall of \$26.033 billion in the Central Government's current revenue may be attributed to the lower-than-budgeted receipt of Excise Taxes, Dividends and Transfer, Miscellaneous Receipts, Rent and Royalties, Natural Resource Fund, Customs and Trade Taxes, Other Tax Revenue and Stamp Duties of \$17.948 billion, \$3.503 billion, \$3.293 billion, \$983.9 million, \$212.5 million, \$77.4 million, \$8.1 million, and \$6.2 million, respectively.

The lower-than-budgeted collection of excise taxes was mainly due to lower collections from taxes on petroleum products of \$14.6 billion and motor vehicles of \$2.912 billion. The lower collections from petroleum products were attributable to the reduction of the excise tax rate on fuel from 20 to 10 percent on January 27, 2022, and then to zero on March 23, 2022, to cushion the effects of the rising price of fuel. The lower collection from motor vehicles was on account of decreases in several categories of imported motor vehicles in 2022 compared to 2021 in quantity; motor cars with a cylinder capacity exceeding 1000 but less than 1,500 saw a decline from 8,963 to 7,977, diesel or semi-diesel goods vehicles not exceeding 5 tonnes and diesel or semi-diesel goods vehicles exceeding five (5) tonnes decreased from 1,797 to 1,369 and 751 to 597 respectively.

Custom and trade taxes categories reported lower-than-budgeted amounts of \$77.437 million, reflecting lower-than-anticipated collections from import duties of \$461.697 million on account of disruptions in the global supply chain. On the other hand, environmental levy reported collections higher than the budgeted amount, from \$2.591 billion to \$2.747 billion. The increase in collections resulted from the higher values of commodities, energy drinks, and assorted/aerated beverages imported, as well as an increase in the number of persons making payments from 157 persons in 2021 to 253 persons in 2022.

Dividends and transfers, miscellaneous receipts, and rent and royalties were less than the budgeted amount by \$3.503 billion, \$3.293 billion, and \$983.877 million, respectively. Also, the Natural Resource Fund (NRF) inflows amounted to \$126.482 billion, \$212.486 million under the budgeted amount.

Collections from miscellaneous receipts within the non-tax revenue category performed lower than anticipated by \$3.293 billion because of lower receipts from Guyana R.E.D.D. Investment Fund of \$3.134 billion.

Dividends and Transfers

12. In relation to Dividends and Transfers, the approved estimated revenue totalled \$7.1 billion while the amount collected totalled \$3.597 billion, resulting in a net shortfall of \$3.503 billion as shown in the table below.

Line Item	Description	Approved Estimates \$'000	Amount Paid into Consolidated Fund \$'000	(Under)/Over Estimates \$'000
5561	Dividend from Non-Financial Public Enterprises	500,000	0	(500,000)
5564	Bank of Guyana Profits	3,000,000	3,197,442	197,442
5565	Special Transfers from Statutory & Non-Statutory Bodies	3,600,000	400,000	(3,200,000)
Total		7,100,000	3,597,442	(3,502,558)

13. It should be noted that the Non-Financial Public Enterprises and Special Transfers from Statutory and Non-Statutory Bodies approved revenue totalled \$4.1 billion however only \$400 million was collected, resulting in a total shortfall of \$3.7 billion. The reason for this major shortfall was as a result of reduction in collections from statutory bodies and public enterprises and royalty collections due to lower declarations of gold by foreign companies.

Capital Revenue

14. As at 31 December 2022, Capital Revenue collections for the year was below the approved estimates by a net amount of \$2.139 billion. The categories with higher collections of \$16.272 billion cushioned the categories with the shortfalls of \$18.411 billion. According to the Notes provided by the Ministry of Finance, the main reason for the shortfall is because of timing issues with financing, delays in project implementation caused by issues including rescoping and challenges faced in delivering critical components/supplies, and preconditions to the effectiveness of approved funding. Further, the issue of poor mobilization of resources - materials and labour - to project site also contributed to this variance.

15. The End of Year Budget Outcome and Reconciliation Report presents fairly, in all material respects, the End of Year Outcome for Current and Capital Revenue for the fiscal year ended 31 December 2022.

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT
(EXPENDITURE)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

16. The End of Year Budget Outcome and Reconciliation Report (Expenditure) is shown on pages 281 to 294. This Report shows a total expenditure of \$615.203 billion, this represents a \$62.269 billion over the Approved Allotment of \$552.934 billion, as shown below:

Description	2022 \$'000	2021 \$'000	2020 \$'000
<u>Current Expenditure</u>			
Approved Allotment	335,095,333	279,833,534	257,474,963
Actual Expenditure	357,116,242	300,466,103	260,919,464
Over/(Under) the Allotment	22,020,909	20,632,569	3,444,501
Percentage Over /(Under) Allotment	6.57%	7.37%	1.34%
<u>Capital Expenditure</u>			
Approved Allotment	217,838,387	103,247,822	72,070,173
Actual Expenditure	258,086,793	104,386,181	76,114,742
Over/(Under) the Allotment	40,248,406	1,138,359	4,044,569
Percentage Over/(Under) Allotment	18.48%	1.10%	5.61%
Total Approved Allotment	552,933,720	383,081,356	329,545,136
Total Expenditure	615,203,035	404,852,284	337,034,206
Net Over/(Under) the Allotment	62,269,315	21,770,928	7,489,070
Percentage Over/(Under) Allotment	11.26%	5.68%	2.27%

Current Expenditure

17. The Current Expenditure for the year under review totalled \$357.116 billion, this represents \$22.021 billion over the approved allotment of \$335.095 billion. The approved allotment for Current Expenditure increased by \$55.262 billion when compared to approved allotment of Current Expenditure for the fiscal year ended 2021.

Ministry's Response: The Ministry of Finance stated that in 2022, Central Government's current expenditure was \$22.021 billion above the approved allotment of \$335.095 billion mainly due to the following:

- a. Non-interest spending exceeded the budgeted amount of \$302.198 billion by \$23.853 billion.
- b. Employment cost category, \$77.873 billion was spent. However, there was a \$3.271 billion unspent balance, of which \$3.165 billion accounted for wages and salaries and \$105.515 million for benefits and allowances. This was on account of resignations and retirement across the central government.

- c. Other goods and services spending totalled \$114.984 billion, \$15.701 billion more than the budgeted sum of \$99.282 billion. This was driven by approved supplementary provisions of \$10.6 billion for the clearing of arrears payments to Guyana Power & Light Inc, \$1.173 billion for additional dietary supplies for the Guyana Police Force, Ministry of Home Affairs, Guyana Defence Force, Region 7, Region 9, Region 1 and the Ministry of Human Services and Social Protection; \$874.494 million for fuel and lubricants due to an expanded work programme in the Ministry of Home Affairs, Guyana Defence Force, Regions 1, 2 and 9.
- d. Transfer payments expenditure was \$133.195 billion, which was \$11.423 billion more than the budgeted amount. This was attributed to the supplementary provision of \$6.542 billion for the Ministry of Agriculture to facilitate operational expenses for the National and Drainage Irrigation Authority, Guyana Sugar Corporation Inc., Mahaica Mahaicony Abary Agricultural Development Authority and for Guyana Livestock Development Authority, and \$3.093 billion for the Office of the Prime Minister for operational expenditure for the electrification companies.
- e. Public Debt was \$1.832 billion (or 5.6 percent) lower than the budgeted amount. This variance was mainly due to exchange rate, inclusion of Debt Service Payments for Non-Paris Club Creditors in arrears and lower actual disbursements compared to projected disbursements.

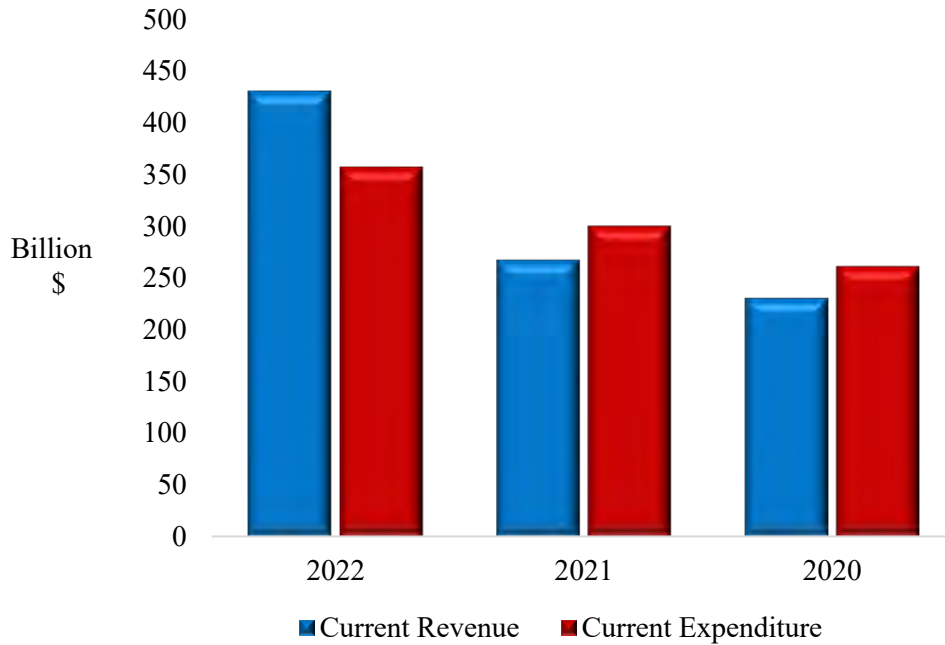
Capital Expenditure

18. The Capital Expenditure for the year under review totalled \$258.087 billion, this represents a \$40.248 billion over the approved allotment of \$217.838 billion. The outturn was affected by the approval of financing for critical infrastructure projects. The approved allotment for Capital Expenditure increased by \$114.591 billion when compared to approved allotment of Capital Expenditure for the fiscal year ended 2021.

Recommendation: *The Audit Office recommends that the Ministry of Finance should monitor the execution of its Programme more closely, with a view of achieving its goals. (2022/01)*

19. The End of Year Budget Outcome and Reconciliation Report presents fairly, in all material respects the End of Year Outcome for the Current and Capital Expenditure for the fiscal year ended 31 December 2022.

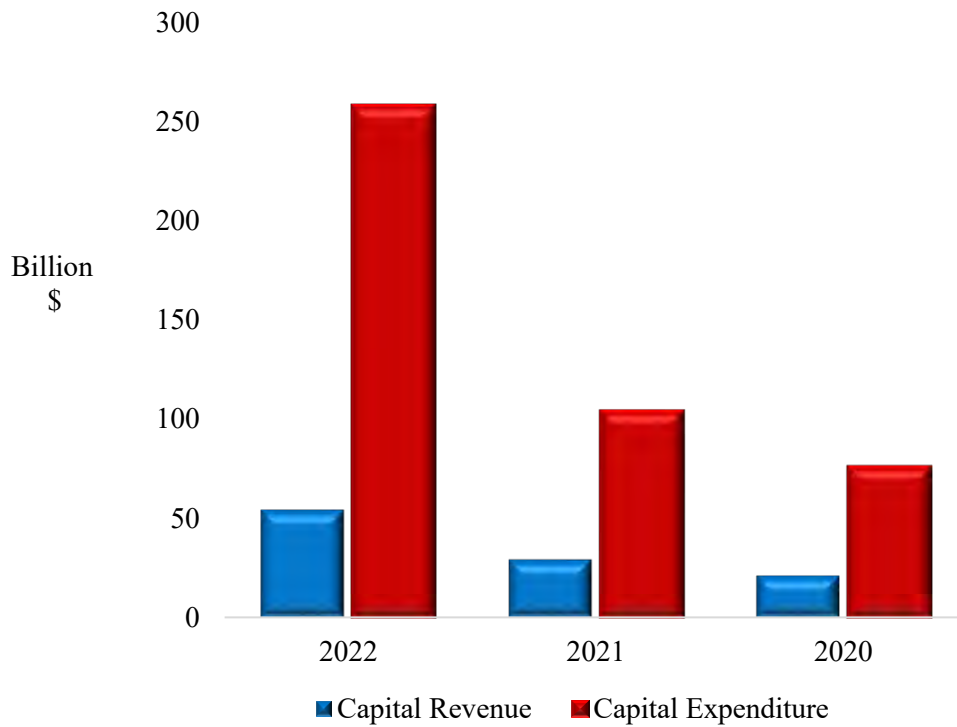
Comparisons between Current Revenue and
Current Expenditure for the years
2020 - 2022



Description	2022 \$'000	2021 \$'000	2020 \$'000
Current Revenue	429,875,281	267,032,602	230,383,207
Current Expenditure	357,116,242	300,466,103	260,919,464
(Deficit)/Surplus	72,759,039	(33,433,501)	(30,536,257)
Percentage (Deficit)/Surplus	20.37%	(11.13%)	(11.70%)

Figure 1

Comparisons between Capital Revenue and
Capital Expenditure for the years
2020 - 2022



Description	2022 \$'000	2021 \$'000	2020 \$'000
Capital Revenue	53,892,469	28,727,987	20,605,280
Capital Expenditure	258,086,793	104,386,181	76,114,742
Deficit	(204,194,324)	(75,658,194)	(55,509,462)
Percentage Deficit	(79.12%)	(72.48%)	(72.93%)

Figure 2

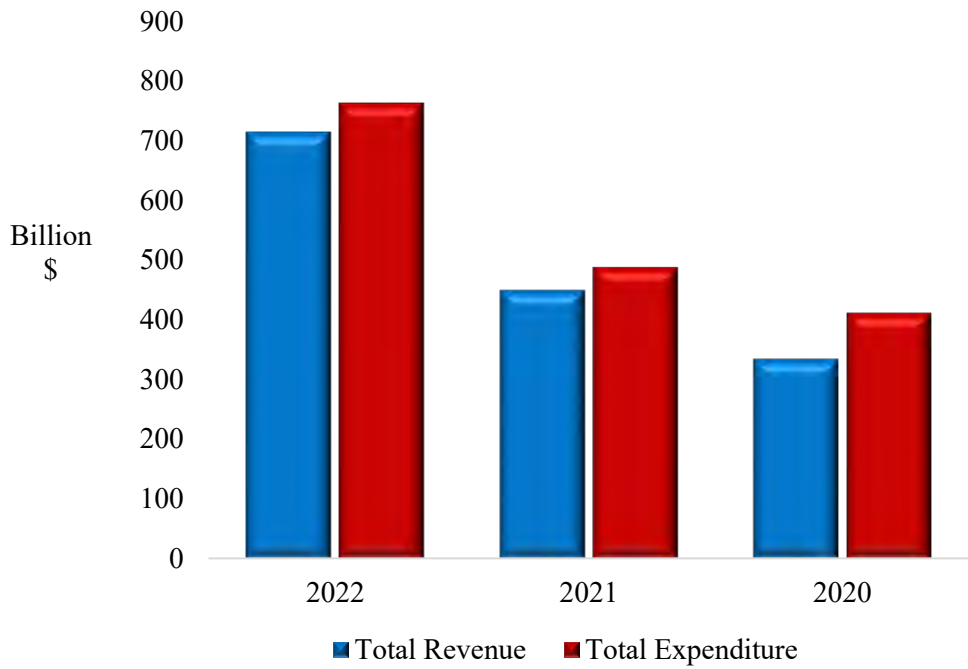
FINANCIAL INFORMATION

RECEIPTS AND PAYMENTS OF THE CONSOLIDATED FUND

20. The Receipts and Payments of the Consolidated Fund is shown on pages 295 to 305. This Report reflects a net deficit of \$49.956 billion for the year ended 31 December 2022. The overall net deficit comprised of a current revenue surplus of \$154.238 billion and a capital revenue deficit of \$204.194 billion. See summary in table below:

Current Revenue		2022 \$'000	2021 \$'000	2020 \$'000
500	Customs and Trade Taxes	31,068,968	27,053,930	21,339,674
510	Internal Revenue	176,045,474	133,253,259	113,160,526
520	Stamp Duties	525,686	558,094	460,292
525	Other Tax Revenues	1,070	4,137	0
530	Fees and Fines	1,816,489	1,534,567	1,061,233
541	Interest	1,395	1,617	21,493
545	Rents and Royalties	685,923	1,196,016	2,758,997
555	Dividends and Transfers	3,597,442	3,450,003	2,180,176
558	Natural Resource Fund	126,481,824	0	0
560	Miscellaneous Receipts	4,428,669	5,202,659	5,570,920
590	Value Added Taxes	56,829,869	48,362,785	49,843,887
594	Excise Tax	28,392,472	46,400,836	33,922,019
597	Miscellaneous	0	14,699	63,990
	Sub Total	429,875,281	267,032,602	230,383,207
	Treasury Bills Issued	229,873,995	153,369,953	83,499,496
	Total Current Revenues	659,749,276	420,402,555	313,882,703
	Current Budgetary Expenditure	310,761,152	268,884,365	235,771,084
	Current Statutory Expenditure	46,355,090	31,581,738	25,148,380
	Treasury Bills Redeemed	148,394,753	83,524,468	74,314,205
	Total Current Expenditure	505,510,995	383,990,571	335,233,669
	Current Surplus/Deficit	154,238,281	36,411,984	(21,350,966)
570	Miscellaneous Capital Revenue	19,424	7,735	2,015
575	External Grants	8,095,002	3,426,359	4,610,074
578	External Grants - EU	0	1,775,834	2,016,464
580	External Loans	45,778,043	23,518,059	13,976,464
	Total Capital Revenues	53,892,469	28,727,987	20,605,017
	Total Capital Expenditure	258,086,793	104,386,181	76,114,742
	Capital Surplus/Deficit	(204,194,324)	(75,658,194)	(55,509,725)
	Total Revenue (Current and Capital)	713,641,745	449,130,542	334,487,720
	Total Expenditure (Current and Capital)	763,597,788	488,376,752	411,348,411
	NET SURPLUS/DEFICIT	(49,956,043)	(39,246,210)	(76,860,691)

Comparisons between
Total Revenue and Total Expenditure
for the years
2020 - 2022



Description	2022 \$'000	2021 \$'000	2020 \$'000
Total Revenue	713,641,745	449,130,542	334,487,720
Total Expenditure	763,597,788	488,376,752	411,348,411
Deficit	(49,956,043)	(39,246,210)	(76,860,691)
Percentage Deficit	(6.54%)	(8.04%)	(18.69%)

Figure 3

Government's Active and Inactive Bank Accounts

21. As at 31 December 2022, there were six inactive accounts which had zero balances. Thus, as at 31 December 2022 thirty-two inactive accounts with closing balances of \$304.973 million was recorded as the total inactive Government Bank Accounts. As at the time of reporting twenty-three inactive accounts totalling \$20.973 million were closed. Included in the twenty-three accounts, there were eight with zero balance.

22. Of the thirty-two inactive accounts with a closing balance of \$304.973 million, the Revolving Housing Fund had a closing balance of \$200 million as at 31 December 2022, which represented 66% of the total inactive Government Bank Accounts balances.

23. The net accumulated balance of the fifty-eight accounts and other operational accounts (excluding the balances on the Bank Accounts of Special Projects) was \$75.622 billion as at 31 December 2022. This is the best available estimate of the cash position of the Government as at 31 December 2022. It should be noted that there was an increase of \$28.233 billion in the estimated cash position of Guyana at the end of 2022 when compared to the positive balance of \$47.389 billion as at 31 December 2021.

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

Account No.	Description	Amount 2022 \$'M	Amount 2021 \$'M	Amount 2020 \$'M
407	Consolidated Fund (New)	34,413	12,484	(116,564)
-	Other Ministries/Departments' Accounts	41,209	33,757	29,313
969	Monetary Sterilisation Account	0	1,148	1,637
Total		75,622	47,389	(132,390)

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

Recommendation: *The Audit Office recommends that the Accountant's General Department continue to take the necessary steps to bring closure to this matter (2022/02).*

Gifts

25. Section 34 of the Stores Regulations 1993 states that “*all gifts received shall be subject to normal store-keeping and received stores accounting procedures and the procedure set out in the Regulations 16 to 19 inclusive shall apply. A Gift Register in Form 18 shall be maintained by the Storekeeper, and the Permanent Secretary shall furnish the Secretary to the Treasury (now Finance Secretary), the Accountant General and the Auditor General information relating to all gifts received from time to time*”. However, although there was evidence of the receipts of numerous gifts during the year, there was no evidence of adherence to these procedures. As a result, the amount of \$4.429 billion representing Miscellaneous Receipts as at 31 December 2022 was understated by an undetermined amount.

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

Recommendation: *The Audit Office recommends that the Ministry of Finance adopt stringent measures to ensure that there is compliance with the Stores Regulations (2022/03)*

26. The Statement of Receipt and Payments of the Consolidated Fund presents fairly, in all material respects, the receipts and payments for the year ended 31 December 2022.

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

27. The Statement of Expenditure from the Consolidated Fund as compared with the Total Funds Available revealed that for 2022 amounts totalling \$648.897 billion were made available for expenditures. This comprised of \$364.234 billion and \$284.663 billion for Current and Capital Expenditure, respectively. See summary in the table below:

Description	2022 \$'000	2021 \$'000	2020 \$'000
<u>Current Expenditure</u>			
Approved Allotment	335,095,333	279,833,534	257,474,963
Add: Supplementary Allotment	27,024,154	29,023,605	11,245,296
Add: Contingency Fund Advances	2,114,147	0	0
Total Funds Available	364,233,634	308,857,139	268,720,259
Less: Actual Expenditure	357,116,242	300,466,103	260,919,464
Over/(Under) the Total Funds Available	(7,117,392)	(8,391,036)	(7,800,795)
<u>Capital Expenditure</u>			
Approved Allotment	217,838,387	103,247,822	72,070,173
Add: Supplementary Allotment	62,221,343	23,227,245	8,916,525
Add: Contingency Fund Advances	4,603,694	0	0
Total Funds Available	284,663,424	126,475,067	80,986,699
Less: Actual Expenditure	258,086,792	104,386,181	76,114,742
Over/(Under) the Total Funds Available	(26,576,632)	(22,088,886)	(4,871,957)
Total Approved Allotment	552,933,720	383,081,356	329,545,136
Add: Total Supplementary Allotment	89,245,497	52,250,847	18,195,745
Add: Total Contingency Fund Advances	6,717,841	0	792,331
Total Funds Available	648,897,058	435,332,206	349,706,958
Less: Total Expenditure	615,203,034	404,852,284	337,034,206
Over/(Under) the Total Funds Available	(33,694,024)	(30,479,922)	(12,672,752)

Current Expenditure

28. As illustrated in the table above, Approved Allotment for Current Expenditure for 2022 was \$335.095 billion. During the year, amounts totalling \$29.138 billion were granted in Supplementary Provisions bringing the total funds available for Current Expenditure to \$364.234 billion. Total Current Expenditure amounted to \$357.116 billion, resulting in a total shortfall of \$7.117 billion. This outturn was mainly attributed to significant shortfalls in expenditures under the revised allocations of various entities.

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

Ministry/Region	Total Funds Available \$'000	Total Expenditure \$'000	Unspent Balance \$'000
Ministry of Home Affairs	25,146,125	24,177,885	(968,240)
Ministry of Finance	50,621,990	50,194,572	(427,418)
Ministry of Health	38,694,449	38,371,480	(322,969)
Ministry of Education	25,594,954	25,310,722	(284,232)
Ministry of Human Services and Social Security	29,549,179	29,367,751	(181,428)
Office of the Prime Minister	15,417,658	15,290,185	(127,473)
Office of the President	4,886,698	4,778,935	(107,763)
Ministry of Foreign Affairs & International Cooperation	5,941,916	5,839,066	(102,850)
Ministry of Culture, Youth and Sport	3,013,038	2,912,646	(100,392)
Ministry of Public Works	8,689,656	8,597,330	(92,326)
Ministry of Agriculture	20,913,787	20,831,642	(82,145)
Ministry of Natural Resources	1,773,307	1,708,718	(64,589)
Ministry of Local Government and Regional Development	1,780,691	1,724,641	(56,050)
Ministry of Public Service	3,443,112	3,396,419	(46,693)
Ministry of Housing and Water	4,736,027	4,701,127	(34,900)
Ministry of Labour	951,091	920,155	(30,936)
Ministry of Tourism, Industry and Commerce	2,164,429	2,133,583	(30,846)
Ministry of Amerindian Affairs	1,295,281	1,267,345	(27,936)
Ministry of Parliamentary Affairs and Governance	265,961	244,897	(21,064)
Ministry of Legal Affairs	732,514	713,709	(18,805)
Guyana Defence Force	15,497,932	15,490,745	(7,187)
Region 1: Barima/Waini	4,000,857	3,950,893	(49,964)
Region 2: Pomeroon/Supenaam	5,238,227	5,218,231	(19,996)
Region 3: Essequibo Islands/West Demerara	7,586,751	7,541,427	(45,324)
Region 4: Demerara/Mahaica	9,061,322	9,018,889	(42,433)
Region 5: Mahaica/Berbice	4,313,248	4,287,318	(25,930)
Region 6: East Berbice/Corentyne	9,814,802	9,692,687	(122,115)
Region 7: Cuyuni/Mazaruni	3,188,873	3,101,588	(87,285)
Region 8: Potaro/Siparuni	2,031,444	2,009,790	(21,654)
Region 9: Upper Takutu/Upper Essequibo	3,458,260	3,418,738	(39,522)
Region 10: Upper Demerara/Upper Berbice	4,629,690	4,548,085	(81,605)
Public Debt	32,896,881	31,064,454	(1,832,427)
Statutory	13,358,344	11,745,508	(1,612,836)
Total	360,756,017	353,638,684	(7,117,333)

Capital Expenditure

30. The Approved Allotment for Capital Expenditure for 2022 was \$217.838 billion. During the year, amounts totalling \$62.221 billion and \$4.604 billion were granted in Supplementary Provisions and Contingency Fund Advances bringing the total funds available to \$284.663 billion. Total expenditure amounted to \$258.087 billion, resulting in a total shortfall of \$26.577 billion. The table below gives a breakdown of mainly those Ministries and Regions whose Capital Expenditure were under the total funds available.

Ministry/Region	Approved Allotment (Allotment 1) \$'000	Total Funds Available \$'000	Total Expenditure \$'000	Unspent Balance \$'000
Ministry of Public Works	88,066,328	120,955,066	107,246,030	(13,709,036)
Ministry of Finance	9,198,408	9,384,326	5,767,342	(3,616,984)
Ministry of Education	7,745,000	8,052,028	5,320,211	(2,731,817)
Office of the Prime Minister	27,335,504	31,234,304	29,823,296	(1,411,008)
Office of the President	2,381,613	2,381,613	1,010,435	(1,371,178)
Ministry of Agriculture	14,438,013	17,086,921	15,923,952	(1,162,969)
Ministry of Housing and Water	12,706,700	34,033,130	33,328,296	(704,834)
Ministry of Health	18,974,299	18,974,299	18,297,220	(677,079)
Supreme Court	1,250,000	1,250,000	857,817	(392,183)
Ministry of Human Services and Social Security	1,225,719	1,225,719	889,632	(336,087)
Ministry of Culture, Youth and Sport	2,674,847	2,890,847	2,640,078	(250,769)
Ministry of Tourism, Industry and Commerce	3,911,432	4,194,288	4,098,526	(95,762)
Ministry of Local Government and Regional Development	8,563,005	9,859,005	9,816,036	(42,969)
Guyana Elections Commission	120,000	120,000	84,440	(35,560)
Ministry of Foreign Affairs & International Relations	222,540	222,540	208,557	(13,983)
Ministry of Home Affairs	5,915,447	6,415,932	6,402,301	(13,631)
Total	204,728,855	268,280,018	241,714,169	(26,565,849)

31. The Statement as shown on pages 306 to 314 properly presents the Expenditure from the Consolidated Fund as compared with the Estimates of Expenditure for the year ended 31 December 2022.

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

32. Expenditure in respect of those services, which by Law are directly charged upon the Consolidated Fund, otherwise known as Statutory Expenditure does not form part of the voted provisions approved by the National Assembly. Such expenditure includes repayment and servicing of the Public Debt, emoluments of holders of constitutional offices, and pensions and gratuities of public officers. The details provided for verification of this expenditure revealed that they were properly incurred. See summary in table below:

Description	Wages and Salaries 2022 \$'000	Employment Overhead Expenses 2022 \$'000	Total Expenditure 2022 \$'000	Total Expenditure 2021 \$'000	Total Expenditure 2020 \$'000	Total Expenditure 2019 \$'000
Ministries and Departments	50,364	9,017,543	9,067,907	43,641	54,700	61,328
Pensions and Gratuities	5,952,729	0	5,952,729	5,773,693	5,499,336	4,951,443
Dependent's Pension Fund	270,000	0	270,000	270,000	270,000	243,600
Public Debt:						
Internal Principal	9,679,944	0	9,679,944	5,799,944	2,039,944	279,944
Internal Interest	3,872,438	0	3,872,438	2,787,080	1,318,871	1,031,816
External Principal	12,658,183	0	12,658,183	12,074,424	11,040,432	11,497,526
External Interest	4,853,888	0	4,853,888	4,832,956	4,925,097	4,838,608
Total	37,337,546	9,017,543	46,355,089	31,581,738	25,148,380	22,904,265

33. The Statement as shown on page 315 properly presents those services which by Law are directly charged upon the Consolidated Fund for the year ended 31 December 2022

RECEIPTS AND PAYMENTS OF THE CONTINGENCIES FUND

34. Section 221(1) of the Constitution states “*Parliament may make provision for the establishment of a Contingencies Fund and for authorising the Minister responsible for finance to make advances from that Fund if he is satisfied that there is an urgent need for expenditure for which no other provision exists*”. In accordance with Section 41 of the FMA Act, the Minister of Finance “*may approve a Contingencies Fund Advance as an expenditure out of the Consolidated Fund by the issuance of a drawing right*”. The criteria as stated in Section 41(3) of the FMA Act require the Minister, when satisfied that “*an urgent, unavoidable and unforeseen need for the expenditure has arisen –*

- a) *for which no moneys have been appropriated or for which the sum appropriated is insufficient;*
- b) *for which moneys cannot be reallocated as provided for under this Act; or*
- c) *which cannot be deferred without injury to the public interest...”.*

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

36. According to the Statement of Receipts and Payments of the Contingencies Fund for the year ending 31 December 2022, amounts totalling \$6.718 billion were drawn from the Fund by way of seven advances as shown in the table below:

Warrant №.	Date of Warrant	Ministry	Amount \$'000
01/2022	18/11/2022	Office of the Prime Minister	1,700,000
02/2022	22/11/2022	Ministry of Home Affairs	50,538
03/2022	23/11/2022	Ministry of Agriculture	740,156
04/2022	4/11/2022	Ministry of Amerindian Affairs	5,296
05/2022	4/11/2022	Ministry of Amerindian Affairs	48,851
06/2022	28/11/2022	Ministry of Natural Resources	360,000
07/2022	29/12/2022	Office of the Prime Minister	3,813,000
Total			6,717,841

37. Six Contingencies Fund Advances totalled \$2.905 billion were cleared by the National Assembly via Financial Paper No. 2/2022 dated 5 December 2022, while, one in the sum of \$3.813 billion remained uncleared at the end of the fiscal year. This Advance was subsequently cleared via Financial Paper No. 4/2023 dated 2 February 2023.

38. The Statement as shown on page 316, presents fairly, in all material respects, the Receipts and Payments of the Contingencies Fund for the year ended 31 December 2022.

FINANCIAL REPORTS OF THE DEPOSIT FUND

39. Section 42 of the FMA Act states that “*the Minister may establish one or more Deposit Funds into which public moneys shall be paid pending repayment or payment for the purpose for which the moneys were deposited*”. There was a net movement of \$6.765 billion during the year.

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

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

41. As noted earlier at paragraph 39, the Minister may establish one or more Deposit Funds for the purposes set out in Section 42. Currently, a Ledger Account is maintained in IFMIS to account for all receipts and repayments of deposits.

42. Shown in the table below are the details of the Deposit Fund Ledger Account as at 31 December 2022.

Description	Amount 2022 \$'000	Amount 2021 \$'000	Amount 2020 \$'000
<i>Type of Deposit</i>			
Dependents Pension Fund	3,483,768	2,987,423	2,376,507
Sugar Industry Welfare Committee	50,691	50,691	50,691
Sugar Industry Labour Welfare Fund	571,354	602,583	651,696
Sugar Industry Rehabilitation Fund	74,833	74,833	74,833
Sugar Industry Price Stabilisation Fund	14,924	14,924	14,924
Miscellaneous	3,664,840	(2,634,696)	(821,038)
Total	7,860,411	1,095,758	2,347,613
<i>Type of Advance</i>			
Personal	27,677	23,499	22,004
Gratuity	1,184,637	1,189,024	1,281,676
Auto Advance	97,064	97,578	104,461
Guyana Gold Board	8,650,148	8,650,148	8,650,148
Imprest & Cash on Hand	1,719,080	1,699,940	1,520,790
Deposit Fund Advance Warrants	208,410	208,410	208,410
Crown Agents	411,798	411,798	411,798
Statutory and Other Bodies	1,554,456	1,554,456	1,554,456
Total	13,853,269	13,834,853	13,753,743

43. Examination of the Financial Report of the Deposit Fund revealed the following:
- The advance amount for Guyana Gold Board is reflected as static for the period 2012 to 2022. In addition, the audited Financial Statements of Guyana Gold Board reflects \$8.732 billion as at 31 December 2022 while the Financial Reports of the Deposit Fund submitted by the Accountant General's Department reflects \$8.650 billion resulting in an unexplained variance of \$81.483 million.
 - Advances in relation to Deposit Fund Advance Warrants remained static for the period 2014 to 2022.
 - The amount for Statutory and Other Bodies remained static for the period 2005 to 2022.

Ministry's Response: The Ministry of Finance stated that the Ministry maintains the accuracy of its figures. The clearing of Deposits Fund Advances is dependent on the outcome of matters still before the Courts. Further, the static position reflected against the Statutory and Other Bodies is as a result of the balances being transferred to the new Consolidated Fund Account in 2003.

Recommendation: *The Audit Office once again recommend that the Ministry of Finance take urgent action to bring closure to these issues (2022/04).*

44. Except for the effects of the matter, which might have been shown to be necessary as a result of the observations contained in the relevant sections of my Report, in my opinion, the Statement as shown on page 356 presents fairly all the receipts and payments of the deposit for the year ended 31 December 2022.

SCHEDULE OF ISSUANCE AND EXTINGUISHMENT OF ALL LOANS

45. Section 73(2)(a)(iii) of the FMA Act requires that the Minister present such other “*financial information relating to the fiscal year that he deems necessary to present fairly the financial transactions and financial position of the State*”. The Schedule of Issuance and Extinguishment of all Loans reflected a balance of \$81.759 billion which represents outstanding amounts for four agencies at the end of 2022 as shown below:

Description	Balance as at 31 December 2022 \$'000
Guyana National Printers	73,592
Ogle Airport Inc.	233,105
Guyana Sugar Corporation	28,783,878
Guyana Power and Light Inc.	52,668,752
Total	81,759,327

46. The Schedule of Issuance and Extinguishment of all Loans as shown on page 357, presents fairly, in all material respect, the loans issued and extinguished at 31 December 2022

STATEMENT OF ASSETS AND LIABILITIES OF THE GOVERNMENT

47. The assets and liabilities of the Government comprised mainly cash and bank balances and cash equivalents, as well as short and long-term liabilities usually in the form of advances from the bank by way of overdrafts, as well as the issue of Treasury Bills. Article 216 of the Constitution establishes the Consolidated Fund, whilst Section 41 of the FMA Act, pursuant to Article 220 of the Constitution, establishes the Contingencies Fund as a sub-fund of the Consolidated Fund. In addition, the Deposit Fund was established by Section 42 of the FMA Act. The Balance Sheets of these funds at the end of the year would normally comprise the assets and liabilities of the Government.

48. The Statement of Assets and Liabilities of the Government for the year ended 31 December 2022, is summarised as follows:

Description	2022		2021	
	\$M		\$M	
<u>Assets</u>				
Central Government Accounts	(49,293)		39,330	
LIS 11 Bank Account	0		0	
WSG Bank Account -Loan	0		0	
Cash at Bank of Guyana in respect of special accounts (2000 Series)	16,564		9,058	
Cash at Bank of Guyana in respect of Redemption of Treasury Bills Account	(0.003)		(0.003)	
		(32,729)		48,388
<u>Less: Liabilities</u>				
Treasury Bills				
<u>91 days</u>				
K-Series	993		993	
<u>182 & 365 days</u>				
B-Series	0		1,148	
G Series	175,741		142,571	
F Series	351		351	
E Series	0		0	
H Series	49,457		0	
	226,542		145,064	
Sugar Industry Welfare, Labour, Rehabilitation, Price Stabilisation Funds & Sugar Industry Welfare Committee	712		743	
Miscellaneous Deposits	3,665		(2,635)	
Dependants' Pension Fund and	3,484		2,987	
		234,402		146,159
Net Liability		267,131		97,771

49. The sum of negative \$49.486 billion shown as Central Government Accounts represented actual bank balances instead of Ledger/Cash Book balances, with the exception of the new Consolidated Fund (Account №. 407). The following table gives a breakdown with comparative figures at the end of the preceding years:

Account №.	Description	Amount 2022 \$M	Amount 2021 \$M	Amount 2020 \$M
407	Consolidated Fund (New) (Cash Book)	(90,695)	4,425	(160,302)
-	Other Ministries/Departments' Accounts	41,209	33,757	29,320
969	Monetary Sterilisation Account	0	1,148	1,636
Total		(49,486)	39,330	(176,122)

2000 Series Bank Accounts

50. The 2000 series bank accounts are a combination of various accounts for project, grant, debt relief, and balance of payment accounts. These accounts do not form part of the Consolidated Bank Account №. 01610000407, however, they are Government Funds. The Audit Office's assessment of the balances held in these accounts indicated that there were a total of seventy-five accounts with closing balances totalling \$16.564 billion.

51. At the time of reporting in August 2023, the Ministry closed forty of the accounts with zero closing balances.

Ministry's Response: The Ministry of Finance stated that the process of bringing closure to the in active bank accounts and having their balances paid over to the Consolidated Fund is an ongoing exercise.

52. In addition, during the year 2022 three new accounts were added to the 2000 Series Bank Account with a closing balance of \$197.179 million as at 31 December 2022. See details in the table below:

Account №.	Description	Balance as at 31/12/2022 \$'000
201322	Official BNTF 10USD	58,691
201323	Official ESPP	125,191
201324	Official – ATN/OC-18997- GY GEDS USD	13,297
Total		197,179

53. As at 31 December 2022, there was a net movement of \$7.308 billion in respect of eleven accounts as shown in the table below:

Account №.	Description	Balance as at 31/12/2022 \$'000	Balance as at 31/12/2021 \$'000	Net Changes \$'000
200880	Accountant General	10,777,790	2,500,094	8,277,696
200980	IDB - Technical Coop Small Projects Swiss Fund	0	6,273	(6,273)
201400	GOG/IBRD Global Fund - National Initiative to Accelerate Access	75,763	166,539	(90,776)
201520	Official Global Fund/MOH Mal/Reg 9	60,903	28,509	32,394
201660	Official SEPG-GRT/FM-13897-GY	39,709	194,037	(154,328)
201683	OFF IDB/GOG CIT. SEC. STRENGTHEN	4,739	160,423	(155,684)
201390	Budgetary Support	0	1,775,834	(1,775,834)
201698	Official PSMOSP-INST. Strength to Guyana SSFETY NET USD	10,437	419	10,018
201651	Official GOG CDBTIP USD	10,842	626	10,216
201240	Special Deposit - Accountant General	4,338,065	3,197,442	1,140,623
201653	Official Crude Lifting	40,923	20,524	20,399
Total		15,359,171	8,050,720	7,308,451

Monetary Sterilisation Account

54. As at 31 December 2022, no Treasury bills were issued for Monetary Policy which resulted in a zero balance in the Monetary Sterilisation Bank Account.

55. The sum of \$226.543 billion reflects outstanding liabilities in relation to Treasury Bills as shown below for the fiscal year ended 31 December 2022. The G and H Series mature in 364 days whilst the F Series matures in 82 days.

Treasury Bills Outstanding	Monetary Sterilisation Account \$'000	Consolidated Fund \$'000
91 Days & K Series	0	993,480
F- Series	0	350,652
G- Series	0	175,741,319
H - Series	0	49,457,450
Total	0	226,542,902

56. The Government continued to operate on a cash basis and has not adopted or implemented the International Public Sector Accounting Standards (IPSAS). These Standards require accrual basis of accounting with full consolidation of all Government Agencies, including Public Enterprises and Statutory Bodies which are reliant on the state for assistance, to present a full and true financial position of the Government. The implementation of these Standards will enhance the quality, consistency and transparency of Public Sector Financial Reporting, leading to better informed assessments of the resource allocation decisions made by Government, thereby increasing transparency and accountability.

Ministry's Response: The Ministry of Finance stated that the Integrated Financial Management and Information System (IFMIS) was upgraded from a Version: 6.5 to a Version 7. The upgrade was geared to support the public sector functions in order to increase the effectiveness and efficiency of state financial management and facilitate the adoption of modern public expenditure practices, in keeping with international standards and benchmarks. Additionally, efforts have been directed towards strengthening Public Financial Management (PFM) Systems, including re-engineering of business processes and restructuring the government chart of account that would be more aligned with the reforms that are considered prerequisites towards the adoption of the International Public Sector Accounting Standards (IPSAS).

57. Except for the effects of the matter, which might have been shown to be necessary as a result of the observations contained in the relevant sections of my Report, in my opinion, the Statement of Asset and Liabilities as shown on pages 317 to 321 presents fairly, in all material respects, the Assets and Liabilities as at 31 December 2022.

SCHEDULE OF GOVERNMENT GUARANTEES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

58. Section 71(1) of the FMA Act states that the Minister shall, within the annual Consolidated Financial Statements, certify and issue an official schedule of Government Guarantees. The Schedule of Government Guarantees shall include, with respect to each Government Guarantee outstanding:

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

59. The Schedule of Government Guarantees as shown on page 358, reflected an outstanding balance of \$500 million at the end of 2022, as shown below:

Agency	Outstanding Liability as at 31/12/2022 G\$'000	Outstanding Liability as at 31/12/2021 G\$'000
Bank of Guyana (Contribution to the Deposit Insurance Fund)	500,000	500,000
Total	500,000	500,000

60. The Schedule of Government Guarantees presents fairly, in all material respects, the liabilities guaranteed by Government as at 31 December 2022.

STATEMENT OF CONTINGENT LIABILITY
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

61. According to Section 73(2) of the FMA Act, the Minister of Finance is required to prepare a Statement of Contingent Liabilities which forms a component of the annual consolidated financial statements. The Act defines a contingent liability as “*a future commitment, usually to spend public moneys, which is dependent upon the happening of a specified event or the materialisation of a specified circumstance*”.

62. The Statement of Contingent Liability as shown on page 359 reflected an outstanding balance of \$500M at the end of 2022, as shown below:

Agency	Outstanding Liability as at 31/12/2022 G\$'000	Outstanding Liability as at 31/12/2021 G\$'000
Bank of Guyana (Contribution to the Deposit Insurance Fund)	500,000	500,000
Total	500,000	500,000

63. The Statement of Contingent Liability presents fairly, in all material respects, the contingent liabilities of Government for the year ended 31 December 2022.

SCHEDULE OF PUBLIC DEBT

64. In accordance with Article 221 of the Constitution, the Public Debt of Guyana and service of that debt are direct charges on the Consolidated Fund. In addition, Section 3(1) of the External Loans Act, Chapter 74:08 of the Laws of Guyana, as amended by Order №. 31 of 1991, authorises the Government to raise loans outside of Guyana not exceeding G\$400 billion. However, in February 2021 the external debt ceiling was increased from \$400 billion to \$650 billion. Section 3(6) of the said Act also requires all agreements relating to such loans to be laid before the National Assembly as soon as practicable after the execution of such agreements.

65. During the period under review, the Government of Guyana entered into ten new loan agreements totalling G\$137.871 billion as detailed in the table below. There were disbursements on three of these loans during the year 2022 totalling G\$35.528 billion. The related loan agreements were all laid in the National Assembly at the time of reporting.

No.	Date of loan Agreement	Donor Agency	Description of Loan	Currency	Amount \$	Exchange Rate \$	Equivalent G\$'M	Date Laid
1	12 July 2022	China CAMC Eng. Co.	Deferred Payment Agreement for Regional Hospitals Project in Guyana LOT 1 Essequibo, Region 2	EUR	22,688,800	222.51868	5,049	21 July 2022
2	12 July 2022	China CAMC Eng. Co.	Deferred Payment Agreement for Regional Hospitals Project in Guyana LOT 2 De Kinderen, Region 3	EUR	22,688,800	222.51868	5,049	21 July 2022
3	12 July 2022	China CAMC Eng. Co.	Deferred Payment Agreement for Regional Hospitals Project in Guyana LOT 3 Diamond, Region 4	EUR	22,688,800	222.51868	5,049	21 July 2022
4	12 July 2022	China CAMC Eng. Co.	Deferred Payment Agreement for Regional Hospitals Project in Guyana LOT 4 Enmore, Region 4	EUR	22,688,800	222.51868	5,049	21 July 2022
5	12 July 2022	China CAMC Eng. Co.	Deferred Payment Agreement for Regional Hospitals Project in Guyana LOT 5 Bath, Region 5	EUR	22,688,800	222.51868	5,049	21 July 2022
6	12 July 2022	China CAMC Eng. Co.	Deferred Payment Agreement for Regional Hospitals Project in Guyana LOT 6, No. 75 Village, Region 6	EUR	22,688,800	222.51868	5,049	21 July 2022

No.	Date of loan Agreement	Donor Agency	Description of Loan	Currency	Amount \$	Exchange Rate \$	Equivalent G\$'M	Date Laid
7	19 September 2022	IDB	Program to Strengthen Public Policy and Fiscal Management in Response to the Health and Economic Crisis Caused by Covid-19 in Guyana II 5560/OC-GY	USD	130,000,000	208.50000	27,104	7 November 2022
8	12 August 2022	IDA	Strengthening Human Capital through Education Project No. 7133-GY	SDR	31,900,000	277.48014	8,851	7 November 2022
9	14 June 2022	UK Export Finance	Facility Agreement No. CIE/BC-DL/Guyana/0020014380	EUR	161,016,949	222.51868	35,829	21 July 2022
10	30 December 2022	Bank of China	Facility Agreement for the Construction of the New Demerara River Bridge.	EUR	160,852,464	222.51868	35,793	3 February 2023
Total							137,871	

Disbursements on new Loan for 2022

No.	Date of loan Agreement	Donor Agency	Description of Loan	Currency	Disbursement			
					Amount \$	Exchange Rate \$	Equivalent to G\$'M	
7	19 September 2022	IDB	Program to Strengthen Public Policy and Fiscal Management in Response to the Health and Economic Crisis Caused by Covid-19 in Guyana II 5560/OC-GY	USD	130,000,000	208.50000	27,105	
8	12 August 2022	IDA	Strengthening Human Capital through Education Project No. 7133-GY	SDR	7,576,213	277.48014	2,102	
9	14 June 2022	UK Export Finance	Facility Agreement No. CIE/BC-DL/Guyana/0020014380	EUR	28,406,949	222.51868	6,321	
Total								35,528

66. The Public Debt as at 31 December 2022 (i.e. debts which are required to be serviced out of the Consolidated Fund only and which do not include those of Bank of Guyana and parastatal entities) is summarised below:

Description	External G\$'000	Internal G\$'000	Total 2022 G\$'000	Total 2021 G\$'000
Unfunded	324,059,566	245,382,650	569,442,216	540,290,635
Funded	0	3,898,537	3,898,537	3,898,537
Treasury Bills (91 days)	0	997,300	997,300	997,300
(182 & 364 days)	0	227,979,500	227,979,500	145,510,350
Total	324,059,566	478,257,987	802,317,553	690,696,822

67. As can be noted, the total Public Debt stood at G\$802.318 billion or the equivalent of US\$3.848 billion at the end of 2022, as compared with the sum of G\$690.697 billion or the equivalent of US\$3.313 billion at the end of 2021, representing an increase of G\$111.621 billion.

68. Expressed as a factor of Current Revenue (G\$429.875 billion), the total Public Debt at the end of 2022 was 1.87 times Current Revenue, compared with a factor of 2.59 at the end of 2021, and 1.80 at the end of 2020.

External Debt

69. The External Debt at the end of 2022 was G\$324.060 billion, compared with G\$286.707 billion at the end of 2021, a net increase of G\$37.353 billion. Equivalent in United States Dollars, the External Debt as at 31 December 2022 was US\$1.554 billion, compared with US\$1.375 billion at the end of 2021. This net increase was due mainly to:

- a) Disbursements totalling G\$54.478 billion or US\$261.284M in respect of loans contracted.
- b) Repayments of principal totalling G\$12.658 billion or US\$60.710M.
- c) Accrued interest for Non-Paris Club Creditors amounted to G\$161.685M or US\$0.775M.
- d) Fluctuation of exchange rates.

Petroleos de Venezuela Repayments

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

71. According to Bank of Guyana Statement of Account, the opening balance on this account as at 1 January 2022 was G\$5.344 billion or US\$25.632 million while the closing balance as at 31 December 2022 was G\$6.674 billion or US\$32.011 million, an increase of G\$1.33 billion or USD\$6.379 million. The funds in this account represents principal repayments, interest which is due to Petroleos de Venezuela (PDVSA) and accumulated interest earned on the account. These amounts were properly recorded and reflected in the records and on the Statement of Public Debt for the period under review.

Recall of Disbursed Amount

72. The Inter-American Development Bank (IDB) and the Government of Guyana (GoG) signed a loan agreement for the Health Sector Reform Programme (IDB Loan 2270 BL/GY) for US\$2,500 each for the Ordinary Capital and Special Financing portions of the loan.

73. There was a recall of the disbursed amount of US\$6,471 on Ordinary Capital as well as a recall of US\$6,471 on the Special Financing portion of the loan during 2022. It was explained that this is the procedure to return unutilised funds to the creditor.

Repayment of Loan

74. The Government of Guyana and the Caribbean Development Bank signed a loan agreement totalling EUR \$600,000 for the CDB Debt Service to EEC Wisco – Loan №. 6/SFR-R. It should be noted that the final principal repayment was made in 2022. The outstanding balance of EUR \$22,828 repaid during the period reviewed.

Internal Debt

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

76. The Internal Debt at the end of 2022 was G\$478.258 billion, compared with G\$403.990 billion at the end of 2021, a net increase of G\$74.268 billion. This increase was due mainly to:

- a) Outstanding Treasury Bills totalling \$228.977 billion
- b) Redemption of Treasury Bills totalling \$149.852 billion
- c) Issue of one Non-Interest Bearing Debenture for \$1.478 billion
- d) Repayments of Debenture Certificates, Loans and Bonds totalling \$9.644 billion

Internal Loans

Bank of Guyana Variable Interest Rate Debentures Series A-T

77. During 2021, the Government of Guyana issued eighty-five Variable Interest Rate Debentures to the Bank of Guyana for a total value of G\$200 billion. This issue was made for the purpose of converting the Consolidated Fund Overdraft into Debentures and providing supplementary financing for the 2021 budget. Each Debenture carries a variable interest rate coupon payable annually. The value of the coupon would be calculated using the prevailing one-year Treasury Bill rate. During the period under review, two debentures were redeemed totalling G\$5 billion. The remaining eighty-three debentures remain outstanding for a total of \$195 billion.

78. All transactions related to the issue of these Debentures were properly recorded and reflected on the Statement of Public Debt, including the payment of G\$1.914 billion, being the total accrued interest for the period.

Treasury Bills

79. For the period under review, the Bank of Guyana issued twenty-eight G-Series Treasury Bills with a total face value of G\$177.627 billion and two F-Series with a total face value of G\$704.8 million, one H-series with a face value of G\$50 billion and eight K-series with a face value of G\$3.989 billion. Additionally, Treasury Bills redeemed during 2022 totalled G\$149.852 billion. These were all properly reflected in the records.

Computerisation of Public Debt Register

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

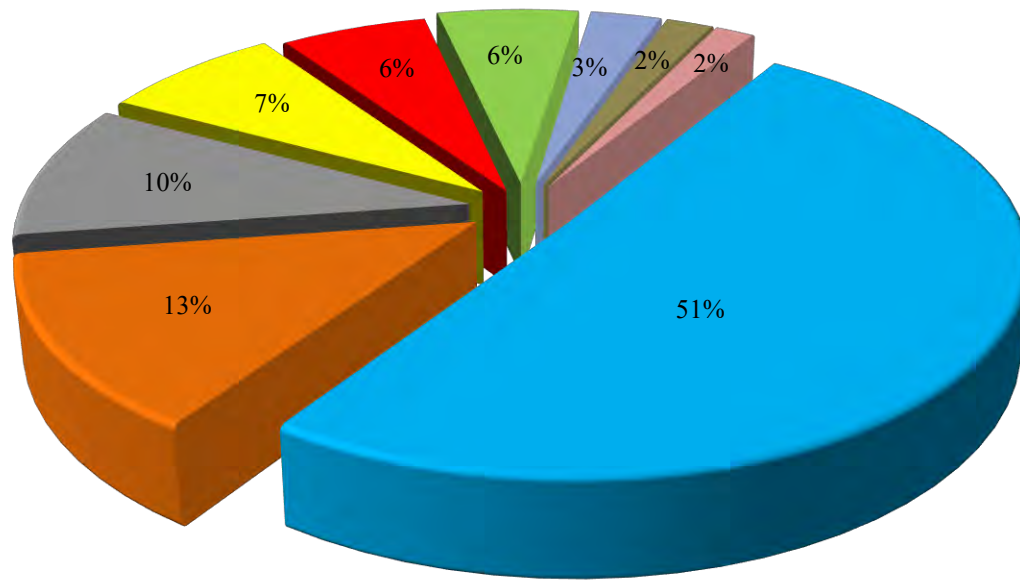
Ministry Response: The Ministry of Finance stated that the Ministry has commenced the process of computerizing the activities of the Public Debt Section in 2014 with the use of the CS-DRMS. However, the MOF plans to operationalise the Domestic Debt Module and to use the system reports for reconciliation purposes. During 2019 training continued which is aimed at improving the skills of the staff as the system evolves.

As the IFMIS System continues to evolve the Ministry intends to have an interface between the two systems for greater efficiency accountability and transparency which will align with *the Public Financial Management*

Recommendation: *The Audit Office recommends that the Ministry of Finance continue the process of having the Public Debt system fully computerised, and carry out monthly reconciliation of its records with those of the Debt Management Division. (2022/05)*

81. The Schedule of Public Debt as shown on pages 322 to 355 presents fairly, in all material respects, the Public Debt of Guyana for the year ended 31 December 2022.

PUBLIC DEBT- EXTERNAL LOANS



IDB	Exim Bank of China	CDB	IDA	Venezuela	Non Paris Club	Others	UK Export Finance	Exim Bank of India	TOTAL
51%	13%	10%	7%	6%	6%	3%	2%	2%	100%
\$164.134B	\$42.653B	\$32.810B	\$24.490B	\$19.787B	\$19.113B	\$9.526B	\$6.321B	\$5.226B	324.060B

Figure 4

RECEIPTS AND DISBURSEMENTS BY HEADS OF BUDGET AGENCIES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

82. The Statements of Receipts and Disbursements by Heads of Budget Agencies for the year ended 31 December 2022 are shown on pages 360 to 653. These Statements are subjected to the comments dealing with the accounts of Ministries/Departments/Regions under the relevant sections of this Report.

APPROPRIATION ACCOUNTS OF HEADS OF BUDGET AGENCIES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

83. The Appropriation Accounts of Head of Budget Agencies for the year ended 31 December 2022 in respect of the Current and Capital Appropriations for which they were responsible are shown on pages 654 to 666 of my Report. These accounts are subjected to the comments dealing with the accounts of Ministries/Departments/Regions under the relevant sections of this Report.

EXTRA-BUDGETARY FUNDS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

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

FINANCIAL REPORT OF OTHER ACCOUNTS APPROVED BY THE MINISTER
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

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

REPORT ON THE ACCOUNTS OF MINISTRIES/DEPARTMENTS/REGIONS

AGENCY 01
OFFICE OF THE PRESIDENT

Current Year Matters

Current Expenditure

Subsidies and Contributions to Local Organisations

86. The sum of \$2.660 billion was allotted for Subsidies and Contributions to Local Organisations. A supplementary allotment of \$11.756M and an allotment transfer of \$41M were approved, revising the total funds available to \$2.631 billion. According to the Appropriation Accounts, amounts totalling \$2.6 billion were expended as at 31 December 2022. Included in the sum of \$2.660 billion, were amounts totalling \$2.347 billion which were released to seven entities under the control of the Office of the President.

87. These entities are subject to separate financial audit and reporting. However, the agencies continue to breach Sections 80 (3) and 80 (4) of the Fiscal Management and Accountability Act of 2003 by failing to have their accounts laid in the National Assembly and submissions of Financial Statements for audit in a timely manner. The table below shows the status of each statutory body:

Agency	Current \$'000	Year Last Audited	Year Laid in National Assembly	Financial Statement Received	Financial Statement Not Received
Environmental Protection Agency	668,535	2018	2014	2019-2020	2021-2022
National Parks Commission	353,000	2008	2008	2009-2018	2019-2022
Guyana Lands & Survey Commission	440,000	2019	2010	2020	2021-2022
Institute of Applied Science and Technology	255,000	2020	2014	2021	2022
Guyana Office for Investment	306,230	2018	2015	2019-2020	2021-2022
Protected Areas Commission	249,000	2015	2013	2016-2017	2018-2022
Wildlife Management Authority	75,000	Established in June 2017		2017-2020	2021-2022
Total	2,346,765				

Office of the President's Response: The Head of Budget Agency indicated that the Heads of these Agencies were repeatedly engaged on this subject matter and will continue to work with agencies to ensure all accounts are brought up to date and audited reports laid in the National Assembly.

Recommendation: The Audit Office recommends that the Head of Budget Agency continue to follow-up with the defaulting agencies to have the outstanding Financial Statements submitted for audit and ensure that all outstanding audited accounts are laid in the National Assembly in a timely manner. (2022/06)

Capital Expenditure

88. Total funds available under the six capital programmes for the Office in 2022 amounted to \$2.382 billion. According to the Appropriation Accounts, amounts totalling \$1.010 billion were expended, resulting in an unspent balance of \$1.371 billion as shown in the table below:

Description	Budgeted Amount \$'000	Total Funds Available \$'000	Expenditure \$'000	Unspent Balance \$'000
011 - Administration	511,000	511,000	510,883	117
012 - National Policy Development & Presidential Advisory Services	112,800	112,800	112,800	0
013 - Defence and National Security	47,540	47,540	46,438	1,102
014 - Public Policy and Planning	23,500	23,500	23,500	0
015 - Environmental Management and Compliance	1,685,780	1,685,780	315,888	1,369,892
016 - Police Complaints Authority	993	993	929	64
Total	2,381,613	2,381,613	1,010,438	1,371,175

Environmental Management and Compliance

89. As can be noted from the table above, there was a significant shortfall of \$1.370 billion under Environmental Management and Compliance of which \$1.230 billion allocated for the Guyana - China Friendship Park in 2022 was not being expended as intended. The delay in the execution of the project could result in the benefits of the project, which is improved facility, not being achieved.

90. A Contract was signed on 12 December 2018 between the Government of Guyana and the Peoples Republic of China for the feasibility study for the construction of a China Guyana Friendship Joe Vieira Park. The construction period of this project is twenty months; however, a perusal of the project document did not state a start date and end date for this project. The Project Cost was tentatively set at RMB75.324M.

Office of the President's Response: The Head of Budget Agency stated that the SOD turning schedule for the Guyana-China Joe Veira Park is scheduled for October 2023 and the project implementation is 18 months thereafter.

91. Also, included in the sum of \$1.686 billion expended under Environmental Management and Compliance is an amount of \$300M allotted for the Guyana Protected Areas System. The Project entails improvement of infrastructure and supply of equipment to enhance the management and conservation of biodiversity in three protected areas: Shell Beach, Kaieteur National Park and Kanuku Mountains.

92. The Guyana Protected Area System is funded by the Governments of Guyana and Germany (KfW) and is subject to separate financial audit and reporting. The audit is done by a private auditor. The Project was last audited for the year ended 31 December 2022. According to the private auditor's report as at 31 December 2022, amounts totalling €1,211,770.64 were received by the implementing agency from KfW; however, only €1,157,682.49 was disbursed for project related activities. The report indicated that with this slow rate of implementation, release and disbursement of fund for project financing, it is unlikely that the project will meet its 29 July 2023 deadline.

93. According to the Appropriation Accounts, amounts totalling \$161.594M were expended, resulting in an unspent balance of \$138.406M. The delay in the execution of the Project could result in the benefits not being achieved which is improved facilities, improved compliance with international obligations and enhanced operational efficiency.

Office of the President's Response: The Head of Budget Agency explained that the slow rate of implementation of this project is largely due to the fact that the locations are remote and having raw materials moved to those areas from Georgetown is very costly, difficult and time consuming. An extension was granted until November 2023 for the completion of the project. The unspent balance of (800,000 - 1,100,000 Euros) may go towards the capitalisation of the Protected Areas Trust Fund. Discussions are on-going.

Recommendation: *The Audit Office recommends that where applicable, the Head of Budget Agency should monitor the execution of its programmes more closely, with a view of achieving its goals. (2022/07)*

Prior Year Matters

Current Expenditure

94. The sum of \$288.098M was expended for Print and Non-Print Materials. Included in the sum were amounts totalling \$18.599M, which represented full payments on two Contracts for the acquisition of 100,000 Birth Certificates. The Contracts were awarded by National Procurement and Tender Administration Board (NPTAB) through the single source method of procurement. The Ministry in its request to NPTAB to utilise the single source method of procurement stated that blank Birth Certificates are printed with highly sensitive security features which are confidential. The Ministry also stated that the incumbent supplier and its 'sister company' had successfully delivered on previous Contracts and have proven to be reliable, confidential and provided 'high-quality security-features enabled blank certificates'. At the time of this report a special investigation was being conducted into the said acquisition of Birth Certificates.

Office of the President's Response: The Head of Budget Agency noted that the Audit Office will report on this matter based on its investigation.

Capital Expenditure

95. A Laminating Machine valued at \$165,000 which was purchased in 2021 for the Police Complaints Authority was not delivered at the time of reporting.

Office of the President's Response: The Head of Budget Agency indicated that this matter remains unsolved.

Recommendation: *The Audit Office recommends that the Head of Budget Agency follow-up the delivery of the Laminating Machine with the supplier. (2022/08)*

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

Office of the President's Response: The Head of Budget Agency indicated that this matter was forwarded to the Attorney General Chambers for advice after all efforts to engage the Contractor proved futile.

Recommendation: *The Audit Office recommends that the Head of Budget Agency submit an update to the Audit Office when this matter is resolved. (2022/09)*

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

Office of the President's Response: The Head of Budget Agency stated that the Finance Secretary was written to for a write-off of this purchase after Public Accounts Committee advised that it was an option to be explored after advice from the Attorney General's Chambers posited that too much time had elapsed to legally pursue this matter. Measures have since been adopted to ensure that non-delivery of assets does not reoccur.

Recommendation: *The Audit Office recommends that the Head of Budget Agency submit an update to the Audit Office when this matter is resolved. (2022/10)*

Follow-up on the Implementation of Prior Year Audit Recommendations

98. The table below shows the prior year matters as contained in the Auditor’s General 2021 Report and action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 7 recommendations made, 3 was fully implemented while 4 were partially implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2021/006	Breach of Section 80 (4), FMA Act 2003		√	
2021/007	Unpresented Payment Vouchers	√		
2021/008	Breach of Stores Regulations	√		
2021/009	Shortfall in capital expenditure		√	
2021/010	Breach of Stores Regulations	√		
2021/011	Non-delivery of item		√	
2021/012	Breach of Stores Regulations		√	

AGENCY 02
OFFICE OF THE PRIME MINISTER

Current Year Matters

Current Expenditure

Employment Costs

99. Examination of employees' Personal Files, Paysheets and other pay changes directives revealed one instance where an employee whose Contract was not renewed, remained on the payroll beyond the effective date resulting in overpaid net salaries of \$827,669. In addition, Pay as You Earn (PAYE) and National Insurance Scheme (NIS) paid over to the respective agencies amounted to \$177,078 and \$47,040.

Office of the Prime Minister's Response: The Head of Budget Agency indicated that the employee was written to and a follow-up letter was sent on 19 July 2023 for the outstanding balance.

Recommendation: *The Audit Office recommends that the Head of Budget Agency continues to follow-up this matter with a view of recovering the amount overpaid. (2022/11)*

Subsidies and Contributions to Local Organisations

100. The sum of \$9.172 billion was allotted for Subsidies and Contributions to Local Organisations. The full sum was paid over to thirteen agencies, which were under the control of the Office.

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

Agency	Amount \$'000	Last Audited	Last Laid in the National Assembly	Financial Statements Received	Financial Statements Not Received
Department of Public Information	310,000	2017	2013	2019	2020-2022
National Communications Network Incorporated	250,000	2021	2016	2022	-
National Data Management Authority	1,980,000	2016	-	2017-2022	-
Guyana Energy Agency	355,409	2021	2015	2022	-
Hinterland Electrification Company Incorporated	76,174	-	-	2015-2022	
Kwakwani Utilities Incorporated	614,670	2015	2013	2016-2020	2021 -2022
Lethem Power Company Incorporated	237,680	2016	2012	2017-2018	2019-2022
Linden Electricity Company Incorporated	4,948,527	2019	2013	2020-2021	2022
Mabaruma Power & Light Company Incorporated	136,259	-	-	-	2016-2022
Mahdia Power & Light Company Incorporated	100,236	2014	2012	2015-2021	2022
Matthews Ridge Power & Light Company Incorporated	35,126	2014	2014	2015	2016-2022
Port Kaituma Power & Light Company Incorporated	128,001	2015	2013	2016 -2019	2020-2022
Total	9,172,082				

Office of the Prime Minister's Response: The Head of Budget Agency indicated that the Financial Statements for the various agencies are currently being prepared and are expected to be completed by the end of November 2023.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure strict compliance with Section 80 (1) and (3) (c) of the FMA Act. (2022/12)

Capital Expenditure

102. The sum of \$27.336 billion was allotted under the five capital programmes of the Office of the Prime Minister for the year 2022. During the year, a supplementary allotment in the sum of \$85.800M and a Contingency Fund Advance in the sum of \$3.813 billion were approved increasing the total funds available to \$31.234 billion. According to the Appropriation Accounts, amounts totalling \$29.823 billion were expended, resulting in an unspent balance of \$1.411 billion. A summary of the unspent balance is shown in the table below:

Description	Approved Allotment \$'000	Supp. Allotment \$'000	Contingency Fund Advance \$'000	Total Funds Available \$'000	Total Expenditure \$'000	Unspent Balance \$'000
021 Prime Minister's Secretariat	51,778	0	0	51,778	40,295	11,483
022 Disaster Preparedness, Response and Management	100,000	0	0	100,000	67,393	32,607
023 Power Generation	24,379,870	85,800	3,813,000	28,278,670	26,911,752	1,366,918
024 Telecommunications & Innovation	2,653,856	0	0	2,653,856	2,653,856	0
025 Government Information & Communication Service	150,000	0	0	150,000	150,000	0
	27,335,504	85,800	3,813,000	31,234,304	29,823,296	1,411,008

Programme 023 - Power Generation

103. The table below provides a summary of the unspent balance of \$1.367 billion under this Programme:

Project Code	Title	Funds Allocated \$'000	Expenditure \$'000	Unspent Balance \$'000
2606800	Power Utility Upgrade Programme	522,186	497,557	24,629
2609500	Renewable Energy Improvement-PSP	469,154	5,723	463,431
2609800	Energy Matrix Diversification Programme	1,600,000	742,018	857,982
2610100	Small Hydro Projects	300,000	279,124	20,876
Total		2,891,340	1,524,422	1,366,918

Lethem Power Company

104. The sum of \$50M was allotted for: (i) provision of generators; (ii) upgrading of transmission and distribution network cable; and (iii) procurement of generator. According to the Appropriation Accounts, the full sum was released to the Company. The breakdown of expenditure presented for audit revealed that the sum of \$28.626M was expended by the Lethem Power Company in 2022 on the upgrade of Generators. The Company is subject to separate financial audit and reporting. At the time of reporting, field work in respect of the audit of the Financial Statements for 2017 was completed and the Management Letter was issued.

Hinterland Electrification

105. The sum of \$200M was allotted for: (i) Provision for distribution networks at Port Kaituma, Matthew's Ridge, Kwakwani, Mabaruma and Kato; and (ii) Purchase of Generators. According to the Appropriation Accounts, the full sum was released to the Hinterland Electrification Company Incorporated (HECI). The breakdown of expenditure presented for audit revealed that the sum of \$171.137M was expended by the HECI for the year 2022. The Company is subject to separate financial audit and reporting. At the time of reporting, the audit of the Financial Statements for the year 2015 was in progress.

Renewable Energy Improvement Power System Project JAPAN GRANT №. 1860260

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

107. The sum of \$469.154M was allotted for this Programme in the year 2022. The amount was provided for: (i) enhancing of sub-stations equipment and distribution lines at Canefield, Onverwagt, Good Hope, and Sophia; and (ii) provision for photovoltaic and energy management systems for the CARICOM Secretariat. According to the Appropriation Accounts, the sum of \$5.723M was expended for the year 2022. This Programme is subject to separate financial audit and reporting.

Solar System Project

108. According to the Capital Project Profile an amount of \$2.098 billion was budgeted for the Solar System Project which entails the provision of solar systems for households in Hinterland Communities. The Project is funded by the Government of India and GoG who has agreed to share contributions of \$2.080 billion and \$18M respectively.

109. The Contract for the supply and delivery of 30,000 Solar PV Home Energy Systems was awarded by NPTAB in the sum of US\$8.387M on 19 October 2022. The Contract was signed on 21 November 2022 between GEA and the supplier. According to the Appropriation Accounts, the sum of \$171.090M was allotted for the year 2022 and the full sum was expended.

Small Hydro Projects

110. The sum of \$300M was allocated for: (i) construction of hydropower facilities at Moco Moco and Kumu; (ii) provision for geotechnical and topographic surveys; (iii) provision for Environmental and Social Management Plan; and (iv) provision for consultancy services, administration, and land acquisition. According to the Appropriation Accounts, amounts totalling \$279.124M were expended. The Project is funded by the Islamic Development Bank. This Programme was last audited for the year 2022 and is subject to separate financial audit and reporting.

Gas to Power Project

111. The sum of \$20.8 billion was allotted in the year 2022 for the provision of Gas to Plant and other facilities at Wales. A Contingency Fund Advance was approved in the sum of \$3.813 billion for the provision of additional resources for the construction of the natural gas-fired 300MW power plant and natural gas liquids (NGL) plant, increasing total funds available to \$24.613 billion. According to the Appropriation Accounts, the full sum was expended as at 31 December 2022.

Guyana Energy Agency

112. The sum of \$225M was allotted for: (i) the completion of solar mini-grids; (ii) provision of renewable energy interventions; and (iii) purchase of vehicles, furniture and equipment. The Guyana Energy Agency is subject to separate financial audit and reporting. The last audit report issued was for the year 2021, at the time of reporting in September 2023, the audit of 2022 Financial Statements is currently in progress.

National Data Management Authority

113. The sum of \$2.647 billion was provided for provision of smart country programme, upgrading of internet infrastructure and expansion of backup site - Liliendaal. According to the Appropriation Accounts, the full sum was expended. The Authority is subject to separate financial audit and reporting. The Authority's last audited Financial Statements were for the year 2016 and audit of the 2017 Financial Statements is currently in progress.

National Communication Network

114. The sum of \$125M was allotted to the National Communication Network (NCN) for the completion of a broadcast tower and for the provision of software and equipment. Audit checks of the entity's records and other documentation revealed that the sum of \$123.502M was expended, resulting in an unspent balance of \$1.497M. NCN is subject to separate financial audit and reporting and was last audited for the year 2021 and audit of the 2022 Financial Statements is currently in progress.

Prior Year Matter

Stolen and Damaged Laptops

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

Office of the Prime Minister’s Response: The Head of Budget Agency explained that a letter was sent to the Finance Secretary on 09 June 2022 to have all queries related to the One Laptop Per Family (OLPF) Programme quashed since this matter had been repeating itself for several years and, a special investigation into the financial operations of the OLPF dated 22 December 2015 provided extensive information on the situation.

Recommendation: *The Audit Office recommends that the Head of Budget Agency follow-up with the Police to bring this matter to a closure. (2022/13)*

Follow-up on the Implementation of Prior Year Audit Recommendations

116. The table below summarises the prior year matters as contained in the Auditor’s General 2021 Report, and the actions taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 4 recommendations; 2 were fully implemented, 1 was partially implemented and 1 was not implemented.

Rec. №	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2021/013	Breach of FMA Act	√		
2021/014	Breach of FMA Act		√	
2021/015	Breach of FMA Act	√		
2021/016	Losses			√

AGENCY 03
MINISTRY OF FINANCE

Current Year Matters

Current Expenditure

Subsidies and Contributions to Local Organisations

117. The sum of \$8.848 billion was budgeted for Subsidies and Contribution to Local Organisations for six entities under the Ministry. A supplementary allotment of \$2.059 billion and an allotment transfer of (\$880M) were approved, revising the total funds available to \$10.027 billion. According to the Appropriation Accounts, the sum of \$10.006 billion was expended as shown in the table below. With the exception of the National Procurement and Tender Administration Board (NPTAB), the other agencies are subject to separate financial audit and reporting. Of the six entities, the Guyana Association of Securities, Companies and Intermediaries, and Guyana Securities Council are audited by private auditors.

Agency	Amount \$'000	Year of Last Audit	Year Laid in the National Assembly	Financial Statements Received	Financial Statements Not Received
Guyana Revenue Authority	7,387,333	2017	2014	2018-2022	
Bureau of Statistics	2,243,987	2011	-	2012-2022	
Financial Intelligence Unit	133,597	2022	2021	-	-
Guyana Securities Council	169,997	Not Applicable			
Guyana Association of Securities, Companies and Intermediaries	12,000	Not Applicable			
National Procurement and Tender Administration Board	58,606	Not Applicable			
Total	10,005,520				

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that all outstanding audited accounts are laid in the National Assembly in compliance with Section 80 (4) of the FMA Act. (2022/14)*

Audit of the Accounts of the Guyana Lotteries Commission

118. The Government of Guyana (GoG) and Canadian Bank Note Ltd (CBN) entered into an agreement establishing a Government Lottery which was organised and conducted under the provisions of the Government Lotteries Act, Chapter 80:07 of the Laws of Guyana. Under this agreement CBN is to pay Licence fees equivalent to 24% of gross revenue. The Guyana Lotteries Commission which was established in August 1996 by a Cabinet Decision manages the Licence fees receivable and ensures that amounts expended are within the National Sector and in accordance with the guidelines for access to the lottery funding.

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

120. According to the Receipts and Disbursements Statement of the Ministry of Finance, for 2022, the Ministry budgeted \$400M for Lottery Receipts under the category of Miscellaneous Revenue, while an amount of \$450M was transferred from the bank account No. 3119 to the Consolidated Fund. For 2021, the amount of \$400M was budgeted, while amounts totalling \$600M were transferred to the Consolidated Fund. It was noted that while the Ministry of Finance has been budgeting for Lottery Receipts, the net receipts are received at the end of the year. The following is a summary of the Bank Statements for the years 2022 and 2021.

Description	Amount 2022 \$'000	Amount 2021 \$'000
Opening balance	133,756	97,607
Proceeds received	785,925	743,154
Transfers to Consolidated Fund	(450,000)	(600,000)
Expenditure for various activities	(104,292)	(107,005)
Closing balance	365,389	133,756

121. According to the Cash Book, amounts totalling \$106.159M were expended while an amount of \$450M was transferred to the Consolidated Fund for 2022 as detailed in the table below:

Receiving Agency	Activities	Amount \$'000
Ministry of Culture Youth and Sports	Infrastructure and Renovation works for cricket grounds	2,000
	Emancipation anniversary celebration	15,000
	Support to cricket carnival	25,000
	Rehabilitation of National Stadium for semi finals and final for CPL 2022 Cricket	28,402
	Payment to performers of the One Guyana Mega Concert	6,930
	Donation for completion of Guyana Karate Collage - Liliendaal	5,000
	FIFA World Cup 2022 - Cultural Performance in Qatar	3,827
Cheddi Jagan Research Centre.	Maintenance of Red House as a heritage site and support to the operations of the centre	10,000
Ministry of Agriculture	Assistance with the settlement of expenditure incurred during Agriculture Investment Forum	10,000
Accountant General	Transfer to Consolidated Fund	450,000
Total		556,159

122. At the time of reporting, the audits for 2015 to 2017 were finalised and the reports were issued, while Financial Statements were received for the years 2018 to 2022.

Integrated Financial Management and Information System (IFMIS)

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

124. With the introduction of IFMAS, the Financial Management and Accounting Systems of all Government agencies were integrated and a standard system configuration activated a new Chart of Accounts (COA) divided into funds, organisations, programs, projects, locations, and objects. Also, the Smart Stream application used to process payroll from all the Agencies was interfaced with IFMAS to automate the processing of cheques and enhance the security of printing. Eight modules were acquired of which six have been implemented prior to 2016. Details of the modules are as follows:

No.	Name of Modules	Purpose	Remarks
1	Controls	Management of the IFMAS	Implemented in 2004
2	Appropriation	Budget Execution & Monitoring	“
3	Expenditure	Executing Payments	“
4	General Ledger	Financial Reporting & Adjustments	“
5	Revenue	Processing Receipts	Implemented in 2007
6	Treasury Management	Bank Reconciliation	“
7	Purchasing	Processing Purchases	Not yet implemented
8	Asset & Inventory	Management of Fixed Assets	Partially implemented in 2018

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

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

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

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

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

- Assets Management (improved monitoring and management of Government assets);
- Budget Preparation (capture budget agency's Department/Unit budget submissions within budget agencies);
- Budget Execution (including budget releases, virements, and supplementary budgets);
- Treasury Management;
- Accounts Payable (contracted procurement payment schedule/debt service budget projections);
- Accounts Receivable (revenue projections; loans, grants, taxes); and
- Capacity Building.

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

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

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

Recommendation: *The Audit Office recommends that the Accountant General's Department continue its efforts to have the Government Accounting System updated to ensure transparency and accountability of public finances. (2022/15)*

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

131. The Procurement Act №. 8/2003 makes provision for the regulation of the procurement of goods, services and the execution of works, the promotion of competition among suppliers and Contractors and the promotion of fairness and transparency in the procurement process. Section 16(1) of the Act provides for the establishment of a National Board and the National Procurement and Tender Administration (NPTA). This Administration will be managed by the National Board and will report to the Minister of Finance.

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

133. The first five members Public Procurement Commission was established on 28 October 2016 for a term of three years which expired in October 2019. In July 2022, five members for the Public Procurement Commission were appointed and sworn in by the President. The Secretariat for the Commission was established in 2017 to provide support to the Commission in the execution of its functions and is headed by a Chief Executive Office.

134. The Public Procurement Commission is subject to separate financial audit and reporting and the last audit report was issued for the year 2020. At the time of reporting, Financial Statements for the years 2021 to 2022 were submitted to the Audit Office.

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

136. With respect to the making of Regulations, the National Board had examined and reviewed certain aspects of the Procurement Act and its Regulations and had identified and reported on areas to be addressed through the Regulations to make the procurement system more effective. These included the following:

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

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

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

138. The Commission reviewed the draft Suspension and Debarment Regulations and made a number of recommendations, including those to specifically reflect the role and functions of the Commission in the implementation of the Regulations. The Suspension and Debarment Regulations were enacted in 2019. At the time of reporting, the Commission had ten companies/individuals listed as debarred Contractors on its website. In addition, the Commission also issued a circular on 27 March 2023 to all Permanent Secretaries, Regional Executive Officers, Heads of Agencies and Heads of Departments reminding them of their responsibilities regarding suspension and debarment of suppliers and Contractors. In addition, a debarment brochure was also published by the Commission.

139. In 2020, the Commission completed draft Regulations in relation to Emergency Procurement, for consideration by the appropriate agencies. The objective of the Regulations is to ensure proper administration of emergency procurement proceedings by adding specific guidelines to the Procurement Act. The Commission published two brochures on Tender and the Procurement Process in March and April 2023 respectively. The Commission also published a Complaint Brochure in March 2023.

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

141. It is a requirement under Section 11(1) of the Act for each procuring entity to publish notice of procurement Contracts awarded within seven days of awarding such contracts. In addition, Part II (4) of the Procurement Regulations requires each procuring entity to provide within five days of publishing notice of the award, a report to the Administration of all contracts awarded in excess of \$1.5M. On receipt of the report, the Administration shall publish the information on its website. There were noted non-compliance of the reporting provisions of the Procurement Act and its Regulations. In particular, procuring agencies were not reporting to the National Board all Contracts awarded in excess of \$1.5M thereby restricting the National Board from publishing on its website all Contracts awarded. In March 2023, the Public Procurement Commission issued a Circular reminding all heads of their obligation in this regard.

Prior Year Matters

142. As mentioned in previous reports, the amounts of US\$2M and US\$900,000 remained outstanding from the sale of the Guyana Stores Limited and the Guyana National Paints Company, respectively. Guyana Stores Limited was privatised in October 2000 at a sale price of US\$6M while the National Paints Company was privatised in July 1991 at a sale price US\$1.150M. With regards to sale of Guyana Stores, on December 17, 2020, the Court ruled in favour of NICIL; however, the Purchaser filed an application for a stay of execution pending the appeal. NICIL is awaiting a notice of fixture from the Court of Appeal to hear the said application.

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

- Judgment in the sum of US\$2 million or its equivalent in Guyana Dollars set by Republic Bank Limited.
- Interest be paid on the said sum of US\$2 million or its equivalent in Guyana Dollars at the prevailing official selling rate of exchange for United States Dollars set by Republic Bank to be calculated at the US Treasury Bill Rate with effect from 01 October 2001, until fully paid.
- The defendant's counterclaim was dismissed.
- Costs are ordered to be paid by the defendant to NICIL in the sum of G\$5 million.
- Royal Investments Inc. filed an appeal in January 2021. The appeal is pending and the parties are awaiting a date for hearing.

Recommendation: *The Audit Office recommends that on conclusion of this matter by the Court, the Ministry provide the Audit Office with an update. (2022/16)*

143. In my previous report, mention was made of a loss of cash amounting to \$206.379M at the Accountant General's Department Head Office. This fraud was uncovered where payments of arrears of pension and gratuity were made to sixty-one inactive, deceased and fictitious pensioners. The matter was concluded by the Court and three persons were incarcerated for the offence while the case for one person was struck out owing to non-appearance in Court. At the time of reporting, the loss was not written off.

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

Recommendation: *The Audit Office recommends that the Ministry provide the Audit Office with the approval from the Finance Secretary when it is written off. (2022/17)*

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

145. On 13 January 2020, the High Court issued a Court Order in favour of NICIL for the payment of US\$3.2M representing dividends accrued for the year ending 31 December 2019 to the overseas company by GT&T to be paid over to NICIL. The Court also ordered that the balance of US\$1.8M is to be paid to NICIL from future dividend payments. As at 18 January 2021, amounts totalling \$1.509 billion were received by NICIL and paid into its bank account. At the time of reporting, no further amount was received by NICIL.

Ministry's Response: The Head of Budget Agency indicated that in March 2019 the Court ordered GT&T to remit any dividend owed to HKGT to NICIL up to the value of US\$10,963,400 together with 12 percent per annum compounded daily with effect from March 2019 on the principal sum of US\$5 million until the judgment is fully paid.

Follow-up on the Implementation of Prior Year Audit Recommendations

146. The table below shows the prior year matters as contained in the Auditor’s General 2021 Report and action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted that of the 5 recommendations; 4 were partially implemented and 1 was fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2021/017	Breach of FMA Act 2003		√	
2021/018	Outstanding Conference Advances	√		
2021/019	Updating of Government Accounting System		√	
2021/020	Outstanding Court matter		√	
2021/021	Loss to be written off		√	

GUYANA REVENUE AUTHORITY

147. The Guyana Revenue Authority (GRA) was established under Chapter 79:04 of the Laws of Guyana and came into operation on the 27 January 2000. The new entity resulted in the transfer of the functions and powers of two departments: (i) the Customs and Excise Department; and (ii) the Inland Revenue Department; and later, the addition of the Value Added Tax (VAT) Department in 2007. The functions of the three departments are governed by the Customs Acts 82:01, Income Tax Act 81:01 and the Value Added Tax Act respectively.

148. The Value-Added Tax Act No. 10 of 2005 (subsequently renamed ‘The Value-Added Tax Act, Chapter (81:05) came into operation on the 01 January 2007, by Order No. 1/2006 signed by the Minister of Finance on 16 January 2006 and amended by Act No. 6/2007 signed by the President on the 25 January 2007. The Act provides for the imposition and collection of Value-Added Tax on goods and services. The tax was levied at the rate of 16% on the value of every taxable supply by a taxable person in Guyana and every taxable import of goods or import of services, other than an exempt import. This rate was reduced to 14% by Amendment No. 08/2016 to the Principal Regulations made under the Act and came into effect on the 01 February 2017.

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

150. The Authority is fully computerised using the ASYCUDA World Software for its Customs operations, the Optimal Revenue Management System (RMS) for its Internal Revenue operations and the Licence Revenue Processing System (LRPS) for its Licence Revenue operations.

151. In addition, the Authority utilises a content management software, ‘Alfresco’ for the scanning and uploading of taxpayers’ information into its protected database.

The Establishment of the Petroleum Revenue Department (PRD)

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

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

153. The strategy deployed to effectively commission and staff the PRD entailed training of officers from various audit functions throughout the Authority to build a repository of necessary skill sets and competencies.

154. In 2022, multiple training sessions were held by the International Monetary Fund (IMF), US Department of Treasury, Office for Technical Assistance (OTA), Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF), Organisation for Economic Co-operation and Development (OECD) and Inter-American Centre for Tax Administrations (CITA) to build capacity to administer Domestic Taxes within the Oil and Gas Sector, including training in tax report writing, risk management and compliance improvement plan, international taxation and the extractive industry and transfer pricing.

155. The PRD had a staff complement of thirty-one officers as of September 2023. In 2022, six staff were recruited of which four were transfers from within the Authority and two were new recruits to the Authority. The table below highlights the approved staff complement compared to the current staff complement of the PRD:

Divisions/Positions	Approved Staff Complement	Current Staff Complement (31 July 2023)	Current Vacancy (31 July 2023)
Deputy Commissioner	1	1	0
Administrative Assistant	1	0	1
<i>Petroleum Revenue Service</i>			
Assistant Commissioner	3	1	2
<i>Petroleum Engineering</i>			
Petroleum Engineer	1	0	1
<i>Tax Audits</i>			
Principal Auditor	1	7	(6)
Senior Auditor	6	5	1
Auditor	12	6	6
<i>Cost Recovery Audits</i>			
Principal Auditor	1	0	1
Senior Auditor	9	5	4
Auditor	12	6	6
<i>Programme, Planning, Risk Management & Advisory</i>			
Principal Analyst	1	0	1
Senior Analyst	2	0	2
Senior Planning Officer	2	0	2
Rulings and Interpretation	1	0	1
<i>Accounts Management</i>			
Principal Revenue Officer	1	0	1
Senior Compliance Officer	1	0	1
Compliance Officer	3	0	3
<i>Debt Management</i>			
Senior Revenue Officer	1	0	1
Revenue Officer	4	0	4
<i>Objections and Appeals</i>			
Objections and Appeals Specialist	1	0	1
Objection Officer	1	0	1
Total	65	31	34

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

156. In June 2021, the Authority established the Customs Petroleum Unit (CPU) Customs and Trade Administration (C&TA) with the mandate to monitor and verify customs procedures relative to the Oil and Gas Sector, inclusive of: Entry processing, Cargo clearance, Quality assurance, Shadowing the valuation process of export oil, Valuation of goods imported by oil companies, Contractors and Sub-Contractors, Exemptions, Tariff Classification, Data Analysis, Research, Inventory Monitoring, and Report and Trade Facilitation.

157. At the time of reporting in September 2023, this Unit has a staff complement of twenty. During the year under review, this Unit employed five Boarding Officers, one Supervisor – Entry Processing and one Classification and Valuation Officer, while the Supervisor – Exemption and Inventory Monitoring resigned. The table below highlights the staff complement of the CPU and C&TA:

Divisions/Positions	Approved Staff Complement	Current Staff Complement (31 July 2023)	Current Vacancy (31 July 2023)
Head	1	1	0
Liaison Specialist	1	1	0
Supervisor – Entry Processing	1	1	0
Supervisor – Exemptions and Inventory Monitoring	1	0	1
Data Analysis and Research Officer	2	0	2
Boarding Officer	9	12	(3)
Post Clearance Officer	2	2	0
Classification and Valuations Officer	2	1	1
Risk Management Officer	2	0	2
Officer – Exemptions and Inventory Monitoring	4	0	4
Officer – Entry Processing	2	0	2
Administrative Assistant	1	1	0
Driver	1	1	0
Total	29	20	9

Authority’s Response: The Head of the Authority indicated that at the time of reporting in September 2023, the Unit has a staff complement of twenty. However, there are four vacancies following: the resignation of the Supervisor- Exemption and Inventory Monitoring, the migration of one Boarding Officer to the United States, the transfer with the prospect of being promoted of the Risk Management Officer, and the transfer of the Data Analysis and Research Officer (DARO) to the PRD with a view of accessing more attractive remuneration. One Boarding Officer is situated in the Audit Division, who performs Offshore functions when required.

Recommendation: *The Audit Office recommends that the Authority continues its efforts to fill the vacant positions. (2022/18)*

Revenue Collections from the Oil and Gas Sector

158. The total revenue collected from taxpayers within the Oil and Gas Sector for the year 2022 amounted to \$86.207 billion, which comprised of revenue of \$80.711 billion and \$5.496 billion from the internal revenue and customs respectively. Notably, this sector accounted for 28.6% of the gross overall revenue collected by the Authority. The total contractual tax exemptions granted to the Oil and Gas Sector during the year under review totalled \$108.275 billion.

159. Applications for VAT Refunds processed/approved for companies in the Oil and Gas Sector for the year 2022 amounted to \$5.113 billion. Additionally, VAT credits totalling \$335.228M were disallowed and \$2.694 billion represents the amount eligible for refund. As at 31 December 2022, twenty-four companies were eligible to receive payments totalling \$5.033 billion; however, twelve companies with refunds totalling \$2.263 billion opted to use their refund to offset outstanding and future tax liabilities. See details in the table below:

Companies	Amount \$'000
Company No. 01	2,071
Company No. 02	30,529
Company No. 03	649,567
Company No. 04	192,872
Company No. 05	291,908
Company No. 06	94,114
Company No. 07	1,670
Company No. 08	807
Company No. 09	27,744
Company No. 10	949,414
Company No. 11	13
Company No. 12	22,182
Total	2,262,891

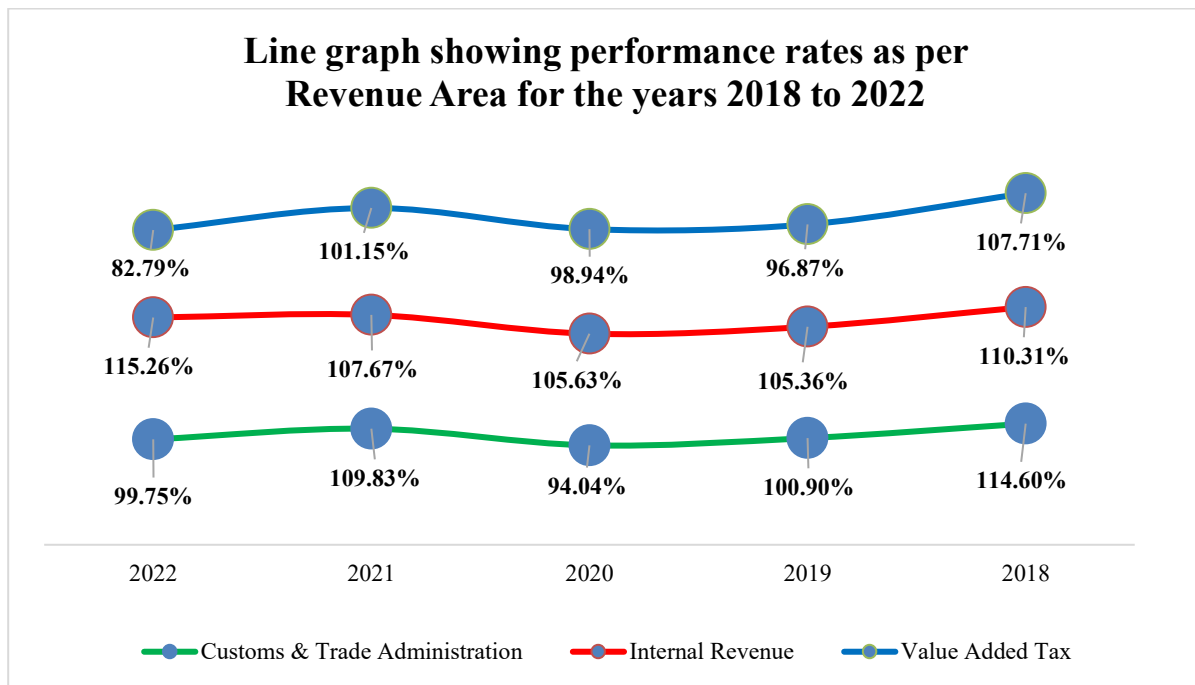
Authority's Response: The Head of the Authority indicated that it is in agreement with the above statement.

Revenue Collection

160. The sum of \$286.817 billion was estimated to be collected as revenue for the year under review. Amounts totalling \$292.337 billion were collected and paid over to the Consolidated Fund as at 31 December 2022. This represents a positive variance of 2%, equivalent to \$5.520 billion. Notably, the Internal Revenue exceeded its approved estimates by 15.26%, equivalent to \$23.313 billion. On the contrary, the Customs and Trade Administration and Value Added Tax recorded negative variances. See details highlighted in the table below:

Description	Approved Estimates \$'000	Amount Collected & Paid into Consol. Fund \$'000	(Under)/Over Estimates \$'000
Customs & Trade Administration	31,146,405	31,068,969	(77,436)
Internal Revenue	152,732,811	176,045,476	23,312,665
Value Added Tax	102,937,574	85,222,342	(17,715,232)
Total	286,816,790	292,336,787	5,519,997

161. Notwithstanding, the positive performance, there were substantial shortfalls for revenue categories of Import Duties (Customs), Departmental Fines, Warehouse Rent & Charges, Liquor Licence, Income Tax on Self-employed, Other Personal Tax, Premium Tax, Motor Vehicle & Road Traffic Ordinance, VAT on Import Goods and Domestic Supply and Excise Tax on Petroleum Products and Tobacco totalling \$22.578 billion. Please refer to the graph below for a further breakdown of the Revenue Authority's performance rates for 2018 to 2022.



Authority's Response: The Head of the Authority indicated that the C&TA experienced a marginal negative variance below the Approved Budget; however, it surpassed the previous year's collection by \$4.12B. The negative variance mentioned above represents a meagre 0.23% of the overall C&TA target and a minuscule of the overall GRA's target for 2022. The main contributor to the negative variance is Import Duties and to a lesser extent, Departmental Fines and Warehouse Rent & Charges. Additionally, Excise Tax recorded a negative variance which resulted primarily from Excise Tax-Petroleum Products as a result of the zero rating for this tax type which took effect on March 23, 2022. It should be noted that no downward revision was done for this tax type and the GRA absorb the hit to revenue by over budget performance in other tax types.

Customs and Trade Administration

ASYCUDA World (AW)

162. The ASYCUDA World programme is an integrated customs management system, which was developed by the United Nations Conference on Trade and Development (UNCTAD) to aid with the modernization of manifests, customs declarations, accounting procedures, transit, suspense procedures, etc. It comprises of two core Modules - e-Manifest and the Electronic Single Administrative Document (e-SAD). At the time of reporting in September 2023, the customs operations are fully operational using the ASYCUDA World. The project concluded in October 2020, as such, most of the staff with the exception of a small Support Team has been re-integrated into Customs Excise & Trade Operations (CE&TO). The role of the members of the Support Team is to provide support services to both internal and external stakeholders. Of the twenty-two e-SAD modules, fourteen are fully functional, two are not implemented, one pending and four are outstanding by UNCTAD. See details on table below:

Name of Module	Purpose	Remarks
1. e-Manifest		
e-Manifest	Cargo for transport, commercial and regulatory. It is a control tool to ensure that the manifested cargo is accounted for.	Fully functional
2. Electronic Single Administration Document (e-SAD)		
(e-SAD)	It serves as the nucleus of AW and accommodates processing of imports, exports, warehousing, temporary admission/imports, transit and other customs formalities where different forms were formerly used.	Fully functional
	<ol style="list-style-type: none"> 1. ASYCUDA Waybill 2. Automated C25 3. Developed SOP's 4. Developed Automatic Reports 5. Commercial Imports e-SAD (C72e) 6. Tax Exemption Module with CG Letters 7. Exxon Blanket CG Letters 8. CARICOM Imports 9. Partial Scope Trade Agreements 10. Simplified SAD (Personal Effects) 11. Motor Vehicle Imports 12. Warehousing 13. IMD replacement for PID – Perishable/Fuel 14. Prior to Processing (PTP) 15. Implementation of Fines 16. Exports 17. Post Clearance Module 18. Offence Module 19. Declaration Tracker Component 20. E-Payment Module 21. OLAP (Statistical Reports) 22. EMMA (Electronic Manifest Management (ASYCUDA)) 	<p>Fully functional</p> <p>Outstanding - UNCTAD</p> <p>Fully functional</p> <p>Fully functional</p> <p>Fully functional</p> <p>Fully functional</p> <p>Fully functional</p> <p>Fully functional</p> <p>Fully functional</p> <p>Fully functional</p> <p>Fully functional</p> <p>Fully functional</p> <p>Fully functional</p> <p>Fully functional</p> <p>Fully functional</p> <p>Pending</p> <p>Fully functional</p> <p>Not implemented (Piloted)</p> <p>Outstanding - UNCTAD</p> <p>Outstanding - UNCTAD</p> <p>Implementation with two banks</p> <p>Outstanding - UNCTAD</p> <p>Not implemented</p>

Authority's Response: The Head of the Authority indicated that the Post Clearance Module was piloted in 2020; however, it did not meet the requirement of the departments and there were limitations relative to the entire audit process. In addition, this module was a new module that was introduced when the database was being constructed and it was free of cost. It should be noted that the Authority has been using the data provided by AW to assist in conducting the audit. The EMMA (Electronic Manifest Management (ASYCUDA) on the other hand, was not implemented since it was awaiting the implementation of the legal framework to facilitate the sharing of information at the regional level.

Notably, the four Modules (Offence Module, Automated C25 Module and OLAP (Statistical Reports) and Declaration Tracker) that are outstanding by UNCTAD were new modules introduced when the database was being constructed and they were free of cost. Inadvertently, these modules did not meet the requirements of the Authority. Relative to the Automated C25, the module was designed to cater for countries that consist of a single port. However, Guyana on the other hand have numerous wharves and the module does not compliment the numerous movement of cargo from one wharf to another. In addition, the Offence module was not implemented since it did not meet the needs of the Department nor capture the entire operation of the Law Enforcement and Investigation Division (LEID), thereby resulting in duplication of work.

Further, the Implementation of a GRA's Fines Policy are still pending. A proposal was submitted to the Customs Management and is under review since in the opinion of the Authority, the fines will be passed on to the importers resulting in additional costs to the goods. The Authority will have further discussions with the Policy makers to decide on the way forward.

Relative to the E-Payment Module that is only operational with two commercial banks. It should be noted that the other commercial banks did not take the advantage to collaborate with the Authority on this venture, noting that there will be an additional cost to switch their software. There is also a preference to wait for the e-Governance law to take effect. At the time of reporting in September 2023, there has been no utilization of the module by Declarants/Importer. However, it was noted that the Prepayment facility was mostly utilized.

163. The estimated cost for the implementation of AW in Guyana is US\$2.1M. At the time of reporting in September 2023, the full payment of US\$2.1M equivalent to G\$453.948M was paid.

Authority's Response: The Head of the Authority indicated that the full payment of US\$2.1M was made and the project has come to an end.

Revenue Collection

164. The following table provides a comparative analysis of estimated and actual amounts collected and paid into the Consolidated Fund as reflected in the Statement of Receipts and Disbursements – C&TA, for the fiscal year ended 31 December 2022. See details on table below:

Line Item	Description	Approved Estimates \$'000	Amount Collected & Paid into Consol. Fund \$'000	(Under)/Over Estimates \$'000
5011	Import Duties	27,586,864	27,125,167	(461,697)
5021	Export Duties	32,118	84,406	52,288
5031	Stamp Duties	51,931	72,649	20,718
5051	Alcoholic Beverages	0	0	0
5063	Betting Shops	99,160	168,412	69,252
5072	Environmental Levy	2,590,579	2,746,600	156,021
5079	Misc. & Other Taxes	378,336	420,044	41,708
5081	Overtime Fees	295,630	361,054	65,424
5082	Departmental Fines	73,709	64,345	(9,364)
5083	Warehouse Rent & Charges	17,460	9,882	(7,578)
5084	Liquor Licence	20,618	16,410	(4,208)
Total		31,146,405	31,068,969	(77,436)

165. As shown in the table above, amounts totalling \$31.146 billion were estimated to be collected from customs duties, trade and other taxes, fees, fines and licences for the year under review while actual collections paid into the Consolidated Fund totalled \$31.069 billion. This represents a negative variance of 0.25%, equivalent to a net negative \$77.436M. The total Import Duties collected in the year 2022 amounted to \$27.125 billion or 87.31% of the total revenue collected by Customs, as such, contributing significantly to the total collections for Customs.

166. Notably, Import Duties represented 96% of the total shortfall of Customs collections for the year under review. See details in the table below:

Line Item	Description	Approved Estimates \$'000	Amount Collected & Paid into Consol. Fund \$'000	(Under)/Over Estimates \$'000	Percentage (%)
5011	Import Duties	27,586,864	27,125,167	(461,697)	96
5082	Departmental Fines	73,709	64,345	(9,364)	1
5083	Warehouse Rent & Charges	17,460	9,882	(7,578)	2
5084	Liquor Licence	20,618	16,410	(4,208)	1
Total		31,146,405	31,068,969	(482,847)	100

Authority's Response: The Head of the Authority indicated that C&TA accounted for 11% of the total revenue collected, with a marginal short fall of 0.23% below that of the estimated budget for C&TA.

Import Duties - During the budgetary process, it was anticipated that there would have been higher level of imports resulting in increased duties. However, collections fell short of the monthly estimates for the majority of the year, with the budget being surpassed only in April, August, November and December. Shipping delays experienced around the world due to disruptions in the supply/delivery logistics chain and rising fuel costs, all emanating from the COVID 19 pandemic and exacerbated by the Russia/Ukraine war, all severely impacted import taxes revenue.

Departmental Fines - The negative variances for Departmental fines resulted from an overestimation of the revenue target for 2022, more specifically during the period May to December. During this period, collections fell short of the Budget by \$26.5M or 51% absorbing the surplus of \$17.2M or 78% at the end of April 2022.

Warehouse Rent and Charges - The overall negative variances for warehouse rent and charges resulted from decreased rent and charges paid, which indicates that more goods were cleared within thirty days of importation and therefore an indication that there was swift /timely clearance of imports in 2022.

Customs Refunds

167. Customs (Amendment) Bill №. 21 of 2018 (52:2) states that “*the duties refunded and applied under subsection (1) shall be from the revenue collected and paid into the Customs and Trade Account of the Revenue Authority and any net customs duty shall be paid into the Consolidated Fund.*” As such, the Authority refunded customs duties totalling \$63.969M which is a 22% decrease when compared to 2021. In 2021, the Authority made a total payout of customs refunds totalling \$289.884M.

168. During the year under review, the Authority received fifty-nine customs refunds claims totalling \$267.811M, of which eleven claims totalling \$8.943M were denied and forty-eight claims totalling \$63.969M were processed and payments made.

Authority's Response: The Head of the Authority indicated that it has made considerable efforts to reduce the number of Refund Applications submitted in the year 2022, when compared to the previous year. This is a result of training directly and indirectly provided by the Authority to the external stakeholders.

169. The following observations were made while performing audit examinations on a sample of customs refunds applications processed and/or denied by the Authority during the year under review.

- a) It was observed that two customs refunds applications Nos. 25/2022 and 28/2022 totalling \$10.529M were approved and payment of \$4.970M was made. However, the Authority did not confirm what was the tax liability of these taxpayers. Further, applications for refund Nos. 07/2022, 11/2022, 13/2022, 20/2022 and 42/2022 totalling \$43.446M the taxpayers were eligible to receive entire refund while application for refund No. 05/2022 eligible to receive a portion of the refund, it was observed that the authority uses the refund to offset the taxpayers outstanding tax liability (present and future).

Authority's Response: The Head of the Authority indicated that for:

- Applications No. 25/2022 - Once an applicant is listed in GRA's Database as a Value Added Tax Registrant the details of the Refund Application are forwarded to either the VAT Audit and Verification Division, the Large Taxpayer Division or the Petroleum Revenue Department for processing, depending on which category of Taxpayer the applicant falls within, to avoid double claims for the Refund of VAT. This applicant is both a VAT Registrant and Large Taxpayer based on GRA's Database. Therefore, given that the application for Refund was requested for VAT, the matter was referred to the Large Taxpayers Division - VAT Refunds and Objections Unit for processing hence, a Tax Status was not necessary since that function will be carried out by the said Unit as stipulated by Section 24 (f) and 35 (1) of the VAT Act. Notably, no fund was disbursed at the Customs arm as a result of this action.
 - Applications No. 28/2022 - The transaction in question has a peculiar history and was dependent on a Policy directive issued by the GOG. At the time of import, the feasibility of the project was still to be ascertained and as such, the Investment Agreement (IA) was not recommended, hence the company paid/deposited the taxes to mitigate storage and Want of Entry Charges. Eventually, based on the explanation, additional information and directives from the GOG, the IA was approved, thereby making the company eligible for the full refund of taxes. This action was carried out in accordance with the Authority's Trade Facilitation mandate, which permits declarations to be processed using IMD 7 without requiring a bond waiver while awaiting the decision of the Minister of Finance. Upon approval, the funds would either be remitted or refunded. This process serves to mitigate storage and other associated charges.
- b) In addition, at the time of reporting, two taxpayers had large outstanding taxes totalling \$217.318M and no demand notices were issued. As such, it could not be determined what measures are in place for monitoring and collecting these outstanding amounts.

Authority's Response: The Head of the Authority indicated that the operational scope of the Post Clearance Audit Refund Desk is delimited in a manner that precludes the execution of the task delineated in the query. In this regard, the respective Debt Management Unit (Large Taxpayer Division - Debt Management Unit, The Debt Management Division and Petroleum Revenue Department -Accounts and Debt Management Unit) whose mandate is to oversee, monitor and enforce the collection of all outstanding taxes manages the tax liability of each taxpayer/company. Hence, details as it pertains to Demand Notices issues and Payment Plan can be derived from the Debt Management Division/Unit detailed above and not the Return file.

- c) It was also observed that there were three instances Nos. 07/2023, 11/2022 and 13/2022 where the Commissioner General did not sign the refund investigation reports. Notably, one of the files No. 07/2022 was also not signed by the Comptroller, Customs Excise and Trade & Operations. In addition, there were four instances Nos. 18/2022, 28/2022, 31/2022 and 32/2022 where no provision was made on the refund investigation reports for the signature of the Commissioner General.

Authority's Response: The Head of the Authority indicated that for No. 07/2023 the sample selected by the Auditors were inclusive of active and closed files. At the time of their review, the said file was a work in progress, where a Preliminary Report dated 11 April 2023, was pursued, neither the Comptroller's or the Commissioner General's signatures were affixed. This further confirms that the file was active at the time of the audit. Notwithstanding, the final report dated 26 July 2023 was approved by the Commissioner General on 02 August 2023. In addition, examination of the report indicates that the above observation was an oversight by the external Auditor since a review of the said file confirmed the presence of the Comptroller's, Customs Excise and Trade & Operations signature on Page 9 of the Report. For No. 11/2022 this refund file comprised of reports and Memoranda. The trail shows that a meeting was convened by the Commissioner General to discuss the refund claim. During meeting with the Commissioner General and Comptroller a decision was taken hence, email dated 27 October 2022, with attachments was forwarded to the Commissioner General for his approval to dispatch. For (13/2022) Perusal of page 1 of the Report dated 04 April 2023, shows that the Commissioner General granted approval and officially affixed his bona fide signature on same.

Relative to the four instances, the established approved Standard Operating Procedures (SOP) of the Refund Desk, all applications for the refund of Customs Duty and Taxes exceeding \$1M are forwarded to the Commissioner General for approval. While applications less than \$1M fall within the ambit of the Comptroller's, Customs Excise and Trade Operations approval. For 18/2022, this Application was submitted for a Refund of Customs Duty and Taxes totalling \$659,688. In keeping with the approved SOP, this amount does not require the Commissioner General's approval. For No. 28/2022, Approval for this Refund Application was granted by the Commissioner General via email dated 07 July 2022; as such, it was not prudent to send the report to the Commissioner General for a second approval. This is detailed on Page 4 of the referenced report. For No. 31/2022.

This Application was submitted for a Refund of Customs Duty and Taxes totalling \$733,815. In keeping with the approved SOPs, this amount does not require the Commissioner General's approval. For №. 32/2022 The Customs Declaration was cancelled resulting in the Excise Tax paid being used to offset taxes on a next shipment. The applicant subsequently submitted an Application for Refund, which was not required since the entire amount was already refunded during the Cancellation Process.

Further, in an effort to clear the Application from the list detailing all work in progress, a report was prepared and submitted to the Comptroller seeking his approval for the case to be deemed closed. Since, having considered in its entirety the circumstances surrounding the Refund Claim, it was determined that the Taxpayer should not have submitted an application.

- d) Further, relative to one of the files №. 32/2022 there was a revenue loss totalling \$2.856M due to a transaction that involved customs officials and an auto dealer. Noteworthy, the process was facilitated through the cancellation of one declaration one month after it entered the country and all taxes were paid. With the cancellation of the first declaration, the auto dealer was able to gain a refund of \$3.263M while the Authority gained \$408,000 due to a staff using their tax exemption privilege to purchase the said vehicle. In addition, the tax payer rationale for applying for this refund of customs duty was that due to COVID-19 he was not getting the resale value to recover his full cost.

Authority's Response: The Head of the Authority indicated that a follow-up review of the report dated 31 October 2022, ascertained that the Revenue Accounting Unit duly carried out the offsetting Procedure in relation to a new declaration, GY406 (2021) C6655. The total offset amount equaled \$3.263M, mirroring the initial remittance in its entirety. Subsequent to the utilisation of the Tax Exemption privilege, the customs official settled the resulting Tax Liability in the amount of \$406,575. It should be noted that concessions granted for the various tax types results in a Revenue Loss to the Authority and by extension the GoG. Hence, the case in reference is not unusual since Section 23 of the Customs Act Chapter 82:01 and Paragraph 4 (b) of Schedule II to the Value Added Tax Act Chapter 81:05 provides for the granting of such concession.

- e) There were four instances file Nos. 05/2022, 43/2022, 29/2022 and 20/2023 where the taxpayers have enormous outstanding tax liabilities and no Demand Notices were sent to them and as such, no payment plan came into effect to collect the revenue.

Authority's Response: The Head of the Authority indicated that the operational scope of the Post Clearance Audit Refund Desk is delimited in a manner that precludes the execution of the task delineated in the query. In this regard, the respective Debt Management Unit (Large Taxpayer Division - Debt Management Unit, The Debt Management Division and PRD-Accounts and Debt Management Unit) whose mandate is to oversee, monitor and enforce the collection of all outstanding taxes manages the Tax Liability of each taxpayer/company. Hence, details as it pertains to Demand Notices issued and Payment Plan can be derived from the Debt Management Division/Units detailed above and not the Refund File.

Recommendation: *The Audit Office recommends that the Authority ensures that proper controls are in place to monitor the refunds of taxpayers. (2022/19)*

Seizures

170. Standard Operating Procedures (SOPs) that were established in accordance with Section 223 - 227 of the Customs Act 82:01, require that a file be opened and maintained for all cases of seizures until the matter is finalised. At the time of reporting, for the years 2017 to 2021, a total of 171 Seizure Files remained opened. During the year 2022, the Authority failed to close forty files out of a total of 160 files. The reasons for the forty files not being closed were pending sale of seizures, disposal of assets and the payment of fines and taxes estimated at \$76.484M. The table below shows the status of the files for the years 2017 - 2022:

Year	Nº. of Seizures	Nº. of Files Closed	Nº. of Files Not Closed
2017	361	331	30
2018	425	395	30
2019	661	610	51
2020	275	254	21
2021	250	211	39
Sub-Total	1,972	1,801	171
2022	160	120	40
Total	2,132	1,921	211

Authority's Response: The Head of the Authority indicated the Revenue Authority has continued its diligent effort over the years to have all back years outstanding files close. Please be further informed that over the years the Authority has encountered some major challenges that affect the timely closure of files, such as: (i) difficulty in locating or finding the offenders to effect payment of taxes/compensation; (ii) in some cases, matters have to be referred to different agencies for further action/investigations, example Guyana Police Force; and (iii) some cases are still engaging the attention of the Court. Additionally, as a more proactive approach in addressing the issue of outstanding files, LEID is in the process of identifying and submitting a list of files to the Commissioner General for consideration to write off those where the amounts recoverable are insignificant and the offenders cannot be located.

Recommendation: *The Audit Office recommends that the Authority continue its efforts to ensure seizure cases are addressed promptly so that all outstanding revenue is collected and files are closed within a reasonable timeframe. (2022/20)*

171. Additionally, during 2022, amounts totalling \$93.223M, \$7.263M and \$1M were collected as additional duties and taxes, fines and conveyances and sale of seizures, respectively. A comparative analysis between the years 2021 and 2022 relative to the total Seizure Files opened and anticipated revenue collections showed a decline by 64%, equivalent to \$193.660M.

Authority's Response: The Head of the Authority indicated that the decline in revenue collection for duties and taxes, fines and conveyances and sale of seizures for the year 2022 when compared with the year 2021 resulted from, inter alia, the following:

- Over the past years, a significant percentage of the revenue recovered by LEID was mainly from seizure of smuggled fuel (diesel/gasoline) and reconciliation exercises regarding the importation of same for tax exempted beneficiaries. However, since the Excise tax rate on fuel was reduced to 0% in March 2022, there has been little to no reported cases of smuggling of fuel or any seizure of same and thus a negligible to no revenue collection from this activity. Also, as a result of the removal of the Excise tax on fuel, there is no incentive to smuggle fuel.
- The many activities conducted by LEID to enforce the various tax laws have resulted in a greater level of compliance by taxpayers and businesses that were previously non-compliance, thus minimal revenue collection in those areas.
- During early 2022, there was still some impact from the COVID-19 pandemic which affected revenue collection during that period.
- Moreover, there is no revenue from the seizure of the following restricted/prohibited items which are some of the most popular smuggled goods such as: Chicken – all such seizures are donated to Government Agencies; Cigarettes – all such seizures are destroyed; Mosquito coils – all such seizures are destroyed; and Prohibited items – are usually destroyed.

172. Further, the Authority continues to experience delays in dealing with seized items from taxpayers. The delay in closing 216 Seizures Files can result in the deterioration of related goods and subsequent loss in revenue.

Authority's Response: The Head of the Authority indicated the Revenue Authority has consistently over the years addressed the processing of seizures in a more expeditious manner. It must be noted that seizures are generally disposed in accordance with the provisions of Section 226 of the Customs Act, Chapter 82:01. In view of same, processing of seizures may be delayed, in some instances, as a result of, inter alia, ongoing investigations, ongoing Court matters, awaiting payment of outstanding liabilities etc. Notwithstanding same, steps are generally taken to prevent loss of revenue; since LEID continues to dispose of seized goods expeditiously in accordance with the provisions of the Customs Act, Chapter 82:01. It should be noted that during the year of review the Revenue Authority would have conducted fourteen disposal exercises. Further, the Authority wishes to advise that forfeiture and disposal proceedings take time since this process involves, inter alia: (i) Gazette of the items to be disposed; (ii) Awaiting the expiration of the mandatory claim period from lien holders and/or interested persons; and Inviting submission of bids from prospective buyers via sealed bids auction where necessary, before the actual disposal process. It is important to note; however, that items of perishable nature are disposed of almost immediately.

Recommendation: *The Audit Office recommends that the Authority take the necessary steps to ensure Seizure Files are closed in a timely manner to recover outstanding sums from the offenders. (2022/21)*

173. Of the 160 Seizure Files opened in the year 2022, 62% were in relation to the seizure of alcoholic beverages and foreign chicken, while the remaining 38% were in relation to motor vehicles and spare parts, prohibited items, other beverages, fuel, etc. Notably, the estimated revenue from the seizure of alcoholic beverages and foreign chicken amounted \$116.791M, equivalent to 65.85% of the total seizures for 2022. The graph below gives details of the categories of seizures in 2022.

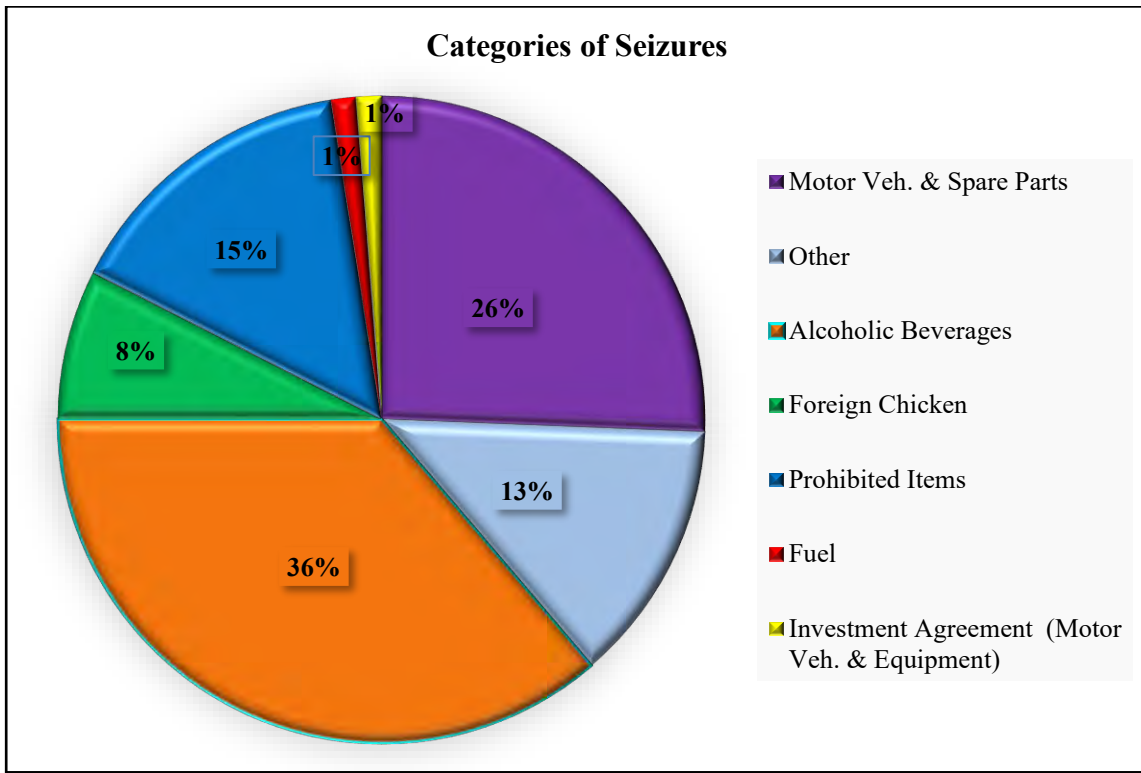


Figure 5

174. Audit examination revealed that there was a four years' continuous negotiation between the Authority and a taxpayer which resulted in an agreement of the company paying \$75M over a six months' period which commenced in February 2022. However, at the time of the audit in 2023 only two payments totalling \$8M were made to the Authority. These payments represent 10.67% of the total agreed amount to be paid to the Authority.

175. The initial amount that was due and payable to the Authority was \$204.415M in reference to Pro-Rated Customs Duties and Taxes payable on motor vehicles imported for a Government Contract. This matter is relative to twenty-eight vehicles of a total of seventy-nine motor vehicles and equipment that were granted tax exemption to be used for the execution of a Government Contract. However, it was noted by the Authority that the twenty-eight vehicles were being utilized contrary to the purpose for which tax exemption was granted.

Authority's Response: The Head of the Authority indicated that it has consistently over the years addressed the processing of seizures in a more expeditious manner. It must be noted that seizures are generally disposed in accordance with the provisions of Section 226 of the Customs Act, Chapter 82:01. In view of same, processing of seizures may be delayed, in some instances, as a result of, inter alia, ongoing investigations, ongoing court matters, awaiting payment of outstanding liabilities etc. Notwithstanding same, steps are generally taken to prevent loss of revenue; since LEID continues to dispose of seized goods expeditiously in accordance with the provisions of the Customs Act, Chapter 82:01. It should be noted that during the year of review the Revenue Authority would have conducted fourteen disposal exercises. Further, the Authority wishes to advise that forfeiture and disposal proceedings take time since this process involves, inter alia-

- Gazette of the items to be disposed;
- Awaiting the expiration of the mandatory claim period from lien holders and/or interested persons;
- Inviting submission of bids from prospective buyers via sealed bids auction where necessary, before the actual disposal process.

It is important to note; however, that items of perishable nature are disposed of almost immediately.

Want-of-Entry

176. During the year under review, Want-of-Entry items to be disposed were published once in the Official Gazette and there was one Sealed Bid opening exercise conducted in February 2022. Audit examination of the records maintained by the Authority for the disposals of the items revealed the following:

Sealed Bid exercise held in February 2022

- a) A third party confirmation exercise was done to ensure that the sealed bid exercise is conducted in a free and fair manner. Audit examination revealed that twenty-two bids were received for a Toyota Allion and it was reported that efforts to contact the first four bidders proved futile. As such the fifth bidder was contacted and accepted the offer. Notably, the first two bidders bid amounts were between the range of \$1.126M to \$1.008M while the third, fourth and fifth bidders bid amounts were between the range of \$600,000 and \$800,000.

Upon contacting the fifth bidder it was reported that the bidder was not in possession of the vehicle. Further investigation revealed that a payment totalling \$600,000 was made via receipt number 2022 R 10454 on 31 May 2022 in the name of the said taxpayer. However, at the time of reporting the vehicle has not been registered. Hence, the accuracy of the taxpayer's report could not be ascertained.

A visit was conducted on 05 July 2023 to ascertain that the vehicle was removed and the identification of the person that uplifted the vehicle. However, this exercise proved futile since there was no register maintained for the movement of such items at the wharf. A follow-up visit was conducted on 12 July 2023 and it was reported that the relevant documents (Cart Note and Gate Pass) cannot be located by the operator. At the time of reporting this matter is under investigation by the Authority.

Authority's Response: The Head of the Authority indicated that based on the records maintained by LEID the subject motor vehicle was disposed by auction held in February 2022 in keeping with the approval of the Commissioner General. The referenced vehicle was disposed to the fifth highest bidder since contact with the top four bidders proved futile and/or they failed to honour their obligation. Based on reports that the fifth bidder did not receive the query, and the audit query, an investigation has since commenced by the Special Investigation Unit to determine whether, inter alia, the claims made by the taxpayer can be substantiated. LEID has also commenced an investigation into the matter, and will impound the vehicle once located until the investigation is complete. If there is evidence of culpability or collusion, disciplinary action will be taken against those found culpable. The system will also be reviewed in going forward should the investigation suggest that such is needed. The outcome of the investigation will be communicated to the auditors immediately thereafter.

Recommendation: *The Audit Office recommends that the Authority continues its efforts to have the matter resolved and the necessary corrective actions taken to avoid reoccurrence. (2022/22)*

Private Warehouses

177. During 2022, there were thirty-six private warehouses in operation. Audit examination and physical verifications of thirteen of the private warehouse in operation revealed the following:

- a) There were many breaches of the SOPs and core controls by the Authority and the Private Warehouse Operators. For instance, there were instances where vehicles were released and the warehouse registers were not updated, the warehouse stock reports were not updated to reflect the actual amount of vehicles that are in the warehouse, Chassis numbers that are recorded in the Authority's records does not correspond with the chassis number on the actual vehicles, vehicles that were in the warehouse were not recorded in the stock report, and vehicles in the warehouse did not have stock sheets. In addition, at one warehouse there were forty-seven instances where vehicles listed on the stock sheet could not be located in the Warehouse. The Authority explained that eleven of the vehicles were released and the remaining thirty-five vehicles were now entered on the stock sheet.

At the time of reporting it was reported that all corrective measures were done; however, no visit could have been accommodated to substantiate that the Authority and the Warehouse Operators are in compliance with the requisite laws and Standard Operating Procedures.

It is imperative to note that 'Standard Operation Procedures are controls that are established to effectively reduce malpractices and allow for the effective and efficient functioning of any operation.

Authority's Response: The Head of the Authority indicated that after review of the queries submitted by the Auditors in some instances, appropriate corrective measures were taken. These relate to ensuring that the assigned Verification Officers conduct due diligence checks of the Warehouse Keeper's records input into the Warehouse Registers. In this regard, all of the mentioned infractions were addressed promptly, and there are no anomalies at this time. Regarding the forty-seven instances where the Auditors observed 'the vehicles not being in Private Warehouse,' this was mainly due to the following:

- The Auditor used the ASYCUDA Inventory Report as the "Stock Sheet" mentioned in the Auditor's findings at 31 (a), to pronounce on vehicles that should be in the Warehouse based on the assessment of warehousing declarations under the IM7 Regime (entry of Goods into Private Warehouses).
- The ASYCUDA Inventory Report accounts for the total vehicles that should be in the Warehouse based on the IM7 entries submitted by Customs Brokers on behalf of the various warehouses. However, while this report addresses all the vehicles that MUST be placed in the respective Warehouse following the assessment of Warehousing entries, TIME GAPS exist for physically transferring vehicles from the Import Transit Shed to the Private Warehouse by road. In this case, the non-completion of the transfer process at the time of the Auditor's visit accounts for thirty-five vehicles referenced in the Auditor's query. The additional eleven vehicles were already entered into the Warehouse and released.
- The Warehouse Keeper's monthly Stock Report accounts for ALL stock after being physically transferred under escort from Transit Shed/s and subsequently entered into the Warehouse. This report, therefore, accounts for the time gap and should have been used comparatively. Further, there is a gap position as relates to these two Reports since the total number of vehicles "Assessed," in most cases, would not correspond with those "Released" and subsequently transferred and "Entered" into the Warehouse.
- In this case, the April Warehouse Keeper's month-end Stock Report reflects the vehicles recorded in the ASYCUDA system in March.

The Private Warehouse Section subsequently provided a copy of the preceding Warehouse Keeper's Stock Report to the Auditors to account for the stock, and all registers were updated and resubmitted to the Auditors for examination. The Private Warehouse Section will facilitate a revisit at the Auditors' convenience and, therefore, request the retraction of this query.

Recommendation: *The Audit Office recommends that the Authority put measures in place to ensure full compliance with the Standard Operation Procedures. In addition, efforts should be made to continually monitor all warehouse activities to provide assurance of the completeness, accuracy and validity of all transactions. (2022/23)*

178. Bonds are required to be established in accordance with the Section 99 of the Customs Act Chapter 82:01, by the owners of private warehouses for warehousing of goods without the payment of duty and taxes on their first entry. In 2022, ninety-three bonds valued at \$5.223 billion were in existence with five commercial banks and five insurance companies by the owners of the warehouses. Seven bonds totalling \$168M were established in 2022. In addition, twenty of the bonds are vehicles bonds and the remaining seventy-three bonds are general bonds.

179. Examination of the ninety-three bonds revealed the following:

- a) At the time of reporting in September 2023, confirmations were not received for forty-five bonds valued at \$1.546 billion. Notably, two of the bonds valued at \$20M are with the surety agency. As a result, the validity of the bonds could not be ascertained.

Authority's Response: The Head of the Authority indicated that the Authority's staff engaged all known guarantors to provide the corresponding confirmations for active bonds, including the forty-five in question. The Private Warehouse Section submitted copies of these responses to the Auditors. However, the GRA raises that the time of submission to the Auditors of the Annual Financial Guarantor responses depends on the time when the Guarantor responds, which is not always specific. Further, this information is only relevant for Specific bonds with a prescribed timeline. Therefore, the Auditors should note that the Bonds mentioned herein are General Bonds, are continuous, and cannot be closed without the expressed approval of the Authority.

Recommendation: *The Audit Office recommends that the Authority take the necessary steps to verify that all warehouse owners have valid bonds in place and a report of same should be submitted to the Audit Office. Follow-up action should also be taken with the commercial bank, insurance company and the trust corporation to have the confirmations submitted promptly. (2022/24)*

- b) In addition, it was observed that eight bonds valued at \$140M were with a commercial bank while nine bonds valued at \$1.819 billion was with an insurance company. However, it was observed that the bonds were established with surety agencies that are subsidiaries of the private warehouse operations. Notably, at the time of reporting in September 2023, one of the commercial banks with eight bonds totalling \$140M did not submit confirmation of the bonds.

Hence, there is a conflict of interest and should the warehouse operators fail to comply and the bonds are to be used to compensate for its failure there could be delays that would minimise the revenue collection of the Authority.

Authority's Response: The Authority indicated for treatment of the Guarantor of Bonds Instruments, the Guarantor's Registration as Companies under the Company's Act Chapter 89:01 allows for their acceptance as an independent legal person with functions according to the established positions in its Articles of Incorporation. Further, the attendant obligations of Banks and Insurance Companies as Guarantors are also approved because they are separate Legal Entities monitored by the Bank of Guyana (BoG). In addition, the terms of the financial Bonds establish a binding mandate for the Guarantor to release the security at the request of the Authority. Consequently, the Commissioner General's discretion, in this respect, can consider these apparent 'relationships' relating to Customs transactions.

Recommendation: *The Audit Office recommends that the Authority continually verify and monitor these bonds where surety is provided by subsidiary companies. In addition, follow-up action should also be taken with the commercial bank to have the confirmations submitted promptly. (2022/25)*

Ship Files

180. Standard Operating Procedures (SOPs) require files to be opened and closed for all incoming and outgoing vessels within forty-two days. If files are still opened at a transit shed after this period, a report is prepared stating the reasons for the incompleteness. It was reported by the Authority that with the implementation of the AW all necessary documents will need to be uploaded as such there will be no reasons for ship files to remain opened. However, for the year under review the Authority was still to close a total of 255 Ship Files.

181. An examination of the Ships' Rotation Registers for 2022 revealed that a total of 1,439 vessels arrived at the various Ports for which files were opened. However, only 1,184 files were completed, resulting in a failure to close 255 files.

Transit Shed	No. of Files Opened	No. of Files Closed	No. of Files Not Closed
<u>Georgetown</u>			
Boathouse	764	551	213
D.S.C.L.	109	107	02
G.N.I.C.	71	67	4
G.N.S.C.	85	83	2
J.F.L.	289	289	0
Muneshwer's	121	87	34
Sub-total	1,439	1,184	255

Authority's Response: The Head of the Authority indicated that the closure of files remains a work in progress. However, all efforts are made to ensure that all the relevant issues are addressed.

Recommendation: *The Audit Office recommends that the Authority take appropriate action to ensure that Ship Files are closed within a stipulated time-frame. (2022/26)*

Merchant's Overtime

182. The total Overtime Fees collected during the year 2022 is \$361.054M or 1.2% of the total revenue collected by Customs. This represents a positive variance of \$65.424M or 22.1% above the Budgeted Collections and \$66.604M or 22.6% above the collections during the year 2021. Notwithstanding this positive variance, at the time of reporting, Agencies that utilizes this service have substantial outstanding merchant overtime for the year under review. The table below reflects the details of the amounts outstanding.

Agency	Overtime Requested \$'000	Payment Received \$'000	Amount outstanding as at July 2023
Boat House	28,524	12,030	16,494
G.N.I.C	24,004	16,552	7,452
G.N.S.C	22,053	17,987	4,066
D.S.C.L	50,921	24,440	26,481
Muneshwer	7,654	6,475	1,179
Q-TREX	720	127	593
JFW	106,913	26,717	55,339
Total	240,789	104,328	136,461

Authority's Response: The Head of the Authority explained that efforts are being made to obtain outstanding amounts from the respective agents. The payment of Merchant overtime is an ongoing procedure as at July 2023 the total amount owing has reduced significantly. Moreover, the Authority has since commenced the automation of the Merchant Overtime software which will aid in a timely accounting, reporting and collection of outstanding payments. Thus, alleviating the occurrence of such issues in future.

Recommendation: The Audit Office recommends that the Authority continues its efforts to collect all outstanding merchant overtime in a timely manner. (2022/27)

Liquor Licence

183. The Authority issued licences in accordance with the Intoxication Liquor Licensing Act Chapter 82:21. According to the Statement of Receipts and Disbursement amounts totalling \$20.618M were estimated to be collected from Liquor Licence for the year 2022 while as at 31 December 2022, amounts totalling \$16.410M were collected resulting in a shortfall of \$4.208M. However, the Licence Revenue Processing System (LRPS) and Excise Reports Licences reflected amounts totalling \$26.619M as revenue collected resulting in a difference of \$10.209M.

Authority's Response: The Head of the Authority indicated that based on reports gathered from LRPS and Excise Reports Licences processed amounted to \$26.619M with ASYCUDA collecting \$17.148M and LRPS \$9.471M.

184. According to the LRPS reports, there were 4,371 registrants in the Liquor Licence database as at 31 December 2022, as compared to 4,273 in 2021. Examination of the records revealed that 4,121 Liquor Licences were purchased in 2022. Of the 4,371 Liquor Licences registrants, sixty-three were new registrants for 2022 and 4,308 registrants who renewed their licences. As at 31 December 2022, there were a total of 250 defaulters. The table below summarises the licenses purchased as per the location:

Region	Location	LRPS Report (Registrants)	Licences Purchased	Defaulters
Nº. 1	Mabaruma	8	4,121	250
Nº. 2	Anna Regina, Essequibo	320		
Nº. 3	Parika	620		
Nº. 4	Georgetown	2,043		
Nº. 5	New Amsterdam	277		
Nº. 6	Corriverton	808		
Nº. 7	Bartica	196		
Nº. 8	Mahdia	4		
Nº. 9	Lethem	36		
Nº. 10	Linden	59		
Total		4,371	4,121	250

Authority's Response: The Head of the Authority agrees with the Auditors numbers.

Recommendation: *The Audit Office recommends that the Authority continues its efforts to put measure in place to have all defaulter comply with the applicable laws and to reconcile the database. (2022/28)*

Tax Exemptions

185. Exemptions from duties and taxes totalled \$169.262 billion for the year under review, as compared to \$247.632 billion in 2021. This represents a decrease of \$78.369 billion or 31.65% over the corresponding period. In addition, it should be noted that the value of revenue foregone for the year 2022 represents 56.93% of the actual revenue collected by the Authority. The table below gives details of tax exemptions granted according to concession categories:

Type of Exemption	2022		2021		Variance
	№. of Entries	Amount \$'000	№. of Entries	Amount \$'000	Amount \$'000
<u>Conditional Tax Exemptions</u>					
Companies/Businesses		149,985,745	18,247	235,485,720	(85,499,975)
Ministries/Government Depts.		10,800,944	1,475	5,239,005	5,561,939
Remigrants		2,370,230	492	846,209	1,524,021
Churches/Charitable Organisations		1,139,872	222	1,046,032	93,840
Diplomats	<i>Not provided</i>	1,264,120	370	1,431,826	(167,706)
Public Officials/Officers		2,149,226	977	2,786,727	(637,501)
Foreign Funded Projects		993,447	112	363,905	629,542
Hospitals		427,286	622	432,468	(5,182)
Local VAT		131,925	0	0	131,925
Sub-Total	<i>Not provided</i>	169,262,795	22,517	247,631,892	(78,369,097)
Unconditional Tax Exemptions	<i>Not provided</i>	17,714,806	<i>Not provided</i>	19,142,270	(1,427,464)
Total		186,977,601	22,517	266,774,162	(79,796,561)

186. As shown in the table above, tax exemptions granted to companies and businesses represented 88.61% equivalent to \$149.986 billion of the total conditional tax exemptions granted. Notably, tax exemptions in this category were 36.31% or negative \$85.5 billion less than the previous year. The decrease was as a result of the decline in the conditional tax exemptions (Companies/Businesses) especially Investment Agreements facilitated through the Guyana Office for Investment (Go-Invest) and the Guyana Geology and Mines Commission (GGMC), Manufacturing, Fuel, Mining and Fishing. The table below outlines a comparative analysis of tax exemptions categories for companies and businesses.

Type of Exemption	2022	2021	Variance
	Amount \$'000	Amount \$'000	Amount \$'000
<u>Conditional Tax Exemptions - Companies/Businesses</u>			
Investment Agreements	116,451,949	209,556,293	(93,104,344)
Manufacturing	3,040,804	10,232,724	(7,191,920)
Non-Oil	2,071,298	1,773,187	298,111
Fuel	1,772,040	11,262,213	(9,490,173)
Agriculture	1,536,295	604,155	932,140
Construction	670,833	682,357	(11,524)
Mining	444,288	360,845	83,443
Fishing	117,248	681,420	(564,172)
Aircraft	89,109	296,797	(207,688)
Forestry	44,296	27,263	17,033
Public Transportation	2,765	8,466	(5,701)
Total	126,242,947	235,487,741	(109,244,795)

187. Notwithstanding the decrease in exemption granted under Investment Agreements, Manufacturing and Fuel these tax exemption categories accounted for 92.24%, 2.41% and 1.40% respectively. In total these categories accounted for 96.05% of the total exemption granted in 2022.

Authority's Response: The Head of Budget Authority indicated that its role with the tax exemptions regime is to administer the various provisions set out in the various Tax Acts through which exemptions are granted. These exemptions are enshrined in law and/or policies and are non-discretionary on the part of the GRA. Matter of fact, the Commissioner General is on record as stating his preference for the removal of the concession regime and to replace such with the system of tax credits, as practiced in the developed nations, thereby allowing for improved compliance with the tax laws and the conditions of Investment Agreements (IAs). The decrease in the conditional tax exemption may have resulted from the amendment of laws for fuels, etc. that plays a major part of the industries. In addition, the GRA cannot demand taxpayers to make requests for exemptions.

188. Audit examination of a sample of exemptions granted under Investment Agreements, Public Officials and the Remigrants Scheme revealed the following observation.

Investment Agreements

189. Investment Act №. 1 of 2004 Section 4(1) states “*The Government encourages and seeks to facilitate persons, either individuals or legal entities, to invest capital in Guyana on the basis of mutual benefit and observance of the laws of Guyana and international treaties or agreements to which the State or Government is a Party*”. In addition, Section 3(c) highlights one objective as “*promoting the development of international best practices regarding investment.*”

190. From a sample of twenty-three Investment Agreement applications processed, it was observed that 81.82% of the applicants did not provide an audited Financial Statement while 9.09% submitted and 9.09% partially submitted. As such, the financial stability of the companies who are receiving billions of dollars for projects may not be able to successfully complete these projects due to poor cash flow. It is imperative to note that, Financial Statements provide insights of a business financial health, and gives insight into its performance, operations and cash flow. For instance, it provides information about a business revenue, expenses, profitability and debt.

191. In addition, 52.17% of the sample applicants did not submit their Business Registration or Article of Incorporation. As such, the year the business was established could not be determined.

Authority's Response: The Head of the Authority indicated that effective from 2020, the GRA's role in the processing of Investment Agreements changed considerably, as these functions were absorbed by the Go-Invest. The GRA's role as explained to the auditors is more of an oversight to ensure that the items included in the particular draft Agreements are consistent with long standing policies of the Government and the various tax laws. The GRA would conduct its own review to determine the applicants' tax status and whether there are any glaring anomalies that should be brought to the attention of the Hon. Minister of Finance, prior to him making a decision in the particular case.

Other Matters

Scanners

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

193. A site visit was conducted on 06 July 2023 and it was observed that the Fixed Container Scanner is operational while the Mobile Container Scanner is not operational due to the scanner not being in a working condition.

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

Human Resources

195. During the year 2022, eleven employees were dismissed and one employee was terminated. The Authority made the benefits payments to the employees who were terminated. The employees dismissed and terminated held the positions as Customs Officers, Clerks I and II, Patrol Officers, Cashier, Cleaner and Security Guard. Notably, the reasons for the eleven employees being dismissed for misconduct and unauthorized absence etc. Additional verification revealed that three of the former employees were from the Customs, Excise and Trade Operations, three from the Integrated Tax Offices, and the remainder from Administrative Services and Finance. Further, there was 64% increase of employees being dismissed and an 89% decrease of employees being terminated when compared to 2021.

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

Prior Year Matters

Integrated Tax Office

Corriverton Integrated Tax Office

196. The Authority despite several request fail to present documentations on the number of vehicles that temporarily entered Guyana during the periods October 2016 to February 2017. As a result, it could not be determined whether the vehicles returned to the country of origin on the expiration of the approved period. However, the Authority previously stated that register was handed over to the Guyana Police Force to facilitate an ongoing investigation.

Authority's Response: The Head of the Authority indicated a follow up letter was sent to the Criminal Investigation Department dated 28 July 2023, requesting an update on the matter.

Recommendation: The Audit Office recommends that the Authority follow-up with the Guyana Police Force to have the matter resolved. (2022/29)

Value Added Tax (VAT)

Revenue Collections

197. The table below provides a comparative analysis of estimated and actual amounts collected and paid into the Consolidated Fund as reflected on the Statement of Receipts & Disbursements – VAT for the year 2022:

Line Item	Description	Approved Estimates \$'000	Amount Collected & Paid into Consol. Fund \$'000	(Under)/Over Estimates \$'000
Value Added Tax (VAT)				
5911	Import Goods	26,076,696	22,994,976	(3,081,720)
5912	Import Services	253,912	259,798	5,886
5921	Domestic Supplies	30,266,883	33,575,095	3,308,212
5981	Interest – VAT	0	0	0
5982	Penalties – VAT	0	0	0
Sub-Total		56,597,491	56,829,869	232,378
Excise Tax				
5951	Imports – Motor Vehicle	16,620,491	13,708,482	(2,912,009)
5952	Imports – Petroleum Products	21,401,317	6,801,365	(14,599,952)
5953	Imports – Tobacco	1,321,875	1,314,139	(7,736)
5954	Imports – Alcoholic Beverage	1,184,555	1,174,602	(9,953)
5961	Domestic Supp – Alcoholic Beverage	5,811,845	5,393,885	(417,960)
Sub-Total		46,340,083	28,392,473	(17,947,610)
Grand Total		102,937,574	85,222,342	(17,715,232)

198. The VAT estimate for the year 2022 is \$56.597 billion of which, VAT collected during the year was \$56.830 billion. This amount represents a positive variance of \$232.378M or 0.41% above the estimated collections. In addition, the Excise Tax estimate for the year 2022 is \$46.340 billion of which Excise Tax collected during the year was \$28.392 billion. This represents a variance of negative \$17.948 billion or 38.73% below the budgeted collections.

199. Total revenue collected in the year 2022 was \$85.222 billion. This amount represents a variance of negative \$17.715 billion or 17% below the approved estimated collections. The VAT showed a positive variance while Excise Tax collections showed a negative variance. Noteworthy, of the five VAT tax types, the import duties recorded a negative variance which is 93% of the total shortfall for VAT. Similarly, the Excise Tax showed a negative variance for all the categories with Imports – Petroleum Products accounting for 81.35% of the total shortfall for Excise Tax despite the Authority reducing its Approved Estimates by \$3.430 billion or 13.81%, when compared to the year 2021.

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

Imports - Petroleum Products - Importation of Fuel recorded negative variances and is attributable to the reduction in the Excise Tax rates that started in 2021 and continued in 2022 in an effort to cushion the effects of the rising price of fuel due to the lingering effects of COVID-19 and the war in Ukraine.

During the period in 2022, there were further reductions in the Excise Tax rate applicable on Fuel where the rates were reduced from 20% to 10% on 27 January 2022, and followed by the zero rating which took effect on 23 March 2022. These reductions have severely impacted collections in 2022.

Imports - Motor Vehicles - The negative variances resulted from an overestimation of the anticipated Excise Tax to be collected from imported vehicles during the period January to December 2022. It should be noted that the benchmark used in setting the target for 2022 was high since there was an expectation that imports of vehicles eight years and older would continue to dominate the import levels; however, the current wartime conditions and COVID-19 impacts in certain countries continue to create logistical/ shipping and freight cost issues redounding in increase prices for the popular categories of vehicles. Additionally, vehicles are not being loaded on a timely basis and vessels spaces are being booked by larger suppliers for various destinations.

For the period under review, there were decreases in several categories of imported motor vehicles when comparing 2022 with 2021. The major categories that decreased significantly are shown in the table below:

CATEGORY	Millions		G\$Millions							
	Quantity		VALUE		VARIANCE		EXCISE TAX		VARIANCE	
	Jan-Dec 2021	Jan-Dec 2022	Jan-Dec 2021	Jan-Dec 2022	\$	%	Jan-Dec 2021	Jan-Dec 2022	\$	%
Motor cars (petrol), of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	8,963	7,977	10,074	9,084	(990)	(10)	9,116	8,367	(749)	(8)
Goods vehicles (diesel or semi- diesel), g.v.w not exceeding 5 tonnes	1,797	1,369	4,644	4,147	(497)	(11)	758	530	(228)	(30)
Goods vehicles (diesel or semi- diesel), g.v.w exceeding 5 tonnes but not exceeding 20 tonnes	751	597	2,337	2,475	138	6	381	269	(113)	(30)
TOTAL	11,511	9,943	17,055	15,706	(1,348)	(8)	10,255	9,165	(1,090)	(11)

Refunds

Value Added Tax (VAT)

200. Value Added Tax refund payments made during the year 2022 was \$8.627 billion or 10.12% of the total revenue collected from VAT and Excise Tax. There was an increase of \$342.517M when compared to refunds paid in 2021. The Authority processed 881 refunds claims to companies/businesses and diplomat registrants. VAT refunds relative to the Oil and Gas Sector is 59.30% while the Large Tax Payers accounted for 33% of the total VAT refunds paid in 2022. The Table below illustrates the categories of VAT refund during the year under review:

Categories	Amount \$'000
<u>Companies/Businesses</u>	
Companies/Businesses	578,096
Oil and Gas Sector	5,033,442
Large Tax Payers	2,798,495
Regional Integrated Tax Offices	78,579
<i>Sub-total</i>	<i>8,488,612</i>
<u>Diplomats</u>	
Diplomats	138,034
<i>Sub-total</i>	<i>138,034</i>
Grand Total	8,626,646

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

Excise Tax

201. Excise Tax refund payments made during the year 2022 was \$55.239M or 0.06% of the total revenue collected from VAT and Excise Tax. Notably, Tobacco Stamps payments accounted for 62.15% of the total Excise Tax refunds while motor vehicles accounted for 27.34%. The table below illustrates the categories Excise Tax refund during the year under review:

Categories	Amount \$'000
Excise - Motor Vehicles	15,103
Excise - Tobacco	34,329
Others	5,805
Total	55,237

Authority's Response: The Head of the Authority indicated that motor vehicles refunds are due to person including public servants and diplomats who qualify for Tax Exemptions, and may purchase vehicles from dealers, etc. where the taxes have already been paid.

Objections and Appeals

202. Management has still not taken appropriate measures to monitor the status of all default matters in order to ensure that cases pending are finalised in a timely manner. An examination of the Objections and Appeal Registers presented for the year 2022 revealed that 121 cases were received by the Authority. As at 31 July 2023, Management was still to finalise twenty-eight of the cases, which resulted in the inability to collect potential taxes amounting to \$123.731M. Similarly, for years 2017 to 2021, Management is still to finalise 1,203 cases where taxes in dispute amounted to \$1.232 billion. The table below summarises the amounts in dispute:

Year	Type	No. of Cases Received	No. of Cases to be finalized as at 31 July, 2023	Taxes in Dispute \$'000
2017-2021	Individual	566	96	304,802
	Companies	912	179	927,655
<i>Sub-total</i>		<i>1,478</i>	<i>275</i>	<i>1,232,457</i>
2022	Individual	76	65	9,500
	Companies	45	28	114,231
<i>Sub-total</i>		<i>121</i>	<i>93</i>	<i>123,731</i>
Grand total		1,599	368	1,356,188

Authority's Response: The Head of the Authority indicated that efforts are being made to address and conclude objection matters in a timely manner.

Recommendation: *The Audit Office recommends that the Authority continues its efforts to have all outstanding cases finalised as soon as possible. (2022/30)*

Refundable VAT Returns

203. During the year 2022, VAT Refund claims totalling \$3.605 billion were received by the Authority in respect of the years 2021 to 2022. VAT credits totalling \$81.301M were disallowed, while VAT refunds totalling \$1.434 billion represents the amount eligible for refund. In addition, of the \$1.434 billion owing to VAT registrants \$98.698M was used to set off against tax liabilities. As such, the total VAT Refunds payable for the year under review is \$1.395 billion. At the time of the audit VAT Refunds were being progress for the years 2017 to 2022.

Authority's Response: The Head of the Authority indicated that the Auditor's comments are supported. The Revenue Authority continues to improve on timely processing of VAT refunds to reduce cash flow burden of taxpayers. The remaining cases were referred for comprehensive examination and are currently being addressed. 90% of applications received for the years 2017 to 2022 have completed.

Recommendation: *The Audit Office recommends that the Authority take the necessary steps to ensure that applications for VAT refunds are processed in a time manner. (2022/31)*

VAT Returns

204. Section 31 (1) of the VAT Act requires every taxable person to lodge a tax return for each tax period with the Commissioner General within fifteen days after the end of the period, whether or not, tax is payable in respect of that period. For the year 2022, taxpayers filed 24,728 returns with the Authority.

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

Internal Revenue

Optimal Revenue Management System (RMS)

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

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

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

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

208. The total cost of US\$6.263M, exclusive of taxes, for the Data Torque software is to be expended from the Authority's capital subventions over the period 2018 to 2023. This comprises of US\$5.216M for the RMS Licence and Implementation and US\$1.407M for warranty and support for the first three years. At the time of reporting, the sum of US\$5.117M, equivalent to GYD\$1.105 billion was paid. To date approximately 82% of the total cost of the software was expended.

Authority's Response: The Head of the Authority indicated that the percentage of the total cost expended to date is correct and consistent with the completed milestones, which are behind schedule. The supplier is working to achieve the remaining milestones, anticipated by December 2024.

Recommendation: *The Audit Office recommends that the Authority continue its efforts to monitor the project. (2022/32)*

Revenue Collection

209. According to the Statement of Receipts and Disbursements - Internal Revenue, amounts totalling \$152.733 billion were estimated to be collected for the fiscal year ended 31 December 2022. Actual amounts collected and paid into the Consolidated Fund totalled \$176.045 billion, a positive variance of 15.26% or \$23.313 billion more when compared with the Approved Estimates. The tax types that contributed significantly to the positive variance were Companies Income Tax (Private and Public Sector), Personal Income Tax - Pay as You Earn (Net Mortgage Interest Relief Refunds) and Withholding Tax.

210. It was reported by the Authority that the positive variances resulted primarily from: (i) significant increase of \$9.720 billion or 147.7% in payments made by companies within the Oil and Gas Sector; and (ii) significant increase of \$6.620 billion or 21.1% in payments made by several companies within the Private Sector (more significantly Wholesale and Retail Trade, Financial and Insurance Activities and Manufacturing).

COMPARATIVE ANALYSIS OF INTERNAL REVENUE PAID INTO THE
CONSOLIDATED FUND FOR THE YEARS 2022 AND 2021

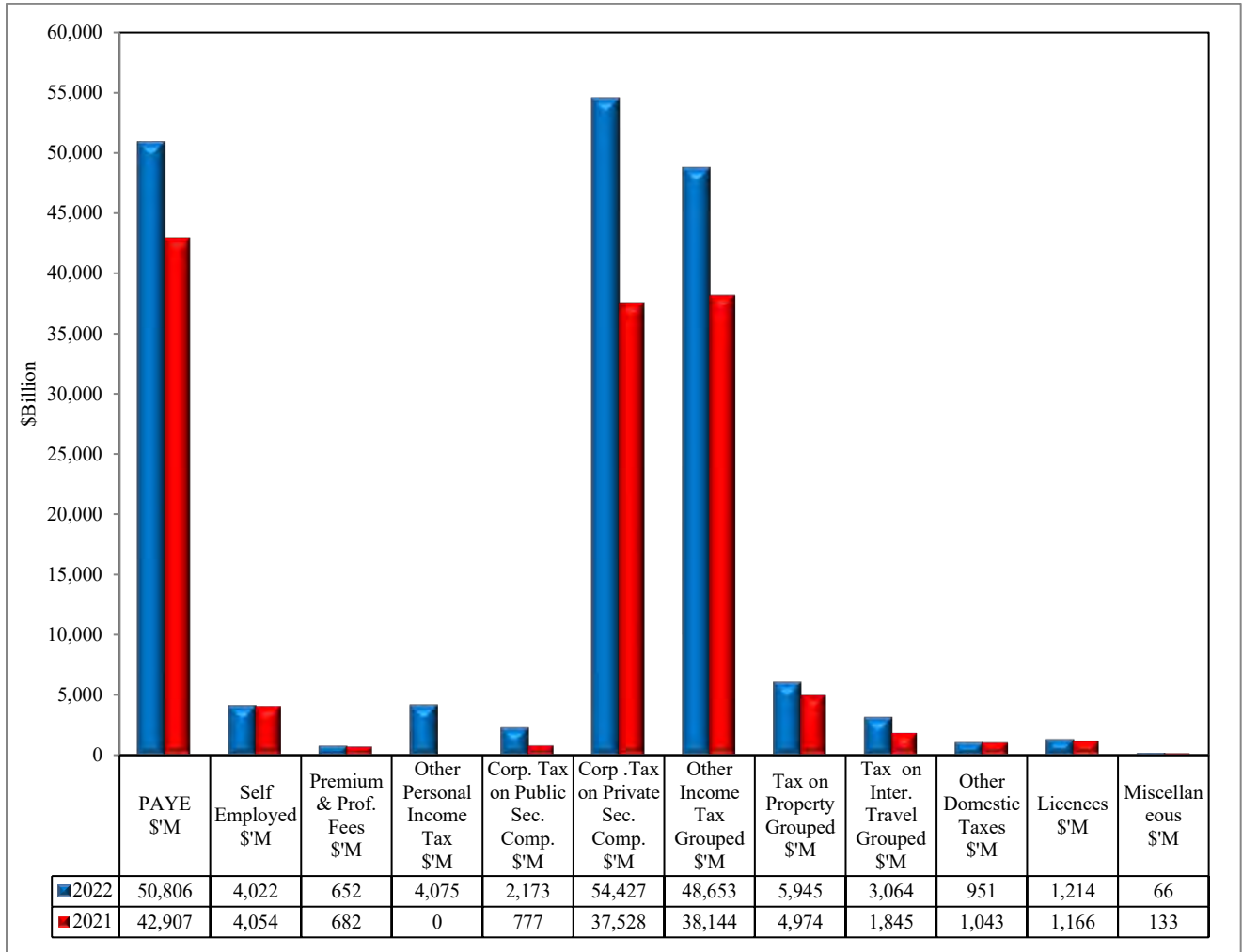


Figure 6

211. Notwithstanding the positive variance, the Authority under-performed by \$988.721M on eight of the twenty-two Internal Revenue tax types as indicated in table below:

Line Item	Description	Approved Estimates \$'000	Amount Collected & Paid into Consol Fund \$'000	(Under)/Over Estimates \$'000
5112	Income Tax on Self-Employed	4,768,610	4,021,599	(747,011)
5113	Premium Tax	706,682	646,751	(59,931)
5115	Professional Fees	4,915	4,735	(180)
5141	Property Tax – Public Sector Companies Duty	168,574	147,254	(21,320)
5165	Motor Vehicle & Road Traffic Ordinance	1,085,537	950,677	(134,860)
5171	Licences – Motor Vehicles	1,179,103	1,164,446	(14,657)
5173	Licences – Trading	24,279	18,226	(6,053)
5174	Licences – Miscellaneous	35,287	30,578	(4,709)
Total		7,972,987	6,984,266	(988,721)

Authority's Response: The Head of the Authority indicated that that IR mainstream taxes were the best performers and contributed immensely to our overall performance, the ones listed are for immaterial amounts. The revenue categories which recorded increased collections surpassed the target by \$24.43 billion. It should be noted that the \$988.7M mentioned above represents a mere 0.65% of the overall IR target. Additionally, the most significant “decrease” was recorded for Income Tax Self Employed \$747M, this was as a result of a software glitch between new software (OPTIMAL) and that of the old; TRIPS. Optimal is classifying Advance Tax payments as ‘Self Employed’ and Balance of Tax payments as ‘Personal income tax– Others’, both categories, when merged (as they represent the same tax type) reflects total taxes from Self Employed individuals and would reverse the negative variance to a surplus over budget of \$84.9M.

Internal Revenue Refunds

212. The Income Tax Act Cap. 81:01 (Amendment) Regulation 10/2018, dated 07 December 2018, provides for the Commissioner General to discharge his functions under the Act in regard to payment, collection and refund of income tax to: “(b) subject to the Act, make payments of income tax refunds due to persons out of the Income Tax Deposit Fund; and (c) pay the net revenue received into the Consolidated Fund”. During 2022, the Authority paid refunds to all eligible taxpayers by way of electronic payments and in some cases by cheques. As such, refunds totalling \$174.419M for the year 2022 were paid. The related tax types are shown in the table below:

Categories	Amount \$'000
Individual Income Tax (IIT)	82,429
Corporation Income Tax	89,761
Individual Property Tax	1,612
Company Property Tax	11
Withholding Tax	296
Capital Gain Tax	240
Grand Total	174,349

213. The Authority during the year under review prepared 141 Internal Revenue refund cheques totalling \$97.478M. At the time of reporting in September 2023, nine cheques totalling \$70,012 were yet to be uplifted by the taxpayers. In addition, \$4.170M of the Internal Revenue Refunds were used by taxpayers to offset outstanding tax liabilities.

Authority’s Response: The Head of the Authority agrees with the above-mentioned statement.

Mortgage Interest Relief (MIR)

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

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

215. Thus, during the year under review, the Authority received 827 applications in Georgetown and 207 applications from the Regional Integrated Tax Offices. See details of the applications received by the Regional Integrated Tax Offices.

Name of Region	№. of Application
Anna Regina	23
Parika	21
Bartica	04
Corriverton	15
Linden	47
New Amsterdam	91
Lethem	6
Total	207

216. Included in the 827 applications that were received in Georgetown 140 of the applications were for years 2013 to 2022 that received approval for payment of the MIR. During the year, amounts totalling \$655.114M were paid, of which refunds totalling \$5.826M were used to offset outstanding tax liabilities. There was an increase of \$58.760M when compared to the payments made in 2021.

Authority’s Response: The Head of the Authority agrees with the above mentioned statement.

Recommendation: *The Audit Office recommends that the Authority continues its efforts of paying Mortgage Interest Relief in a timely manner. (2022/33)*

217. The table below shows a comparative breakdown of MIR payments over a five years' period (2018 to 2022):

Year	MIR Payments \$'000	Increase \$'000	Percentage Increase (%)
2018	167,891	-	-
2019	187,004	19,113	11.38
2020	434,364	247,360	132.28
2021	596,359	161,995	37.29
2022	655,114	58,755	9.85

218. It should be noted that in the year 2019, the Authority through an internal decision decided to make retroactive payments to MIR beneficiaries for years prior to the approved year of the MIR of which the requisite Tax Act have not pronounced upon. In addition, the amended Section 20 (A) (1) of the Income Tax Act now provides for “*a deduction of the interest paid on housing mortgage loans owed by the individual to licensed financial institutions or approved mortgage finance companies for – (a) the purchase of land for constructing a residential building; (b) the construction of a residential building; or (c) the acquisition of a residential building, to be occupied by the individual as a first time home owner, where the principal amounts of the housing mortgage loans do not and did not at any time exceed the sum of thirty million dollars in the aggregate.*”

Authority's Response: The Head of the Authority indicated that the law is clear as it relates to the application and payment of MIR. There is nothing in the Income Tax Act or legislation that limits the application of the year applied and within which the interest is accrued. In the absence of legislation, the applicant is eligible or relief. MIR refund payments to taxpayers will continue to increase due to an increase in new applicants, including those receiving retroactive payments, as well as an increase in the mortgage loan ceiling.

Self-Employed

219. Amounts totalling \$4.769 billion were estimated to be collected from Income Tax - Self Employed for the year 2022. However, the total collections amounted to \$4.022 billion resulting in a negative variance of \$747.011M below the approved budgeted collections.

220. Over the years, the Authority continued to experience difficulties in having delinquent self-employed persons comply with the requirements of the Income Tax Act. At the time of reporting in September 2023, efforts are being made by the Information Technology Department to provide information relative to the active registered self-employed persons in the Optimal database.

Authority's Response: The Head of the Authority indicated that the most significant “decrease” was recorded for Income Tax Self Employed \$747M, this was as a result of a software glitch between new software (OPTIMAL) and that of the old; TRIPS. Optimal is classifying Advance Tax payments as ‘Self Employed’ and Balance of Tax payments as ‘Personal income tax– Others’, both categories, when merged (as they represent the same tax type) reflects total taxes from Self Employed individuals and would reverse the negative variance to a surplus over budget of \$84.9M. most importantly it must be considered that persons may be migrating from this sector to the corporate sector as evidence by increase corporate taxes - private.

Recommendation: *The Audit Office recommends that the Authority continues its efforts to have self-employed persons register and ensure that the Optimal database is updated. (2022/34)*

Pay As You Earn

221. Income Tax - PAYE collected for the year 2022 amounted to \$50.806 billion or 28.86% of the total revenue collected by Internal Revenue. This amount is equivalent to \$7.556 billion or 17.47% above the Approved Estimates. Notably, the revenue deposited into the Consolidated Account is Net payments made for MIR.

Authority's Response: The Head of the Authority indicated that it continues to work to ensure that all taxpayers are remitting taxes in a timely manner. The increased remittances for PAYE over 2021 were mainly from companies within the Oil and Gas Sector (highlighted in table below), where payments increased by \$7.18 billion or 53.4% during the period January to December 2022. This was followed by increases of \$1.67 billion or 14.9% and \$1.52 billion or 13.3% in remittances from Governmental and Private entities respectively. An overall analysis of Income Tax – PAYE would reveal:

- An increase of 220 or 9.3% in the number of taxpayers making PAYE remittances (2,582 in 2022 vs 2,362 in 2021).
- Current, Arrears and Early payments increased by \$9.54 billion or 25.6%, \$1.14 billion or 68.1% and \$68.8M or 7.1% respectively, this is a testimony to our debt collections efforts.
- The overall performance is a reflection of significant growth from several sectors including Mining and Quarrying, Wholesale & Retail Trade and Construction.

Below is a summary of the gross PAYE data for the major sectors:

Summary of Payments of PAYE (\$Million)								
SECTOR	MONTH		CUMULATIVE		Variance (\$)		Variance (%)	
	Dec-21	Dec-22	2021	2022	Mth	Cum	Mth	Cum
GOVERNMENTAL	1,443	1,476	11,217	12,886	33	1,670	2.3	14.9
INDIVIDUAL	77	83	804	930	6	126	7.2	15.7
NON-GOVERMENTAL	36	32	340	356	(4)	17	(10.8)	4.9
OIL AND GAS	1,721	2,114	13,495	20,680	393	7,185	22.9	53.2
PARTNERSHIP	15	21	106	236	6	130	40.3	123.5
PRIVATE	1,261	1,210	11,416	12,935	(51)	1,519	(4.0)	13.3
PUBLIC	345	34	2,837	303	(312)	(2,535)	(90.2)	(89.3)
UNCLASSIFIED	34	61	303	509	27	206	81.0	68.1
Grand Total	4,931	5,029	40,517	48,835	99	8,318	2.0	20.5

Note. Data and revenue may reflect differences due to timing differences in posting transactions and accounting for revenue such as e-payment.

222. In accordance with the Income Tax Act, Form IIs, it is required to be submitted each year for the previous year, on the total tax deductions made by each employer. It was reported by the Authority that 2,417 Form IIs and 39,189 Form Vs were lodged during the year under review.

223. Relative to Georgetown, of the 1,888 Form IIs lodged all were verified while of the 29,861 Forms V lodged only 29,623 were verified. See summary in the table below of Returns lodged by locations:

Location	Form IIs	Total Form Vs
Georgetown	1,888	29,861
Linden	116	1,658
Anna Regina	79	1,897
New Amsterdam	68	1,626
Corriverton	170	2,336
Parika	17	591
Bartica	75	922
Lethem	2	293
Mabaruma	2	5
Total	2,417	39,189

Authority's Response: The Head of the Authority indicated that Georgetown Office account for 29,861 Form V lodged and 29,623 were verified as at 31 December 2022. It should be noted that the verification process is an ongoing activity. The reported figures are available for verification by the Auditors.

Recommendation: The Audit Office recommends that the Authority ensure that the forms are verified in a timely manner. (2022/35)

Professional Fees

224. The Authority continued to experience difficulties in having practicing professionals comply with Section 37, Chapter 81:01 of the Income Tax Act. Total revenue collected from Professional Fees for the year 2022 amounted to \$4.735M of the total revenue collected by Internal Revenue. At the time of reporting in September 2023, the Authority did not present documentation to verify amounts reflected as professional fees. As a result, the accuracy of the amount collected could not be accurately determined.

Authority's Response: The Head of the Authority indicated that the Auditors' statement is correct. Notwithstanding the challenges, the Authority uses information at its disposal to bring awareness to those professionals who are found practicing privately without being the holder of a Practice Certificate; and those who have not yet renewed their Certificate. This measure is used to ensure they are compliant in accordance with Section 37 of the Tax Act, Chapter 80:01.

Recommendation: *The Audit Office recommends that the Authority make the documents available. (2022/36)*

225. A Conservatory Order instituted in October 2003 restraining GRA from assessing and collecting increased fees from all Professionals was still in effect and the matter had not been finalised. Because of this order, the Authority was barred from collecting additional sums in Professional Fees for 2021. Similarly, in 2019 and 2018, the Authority was barred from collecting additional sums of \$77.329M and \$55.290M, respectively.

Authority's Response: The Head of the Authority wish to state that the Auditor's statement above is correct. A Conservatory Order instituted in October 2003 is restraining the Authority from assessing and collecting increased fees from all Professionals. Until this order is lifted by a competent court, the Agency will be legally restricted from assessing and collecting any increase fees for this tax type. Most professionals pay \$10,000 as the Professional Fees per annum. As a result, collections in current and indicative years will not be optimised for this tax type until this legal matter is resolved. Additionally, it has been found that many of the professionals listed in the database work with employers and government thereby making the demand for the Professional Fees moot.

Corporation Tax

226. During the year under review, amounts totalling \$56.6 billion were received as Corporation Tax, and interest and penalties respectively, from private and public sector companies. This is equivalent to \$13.199 billion or 30% above the Approved Estimates. In addition, there was an increase of \$38.305 billion when compared to the collections for 2021.

227. Further, the collections from Corporation Tax for the year 2022 represented 32.15% of the total revenue collected by Internal Revenue. It was noted by the Authority that the main contributors to these increased collections were payments made by companies within the Oil and Gas Sector and several companies within the Private Sector such as Wholesale and Retail Trade, Financial and Insurance Activities and Manufacturing.

228. Despite the increase in collections for Corporation Tax it was observed that companies were not complying with the Income Tax Act which requires companies to submit tax returns on or before 30 April each year.

229. As at 31 December 2022, the Authority's record reflected that 2,729 companies filed returns for the year of assessment 2022 as required by the Income Tax Act. At the time of reporting efforts are being made by the Information Technology Department to provide information relative to the total number of Companies registered with the Authority.

230. According to the Authority's record, as at 31 December 2022, 2,729 companies filed returns for the year of assessment 2022 as required by the Income Tax Act and applied by the Corporation Tax Act. At the time of reporting, efforts are being made by the Information Technology Department to provide information relative to the total number of Companies registered with the Authority.

Authority's Response: The Head of the Authority indicated that Companies or any entity for that matter will always deviate from filing dates for one reason or the other, for some this may be a deliberate action for cash flow and other reasons, the GRA can only activate the control which exists for such actions; that is the imposition of the applicable fines and penalties. It should be noted however that a majority of the large corporate entities who are part of our large taxpayer's segmentation, that is 85%, filed their taxes / returns on or before 30 April 2022, not sure therefore what is the extent of the non – complaint which is being proffered in paragraph 96 above regarding companies not filing returns, I suggest that the Auditors use a report which states the number of returns filed and not those that are keyed in the system as filing is considered done when it is received by the GRA and there can be significant time lapse between filing and the inputting (keying in) process. The number of active non individual taxpayers labelled as 'Company' is 9,922.

Taxes on International Travel

231. Total Taxes on International Travel collected for the year 2022 amounted to \$3.064 billion or 2% of the total revenue collected by Internal Revenue. This amount is equivalent to \$237.818M above the Approved Estimate and \$1.219 billion above the collections during the year 2021. Nevertheless, it should be noted that payments totalling \$198.276M represents outstanding payments made for the year 2020 (\$74.176M) and 2021 (\$124.1M).

Travel Tax and Travel Voucher Tax

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

233. Further, the Travel Voucher Tax Act requires airlines to furnish the Commissioner General with a Return disclosing pertinent details such as, the number of tickets sold, the cost of each ticket, the period to which the return relates, the name of the carrier, etc., no later than twenty-two days following the end of the period to which the return relates.

234. Audit examination of the Travel Tax and Travel Voucher Tax records revealed that an airline that commenced flying in Guyana since 2007 is allowed through an internal decision to submit returns once per month. It should be noted that this practice is against the stipulations of the Travel Voucher Tax Act and is unfair to the other airlines operating in Guyana.

Authority's Response: The Head of the Authority indicated that in accordance with the provisions of the Travel Voucher Tax Act approval for the aforementioned airline to submit Returns thirty days following the end of each period to which it relates was granted by the Commissioner General in 2010. In addition, with the introduction of Optimal in March 2021 all airlines are allowed to submit one Return for each month.

Recommendation: *The Audit Office recommends that the Authority ensure that airlines comply with the Travel Voucher Tax (Amendment) Act 2017. (2022/37)*

235. In addition, it was observed that this airline generates multiple flights per day as such the number of passengers that are required to pay Travel Voucher Tax and Travel Tax are enormous, as such, the examination of the Returns submitted once per month will entail thousands of travellers making it difficult for the Authority to consistently determine the accuracy of the Returns. Further, this airline continues to miss the extended deadline and interest and penalties are not imposed on the airline.

Authority's Response: The Head of the Authority indicated that Penalties and Interest are imposed on all delinquent taxpayers when the extended deadline is not met, and the airlines are informed accordingly.

Recommendation: *The Audit Office recommends that the Authority ensure that airline comply with the Travel Voucher Tax (Amendment) Act 2017. (2022/38)*

236. Consequentially, because the Authority failed to impose interest and penalties on this airline, the Authority was denied collections totalling \$162.364M. This represents penalties totalling \$93.558M (TVT) and \$68.806M (TT). In addition, the Authority failed 75% of the time to demand these outstanding amounts while when the amounts were demanded it was not done in a timely manner. To note, this airline does not have the requisite bond in effect as required by the Travel Voucher Tax (Amendment) Act No. 10/2017.

Authority's Response: The Head of the Authority indicated that taxpayer was quite compliant with their payments and as a consequence for the late payment in December, 2019 the penalty was waived; however, the interest was imposed which was paid via receipt No. 720919 on 11-2-2020. Since the airline came into operation before the amendment was enacted, the requirement to submit a bond for airlines owned by CARICOM countries was waived.

Recommendation: *The Audit Office recommends that the Authority ensure that the airline submits returns in compliance with the Travel Voucher Tax Act. (2022/39)*

237. It should be noted that the similar gesture was offered to another major airline which discontinued operations in Guyana and was foreclosed. At the time of reporting in September 2023, the Authority is yet to collect Travel Tax and Travel Voucher Tax. The total outstanding amount has not been presented.

Authority's Response: The Head of the Authority indicated that there exists several conditionalities that govern an agreement between GRA and the airline, which allows for an extended deadline for the payment of Travel Voucher Tax. The aforementioned airline was requested to confirm certain transactions with a tax value \$574,000, which was not provided since the airline went into liquidation. The liquidator has been engaged on this issue.

Recommendation: *The Audit Office recommends that the Authority ensure that airline comply with the Travel Voucher Tax (Amendment) Act 2017. (2022/40)*

238. The Travel Voucher Tax (Amendment) Act 2017 states that carrier or charterer who fail to remit Travel Tax and Travel Voucher Tax when it becomes due and payable commits an offence and shall be liable to a fine under Section 10 (2A) (a) and the forfeiture of the bond executed under paragraph (e). Airlines are required to pay taxes of 15% on the value of all tickets sold at the same time the returns are lodged. Failure to comply with this requirement will result in a 15% penalty on the unpaid gross amount in addition to interest charges for every day late.

239. Audit examination of the records pertaining to the other airlines revealed that the carriers and charterers are not adhering to the Act and the Authority failed to enact the penalties stated in the Act. It was noted that two airlines failed to submit the Travel Tax and Travel Voucher Tax on the required deadlines and the Authority failed to collect \$4.963M in penalties and interest. To note, these airlines do not have the requisite bond in effect as highlighted in the Travel Voucher Tax (Amendment) Act №. 10/2017.

Authority's Response: The Head of the Authority indicated that the Penalty imposed was waived. However, the Interest was paid.

Recommendation: *The Audit Office recommends that the Authority ensure that airline comply with the Travel Voucher Tax (Amendment) Act 2017. (2022/41)*

240. In addition, at the time of reporting there are five airlines that ceased operation in Guyana and the Authority is yet to collect Travel Voucher Tax and Travel Tax totalling approximately \$53.627M. Notably, bankruptcy and liquidation are the core reasons for these airlines ceasing operation in Guyana. At the time of reporting in September 2023, the Authority has made claims with the liquidators and other claims were made with the country the airlines were registered in.

Authority's Response: The Head of the Authority indicated the Auditors' comments are noted. The Authority response as at August, 2023 remains the same, no further payments received.

Recommendation: The Audit Office recommends that the Authority continue its efforts to collect all outstanding taxes due to the Authority. (2022/42)

241. The Travel Voucher Tax (Amendment) Act No. 10/2017 came into operation on 16 January 2017. The Act states, “No carrier or charterer shall operate an aircraft in Guyana **unless a bond** to ensure payment of travel voucher tax is given in a sum determined by the Commissioner General.” Ten airlines operated flights originating from Guyana during the year under review. At the time of reporting, only four airlines confirmed to the requirement of the Travel Voucher Tax (Amendment) Act 2017 as having a bond in place.

Objections and Appeals

242. Management has still not taken appropriate measures to monitor the status of all default matters and to ensure that cases pending are finalised in a timely manner. An examination of the Objections and Appeal Registers presented for the year 2022 revealed that 527 cases were received by the Authority. As at 31 July 2023, Management was still to finalise 353 of the cases, which resulted in the inability to collect potential taxes and penalties amounting to \$12.520 billion and \$25.054M, respectively. Similarly, for years 2008 to 2021, Management is still to finalise 1,985 cases where taxes and penalties in dispute amounted to \$15.162 billion and \$487.230M, respectively. The table below summarises the amounts in dispute:

Year	No. of Cases Received	No. of Cases to be finalized as at 30 June, 2018	Taxes in Dispute \$'000	Penalties in Dispute \$'000
2008	1,388	7	4,855	69
2009	762	9	4,072	185
2010	962	9	2,816,530	1,936
2011	809	18	24,903	510
2012	327	7	1,764	44
2013	345	5	3,045	203
2014	408	8	97,190	2,850
2015	682	19	163,185	9,302
2016	1,028	25	320,736	39,038
2017	1,010	84	1,049,288	69,979
2018	2,019	576	3,111,070	41,343
2019	1,088	477	2,412,794	9,957
2020	728	359	2,820,266	142,165
2021	635	382	2,332,436	169,647
Sub-Total	12,191	1,985	15,162,134	487,230
2022	527	353	12,519,655	25,054
Total	12,718	2,338	27,681,789	512,284

Authority’s Response: The Head of the Authority indicated that the Objections and Appeals Section will continue in its efforts to finalize objection cases in an effective and efficient manner.

Trading and Miscellaneous Licences

243. The Authority recorded a negative variance of \$10.762M or 18% below the Approved Estimates. Amounts totalling \$59.566M were estimated to be collected from Trading and Miscellaneous Licences for the year 2022. However, the total collections amounted to \$18.226M and \$30.578M for Trading and Miscellaneous Licences respectively.

Authority's Response: The Head of the Authority indicated that the negative variance below the approved budgeted collections resulted from the overestimation of the expected collection. The COVID-19 pandemic would have affected some licence holders to renew their licences and also force some businesses to cease operations. While it is encouraged that once a business ceases operation GRA is informed by way of writing, many businesses do not comply with this request.

244. According to the LRPS reports, there were 12,717 registrants in the Trade and Miscellaneous Licences (TML) database as at 31 December 2022. Examination of the 12,717 TML registrants revealed that 293 were new registrants for 2022 and 3,816 registrants who renewed their licences. As at 31 December 2022, there were a total of 8,608 defaulters. The table below summarises the licenses purchased as per the location:

Region	Location	LRPS Report (Registrants)	Licences Purchased	Defaulters
No. 1	Mabaruma	29	4,109	8,608
No. 2	Anna Regina	939		
No. 3	Parika	1,920		
No. 4	Georgetown	5,626		
No. 5	New Amsterdam	865		
No. 6	Corriverton	2,599		
No. 7	Bartica	353		
No. 8	Mahdia	15		
No. 9	Lethem	96		
No. 10	Linden	275		
Total		12,717	4,109	8,608

Authority's Response: The Head of the Authority indicated that compliance control visits were conducted on registrants and is still a continuous activity within the Unit in order to have defaulters comply with renewals. Demand letters are also sent to defaulters.

Recommendation: *The Audit Office recommends that the Authority continues its efforts to put measures in place to have all defaulters comply with the applicable laws. (2022/43)*

Regional Integrated Tax Office

Lethem Integrated Tax Office

245. During the year under review, the Agency kept an incoming and outgoing vehicle register at the Lethem port of entry and exit. Audit examination of the registers revealed that the information recorded was not consistent. In this regard, there were several instances where, pertinent information such as vehicle number, type of vehicles and colour of vehicles were not recorded.

246. The accuracy of the total number of vehicles entering and leaving Guyana could not be accurately determined due to the absence of information recorded in the register. Further, there is only one officer who sits at a desk under the crossing and he/she has to record both the incoming and outgoing vehicles and passengers in two separate registers and from two different directions. During our visit on 09 to 12 August 2023, it was observed that vehicles were passing and the officer was unable to record the information in the registers.

247. However, according to the register a total of 33,784 foreign vehicles entered Guyana through the Lethem port of entry and 27,511 returned to Brazil resulting in a difference of 6,273 vehicles still remaining in Guyana. At the time of reporting in September 2023, there was no evidence that the 6,273 vehicles left Guyana.

Authority's Response: The Head of the Authority indicated that The Guyana/Brazil border crossing is not only a border crossing for commercial goods but has become a normal commute for hundreds of vehicles per day for persons from Brazil working in Guyana and Guyanese working in Brazil. Another large category of vehicles is tourist, shoppers, business personnel and persons attending school. As a result, we can expect to have two to three hundred vehicles traversing the border within any given hour and this does not provide for a manual system to function 100%. It should also be taken into account that 90% of the vehicles that cross the border on a daily basis are Guyana/Brazil taxi, Lethem mini buses and residents of Lethem/Bonfim. We can expect to see the taxis and vehicles involved in business traversing the border several times per day and can use the crossing from two to ten times a day at the border. Based on this, the Authority's management has seen the need to move away from a manual process and have taken steps to acquire two cameras that will record and document all movement of vehicles between the border crossing. With the installation of these cameras we can expect error free reporting and computer-generated reports which would be accessible remotely by management at any given hour.

Recommendation: *The Audit Office recommends that the Authority put measures in place to monitor vehicles entering Guyana. (2022/44)*

Temporary Importation of Motor Vehicles

248. Motor vehicles are considered as temporary importation when they arrive in Guyana to stay for fourteen days and to go beyond the defined area in Region № .9. The defined area is stated as the Kurupuri Crossing in Region № .9.

249. The granting of approval to temporary import a motor vehicle and issuing certificate of temporary importation is based on the person presenting the following documentations at the point of entry:

- a letter of recommendation from the Consulate General of the Cooperative Republic in Brazil.
- the drivers' license.
- insurance for the vehicle.
- vehicle registration.
- address of both origin and in Guyana.
- duration and purpose of visit.

250. The driver can receive a maximum of two fourteen days' extension. The first fourteen days are given by the Manager in the Region and if there is need for an extension, this must be sought and all approvals are granted by the Controller General, Customs and by extension the Commissioner General.

251. The Authority computerized its temporary importation of motor vehicles system in July 2022; however, due to internet connectivity there were instances where the manual system had to be used. An overview of the newly implemented vehicle crossing software 'GRA MV Crossing' pertinent information stated above are recorded in the software. Commendably, when the driver's passport number is entered all his/her data in the system would pop-up and can be verified. Similarly, when a vehicle registration number is entered there is a pop-up of previous data entered which can be verified and updated. In instances where the importer needs an extension this is sought and the necessary approval is granted by the Deputy Commissioners in Georgetown who makes a notation in the software which is accessible in Lethem.

252. According to the temporary importation of motor vehicles register, during the year under review there were 104 temporary imported motor vehicles of which ninety-nine were recorded as leaving. Examination of the documentations for the five remaining motor vehicles revealed that two bearing rotation numbers (0004 and 00036) were destined to leave Guyana through Corriverton port and the other three with rotation numbers (00021, 00024 and 00025) were expected to return through Lethem. At the time of reporting in September 2023, there was no evidence that the five vehicles had left the country.

Authority's Response: The Head of the Authority indicated that once it is detected that a vehicle that was granted temporary access and has not returned we immediately involve higher management and our enforcement arm of the GRA. We also request additional information from the Brazilian Authorities for those vehicle that we may require additional information on.

Recommendation: *The Audit Office recommends that the Authority put measures in place to monitor vehicles entering Guyana. (2022/45)*

253. Additionally, for the period January to July 2023, there were 161 temporary importation of motor vehicles. Audit examination of the motor vehicles importation documentations and register revealed that 143 were to return to Brazil and eighteen were destined to left Guyana through Corriverton port. As at 12 August 2023, only 139 had left the country resulting in twenty-two motor vehicles still remaining in Guyana. At the time of reporting in September 2023, there was no evidence that the twenty-two motor vehicles had left the country. Below are the details of the vehicles:

CORRIVERTON		
Month	Rotation Numbers	Amount
January	00001	1
February	00011	1
April	00057,00059,00069-00075	9
May	00077,00086,00098,00101	4
July	00147 to 00149	3
Sub-Total		18
LETHEM		
Month	Rotation Numbers	
June	00108,00110,00111 and 00126	4
Grand total		22

Authority's Response: The Head of the Authority indicated that GRA vehicle crossing software does not provide for a tracking system to give an account for vehicles that overstayed and did not exit Guyana. However, due to the fact that some individuals do not report when the return to Brazil this can also put us in a position where the vehicle did exit Guyana; however, they would have exited without reporting and we were unable to update our records.

Recommendation: The Audit Office recommends that the Authority put measures in place to monitor vehicles entering Guyana. (2022/46)

254. A sample of forty-nine temporary importation of motor vehicles files for the year 2022, were examined and there were nine instances where the motor vehicles overstayed its allocated time. Below are the number of days overstayed.

Rotation/Certificate No.	No. of Days Stayed	No. days Overstayed
2/2022	27	13
4/2022	20	6
10/2022	17	3
42/2022	19	5
66/2022 (13858)	32	18
74/2022	49	35
82/2022 (14398)	44	30
96/2022 (15503)	20	6
100/2022 (15759)	25	11

Authority’s Response: The Head of the Authority indicated that a tracking spreadsheet can be implemented as a temporary measure to track all vehicles going beyond the defined area to account for their days in Guyana.

Recommendation: *The Audit Office recommends that the Authority put measures in place to monitor vehicles entering Guyana. (2022/47)*

Corriverton Integrated Tax Office

255. The Authority computerized its temporary importation of motor vehicles system in 2018, as such, all incoming and outgoing vehicles, passengers and temporary importation of motor vehicles are entered into the database.

256. Examination of the temporary importation of motor vehicles register revealed that there are seventy-nine delinquent foreign registered motor vehicles as at 31 December 2022. Similarly, for the period 1 January 2023 to 30 April 2023, there were twenty-six delinquent foreign registered motor vehicles. The following are the years that the delinquent vehicles entered Guyana:

Year vehicles enter Guyana	No. of vehicles
2019	28
2020	9
2021	11
2022	31
2023	26
Total	105

257. According to documentation reviewed eight are blacklisted from entering Guyana, fourteen were intended to leave Guyana through Lethem port and eighty-six through Corriverton port. At the time of reporting there was no evidence that the vehicles left the country.

Authority’s Response: The Head of the Authority indicated that the vehicles that were blacklisted would have overstayed in Guyana without being granted the necessary extension by the Guyana Revenue Authority, hence the reason for those vehicles being blacklisted. All eight blacklisted vehicles would have departed Guyana subsequently for which the evidence can be verified via the Vehicle Crossing Software. The Delinquent Vehicles Report would have been prepared and a copy submitted to the Law Enforcement and Investigation Division for necessary actions. It must be noted that the Delinquent Motor Vehicles Report is a roll over report that is prepared monthly and all delinquent vehicles would appear in the report until those vehicles would have departed Guyana or dealt with by GRA.

Recommendation: *The Audit Office recommends that the Authority put measures in place to monitor vehicles entering Guyana. (2022/48)*

258. In addition, there were two seizures of temporary imported motor vehicles which were physically verified and are in the possession of the Authority at the Corriverton Regional Integrated Tax Office Bond.

Authority's Response: The Head of the Authority indicated that the two vehicles in question, that were seen by the state auditors at the Customs bond at Corriverton, Berbice:

- One of the vehicles, Toyota Rav 4 was detained and lodged at the Customs Bond, Corriverton because the vehicle would have overstayed its time without being granted the necessary extension by GRA. The driver of this vehicle, an elderly person never returned to the Customs Office, Corriverton to be processed for departure with the motor vehicle via Moleson Creek.
- The other motor vehicle, a Honda CRV was detained and lodged by the Law Enforcement and Investigation Division (LEID) because the vehicle would have overstayed its time without being granted the necessary extension by GRA. The driver of this vehicle would have also encountered some immigration issues and never returned to the Customs Office, Corriverton to be processed for departure with the motor vehicle via Moleson Creek.

Recommendation: *The Audit Office recommends that the Authority put measures in place to monitor vehicles entering Guyana. (2022/49)*

Other Matters

259. The Guyana Revenue Authority has evolved over the years in trying to computerise its operations. The Authority in April 1996 introduced the ASYCUDA to administrate the customs process and covered most foreign trade procedures. It processed manifests, customs declarations, and other forms while ensuring tariffs on imports and exports were assessed according to governing regulations. It was later upgraded in January 2003 to Version 3 (ASYCUDA++) however, the functioning of the system was limited and needed improvement and this led to the implementation of TRIPS on 01 January 2007.

260. The Authority used TRIPS I and TRIPS II for a number of years then it was noted that TRIPS were not performing and meeting the needs of the Authority's operations. In addition, the discussions of implementing a National Single Window also required a software that was compatible and AW was recommended since it was already tested and used by most of the Caribbean Countries. The regimes and functions are outlined in the following table as a replacement of TRIPS Taxes and Customs.

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

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

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

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

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

263. Phase one of the RMS went live in February 2021 replacing most of the features of the TRIPS Taxes software.

264. As at July 2023 the Authority has yet to implement Phase 2&3 as such the following deliverables are yet to commence.

- 1) eServices - Part 2 online filing and registrations
- 2) Compliance case workflows (audit, debt, objections, cancellations, refund verification, refund processing, compliance certificates and return compliance)
- 3) Stakeholder integration
- 4) Compliance and performance dashboard reporting.
- 5) Additional compliance features
- 6) Risk rule management
- 7) Risk case selection and profiling
- 8) Business intelligence and data mining – advanced compliance
- 9) Revenue analysis, forecasting and modeling
- 10) Taxpayer services - part 2

265. The software supplier, DataTorque, has experienced some challenges which has led to a delay in the resolution of existing issues and the implementation of phases 2 and 3. The GRA has restricted payments and worked with the supplier on a path forward which includes the prioritisation and resolution of the most critical issues. During the next two weeks, the GRA and DataTorque will establish a completion schedule for the remainder of the project implementation.

AGENCY 06
MINISTRY OF PARLIAMENTARY AFFAIRS AND GOVERNANCE

266. The Ministry for the period under review was allotted \$265.961M and \$12.440M for current and capital expenditure respectively for the three programmes. According to the Appropriation Accounts, as at 31 December 2022, amounts totalling \$244.898M and \$12.338M were expended on current and capital expenditure respectively as shown in the table below:

Description	Current Expenditure			Capital Expenditure		
	Approved Allotment \$'000	Amount Expended \$'000	Unspent Amount \$'000	Approved Allotment \$'000	Amount Expended \$'000	Unspent Amount \$'000
Prog 1 - Policy Development & Administration	156,942	144,873	12,069	10,200	10,103	97
Prog. 2 - Parliamentary Affairs	10,198	7,294	2,904	0	0	0
Prog. 3 - Governance	98,821	92,731	6,090	2,240	2,235	5
Total	265,961	244,898	21,063	12,440	12,338	102

267. Audit checks carried out revealed that there were no reportable findings.

AGENCY 12
MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL COOPERATION

Current Year Matters

Capital Expenditure

268. The sum of \$222.540M was allotted to execute the capital programmes of the Ministry. According to the Appropriation Accounts, amounts totalling \$208.557M were expended for the year, resulting in an unspent balance of \$13.983M. Notably, the sum of \$13.903M was in respect of Programme 2 - Foreign Policy Promotion.

Prog. No.	Description	Total Funds Available \$'000	Total Expenditure \$'000	Unspent Balance \$'000
1	Development of Foreign Policy	161,700	161,680	20
2	Foreign Policy Promotion	60,340	46,437	13,903
3	Development of Foreign Trade Policy	500	440	60
Total		222,540	208,557	13,983

Buildings

269. The sum of \$153.2M was allotted under Programme 1 for the construction of the residence of the CARICOM Secretary General, and the provision for a gate and fence. According to the Appropriation Accounts, amounts totalling \$153.184M was expended. The sum of \$150M was sent to Central Housing and Planning Authority (CH&PA) for the construction of the official residence of the CARICOM Secretary General.

Ministry's Response: The Head of Budget Agency indicated that the entire sum allocated to construct the official residence for the CARICOM Secretary General was transferred to the Central Housing and Planning Authority.

270. The sum of \$24.340M was budgeted under Programme 2 for the completion of the Guyana Embassy in Brazil and provision for a gate in Havana, Cuba. According to the Appropriation Accounts, the sum of \$10.437M was expended, resulting in an unspent amount of \$13.903M.

271. In 2019, a Contract was awarded in the sum of US\$4.499M equivalent to \$937.945M for the construction of the New Guyana Embassy, Ambassador's Residence, and Diplomatic Staff Quarters in Brazil. The Contract was signed on 14 October 2019 and the defects liability period was stated as six months. At the end of 2021, the Contractor received \$885.006M. In 2022, a payment in the sum of \$5.030M was made, revising the total payments to \$890.036M. The accumulated payments to date represent 95% of the contract sum.

272. According to the documentation provided by the Ministry, the Contract was terminated on 23 January 2023. The termination agreement stated that the “owner” will pay the “Contractor” the remaining balance of US\$177,998.22 within seven days from the present termination agreement. On 1 February 2023, \$37.172M was paid to the Contractor. However, at the time of the audit, no valuation was seen. A special investigation on this Contract is presently being conducted.

Ministry’s Response: The Head of Budget Agency indicated that staff from the Ministry of Foreign Affairs and International Cooperation, and the Ministry of Public Works visited the Guyana Embassy, Brasilia, to inspect the site. It was assessed that the overall work completed is estimated at 65%.

Follow-up on the Implementation of Prior Year Audit Recommendations

273. The table below summarises the prior year matters as contained in the Auditor’s General 2021 Report and the action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the one recommendation made it was fully implemented.

Rec. No	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2021/033	Breach of the FMA Act 2003	√		

AGENCY 13
MINISTRY OF LOCAL GOVERNMENT AND REGIONAL DEVELOPMENT

Current Year Matters

Current Expenditure

Subsidies and Contributions to Local and International Organisations

274. Amounts totalling \$166.047M were allotted and expended for Subsidies and Contributions to Local and International Organisations. According to the Appropriation Accounts, the full amount was transferred to the agencies as summarised in the table below. It should be noted that these agencies are subject to separate financial audit and reporting.

Line Item	Entity	Amount Allocated \$'000
6321	Local Government Commission	165,467
6322	Commonwealth	580
Total		166,047

275. The Local Government Commission (LGC) was established by way of Order №. 23 of 2017 under the LGC Act 18 of 2013. The Commission began its operation on 23 October 2017, with functions as stipulated in Section 13 of the said Act. According to Section 29 of the Local Government Commission Act “*the Commission shall publish an annual report relating generally to the exercise of its function, and a copy of every report shall be laid before the National Assembly by the Minister within six months of the following year*”. However, the Ministry is in breach of Sections 29 of the LGC Act by failing to have their accounts laid in the National Assembly. The LGC is subject to separate financial audit and reporting. The last audit for this entity was in respect of 2022.

Ministry’s Response: The Head of Budget Agency acknowledged the findings and wishes to state that LGC reported that the annual reports are available and will be submitted to the National Assembled upon resumption in October 2023.

Recommendation: *The Audit Office recommends that the Head of Budget Agency comply with the requirements of the Section 29 of the LGC Act. (2022/50)*

Capital Expenditure

Community Infrastructure Improvement Project (CIIP)

276. The sum of \$6.3 billion was budgeted for: (i) payment of retention; (ii) provision for Mon Repos and Parika markets; and (iii) provision for Community enhancement programme. During the year an approved supplementary allotment in the sum of \$600M was allotted, increasing the total funds available to \$6.9 billion. According to the Appropriation Accounts, amounts totalling \$6.881 billion were expended. Details of the expenditure are shown in the table below:

Description	Amount \$'000
CIIP releases	3,947,154
IDWs payments for pathway employees, part time workers, youth apprenticeship programme	2,629,696
Tools and safety gears for CIIP workers	103,866
IDWs for construction of Mon Repos Market access bridge & walkway	69,362
Construction of Parika Market	40,503
Rehabilitation of Market Tarmac Leonora	22,387
Construction of La Grange Nismes NDC Building Reg. №. 3	14,622
Construction of Cane Grove NDC Building	13,567
Procure and purchase of brush cutters	12,048
Rehabilitation of road from Parabara to Kassikytyua & Croft Falls to Maskenari Reg. №. 9	10,000
Rehabilitation to Charity Market in Region №. 2	9,043
Rehabilitation of the air strip in Region №. 9	5,000
Rehabilitation of washroom at Stabroek area	2,770
Refund of cash	900
Total	6,880,918

Project Development and Assistance

277. The sum of \$714M was allotted for the provision of subvention to Municipalities and Neighbourhood Democratic Councils (NDC). According to the Appropriation Accounts, the full sum was expended. The details of the expenditure are shown in the table below:

Description	Amount \$'000
Subvention to 70 NDCs	338,120
Subvention to 10 Town Councils	174,900
Release Project Development and Assistance for the Ministry (70 NDCs)	123,530
Release Project Development and Assistance for the Ministry (10 Town Councils)	32,000
Warrants issued to offset expenses relating to technical support provided to NDCs	25,200
Ministerial Grants to 9 Town Councils	17,100
Warrants issued to offset expense for I Cloud storage for NDCs	3,150
Total	714,000

278. The Municipalities continued to breach the Municipal and District Councils Act, Chapter 28:01 of the Laws of Guyana, which stipulates that “...all accounts of Municipal and District Councils be made up yearly to the end of the financial year by the Treasurer of the Council and shall be so made up not later than four months after the end of such year to which they relate and for those accounts to be audited by the Auditor as soon as practicable”. It should be noted that the Ministry transferred sums totalling \$174.9M to the Municipalities in 2022. Despite this legal requirement, a number of the Municipal and District Councils were still in violation of Section 177 of the Municipal and District Councils Act Chapter 28:01. Shown below is the status of audits in respect of the ten Municipalities at the time of reporting:

Agency	Amount \$'000	Last Audited	Laid in National Assembly	Financial Statements Received	Financial Statements Not Received
Mayor & Councillors of the City of Georgetown	30,000	2004	None	2005, 2007, 2012-2016, 2018-2019	2006, 2008-2011, 2017, 2020-2022
New Amsterdam Town Council	17,055	1996	None	1997-2022	-
Linden Town Council	15,795	1984	None	2008-2010, 2012, 2014-2022	1985-2007, 2011, 2013
Anna Regina Town Council	17,460	2017	None	2018-2020	2021-2022
Rose Hall Town Council	16,515	1998	None	1999, 2002-2022	-
Corriverton Town Council	15,660	2018	None	2019-2022	-
Bartica Town Council	13,860	-	-	-	2015-2022
Lethem Town Council	15,795	-	-	2016-2020	2021-2022
Mabaruma Town Council	17,460	-	-	-	2015-2022
Mahdia Town Council	15,300	-	-	-	2019-2022
Total	174,900				

Ministry’s Response: The Head of Budget Agency indicated that in accordance with the Act, it is the responsibility of the Treasurer to submit all Financial Statements to the Audit Office. The Ministry continues to advised the Local Organs to submit their Financial Statements and that they must do so in the required period. All municipalities were written to as a reminder to submit all Financial Statements to Audit Office.

Recommendation: The Audit Office recommends that the Head of Budget Agency follow-up with the agencies to have proper and complete Financial Statements submitted for audit. (2022/51)

279. The Neighbourhood Democratic Councils continued to be in breach of the Local Government Act, Chapter 28:02 of the Laws of Guyana, which stipulates that “...the accounts of Neighbourhood Democratic Councils (NDC’s) to be made up annually”. According to Section 134 (1) of the said Act, the Auditor General may at any time audit the accounts of the Councils. It should be noted that the Ministry transferred sums totalling \$338.120M to the Councils in 2022.

Region No.	No. of Councils	Last Audits	Remarks
1	1	1994	Financial Statements not received for the years 1995-2022
2	1	2014	Audits to be planned 2015 -2017. Financial Statements not received 2018 – 2022
	4	2021	Financial Statements not received for 2022
	3	-	Financial Statements not received
3	3	2017	Audits to be planned for the years 2018-2019. Financial Statements not received for the years 2018-2022
	1	2014	Financial Statements not received for 2015 – 2022
	2	2010	Audits to be planned for financial statements received. Financial Statements not received for the years 2015-2022
	5	2000-2007	Audits to be planned for financial statements received. Audits to be finalised for work completed
	3	1994-1997	Audits to be planned for Financial Statements received. Audits to be finalised for work completed
4	4	2001-2006	Audits to be planned for Financial Statements received. Audits to be finalised for work completed
	11	Prior to 2000	
	2	-	Financial Statements not received for the years 2018-2022
5	1	2002	Audits to be planned for Financial statements received. Audits to be finalised for work completed
	7	2010	
	1	2018	Financial Statements not received for 2019-2022
	1	2021	Financial Statements not received for 2022
6	5	2020	Financial Statements not received for 2021-2022
	1	2019	Fieldwork completed for 2020, audit to be finalised. Financial Statements not received for 2021-2022
	1	2017	Audits to be planned for 2018. Financial Statements not received for 2019 – 2022
	3	2015	Audits to be planned for 2016 – 2018. Financial Statements not received for 2019 – 2022
	2	2014	Audits to be planned 2015-2021. Financial Statement not received for 2022
	2	2021	Financial statements not received for the years 2022
	1	2007	Audits to be planned for 2008 – 2014. Financial Statements not received for 2015 – 2021
	1	1994	Audit to be finalised for the years 2008-2018. Financial statements not received for the years 1995-2007 & 2019-2022
	2	-	Financial statements not received for the years 2021-2022
9	1	-	Financial Statements not received for the years 2018-2022
10	1	2006	Audit to be finalised for the years 2007-2010, 2019. Financial Statements not received for the years 2014-2018 & 2020-2022

Ministry's Response: The Head of Budget Agency indicated that in accordance with the Act, it is the responsibility of the Overseer to submit all Financial Statements to the Audit Office. The Ministry continues to advise the Local Organs to submit their Financial Statements and that they must do so in the required period. All Neighbourhood Democratic Councils were written to as a reminder to submit all Financial Statements to Audit Office.

Recommendation: *The Audit Office recommends that the Head of Budget Agency follow-up with the agencies to have the outstanding Financial Statements submitted for audit. (2022/52)*

Georgetown Enhancement Programme

280. The sum of \$400M was allotted for the payment of retention and provision for restoration of City Hall. According to the Appropriation Accounts, amounts totalling \$399.845M were expended. A breakdown of the expenditure according to IFMIS Report is shown in the table below:

Description	Amount \$'000
Restoration of City Hall Georgetown	399,573
Rehabilitation of East Ruimveldt Market Phase 3	272
Total	399,845

281. The Contract for the restoration of City Hall Georgetown was awarded in the sum of \$779.683M to the lowest responsive of three bidders by the NPTAB. The Contract was signed on the 22 September 2021, with a duration of eighteen months for completion and a defects liability period of twelve months. During the year 2022, amounts totalling \$399.573M were paid to the Contractor.

Regional Economic Transformation

282. The sum of \$400M was budgeted for Sustainable Livelihood and Entrepreneurial Development (SLED) project and programmes. During the year an approved supplementary allotment in the sum of \$696M was allotted, bringing the total funds available to \$1.096 billion. According to the Appropriation Accounts, the full amount was expended as at 31 December 2022. Details of the expenditure are shown in the table below:

Description	Amount \$'000
Supply and delivery of 120 New Tipping Trailers and 120 Mahindra Tractors	696,000
Sustainable Livelihood and Entrepreneurial Development project (SLED)	367,850
Program implementation in Region	32,150
Total	1,096,000

283. In relation to the supply and delivery of 120 new Tripping Trailers and 120 Mahindra Tractors, the Contract was awarded through direct contracting/single source in the sum of \$696M. Approval was granted by NPTAB on 05 September 2022 and the Contract was signed on the 13 September 2022. During the year 2022, the full contract sum was paid to the supplier. However, at the time of reporting in September 2023, registrations were only presented for 114 Tractors and Trailers.

Ministry's Response: The Head of Budget Agency indicated that while all 120 tractors and trailers were received six are still engaging the Guyana Revenue attention.

Recommendation: The Audit Office recommends that the Ministry follow-up Guyana Revenue Authority to ensure registration is available for all Tractors and Trailers. (2022/53)

284. Included in the sum of \$1.096 billion is an amount of \$367.850M, expended on Sustainable Livelihood Entrepreneurial Development (SLED) Projects. The Ministry issued thirty-five Inter/Intra Departmental Warrants (IDW) totalling \$342.850M and a direct payment of \$25M. Financial Returns and a Payment Voucher presented revealed that amounts totalling \$365.850M were expended as at 31 December 2022 as shown in the table below:

Region	Warrants		Financial Return	
	No. of Warrants Issued	Amount \$'000	Amount Expended \$'000	Unspent Balance \$'000
Region No. 1 - Barima Waini	1	250	250	0
Region No. 2 - Pomeroon- Supenaam	4	51,500	51,500	0
Region No. 3 - Essequibo Islands-West Demerara	8	80,700	80,700	0
Region No. 4 - Demerara-Mahaica	17	9,150	9,150	0
Region No. 4 - Demerara-Mahaica (<i>Direct Payment</i>)	-	25,000	25,000	0
Region No. 5 - Mahaica - Berbice	1	50,000	48,000	2,000
Region No. 6 - East Berbice-Corentyne	3	101,250	101,250	0
Region No. 10 - Upper Demerara-Berbice	1	50,000	50,000	0
Total	35	367,850	365,850	2,000

285. The project sought to reduce poverty and improve the quality of life. This project also provided support for the expansion of the local economy in communities across Guyana and assist existing and new start ups, to create jobs and promote local economic development. An audit examination of the IDWs, Financial Returns, Payment Vouchers and Beneficiary Files received by the various Regional Democratic Councils and the Ministry revealed that there were 1,682 beneficiaries of this program during 2022.

286. An amount of \$32.150M was expended for the implementation of program in the Regions via three IDWs and a direct payment as shown in the table below:

Date	P.V/ Warrant №.	Name of Payee	Description	Amount \$'000
9/12/2022	221/2022	Region 2	Program Implementation in Region	300
23/12/2022	238/2022	Region 1	Payment to facilitate the program implementation within RDC.	250
23/12/2022	239/2022	Region 3	Payment to facilitate the program implementation within RDC.	150
29/12/2022	1300002410	PS Ministry of Local Government & Reg. Development.	Payment for release of Regional Economic Transformation for the Ministry	37,700
30/12/2022	1300000452	Accountant General	Refund of excess funds	(6,250)
Total				32,150

Technical Assistance - Planning and Support for Local Councils

287. The sum of \$34.105M was allotted for the provision of (i) capacity building for Local Government reform; (ii) harmonisation of Local Government legislation; and (iii) amendment to existing legislations. This project was executed under a Loan Agreement with the Caribbean Development Bank. The Grant Agreement was signed in March 2018. However, as at 31 December 2022, the sum of \$10.435M was expended resulting in an unspent balance of \$23.670M. As a result, the benefits of this project, which included improved capacity for strategic policy management and coordination, may be delayed.

Ministry's Response: The Head of Budget Agency indicated that the Ministry requested the Ministry of Finance to terminate this project in 2022 and no allocation was given in the year 2023.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensures proper planning and execution of projects in a timely manner so as to ensure amounts are expended as budgeted and the intended benefits are achieved as planned. (2022/54)*

Prior Year Matters

Capital Expenditure

288. Approval was granted on 14 November 2017 for the grant of \$475.635M to the Georgetown Mayor and City Council. However, the Audit Office was still unable to verify the completeness, accuracy and validity of amounts totalling \$374.545M. The funds were paid to Contractors for sanitisation services provided to the Council. On 22 May 2022, MCC submitted three Contract Agreements, two for Puran Brothers and one for Cevon's Waste Management Inc. In addition, invoices totalling \$101.090M were also submitted pertaining to Dartmouth Skip Rental Inc. and Cevon's Waste Management.

Ministry's Response: The Head of Budget Agency indicated that the Agency was written to for an updated response; however, no response was received as at 31 July 2023.

Recommendation: *The Audit Office recommends that the Head of Budget Agency follow-up with the Council to have the pertinent documents submitted for audit. (2022/55)*

289. A Contract in the sum of \$15.464M was entered into on 08 May 2017, for the drilling of a potable water well at Campbelltown, Region №. 8. Audit checks revealed that amounts totalling \$3.866M and \$2.773M were paid during 2017 and 2018 respectively, resulting in total payments of \$6.639M. The Contract was terminated in 2018. Information contained in correspondence dated 06 December 2018 from GWI to the Contractor stated that “...GWI will move to amicably terminate this contract under clause 40.2(a), since your company is experiencing difficulty in penetrating the rocky terrain in the project area”. However, documentation on the actual termination was not submitted for audit. Hence, we could not determine the terms and conditions of the termination.

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

Ministry’s Response: The Head of Budget Agency indicated that the Agency advises that GWI is unable to produce a copy of the Contract to outline the terms and conditions of the Contract.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure the relevant documentation is submitted for audit. (2022/56)*

Follow-up on the Implementation of Prior Year Audit Recommendations

291. The table below shows the prior year matters as contained in the Auditor General’s 2021 Report and action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 8 recommendations; 2 were not implemented, 4 were partially implemented and 2 were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2021/34	Breach of the FMA Act		√	
2021/35	Breach of the FMA Act	√		
2021/36	Shortfall in Expenditure	√		
2021/37	Shortfall in Expenditure		√	
2021/38	Non-submission of Financial Statements		√	
2021/39	Non-submission of Financial Statements		√	
2021/40	Non-submission of documents			√
2021/41	Non-submission of documents			√

AGENCY 14
MINISTRY OF PUBLIC SERVICE

Current Year Matters

Capital Expenditure

292. The Ministry for the period under review was allotted \$3.443 billion and \$119.300M for current and capital expenditure respectively for the three programmes. According to the Appropriation Accounts, as at 31 December 2022, amounts totalling \$3.396 billion and \$119.296M were expended on current and capital expenditure respectively as shown in the table below:

Description	Current Expenditure			Capital Expenditure		
	Approved Allotment \$'000	Amount Expended \$'000	Unspent Amount \$'000	Approved Allotment \$'000	Amount Expended \$'000	Unspent Amount \$'000
Prog. 1 - Policy Development & Administration	177,430	160,334	17,096	3,500	3,498	2
Prog. 2- Human Resources Development	3,208,121	3,187,542	20,579	112,800	112,800	0
Prog. 3- Human Resources Management	57,561	48,543	9,018	3,000	2,998	2
Total	3,443,112	3,396,419	46,693	119,300	119,296	4

293. Audit checks carried out revealed that there were no reportable findings.

AGENCY 16
MINISTRY OF AMERINDIAN AFFAIRS

Current Year Matters

Current Expenditure

Fuel and Lubricants

294. Section 29 of the Stores Regulation of 1993, requires that “*Log Books in Form 17 shall be maintained for all motor vehicles, plant, machinery and equipment, except motor vehicles assigned to Ministers of the Government, holders of Constitutional Offices and persons of similar status*”. During the year, the Ministry had a total of twenty serviceable vehicles of which Log Books for twelve were not presented for audit scrutiny. In the circumstance, it could not be determined whether all journeys undertaken were authorised and were in the interest of the Ministry.

Ministry’s Response: The Head of Budget Agency acknowledged this finding and explained that one of the vehicles in question, is assigned to the Minister’s Secretariat, while vehicle PMM 480 was unserviceable in 2022, the Head of Budget also shared that the other books will be submitted to the Auditor on or before 15 September 2023.

Recommendation: *The Audit Office recommends that the Head of Budget Agency adhere to the Store Regulations of 1993. (2022/57)*

Vehicle Spares and Services

295. The sum of \$30.910M was allotted for vehicle spares and services for the year 2022. Allotment transfers totalling \$5M were approved, decreasing the total funds available to \$25.910M. According to the Appropriation Accounts, amounts totalling \$25.883M were expended. Audit examination on a sample of Payment Vouchers revealed that the Ministerial Tender Board awarded five Contracts totalling \$2.237M for repairs to the Ministry’s vehicles after the services were rendered. This is a breach of the Procurement Act and its Regulations.

296. In addition, contrary to the requirements of the Stores Regulations, Historical Files for two vehicles were last updated in the months of December 2020 and May 2021 respectively.

Ministry’s Response: The Head of Budget Agency acknowledged this finding and explained that the Ministry is working to alleviate reoccurrence of their actions.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that there is full compliance with the Procurement Act and Stores Regulations. (2022/58)*

Other Matters

Cheque Orders

297. The Ministry of Finance (MoF) Circular №. 2/2019 dated 29 January 2019, amended the clearance of Cheque Orders to thirty days of their issuance through the submission of bills/receipts and other documents in support of the payments made. A sample of fifty Cheque Orders totalling \$12.677M were examined for the year under review which revealed that they were cleared on an average of forty-two days after the stipulated thirty days' period.

Ministry's Response: The Head of Budget Agency acknowledged this finding and explained that the Ministry had sought for special concession to address this matter. However, the Ministry will strive to uphold Circular №. 02/2019.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that all Cheque Orders are cleared in keeping with Circularised Instructions. (2022/59)*

Stores and Other Public Property

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

Ministry's Response: The Head of Budget Agency acknowledged this finding and explained that their Sectional and Master Inventories process is a 'work in progress', and that it should be completed by 30 November 2023.

Recommendation: *The Audit Office recommends that the Head of Budget Agency adhere to the Stores Regulation of 1993. (2022/60)*

Capital Expenditure

299. The sum of \$1.917 billion was allotted in 2022 for: (i) Building; (ii) Land and Water Transport; (iii) Office Furniture and Equipment; and (iv) Amerindian Development Fund. During the year, the Ministry sought and received a supplementary allotment in the sum of \$3.116 billion, increasing the total funds available to \$5.033 billion. According to the Appropriation Accounts, as at 31 December 2022, amounts totalling \$5.031 billion were expended. A summary of the expenditure are as follows:

Description	Approved Allotment \$'000	Supp. Allotment \$'000	Revised Allotment \$'000	Expenditure \$'000	Difference \$'000
Program No. 1					
Building	17,825	0	17,825	17,235	590
Land and Water Transport	9,500	0	9,500	9,465	35
Office Furniture and Equipment	10,000	0	10,000	10,000	0
Program No. 2					
Amerindian Development Fund	1,835,000	3,116,000	4,951,000	4,949,926	1,074
Land and Water Transport	45,000	0	45,000	44,879	121
Total	1,917,325	3,116,000	5,033,325	5,031,505	1,820

Programme No. Two

Community Development and Empowerment

Amerindian Development Fund

300. The sum of \$1.835 billion was budgeted in 2022, for: (i) Youth Entrepreneurship and Apprenticeship Programme; (ii) Presidential Grants (iii); completion of National Toshaos Council's Head Office and, (iv) Amerindian Development Project and Programmes. During the year the Ministry sought and received a supplementary allotment in the sum of \$3.116 billion, increasing the total funds available to \$4.951 billion. According to the Appropriation Accounts, as at 31 December 2022, the sum of \$4.950 billion was expended. The Ministry sought and received approval to transfer the sum of \$3.116 billion from the Amerindian Development Fund into the Amerindian Purpose Fund (APF).

Amerindian Purpose Fund

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

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

303. Despite several requests the Ministry did not present Financial Statements for the year 2022. An analysis of the Cash Book for the year 2022 revealed that amounts totalling \$302.454M were received while amounts totalling \$90.921M were expended. At the time of reporting in September 2023, the Bank Account was being reconciled.

Ministry's Response: The Head of Budget Agency indicated that the Ministry has commenced reconciliation of this account, the process is being done from a descending order for the years 2022 to 2019. To date 2019 has been partially completed.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that a Cash Book is properly maintained and updated and the Bank Reconciliation is done promptly. (2022/61)*

Amerindian Development Project and Programmes

304. According to the Appropriation Accounts, amounts totalling \$356.553M were expended as at 31 December 2022. Despite repeated requests, Payment Vouchers and supporting documents were not presented to justify the expenditure. However, an analysis was conducted from the IFMIS Report, as shown in the table below:

Description	Amount \$'000
Purchase of Tractors and Trailers	263,900
Training	63,128
Transportation	24,313
Purchase of lights	2,950
Travelling and Subsistences	2,262
Total	356,553

Ministry's Response: The Head of Budget Agency acknowledged the Auditor's findings and explained that all vouchers were returned to the Ministry of Finance via "Returned Schedule", additionally the Payment Voucher for the payment of the Tractor is a Direct payment which was made at the Ministry of Finance.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that all Payment Vouchers and supporting documentations are made available for audit examination. (2022/62)*

Presidential Grants

305. According to the Appropriation Accounts, amounts totalling \$324.415M were expended as at 31 December 2022. Despite repeated requests, Payment Vouchers and supporting documents were not presented to justify the expenditure. However, an analysis was conducted from the IFMIS Report as shown in the table below:

Description	Amount \$'000
Construction of Village Guest house/canteen	166,203
Purchase of boats, electricity post, engines etc	61,022
Rehabilitation /Renovation	54,364
Stipend	17,430
Grant for Amerindian project	5,600
Cash Crop	5,200
Restocking of village shop	3,200
Repair to village tractor	2,400
Completion of water purification project	1,800
Construction of metal canoe	1,500
Repair to Guest house	1,500
Transportation	1,500
Purchase of Lumber	1,496
Cement Block Project	1,200
Total	324,415

Ministry's Response: The Head of Budget Agency acknowledged this finding and assure the Auditor's General Office that a full submission of these entities' reports will be done, on or before 09 September 2023.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure that all payment vouchers are made available for audit examination. (2022/63)

Prior Year Matters

Current Expenditure

Cheque Orders

306. According to Circular No. 02/2019 dated 29 January 2019, Cheque Orders are required to be cleared within thirty days of their issue through the submission of bills/receipts and other documents in support of the payments made. An examination of the Cheque Order Register revealed that eight Cheque Orders valued at \$32M issued during 2022 were still outstanding at the time of reporting.

307. Further, the Ministry had still not cleared five Cheque Orders drawn for the years 2017, 2020 and 2021 for sums totalling \$3.849M, as shown in the table below:

Year	No. of Cheque Orders	Amount \$'000
2017	3	733
2020	1	2,000
2021	1	1,116
Total	5	3,849

Ministry's Response: The Head of Budget Agency acknowledged these finding and will address this matter.

Recommendation: *The Audit Office once again recommends that the Head of Budget Agency ensure that all Cheque Orders are cleared in keeping with Circularised Instructions. (2022/64)*

Capital Expenditure

Amerindian Development Fund (ADF) - 1400100

Presidential Grants

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

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

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

- Payment Vouchers were not prepared to substantiate payments.
- Cash Books were not updated, as a result balances on grants could not be accounted for.
- There was no expenditure on four projects.

Ministry's Response: The Head of Budget Agency indicated that the financial training for the newly appointed Village Councils was executed in November 2022. However, despite villages accountability being question as the Ministry's Monitoring and Development Officers have verified the completion of the project in question.

Recommendation: *The Audit Office recommends that the Head of Budget Agency conduct more training with the Village Councils so that good record keeping can be practiced and adequate records maintained to ensure that all amounts given as grants are utilised as intended. (2022/65)*

Amerindian Purpose Fund (APF)

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

Ministry's Response: The Head of Budget Agency explained that despite challenges, the Ministry is assiduously working to reduce its uncleared advances for the years in question.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure efforts are made to recover the monies. (2022/66)*

311. The Audit Office is still to receive the progress report with respect to construction of a Pavilion at Aranka, Region №. 7 in the sum of \$1M.

Ministry's Response: The Head of Budget Agency indicated that according to a report presented, the Aranka Council would have utilized the \$1M on wooden material for the purpose intended.

Recommendation: *The Audit Office recommends that the Head of Budget Agency submit the investigation report for audit scrutiny. (2022/67)*

Other Matters

312. The Ministry operates an APF for which a Cash Book was maintained. However, in the year 2021, it was not balance nor did it reflect an opening and closing balances.

Ministry's Response: The Head of Budget Agency indicated that the APF reconciliation is a work in progress with years 2023, 2022 and 2021 completed, the Ministry is working backwards as advised.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that the Cash Book is properly written up and maintained. (2022/68)*

Follow-up on the Implementation of Prior Year Audit Recommendations

313. The table below summarises the prior year matters as contained in the Auditor's General 2021 Report and the action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 7 recommendations; 1 was fully implemented, 5 were partially implemented and 1 was not implemented.

Rec №	Caterory of Finding	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2021/042	Breach of Circularised Instructions		√	
2021/043	Breach of Circularised Instructions		√	
2021/044	Non-submission of Payment Vouchers		√	
2021/045	Intended benefits of solar radio not realised	√		
2021/046	Poor Management of APF		√	
2021/047	Outstanding advances			√
2021/048	Non-submission of reports		√	

AGENCY 21
MINISTRY OF AGRICULTURE

Current Year Matters

Current Expenditure

Subsidies and Contributions to Local Organisations

314. The sum of \$12.449 billion was budgeted for Subsidies and Contributions to Local Organisations. A supplementary allotment of \$6.542 billion was approved for the expanded work programme of National Drainage and Irrigation Authority (NDIA). There was also an allotment transfer of \$24M approved, revising the total funds available to \$18.967 billion. According to the Appropriation Accounts, amounts totalling \$18.921 billion were expended as at 31 December 2022 as shown in the table below.

315. These entities are subject to separate financial audit and reporting. However, the agencies continue to breach Sections 80 (3) and 80 (4) of the Fiscal Management and Accountability Act of 2003 by failing to have their accounts laid in the National Assembly and submissions of Financial Statements for audit in a timely manner. The table below shows the status of each statutory body:

Entity	Current Amount Received \$'000	Year of Last Audit Report	Year Laid in National Assembly	Financial Statement Received	Financial Statement Not Received
National Drainage and Irrigation Authority	10,498,215	2016	2014	2017-2021	2022
National Agricultural Research & Extension Institute	1,250,000	2018	2018	2019-2022	
Guyana Livestock Development Authority	844,142	2012	-	2013-2018	2019-2022
Guyana School of Agriculture	365,000	2009	-	2010-2022	-
Mahaica Mahaicony Abary Agricultural Development Authority	568,900	2010	-	2011-2014	2015-2022
Guyana Marketing Corporation	325,000	2019	2018	2020-2021	2022
Hope Coconut Estate	33,000	2016	-	2017-2020	2021-2022
Guyana Sugar Corporation	5,000,000	2021	2016	-	2022
Food Safety Authority	36,230	2021	-	2022	
Pesticide & Toxic Chemicals Control Board	0	2021	2019	2022	
Guyana Rice Development Board	0	2021	-	2022	
Guyana Society for the Prevention of Cruelty to Animals	723			Private Auditor	
Total	18,921,210				

Ministry's Response: The Head of Budget Agency indicated that the Ministry is in the process of seeking approval to lay all completed audited Financial Statements in the National Assembly. Further, Subvention Agencies are taking actions to ensure compliance with the recommendation of the Auditor General.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that all outstanding Financial Statements for the above mention entities are promptly submitted for audit and all outstanding audited reports are laid in the National Assembly in a timely manner in accordance with Sections 80 (3) and (4) of the FMA Act. (2022/69)*

Capital Expenditure

316. Amounts totalling \$14.438 billion were allotted under the four capital programmes of the Ministry for the year under review. Supplementary allotments totalling \$2.649 billion were approved, increasing the total funds available to \$17.087 billion. According to the Appropriation Accounts, amounts totalling \$15.924 billion were expended as at 31 December 2022.

Programme One - Ministry Administration

INDIA Loan - Drainage and Irrigation

317. A Contract was awarded by the National Procurement and Tender Administration Board (NPTAB) in the sum of US\$3.602M equivalent to \$753.397M on 05 June 2018 to Apolla International Limited for the design, supply, installation and commissioning of nine fixed and three mobile high capacity drainage pumps and associated structures/equipment. The Contract was signed on 03 September 2018. Total payments on the Contract as at 31 December 2021 amounted to \$600.886M. It was noted for 2022, the entire sum of \$152.511M allotted for this project was not expended. The pumps were received in March 2020 and the installations were completed in 2021. The fixed pumps were installed at Hampton Court, Devonshire Castle, Den Amstel, Hope, Nootenzuil, Mora Point and Rose Hall. The mobile pumps were stationed at Church Street, Sussex Street, and Ruimveldt South.

Ministry's Response: The Head of Budget Agency acknowledged the sum allocated was not expended in 2022 due to issues encountered with some of the pumps that were supplied.

Recommendation: *The Audit Office recommends that the Head of Budget Agency undertake projects during the earlier part of the year so that any problem or issues encountered can be detected in a timely manner, so as to avoid delays and ensure amounts are expended as budgeted. (2022/70)*

318. However, ten of the twelve engines supplied were determined to be undersized and incapable of running the pumps on a long-term basis. As such, the Government ordered an assessment to be done on the engines by a technical team. The team recommended that ten engines be replaced with adequately rate engines and the remaining balance on the Contract be used towards replacing these engines and remedying other defects on the various supplied equipment. This position was communicated to the Contractor by the Attorney General on 24 August 2022.

Ministry's Response: The National Drainage and Irrigation Authority indicated one gear drive was supplied for Devonshire Castle Pump Station. However, none of the ten engines were changed as requested, that is three engines for the mobile pumps and seven engines for the fixed pumps.

Recommendation: The Audit Office recommends that the Ministry continue to engage the Contractor with a view of having the ten engines replaced. (2022/71)

Programme Two - Agriculture Development & Support Services

Integrated Agriculture Development Programme

319. The sum of \$2.5 billion was allotted in 2022 while a supplementary allotment of \$300M was approved, increasing the total funds available to \$2.8 billion. The programme entails: (i) payment of retention; (ii) completion of processing facilities at Fort Wellington and Sophia and road at Tacama; (iii) provision for experimental brackish water prawns production, marine cage fishing, Youth Agricultural Entrepreneurship Programme, equipment and agro processing facilities at White Water Creek, Charity and Shulinab; (iv) procurement of boats and outboard engines; (v) construction of dehydrating facility and washing shed; and (vi) provision for agricultural silo and paddy facility. According to the Appropriation Accounts, as at 31 December 2022, the entire sum was expended as shown in the table below:

Description	Amount \$'000
NDIA - completion of roads at Tacama and foundation of storage plant	767,325
Fisheries - provision for Blackish Water Prawns Project	543,685
NAREI - Shade, Green and Tunnel House Projects	480,945
Capital Releases to MMA	391,517
GMC - packaging facilities and equipment	158,760
Roll over works completed by GMC, NDIA & GRDB	147,143
GLDA - supply & delivery confirmed pregnancies through Embryo Transfer	106,101
Procurement of Limestone for conditioning and storage plant	99,969
MMA - provision for paddy facility and new generator	55,000
Marine Fish Cage Project	31,078
Procurement of a canopy for hatchery	18,479
Total	2,800,002

320. The sum of \$391.517M was recorded in the Appropriation Accounts as capital releases to MMA under the Integrated Agriculture Development Programme. However, it was noted that on 06 February 2023 the five cheques amounting to \$391.517M were refunded to revenue. This is a breach of Section 43 of the Fiscal Management & Accountability Act 2003 which requires all unspent balances to be refunded to the Consolidated Fund at the end of the fiscal year. As a result, the Capital Appropriation Accounts and Revenue Statement for 2022 were overstated by \$391.517M.

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

Recommendation: *The Audit Office recommends that the Ministry ensure that there is strict compliance with Section 43 of the FMA Act at all times. (2022/72)*

321. A Contract for the construction of Timber Wharf and Landing for Fishermen Cooperative Society was awarded in the sum of \$26.420M by the NPTAB. As at 31 December 2022, amounts totalling \$3.963M were paid to the Contractor. Physical verification was conducted on 06 July 2023 revealed that the works were incomplete and only one excavator and one staff of the Contractor was on site, despite the fact that seven months had already elapsed on a ninety-day duration project.

322. In addition, it was observed that sub-standard timber deck planks with defective fall edges were installed, while most of the others were found to have cracks along the grain of the timber.

323. Further, it was noted that the Contractor was not executing the works in accordance with the specifications of the Contract, whereby a 320 excavator was being used to drive the piles. This is unacceptable and is not in keeping with Item 1.1 of the Preliminaries bills, which states “*allow a sum for mobilization and demobilization upon completion of works (60% payable for mobilization and 40% at completion of demobilization) Rate must include for the provision of barge and other equipment to allow for pile driving on water*”. No barge was being used and it is unclear how the Ministry is confirming that the piles are embedded to the correct and required depth, since the method being used by the Contractor cannot provide any indication of the number of blows per foot of installation. Moreover, many of the piles driven are not truly vertical and this will affect the bearing capacity of the pile. This is a very serious matter and it is unclear why this situation is being tolerated by the Ministry.

Ministry’s Response: The Head of Budget Agency indicated that this Contract was terminated on 29 August 2023.

Recommendation: *The Audit Office recommends that the Head of Budget Agency put systems in place to adequately monitor and supervise Contracts to avoid recurrences. (2022/73)*

324. A Contract for the construction of Guyana Marketing Corporation Packaging Facility at Sophia, Region №.4 was awarded by NPTAB in the sum of \$62.965M. For the period ending 31 December 2022, the Contractor received payments totalling \$45.930M. Physical verification conducted on 09 August 2023 revealed that the works were substantially completed; however, several defective and poor quality works were observed on the building. In addition, the following were noted:

- a) The order to commence was not seen in the documents presented for audit examination and as such we could not confirm the contractual commencement and completion dates.
- b) Loose PVC ceiling panels internally and externally to eaves, improperly anchored internal walls, holes in the walls of freezer rooms, unsealed eaves, incomplete earthing of building and untidy electrical and conduit works, poor quality and warped gutter boards to the building, and large areas of ponding on the newly paved asphalt driveway were observed.

- c) Taking into consideration that the Contract was signed in 2021, with duration for the completion of the works being six months, it is unclear why in 2023 the building has not been completed and put into use, resulting in delays in the anticipated benefits of the project.

Ministry's Response: The Head of Budget Agency indicated that this Contract was terminated on 17 August 2023.

Recommendation: *The Audit Office recommends that the Head of Budget Agency put systems in place to adequately monitor and supervise Contracts to avoid recurrences. (2022/74)*

Other Matter

Programme Three - Fisheries

325. A Contract was awarded by NPTAB in December 2018 for the procurement of a recondition vessel for the Fisheries Department in the sum of \$99.374M. Amounts totalling \$98.579M were paid on the Contract as at 31 December 2020. The vessel was received in April 2020; however, at the time of reporting it was not put into use. As a result, the intended benefits, which included enhanced production, and improved operational efficiency were not achieved.

Ministry's Response: The Head of Budget Agency stated that the Fisheries Department has indicated that the marine vessel has not been operationalized as yet due to lack of skilled personnel.

Recommendation: *The Audit Office recommends that the Ministry take steps to recruit the relevant personnel and put the vessel into use so that the intended benefits can be realised. (2022/75)*

Follow-up on the Implementation of Prior Year Audit Recommendations

326. The table below shows the prior year matters as contained in the Auditor's General 2021 Report and action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 3 recommendations 3 were partially implemented and 1 was fully implemented.

Rec. No.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2021/049	Breach of FMA Act		√	
2021/050	Shortfall in capital expenditure		√	
2021/051	Breach of FMA Act	√		

AGENCY 23
MINISTRY OF TOURISM INDUSTRY AND COMMERCE

Current Year Matters

Current Expenditure

Subsidies and Contributions to Local Organisations

327. Amounts totalling \$1.420 billion were budgeted for Subsidies and Contributions to Local Organisations. The Ministry disbursed \$1.419 billion to four Agencies during the year.

328. Each entity is subject to separate financial audit and reporting. As noted in the table below, one entity was in arrears in terms of submitting their Financial Statements for audit. In addition, the four entities were in arrears in having their audited Financial Statements laid in the National Assembly as required by Section 80 (4) of the Fiscal Management and Accountability Act of 2003. A similar observation was made in 2021.

Agency	Current \$'000	Year of Last Audit	Year laid in National Assembly	Financial Statements Received	Financial Statements Not Received
Guyana National Bureau of Standards	580,000	2017	2011	2018-2022	-
Guyana Tourism Authority	502,480	2012	-	2013-2014	2015-2022
Small Business Council	220,000	2021	2016	2022	-
Competition and Consumers Affairs Commission	117,002	2021	-	2022	-
Total	1,419,482				

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

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that all Financial Statements are submitted for audit and the audited accounts laid in the National Assembly. (2022/76)*

Capital Expenditure

329. The sum of \$3.911 billion was budgeted in 2022 to execute the capital programmes of the Ministry. A supplementary allotment in the sum of \$282.856M was approved, increasing the total funds available to \$4.194M. Amounts totalling \$4.099 billion were expended, resulting a difference of \$95.762M under the allotted sum, of which \$91.306M was under Programme 2 - Business Development, Support, and Promotion. The table below provides a summary:

Prog. №.	Description	Approved Allotment \$'000	Supp. Allot. \$'000	Total Funds Available \$'000	Amount Expended \$'000	Unspent balance \$'000
1	Policy Development and Administration	53,000	0	53,000	48,544	4,456
2	Business Development, Support and Promotion	3,783,434	282,856	4,066,290	3,974,984	91,306
3	Consumer Protection	1,498	0	1,498	1,498	0
4	Tourism Development and Promotion	73,500	0	73,500	73,500	0
Total		3,911,432	282,856	4,194,288	4,098,526	95,762

Programme 2 - Business Development, Support, and Promotion

330. The table below highlights the unspent balance of \$91.306M for Programme 2:

Project Code	Description	Approved Allotment \$'000	Supp. Allot. \$'000	Total Funds Available \$'000	Amount Expended \$'000	Unspent Balance \$'000
12147	Building	30,000	0	30,000	28,668	1,332
24063	Land Transport	11,500	0	11,500	8,831	2,669
25085	Furniture and Equipment	15,000	0	15,000	15,000	0
44031	National Quality Infrastructure	306,000	282,856	588,856	588,787	69
44042	Small Business Development Fund	300,000	0	300,000	300,000	0
44043	Single Window Automated Processing System	305,000	0	305,000	220,643	84,357
45028	Rural Enterprise Development	2,000,000	0	2,000,000	2,000,000	0
45033	Industrial Development	699,800	0	699,800	696,921	2,879
47005	Bureau of Standards	116,134	0	116,134	116,134	0
Total		3,783,434	282,856	4,066,290	3,974,984	91,306

Rural Enterprise Development

331. The sum of \$2 billion was available under Rural Enterprise Development to support enterprise development and public/private partnership initiatives. According to the Appropriation Accounts, the full amount was released to the Ministry.

Industrial Development

332. The sum of \$699.800M was available under Industrial Development for: (i) completion of building at Coldingen; (ii) provision for upgrading of facilities at Lethem, Belvedere, Coldingen, and Wakenaam; and (iii) provision for new industrial estates at Essequibo, Linden, and Enmore. Amounts totalling \$696.921M were expended as at 31 December 2022.

Guyana National Bureau of Standards

333. The sum of \$116.134M was allotted for the provision of vehicles, furniture, and equipment. As at 31 December 2022, the full sum was disbursed to the Guyana National Bureau of Standards. The Bureau is subject to separate financial audit and reporting and an examination of its records revealed that amounts totalling \$98.008M were expended. The difference of \$19.311M was retained by the Agency and expended in 2023 on acquisition of equipment. At the time of reporting, the equipment was received and brought to account in the records of the Agency.

Follow-up on the Implementation of Prior Year Audit Recommendations

334. The table below summarises the prior year matters as contained in the Auditor's General 2021 Report and the action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the one recommendation made it was partially implemented.

Rec. No.	Category of Findings	Recommendation		
		Fully Implemented	Partially Implemented	Not Implemented
2021/052	Breach of the FMA Act 2003		√	

AGENCY 26
MINISTRY OF NATURAL RESOURCES

Current Year Matters

Current Expenditure

335. The Ministry for the period under review was allotted \$1.773 billion under its three programmes. According to the Appropriation Accounts, as at 31 December 2022 amounts totalling \$1.709 billion was expended, resulting in an unspent balance of \$64.589M. The table below gives a detail summary of the unspent balance:

Prog.	Description	Funds Available \$'000	Expenditure \$'000	Unspent Balance \$'000
261	Policy Development and Administration	361,925	325,200	36,725
262	Natural Resource Management	832,603	810,755	21,848
264	Petroleum Management	578,779	572,763	6,016
Total		1,773,307	1,708,718	64,589

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

261- Policy Development and Administration Programme; the unspent balance represents Employment Costs, Employer's NIS payments, reduction in telephone charges and Water Charges.

262- National Resource Management Programme; the unspent balance represents employment cost, resignation and non-renewal of Contracts of five Wardens, reduction in the telephone charges and water charges.

264- Petroleum Management Programme; the unspent balance represents employment costs, reduction in telephone charges and fuel expenses.

Follow-up on the Implementation of Prior Year Audit Recommendations

336. The table below shows the prior year's recommendation that was not implemented by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the one recommendation made it was partially implemented.

Rec. №	Category of Findings	Recommendation		
		Fully Implemented	Partially Implemented	Not Implemented
2021/053	Unspent Balance		√	

AGENCY 31
MINISTRY PUBLIC WORKS

Current Year Matters

Current Expenditure

Fuel and Lubricants

337. The sum of \$90.6M was budgeted for Fuel and Lubricants for the year. Allotment transfers totalling \$5M were made, decreasing the total funds available to \$80.6M. According to the Appropriation Account, the entire sum was expended. An examination of the Fuel Register and statements from Guyana Oil Company Limited (GUYOIL) revealed that the company owed the Ministry \$17.313M at the end of the year. Similarly, \$15.516M was also owed to the Ministry at the end of 2021. Details of the \$17.313M owed to the Ministry are shown in the table below:

Customer No.	Description	Amount \$'000
G-M0030 - RT	Ministry of Public Infrastructure - Work Services Group	956
G-M0031 - RT	Ministry of Public Works	10,481
G-M0032 - RT	Work Services Group - East Bank Berbice	2,000
G-M0072 - RT	Ministry of Public Works - WSG - Mara Road Projects	980
G-M0030 - BK	Ministry of Public Works - Work Services Group	826
G-M0030 - BK	Ministry of Public Works	2,070
Total		17,313

Ministry's Response: The Head of Budget Agency indicated that the Ministry acknowledged this query and will make every effort to correct same through a more stringent reconciliation process to aid in the minimization/elimination of the year-end fuel balance.

Recommendation: *The Audit Office recommends that the Head of Budget Agency monitor the payments made to GUYOIL to prevent overpayments for Fuel and Lubricants. (2022/77)*

Log Books

338. An examination of the 192 Log Books maintained for vehicles and equipment revealed that they were not properly written up to reflect pertinent information such as odometer readings, the signature of the checking officer, fuel and lubricants supplied, and the dates vehicles and equipment were serviced. As a result, it could not be determined whether proper control was exercised over the use of the Ministry's fleet of vehicles and equipment.

Ministry's Response: The Head of Budget Agency indicated that the observations are correct. The Ministry acknowledged some shortcomings in the consistent maintenance of Log Books. However, this will be corrected moving forward.

Recommendation: *The Audit Office recommends that the Head of Budget Agency comply fully with the Stores Regulations as it relates to the maintenance of Log Books. (2022/78)*

Subsidies and Contributions to Local Organisations

339. The Ministry released \$1.642 billion to four statutory bodies as Subsidies and Contributions to Local Organisations. Two of the bodies, the Guyana Civil Aviation Authority (GCAA) and the Transport and Harbours Department also received Capital Subventions amounting to \$292M and \$1.149 billion, respectively. The four bodies are subject to separate financial audits and reporting.

340. It should be noted that GCAA has been tardy in submitting Financial Statements for audit. This is a breach of Section 80, Sub-sections (1) and (3) (c) of the Fiscal Management and Accountability Act of 2003, which stipulates that statutory bodies “... *as soon as is practicable and in all events not later than four months after the end of the fiscal year established for that statutory body...submit an annual report to the concerned Minister... which shall include...a report prepared by the Auditor General on the Financial Statements of the statutory body.*”

341. The status of the respective audits is reported hereunder:

Agency	Amount \$'000	Last Audited	Laid in the National Assembly	Financial Statements Received	Financial Statements Not Received
Transport and Harbours Department	827,311	2011	2010	2012 - 2021	2022
Guyana Civil Aviation Authority	645,794	2019	2018	-	2020 - 2022
Berbice Bridge Company Incorporated	166,304	2020	2020	Private Auditors	
St. Francis Com. Developers	2,184	-	-		
Total	1,641,593				

Ministry’s Response: The Head of Budget Agency indicated that the comments are hereby noted. However, the Ministry will be working closely with GCAA to ensure that all outstanding audited Financial Statements and Annual Reports are submitted as soon as possible.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that all outstanding Financial Statements are promptly submitted for audit and the outstanding audited reports laid in the National Assembly. (2022/79)*

Capital Expenditure

342. The Ministry was allocated \$88.066 billion to execute works under its three capital expenditure programmes. In addition, supplementary allotment of \$32.889 billion was approved, increasing the total funds available to \$120.955 billion. The Appropriation Accounts, reflected total expenditure of \$107.246 billion, resulting in unspent balances amounting to \$13.709 billion. Notably, \$13.424 billion of this balance was under Programme 2 - Public Works, as reflected in the table below:

Prog. No.	Description	Total Funds Available \$'000	Amount Expended \$'000	Unspent Balance \$'000
1	Policy Development and Administration	2,725,487	2,725,486	1
2	Public Works	114,277,093	100,852,629	13,424,464
3	Transport	3,952,486	3,667,915	284,571
Total		120,955,066	107,246,030	13,709,036

343. Further, there were varying shortfalls on projects within the Programmes. The particulars of these shortfalls and other findings are detailed in subsequent paragraphs.

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

Programme 1 – Policy Development and Administration

Land Transport

344. The entire sum of \$58.600M allotted under this Programme for the purchase of vehicles and equipment was expended. At the time of reporting, the vehicles and equipment were received and brought to account in the records of the Ministry.

Programme 2 – Public Works

345. The table below highlights the unspent balance of \$13.424 billion under this Programme.

Project Code	Description	Total Funds Available \$'000	Amount Expended \$'000	Unspent Balance \$'000
14038	East Bank/East Coast Road Linkage	4,954,160	4,851,628	102,532
14045	Highway Improvement - East Coast Demerara	8,566,784	566,317	8,000,467
14056	Linden Mabura Road and Kurupukari Bridge	6,943,220	6,498,084	445,136
14061	Schoonord - Parika Road	165,000	65,000	100,000
14062	Linden - Soesdyke Highway	2,596,000	99,977	2,496,023
14064	Transport Infrastructure Programme	2,280,000	100,000	2,180,000
14065	Eccles -Timehri Linkage	100,000	0	100,000
19034	Guyana Restoration Project	200,000	199,694	306
Total		25,805,164	12,380,700	13,424,464

East Bank - East Coast Demerara Road Linkage - India

346. The sum of \$2.350 billion was allotted for the design and construction of road link between East Coast and East Bank, from Ogle to Haags Bosch. A supplementary allotment of \$2.604 billion, increasing the total funds available to \$4.954 billion. The Project is financed by a loan to the Government of Guyana (GoG) from the Export-Import Bank of India.

347. According to the Appropriation Accounts, amounts totalling \$4.852 billion were expended, resulting in an unspent balance of \$102.532M. In 2021, a delay in the selection of Contractors led to an expenditure shortfall of \$1.059 billion.

Ministry's Response: The Head of Budget Agency explained that the Contract for the civil works was signed on 24 June 2022, between the Ministry and the Contractor for US\$106,353,954.52 for the Construction of the East Bank - East Coast Road Linkage Project - Phase 1 - Ogle to Eccles. The commencement order was issued with effective date being 07 October 2022. The scheduled completion date is 06 October 2024. During the reporting period, the Contractor received the Mobilisation Advance Payment and the First Interim Payment. The shortfall of \$102.532M was as a result of the Contractor being faced with difficulties in expediting the clearing and grubbing activities, primarily due to heavy rainfall in November and December.

Highway Improvement - East Coast Demerara - China

348. The sum of \$1.323 billion was provided for: (i) upgrading of the railway embankment road - Sheriff Street to Enmore; (ii) construction of a railway embankment road from Enmore to Orange Nassau; (iii) construction of a four-lane highway - La Reconnaissance to Mahaica; and (iv) feasibility study and designs. A supplementary allotment of \$7.244 billion, increasing the total funds available to \$8.567 billion. However, only \$566.317M was expended, resulting in an unspent balance of \$8 billion at the end of December 2022. This Project is financed by a loan to GoG from the Export-Import Bank of China. The Loan Agreement was signed on 09 January 2017.

349. An analysis of the figures revealed that the expenditure for the year amounted to only seven percent of the total funds available. Further, the Ministry spent only \$566.317M from the initial allotment of \$1.323 billion. Therefore, the reasons were unclear as to why the Ministry requested additional funds of \$7.244 billion when only 43% percent of the initial allotment was utilised.

Ministry's Response: The Head of Budget Agency explained that the Contract for the civil works was signed on 30 September 2022 for US\$192,318,924.79 for the East Coast Demerara Road Widening and Improvement Project - Phase 2 - La Reconnaissance to Mahaica/Sheriff Street to Orange Nassau. On 30 December 2022, China and Guyana signed a Framework Concessional Loan Agreement for the East Coast Demerara Road Widening and Improvement Project - Phase 2 - La Reconnaissance to Mahaica/Sheriff Street to Orange Nassau. The Loan Agreement as at 31 December was not signed, one of the conditions of the civil works Contract was that the Contract becomes effective upon signing of the Loan Agreement. As a consequence, the advance payment could not have been paid in 2022. The advance payment was 20% of the Contract price which is equivalent to \$8.077 billion. Therefore, the shortfall of \$8 billion was a result of the Ministry not being able to pay the Contractor Advance Payment.

Linden - Mabura Road Upgrade and Kurupukari Bridge - CDB

350. On 3 August 2017, the Government of Guyana and the Caribbean Development Bank signed a grant agreement to procure consultancy services to update the existing feasibility study and prepare detailed designs, cost estimates, and bid documents for the road upgrade between

Linden and Mabura Hill, and prepare performance specifications and design-build bid documents for the new river crossing at Kurupukari. The grant was for an amount not exceeding £830,000.

351. The sum of \$6.005 billion was allotted for the construction of the Linden to Mabura road and capacity building, education programme, and community awareness. A supplementary allotment in the sum of \$938.220M was approved, increasing the total funds available to \$6.943 billion. Amounts totalling \$6.498 billion were expended, resulting in an unspent balance of \$445M. An examination of the records under this programme revealed that the works were ongoing.

Ministry's Response: The Head of Budget Agency explained that the shortfall in spending was because the Ministry was expected to sign the long-term Contract for the Linden to Mabura construction supervision in 2022. However, there was a delay in the agreement, which stemmed from the extensive review of various clauses. The long-term Contract was signed in July 2023.

Schoonord - Parika Road - China

352. The sum of \$165M was allotted for: (i) geotechnical investigation, environmental and social impact assessment, and clearing of alignment; and (ii) design and construction of a highway from Schoonord to Parika. The Ministry expended only \$65M of the sum available as summarised in the table below, resulting in an unspent balance of \$100M. The intended benefits of improved access and road safety, reduced travel time, and traffic congestion were delayed in the circumstances.

Description	Amount \$'000
Clearing of alignment	40,410
Works on Corridor - Schoonord to Parika	21,590
Geotechnical investigation	3,000
Total	65,000

Ministry's Response: The Head of Budget Agency indicated that the sum of \$165M allocated in the 2022 budget was a combination of \$100M from Foreign and \$65M from Local. The \$100M unspent was for the Environmental and Social Impact Assessment and Design and Construction of the Highway. These consultancy services were to be implemented once the negotiations were completed with the successful consultants. Hence negotiations were not completed in 2022, and as such the sums were unspent.

Linden - Soesdyke Highway

353. The sum of \$2.596 billion was allotted for the reconstruction of the Linden - Soesdyke Highway and related structures. According to the Appropriation Accounts, amounts totalling \$99.977M were expended, resulting in an unspent balance of \$2.496 billion. Given the shortfall in expenditure, it was clear that the Ministry was unable to improve the physical infrastructure as intended. The sum of \$99.977M was expended as follows:

Description	Amount \$'000
Asphalt paving	77,840
Emergency repairs	13,715
Payment of stipend	8,422
Total	99,977

Ministry's Response: The Head of Budget Agency indicated that the observations are correct. Delays in the Loan negotiations with Islamic Development Bank, resulted in the non-procurement/Contract as at 31 December 2022, which was the cause for the balance highlighted. The local counterpart funds of \$99.977M were expended to do asphaltic paving and other emergency repairs along the Linden Soesdyke Highway, until the final award of the Contract.

Transport Infrastructure Programme

354. The sum of \$2.280 billion was allotted for: (i) the construction of the highway from Diamond to Timehri; and (ii) provision for studies. According to the Appropriation Accounts, amounts totalling \$100M were expended, resulting in an unspent balance of \$2.180 billion. This Programme's intended benefits, including improved physical infrastructure, road safety, and reduced travel time, were delayed. The table below summarises how the \$100M was expended.

Description	Amount \$'000
Transfer of funds to Account № 0162600440012	46,213
Widening of corridor - Lot 1	26,387
Geotechnical studies & application fee	14,111
Emergency works - Grove Main Road	13,289
Total	100,000

Ministry's Response: The Head of Budget Agency explained that the \$2.280 billion was allotted as part of GoG's local contribution to a loan for rehabilitation of the East Bank Demerara Public Roadway from Grove to Timehri. However, it should be noted that in April 2023, tripartite discussions commenced between the Ministry of Finance, Inter-American Development Bank (IDB), and the Ministry of Public Works for the financing of a loan to rehabilitate the East Bank Public Road from Grove to Timehri. Discussions were completed and on 26 October 2022, the loan was approved by the IDB. The loan was signed on 06 March 2023, and the tendering process for the award of Contracts for the civil works Contractor and a supervision consultant commenced on 20 March 2023. Therefore, it should be noted that the funds allotted in 2022 could not have been expended, as the Contract was not in place.

355. The amount of \$46.213M was transferred to the Ministry's Special Project Unit Account №. 0162600440012 on 20 February 2023. This action contravened the FMA Act which required any unspent balances to be returned to the Consolidated Fund at the end of the year. As a result, the Appropriation Accounts was overstated by \$46.213M.

Ministry's Response: The Head of Budget Agency indicated that at the end of 2022, it was recognized that one of the major challenges to our project execution was material availability, especially crusher run, which resulted in the delay of numerous projects. As such, a decision was taken to have the Ministry purchase crusher run to mitigate the risk of future shortage and aid in the effective execution of our projects. As a result, the unspent balance on these projects was transferred when the Special Project Unit Account was established to facilitate this acquisition.

Eccles - Timehri Road Linkage - China

356. The sum of \$100M was allotted for the construction of a four-lane highway from Eccles to Timehri. As at 31 December 2022, the entire sum remained unspent. Consequently, the benefits to citizens may be delayed, which include improved physical infrastructure and road safety, and reduced travel time and traffic congestion.

Ministry's Response: The Head of Budget Agency indicated that the sum of \$100M allocated in the 2022 budget was under foreign funded for the continuation of the East Bank - East Coast bypass. The first phase of this highway is under construction commencing from Ogle and finishing at Eccles. The sum allocated in 2022 was for the section from Eccles to Timehri, the final segment. The GoG has completed a preliminary Feasibility Study along the alignment with the aim of concluding the financial negotiations so the physical works can commence. However, the negotiations were not completed in 2022, as such the sums remained unspent in the Consolidated Fund Account.

Demerara Harbour Bridge

357. The sum of \$946M was allotted for the provision of pontoons, platform, transoms, deck plates, and overhaul of anchorage system. A supplementary allotment of \$233.088M was approved, increasing the total funds available to \$1.179 billion. According to the Appropriation Accounts, the full amount was expended.

358. An examination of the Ministry's records revealed that \$1.179 billion was released to the Demerara Harbour Bridge Corporation and the Corporation spent \$947.906M. The Corporation did not refund the unspent balance of \$231.181M to the Ministry. Consequently, the Ministry failed to return the unspent balance to the Consolidated Fund, as required by the FMA Act. The table below summarises the expenditure of the Corporation:

Description	Amount \$'000
Rehabilitation of 30 pontoons	553,383
Refund for repairs to bridge	119,686
Construction & installation of 204 anchor blocks	99,385
Fabrication & delivery of 250ft deck plates	85,509
Supply of 15,000 ft. anchor chain	57,060
Construction of powered platform	21,975
Fabrication & delivery of 30-notched beams	10,908
Total	947,906

Ministry Response: The Head of Budget Agency indicated that the Contracts that relate to this balance commenced during the last half of the year and could not have been completed by 31 December 2022. As such, a request was made to the Permanent Secretary - Ministry Public Works via correspondences dated 14 and 28 December 2022 and 3 January 2023 for the retention of these balances for payment as these Contracts were in the execution phase.

New Demerara River Crossing

359. The sum of \$21.1 billion was provided for the New Demerara River Bridge and consultancy services. According to the Appropriation Accounts, the full amount was expended as at 31 December 2022. However, audit checks revealed that amounts totalling \$8.327 billion were expended, while the sum of \$12.673 billion was transferred into an Escrow Account held at the Bank of Guyana. A summary of the expenditure incurred by the Demerara Harbour Bridge Corporation is shown in the table below:

Description	Amount \$'000
Construction of New Demerara River Bridge	8,234,643
Consultancy Services	92,000
Total	8,326,643

Ministry's Response: The Head of Budget Agency indicated the observations are correct. The signing of the loan encountered several delays, which resulted in the project's counterpart commitments not being utilized as intended. However, a request to open a project account was made on 29 December 2022. The account has since been opened and the funds were transferred to this account to facilitate progress payments.

Dredging

360. The sum of \$270M was allotted for: (i) docking and rehabilitation of Seamang, Split Barge, ML David P and ML Thompson; and (ii) provision for spares. The full sum was paid to the Maritime Administration Department (MARAD) to execute the activities. An examination of the records of the Department revealed that amounts totalling \$205.707M were expended, as shown in the table below. The balance of \$64.293M held in MARAD's Bank Account should have been refunded to the Ministry for return to the Consolidated Fund, in keeping with Section 43 of the Fiscal Management and Accountability Act 2003. Further, the total expenditure reflected on the Ministry's Appropriation Accounts was overstated by \$64.293M.

Description	Amount \$'000
Docking and rehabilitation of Seamang	115,266
Acquisition of spares for vessels	57,578
Docking and rehabilitation of Split Barge	19,333
Docking and rehabilitation of ML Thompson	7,664
Docking and rehabilitation of David P	5,866
Total	205,707

Ministry's Response: The Head of Budget Agency indicated that as at 31 December 2022 the projects were ongoing. It should be noted that while \$270M was allocated in the 2022 Budget for Dredging, the total value of Contracts awarded by the NPTAB was \$408.251M. This difference had to be funded by MARAD's operational cash flow.

Stellings

361. The sum of \$456M was allotted for the Leguan, Fort Island, and Bartica stellings. The Ministry disbursed the full sum to the Transport and Harbours Department. An examination of the records of the Department revealed that amounts totalling \$118.762M were expended and the unspent amount of \$337.048M was not returned to the Consolidated Fund, in keeping with the FMA Act. Further, the total expenditure reflected on the Appropriation Accounts was overstated by the unspent amount. The Department is subject to separate financial audit and reporting.

Ministry's Response: The Head of Budget Agency indicated that a total of \$456M was received under the heading of Stellings for the year 2022 for Fort Island, Leguan, and Bartica Stellings. At the time of the audit report, there was a balance remaining to be paid of \$337.048M, as follows:

Summary of funds remaining and further payments under Stellings for year 2022

Stelling	Amount Remaining \$'000	Further Payments \$'000	Balance Remaining \$'000
Fort Island Stelling	4,097	4,097	0
Bartica Stelling	217,000	166,178	50,822
Leguan Stelling	115,951	65,034	50,917
Total	337,048	235,309	101,739

The unspent balance of \$337.048M was retained by the Department as the projects were either ongoing or legally suspended, for which payments would have to be required for the early part of 2023. At the time of the audit report, funds were on hand as follows:

Stelling	Details
Fort Island Stelling	2 May 2023 - retention of \$4.097M paid to Contractor.
Leguan Stelling	17 April 2023 - payment of \$65.034M was made. There is still an outstanding balance of \$50.96M to be paid pending submission of engineer's reports.
Bartica Stelling	21 March 2023 - advance payment of \$166.178M was made. This project is still ongoing as the current Contractor was experiencing some difficulties with the previous Contractor relative to the removal of materials that were on site. There is an outstanding balance to be paid of \$50.822M on this project based on the year 2022 allotment.

362. The sum of \$118.762M was used to rehabilitate the following Stellings:

Description	Amount \$'000
Leguan Stelling	90,917
Fort Island Stelling	27,845
Total	118,762

363. It should be noted, the Bartica Stelling was not rehabilitated during the year. As a result, the intended benefits of improved safety and operational efficiency at the stelling were delayed.

Ministry's Response: The Head of Budget Agency indicated that the observations are correct. However, at the time of this response, the Department made additional payments of \$4.098M for Fort Island Stelling, \$65.034M for Leguan Stelling and \$166.178M for Bartica Stelling.

Leguan Stelling

364. In September 2018, a Contract in the sum of \$413.259M was awarded for the rehabilitation of the Leguan Stelling. The Contract was signed on 20 September 2018, with a duration of six months for completion and a defects liability period of three months. The commencement date was 07 December 2018, which would have given a completion date of 07 June 2019. On 05 December 2022, an addendum revised the Contract Sum to \$607.259M, an increase of \$194M. The completion date was extended by six months and the defects liability period to six months.

365. In 2019, sums totalling \$199.435M were paid to the Contractor. However, the estimated value of works completed at the time was \$50.970M, resulting in an overpayment of \$148.465M at the time of the physical inspection. In 2021, an additional sum of \$175.103M was paid, which increased payments to \$374.538M. At the end of 2022, the total sum paid on the Contract was \$465.455M, which included three payments totalling \$90.917M made in 2022. At the time of reporting in September 2023, there was no further extension to the Contract. However, works were still ongoing.

Ministry's Response: The Head of Budget Agency indicated that the Leguan Stelling Contract was signed in September 2018 at a cost of \$413.259M. Payments in 2019 totalling \$199.435M were made based on work reports submitted by the project engineer. It was later discovered, through investigation and findings by the Audit Office that the estimated value of works completed was overstated by \$148.465M. As a result of this investigation, the Contract was subsequently suspended, and work later recommenced after legal and other issues were addressed. The Contractor had requested an increase of the original Contract Sum, resulting in an addendum signed on 05 December 2022. Additionally, all surplus payments to the Contractor including the mobilization advance have been fully recouped.

Navigational Aids

366. The sum of \$800M was allotted for: (i) beacons, buoys, and accessories for Bartica, Demerara, Essequibo, and Waini Rivers; and (ii) spares and accessories. The full sum was paid to the Maritime Administration Department to facilitate the execution of the activities. According to the Appropriation Accounts, the full sum was expended.

367. The records of MARAD revealed that the sum of \$569.283M was expended, as summarised in the table below. The remaining amount of \$230.717M retained by MARAD, should have been returned to the Consolidated Fund. As a result, the total expenditure reflected on the Ministry's Appropriation Accounts was overstated by \$230.717M.

Description	Amount \$'000
Construction of beacons	444,837
Purchase of buoys	124,446
Total	569,283

Ministry's Response: The Head of the Budget Agency indicated that while \$800M was allocated to MARAD for Navigational Aids in the 2022 Budget, the total value of Contracts awarded by the NPTAB was \$603M and the sum of \$230.717M which was air marked for the construction of Beacons will be refunded to the Consolidated Fund.

Reconditioning of Ferry Vessels

368. The sum of \$562M was allotted for (i) docking and rehabilitation of M.V Makouria, M.V Sabanto and M.V Kanawan and (ii) provision of spares. A supplementary allotment in the sum of \$131.511M increased the total funds available to \$693.511M. According to the Appropriation Accounts, the full sum was expended. The records of the Transport and Harbours Department revealed that only \$570.810M was expended, while \$122.701M remained unspent at the end of the year. The unspent balance retained by the Department should have been returned to the Consolidated Fund. As a result, total expenditure on the Ministry's Appropriation Accounts was overstated by \$122.701M. The table below gives a breakdown of the expenditure:

Description	Amount \$'000
Rehabilitation of M.V: Sabanto	148,838
Kanawan	124,135
Makouria	120,089
Barima	89,201
Purchase of Spares	88,547
Total	570,810

369. As noted in the table above, the sum of \$88.547M was expended to purchase spares during the year. In September 2023, items valued at \$4.842M remained outstanding.

Ministry's Response: The Head of Budget Agency indicated that there was a balance of \$122.701M remaining to be paid. This amount was not refunded to the Consolidated Fund as the projects were still ongoing as at December 2022. The amount of \$37.743M is unpaid to date as a result of spares that are still outstanding for 2022.

Recommendation: *The Audit Office recommends that the Head of Budget Agency (i) monitor Contracts to ensure strict compliance with contractual terms and (ii) ensure all outstanding spares are received. (2022/80)*

Miscellaneous Roads/Drainage

370. The sum of \$14.049 billion was allotted for: (i) payment of retention; and (ii) completion, construction, and rehabilitation of roads. A supplementary allotment of \$21.188 billion, increased the total funds available to \$35.237 billion. According to the Appropriation Accounts, the full amount was expended. The table below summarises the expenditure:

Description	No. of Contracts	Amount \$'000
<i>2022 - Contracts -</i> Region No. 2	21	41,910
Region No. 3	51	180,656
Region No. 4	66	271,567
Region No. 5	41	27,714
Region No. 6	50	658,985
Region No. 10	231	1,014
<i>Rollover Contracts -</i> Region No. 2	24	1,126,083
Region No. 3	106	2,656,225
Region No. 4	141	3,513,652
Region No. 5	20	692,092
Region No. 6	432	10,504,720
Region No. 10	35	690,760
Warrants	0	10,220,373
Transfer of funds to Special Project Account	0	2,978,731
Network supplies	0	1,463,855
Supervision	0	208,638
Total		35,236,975

371. The \$2.979 billion transferred to the Special Project Account №. 0162600440012 remained unspent at the end of the year. The act of not returning unspent funds to the Consolidated Fund contravenes the FMA Act and results in total expenditure at the end of the year being overstated on the Appropriation Accounts.

Ministry's Response: The Head of Budget Agency indicated that at the end of 2022 it was recognized that one of the major challenges to our project execution was material availability, especially crusher run, which resulted in the delay of numerous projects. As such, a decision was taken to have the Ministry purchase crusher run to mitigate the risk of future shortage and aid in the effective execution of our projects. As a result, the unspent balance on these projects were transferred when the Special Project Unit Account was established to facilitate this acquisition.

Terminated Contract

372. A Contract in the sum of \$87.163M was entered into on 27 November 2020, for the material stockpile and rehabilitation of Mahdia Main Access (Phase 2). The revised completion date was given as 30 November 2021 and the defects liability period of twelve months was stated to expire on 30 November 2022. As at 31 December 2022, amounts totalling \$63.458M were paid to the Contractor. The Ministry terminated the Contract on 12 April 2023, citing a fundamental breach by the Contractor due to poor performance.

Ministry's Response: The Head of the Budget Agency indicated that the Performance Bond was active and the Ministry has written the Insurance Company via correspondence dated 13 April 2023 requesting Bond payment.

Equipment

373. The sum of \$125M was allotted for the provision of a milling machine. According to the Appropriation Accounts, the full sum was expended. Audit checks revealed that \$118M was expended on the purchase of the machine. The difference of \$7M which should have been returned to the Consolidated Fund at the end of the year, was expended in 2023 to acquire two skid steers. At the time of reporting, the equipment was received and properly brought to account in the records of the Ministry.

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

Programme 3 – Transport

374. The table below provides a summary of the expenditure under this Programme:

Project Code	Description	Total Funds Available \$'000	Amount Expended \$'000	Unspent Balance \$'000
16011	Hinterland/Coastal Airstrips	600,000	600,000	0
16013	CJIA Modernisation Project	827,140	827,140	0
16014	Central Transport Planning	68,346	68,346	0
16015	CJIA Corporation	100,000	100,000	0
16020	Civil Aviation Authority	292,000	292,000	0
27007	Ferry Vessels and Stellings	2,065,000	1,780,429	284,571
Total		3,952,486	3,667,915	284,571

Civil Aviation Authority

375. The Authority was allotted the sum of \$292M to purchase equipment. According to the Appropriation Accounts, the full amount was expended. An examination of the records revealed that the Authority spent \$87.196M and retained the unspent balance of \$204.804M. The unspent amount should have been returned to the Consolidated Fund. As a result, total expenditure on the Appropriation Accounts was overstated by \$204.804M. The table below summarises the expenditure for the year:

Description	Amount \$'000
Upgrade of communication and navigation statistics database	84,996
Upgrade of communication systems hardware and software	2,200
Total	87,196

Ministry's Response: The Head of Budget Agency indicated that the total amount of \$292M was allocated and received by the Authority, in relation to capital projects for 2022, as stated hereunder:

- Replacement of ATM System - \$156M
- Supply and Installation of New D - ATIS at Ogle Airport - \$42M
- Upgrade of VCCS/VHF - \$94M

These Projects were consolidated for implementation and a Contract was awarded to the tune of \$283.3M (US\$1,346,160) for the Upgrade of Communication, Navigation, Surveillance, and Air Traffic Management (CNS/ATM) System Hardware and Software. Additionally, a Contract was awarded in the sum of \$5.5M for the Upgrade of the CNS/ATM Aeronautical Information Services (AIS) Flight Statistics Database.

As at 30 June 2023, a total of \$226.7M was expended in relation to the contractual sum allocated. The balance of payment amounting to \$56.7M is projected for disbursement by the month of October 2023, upon completion of the site acceptance certificate scheduled for the month of September 2023. In relation to the second Contract, the balance of payment amounting to \$3.3M was paid in the month of July 2023. Therefore, all funds in relation to this Contract were disbursed. The Authority is in the process of ascertaining the savings for refund to the Consolidated Fund.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure strict compliance with the FMA Act by returning all unexpended balances to the Consolidated Fund at the end of the year. (2022/81)*

Capital Subvention

376. The sum of \$1.070 billion was released to the Maritime Administration Department. The Department which is subject to separate financial audit and reporting, continued to be in breach of Section 80, Sub-sections (1), 3 (c), and (4) of the FMA Act. The last audited report was for the year 2009, while the last annual report laid in the National Assembly was for the year 2005. Financial Statements for the years 2010 to 2019 were submitted for audit while years 2020 to 2022 remained outstanding.

Ministry's Response: The Head of Budget Agency indicated that the observations are correct. However, the Ministry will be actively working with MARAD to ensure that the Financial Statements and Annual Reports are completed and submitted in a timely manner.

Prior Year Matters

Current Expenditure

Employment Costs

Overpayment of Salaries

377. The Ministry has not recovered the overpayment of net salaries totalling \$1.037M and the related deductions of \$201,008 for 2021.

Ministry's Response: The Head of Budget Agency indicated that individuals and their respective banking institutions were contacted to facilitate these refunds. However, every effort is still being explored to recoup the outstanding amounts.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure the overpayments are recovered and that measures are put in place to prevent reoccurrences. (2022/82)*

378. The Ministry has not recovered rent amounting to \$1.025M from five tenants for varying periods between 2015 and 2020.

Ministry’s Response: The Head of Budget Agency indicated that every effort is being made to collect the outstanding amounts for rental from tenants. Letters were written to persons with outstanding balances.

Recommendation: *The Audit Office recommends that the Head of Budget Agency seek advice from the Ministry of Finance to bring closure to this matter. (2022/83)*

Capital Expenditure

Overpayments to Contractor

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

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

Ministry’s Response: The Head of Budget Agency indicated that the observations are correct. The Settlement Agreement dated 20 May 2021, between the GoG and the Contractor and its subsidiaries which addressed his indebtedness to the GoG, has given guidance in the aforementioned projects.

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

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

Hinterland Roads

381. In 2015, a Contract for a revised sum of \$558.487M was awarded for the construction of community roads in Mahdia, Region №. 8. The Contractor received the sum of \$533.626M at the end of December 2018. Included in the payment was an amount of \$103.200M for 3,225 tons of Minus ¾ crushed aggregate. However, based on the examination of the Contract, aggregates for concrete works were catered for.

Ministry's Response: The Head of Budget Agency indicated that the supply of Aggregates and sand for concrete works were not included in this Contract. Lot 4 - Construction of Mahdia Community Roads, Essequibo, Region №. 8 was awarded on 17 December 2015. The Contract was signed on 18 December 2015 for the sum of \$302.311M. The Ministry's objective for upgrading roads within the community of Mahdia saw the placement of over 3,000m³ of reinforced concrete to build roads and drains within the community. The Ministry sought to accomplish this through the procurement of two material supply and two works Contracts.

Justification for Aggregates Supply by Contractors

Lot 1 - Supply of ¾" minus crushed aggregate to Stockpile Yard in Mahdia was signed on 29 December 2015 in the sum of \$67.315M. The supplier could not deliver any stones for above-mentioned projects and the project was subsequently terminated in 2016. Given that Lots 3 and 4 were dependent on aggregates to commence, Cabinet granted its No-Objection on 01 August 2016 for aggregates to be supplied by the Contractors.

Durban Park Jubilee Stadium

382. The Audit Office undertook a special audit in accordance with Section 26 of the Audit Act 2004, on the construction of the Durban Park Jubilee Stadium. An interim report was issued on 07 December 2018.

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

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

Ministry's Response: The Head of Budget Agency indicated that the observations are correct. The responsibility for expenditure under the purview of the Contractor, as well as funds paid through the Lotto Fund' was not that of the Ministry. The expenditure of \$70.610M was identified as that of Contractor. The Ministry had no responsibility for expenditure relating to Durban Park Project prior to 09 April 2016.

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

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

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

Ministry's Response: The Head of Budget Agency indicated that the Ministry of Public Infrastructure was given the directive to complete the project after the works were behind schedule. The Ministry was not responsible for any expenditure prior to that date, which originated from the Lotto Fund and the Contractor, and as such cannot produce any documentation to substantiate those expenditures.

387. On 11 March 2019, the Audit Office also made a request to the Ministry for additional documentation for the Project. Some documents have since been submitted. At the time of reporting, this matter remained the same.

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

Motion Scales

388. The Ministry paid a Contractor \$72.264M to supply and deliver three motion scales within 90 days of signing the Contract. The supplier received the entire sum in 2016, contrary to the contractual terms of 50% advance payment within thirty days of signing the Contract and the balance on delivery. More than six years after the payment, the scales have not been delivered to the Ministry.

389. The Ministry had explained that due to delays in clearing the scales, the items were still at the wharf. Moreover, there were issues with the payment of Value Added Tax to the Guyana Revenue Authority. The Ministry wrote the Ministry of Foreign Affairs and International Cooperation seeking assistance to resolve the issue. The Ministry enquired from Laparkan about the status of the scales after a fire destroyed its wharf in January 2022. At the time of reporting in September 2023, the matter is engaging the attention of the Court.

Ministry's Response: The Head of Budget Agency indicated that the observations are correct. The scales are not in the possession of the Ministry. However, a joint inspection between the Ministry and the Audit Office was conducted in September 2021 to confirm the items on the wharf. The matter was subsequently forwarded to the Attorney General's Chamber for advice. The Attorney General Chambers and the Minister of Legal Affairs have begun proceedings against the supplier and the former Minister of Public Works for breach of Contract. The Ministry is making every effort to bring this matter to a close. The Ministry has written the Contractor to enquire about the status of the scales, given the fire that occurred at their bond in January 2022. Additionally, the Ministry wrote Laparkan via correspondence dated 22 February 2022 making a claim for the said Motion Scales which were destroyed in the fire.

Recommendation: *The Audit Office recommends that the Head of Budget Agency follow up with the Contractor and the Ministry of Legal Affairs to bring closure to this matter. (2022/84)*

Telephone Network

390. A Contract in the sum of \$12.470M was awarded for the supply, delivery, and installation of a new telephone network at the Ministry. The Contractor received the entire sum in 2016, contrary to the contractual terms of fifty percent advance payment within thirty days of the signing of the Contract and the balance on delivery and issuance of the provisional acceptance certificate. More than six years after the payment, the new telephone network is yet to be installed at the Ministry. The Ministry wrote the Ministry of Legal Affairs on 28 July 2021 seeking assistance to resolve the issue. At the time of reporting, the position remained the same.

Ministry's Response: The Head of Budget Agency indicated that the observations are correct. This matter is still engaging the attention of the Ministry of Legal Affairs, a subsequent letter was written to that Ministry on 20 August 2021 where further information was provided. However, there has been no further update in this matter.

Recommendation: *The Audit Office recommends that the Head of Budget Agency continue to engage the Ministry of Legal Affairs to bring closure to this matter. (2022/85)*

Follow-up on the Implementation of Prior Year Audit Recommendations

391. The table below shows the prior year matters as contained in the Auditor’s General 2021 Report and action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 9 recommendations; 2 were fully implemented, 1 was paritally implemented and 6 were not implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2021/054	Overpayment of salaries			√
2021/055	Prepayment for fuel			√
2021/056	Breach of Section 80 of the FMA Act		√	
2021/057	Non-compliance with Section 43 of the FMA			√
2021/058	Outstanding rent			√
2021/059	Non-delivery items	√		
2021/060	Non-delivery items			√
2021/061	Non-delivery of assets			√
2021/062	Overpayment to Contractor	√		

AGENCY 38
MINISTRY OF LABOUR

Current Year Matters

Current Expenditure

Employment Costs

392. The sum of \$263.510M was budgeted for Employment Costs for the year 2022. According to the Appropriation Accounts, amounts totalling \$248.719M were expended resulting in an unspent balance of \$14.791M as shown in the table below:

Description	Amount Estimated \$'000	Total Expenditure \$'000	Unspent Balance \$'000
Programme 1- Policy Development and Administration	100,920	91,736	9,184
Programme 2- Labour Administration Services	162,590	156,983	5,607
Total	263,510	248,719	14,791

Leavers

393. Examination of Personal Files, Paysheets and other pay changes directives revealed that there were three instances where employees who retired or had their services terminated remained on the payroll beyond the effective dates, resulting in overpaid net salaries in the sum of \$292,615. In addition, Pay as You Earn (PAYE) and National Insurance Scheme (NIS) paid over to the respective agencies amounted to \$12,990 and \$18,129 respectively. Similarly, for the year 2020 one employee was overpaid net salaries totalling \$165,671 while the related deduction in the sum of \$21,820 was also overpaid to the Guyana Revenue Authority. At the time of reporting, the overpayments were not recovered.

Ministry's Response: The Head of Budget Agency indicated that with reference to the overpayment, the Ministry contacted the former employees and is continuing efforts to recover the sums owed. A request was also sent to the Accountant General to deduct the overpayment from one of the employee's pension payments.

Recommendation: *The Audit Office recommends that the Head of Budget Agency follow-up this matter with a view of recovering the amounts overpaid. (2022/86)*

Subsidies and Contributions to Local Organisations

394. During the year 2022, the sum of \$481M was allotted for Subsidies and Contributions to Local Organisations. According to the Appropriation Accounts, amounts totalling \$471.797M were expended, which resulted in an unspent balance of \$9.203M. Details of the audit status of the Organisation is shown in the table below:

No.	Entity	Amount Budgeted \$'000	Amount Released \$'000	Year of Last Audit	Financial Statement Received	Financial Statement Not Received
1	Board of Industrial Training	448,500	448,500	2016	2017-2021	2022
2	Guyana National Co-op Union Ltd.	18,000	18,000	2019	-	2021-2022
3	Federation of Independent Trade Union (FITUG)	500	-	2017	-	2018-2022
4	National Advisory Council on Occupational Health and Safety	4,000	4,000	2021	-	-
5	Labour Market Information System Commission	1,500	-	-	-	-
6	Guyana Trade Union Congress	500	-	2003	-	2004 -2022
7	Support to Other Trade Union	8,000	1,297	-	-	-
	Total	481,000	471,797			

395. As shown in the table above, amounts totalling \$2.5M were budgeted for three local organizations that were not in receipt of any subsidies for the year 2022. The sum of \$8M was budgeted for 'Support to Other Trade Union' which comprises a list of eighteen Trade Unions. However, the sum of \$1.297M was paid to one Trade Union leaving an unpaid sum of \$6.703M. It was noted that the audit of Guyana Agricultural Workers Union (GAWU) was up to date.

396. In addition, the entities listed in the table above are subject to separate financial audit and reporting, three are audited by private auditors, two are required to be audited by the Audit Office and one entity is non-operational. Further, the audited accounts of the entities listed were not laid in the National Assembly. As can be noted from the table, both of the entities that are required to be audited by the Audit Office are in arrears in terms of financial reporting. However, the audit of Board of Industrial Training (BIT) for the years 2017-2018 was in process at the time of reporting.

Ministry's Response: The Head of Budget Agency indicated that two of the local organizations referenced did not submit their audited Financial Statements as required by Finance Circular No. 3/2021 and were therefore not eligible to receive the government subventions. The Labour Market Information System Commission was not functioning during that period so the subvention could not be released. Two of the listed entities have submitted audit reports. The Ministry will continue to follow up with the other entities to submit their audited Financial Statements.

Recommendation: *The Audit Office recommends that the Head of Budget Agency follow-up with the other agencies to have the outstanding Financial Statements submitted for audit and ensure that outstanding audited accounts are laid in the National Assembly. (2022/87)*

Follow-up on the Implementation of Prior Year Audit Recommendations

397. The table below shows the prior year matters as contained in the Auditor's General 2021 Report and action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 5 recommendations; 2 were partially implemented and 3 were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2021/063	Unspent Balances	√		
2021/064	Breach of Tender Board Procedures	√		
2021/065	Outstanding Financial Statements		√	
2021/066	Breach of the FMA Act	√		
2021/067	Overpayment of Salary		√	

AGENCY 39
MINISTRY OF HUMAN SERVICES AND SOCIAL SECURITY

Current Year Matters

Current Expenditure

398. Amounts totalling \$28.796 billion were allotted for current expenditure under the three programmes of the Ministry for the year 2022. Supplementary allotments totalling \$753M were received for Security Services, Dietary and Old Age Pensions and Social Assistance. As a result, the total funds available was increased to \$29.549 billion and according to the Appropriation Accounts, amounts totalling \$29.368 billion were expended as at 31 December 2022.

Subsidies and Contributions to Local Organisations

399. The sum of \$269.771M was allotted for Subsidies and Contributions to forty-two Local Organisations for the year 2022. According to the Appropriation Accounts, amounts totalling \$265.921M were expended, leaving an unspent balance of \$3.850M. Audit checks revealed that the unspent balance was as a result of twelve Local Organisations not uplifting their allotted subsidies. A similar matter was reported in 2021; however, it was still not resolved.

Ministry's Response: The Head of Budget Agency indicated that efforts were made to contact these organisations but were proven futile.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that funds are expended in keeping with its budgeted programmes. (2022/88)*

Old Age Pensions and Social Assistance

400. The sum of \$25.882 billion was allotted for Old Age Pension and Social Assistance for the year 2022. A supplementary allotment valuing \$700M and two Allotment transfers totalling \$6.5M were approved, revising total funds available to \$26.576 billion. According to the Appropriation Accounts, amounts totalling \$26.540 billion were expended as at 31 December 2022.

401. The Official Old Age Pension and Public Assistance Account №. 0163400314001 was established to facilitate the operations of the Old Age Pension (OAP) Scheme and the Public Assistance (PA) Programme. Below is a summary of the Cash Book as at 30 December 2022:

Description	Amount as at 30/12/2022 \$'000
Cash at Bank	53,540
Cash in Hand	0
Vouchers on Hand	439
Vouchers at Acct. General	593,987
Vouchers to Process:	
- OAP	0
- PA	28
Vouchers to Enter:	
- OAP	142,870
- PA	176,328
Outstanding Advances	682
Guyana Post Office Corporation	516,261
Overstatement	(66)
Unreconciled Difference	115,931
Total	1,600,000

402. According to the summary shown in the table above, the sum of \$516.261M was indebted by Guyana Post Office Corporation (GPOC) to the Ministry. However, an examination of the Reconciliation Statement received from GPOC for the month of December 2022 revealed that GPOC was indebted to the Ministry in the sum of \$314.872M. Therefore, there is a difference of \$201.389M between the Cash Book summary and the GPOC Reconciliation Statement.

403. In addition, included in the total of \$1.6 billion is an unreconciled difference of \$115.931M. This amount was mentioned in the 2019 to 2021 Reports. At the time of reporting in September 2023, the difference remained the same.

404. Audit examination of the December 2022 reconciliation done by the Ministry against the GPOC monthly Reconciliation Statement, revealed an overstatement of coupons totalling \$10.360M in respect of the years 2014 to 2016.

Ministry's Response: The Head of Budget Agency indicated that there is a difference in the amount indebted by the GPOC as recorded by the Ministry and the statement received from GPOC due to the transit time for vouchers to be received by the Ministry from the GPOC. It should be noted that December coupons are received in January of the following year and recorded at that time in the Ministry's Cash Book. However, the \$10.360M has not been resolved since the GPOC is claiming that the coupons were submitted to the Ministry but the Ministry has no record of this and is not reflected in the Ministry's Cash Book and Reconciliation Statement.

Recommendation: *The Audit Office recommends that the Head of Budget Agency continue to reconcile the Old Age Pension Account with a view of having the unreconciled difference cleared and ascertain GPOC's indebtedness to the Ministry. (2022/89)*

Other Matters

Cheques on Hand

405. Section 43 of the Fiscal Management and Accountability Act 2003 states that at the end of each fiscal year, any unexpended balance of public moneys issued out of the Consolidated Fund shall be returned and surrendered to the Consolidated Fund. However, at the time of reporting in September 2023, there were twelve stale dated cheques valuing \$1.240M still on hand at Ministry of Finance (MoF) in respect of Direct Payments for the year 2022. As a result, the Appropriation Accounts were overstated by the \$1.240M.

Ministry's Response: The Head of Budget Agency indicated that as it relates to the stale dated cheques for direct payment at the MoF, when reports are received from the MoF, the Ministry would undertake to call suppliers/Contractors to uplift same from MoF.

Recommendation: *The Audit Office recommends that the Ministry institute measures to ensure full repayment to the Consolidated Fund of all amounts remaining unpaid at the end of each financial year in compliance with the FMA Act. (2022/90)*

Capital Expenditure

406. The sum of \$1.226 billion was allotted for capital expenditure under the three capital programmes of the Ministry. As at 31 December 2022, amounts totalling \$889.632M were expended, resulting in an unspent balance of \$336.087M as shown in the table below:

Description	Funds Available \$'000	Total Expenditure \$'000	Unspent Balance \$'000
Buildings	143,219	141,828	1,391
Land Transport	26,000	25,985	15
Furniture and Equipment	36,500	36,494	6
Safety Nets for Vulnerable Populations	970,000	663,801	306,199
Technical Assistance	50,000	21,524	28,476
Total	1,225,719	889,632	336,087

Ministry's Response: The Head of Budget Agency indicated that the Safety Nets for Vulnerable Populations and the Technical Assistance are both IDB/GoG Projects. The Ministry has since received approval for an extension of 24 months to 9 March 2025, primarily to procure equipment for the Ministry's Management Information System Unit. The balance which remains is budgeted for the procurement of hardware and software for the Management Information System Unit, as part of the strengthening of the Ministry through its IT system. This process has commenced with some components currently being advertised.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure proper planning and execution of projects in a timely manner so as to ensure amounts are expended as budgeted and the intended benefits are achieved as planned. (2022/91)*

Prior Year Matter

407. The Ministry was still to recover an overpayment of \$8.330M made in 2018 on the Contract for construction of a fence at New Opportunity Corp Onderneeming. On 01 March 2023 a letter was sent to the Contractor for the sum to be repaid; however, to date no refund was made to the Ministry.

Ministry's Response: The Head of Budget Agency indicated that the Ministry has since handed over all documents requested by the Engineer of Audit Office and is awaiting a decision on same.

Recommendation: *The Audit Office recommends that the Head of Budget Agency continue its efforts to recover the overpaid sum. (2022/92)*

Follow-up on the Implementation of Prior Year Audit Recommendations

408. The table below shows the prior year matters as contained in the Auditor's General 2021 Report and action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 8 recommendations; 1 was not implemented, 3 were partially implemented and 4 were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2021/068	Unspent Balance		√	
2021/069	Unreconciled differences			√
2021/070	Weak internal controls	√		
2021/071	Breach of circularised instructions	√		
2021/072	Breach of circularised instructions	√		
2021/073	Weak internal controls	√		
2021/074	Unspent Balance		√	
2021/075	Overpayment on construction works		√	

AGENCY 40
MINISTRY OF EDUCATION

Current Year Matters

Current Expenditure

409. Section 43 of the Fiscal Management and Accountability Act (2003) states that at the end of each fiscal year, any unexpended balance of public moneys issued out of the Consolidated Fund shall be returned and surrendered to the Consolidated Fund. However, at the time of reporting, the Ministry had twenty cheques on hand valued at \$100.586M. These cheques should have been refunded to the Consolidated Fund at the end of 2022 and the necessary adjustments made to the Appropriation Accounts. As a result, the Appropriation Accounts was overstated by the said amount.

Ministry's Response: The Head of Budget Agency explained that efforts are ongoing to refund the remaining \$100.586M.

Recommendation: *The Audit Office recommends that the Head of Budget Agency adheres to Section 43 of the FMA Act (2003). (2022/93)*

Cheque Orders

410. According to Circular №. 02/2019 dated 29 January 2019, Cheque Orders are required to be cleared within thirty days of their issue through the submission of bills and/or receipts and other supporting documents. However, based on an examination of a sample of thirty Cheque Orders, it was observed that Cheque Orders were being cleared on an average of 115 days after they were issued. In addition, at the time of reporting, eight Cheque Orders valued at \$46.801M remained outstanding for the period under review. As a result, it could not be ascertained whether the Ministry received full value for all sums expended.

Ministry's Response: The Head of Budget Agency explained that efforts are ongoing to provide letters of extension for the eight Cheque Orders totalling \$46.802M.

Recommendation: *The Audit Office recommends that the Head of Budget Agency adheres to Circularized Instructions as it relates to clearing Cheque Orders. (2022/94)*

Follow-up on the Implementation of Prior Year Audit Recommendations

411. The table below summarises the prior year matters as contained in the Auditor's General 2021 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted that the 2 recommendations were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2021/076	Foreign Funded Projects - Unspent Balance	√		
2021/077	Foreign Funded Projects - Unspent Balance	√		

AGENCY 44
MINISTRY OF CULTURE, YOUTH AND SPORTS

Current Year Matters

Current Expenditure

412. The Ministry for the period under review was allotted \$3.013 billion under its four programmes. According to the Appropriation Accounts, as at 31 December 2022, amounts totalling \$3.004 billion were expended, resulting in an unspent amount of \$100.394M.

Ministry Response: The Head of Budget Agency indicated that the unspent balances represent employment costs under the programmes Policy Administration, Culture, Youth and Sports for several Organisation.

Subsidies & Contributions to Local Organisations

413. The sum of \$646.350M was allocated for Subsidies and Contributions to Local Organisations for the period under review. According to the Appropriation Accounts, as at 31 December 2022 amounts totalling \$605.201M were expended. Audit examination was conducted at seven Agencies to ensure that the amounts allocated were received and spent for the purposes intended. The amounts were verified as received and deposited in the Agency's bank account. However, records to show expenditure was futile. Reason given that these Agencies were subject to private audits except for the National Sports Commission (NSC) that is being audited and reported on separately by the Audit Office, the last audited report was issued on 18 July 2023 for the year 2019.

Ministry's response: The Head of Budget Agency acknowledged the findings and explained that all of the organisations are subject to private audits with the exception of the NSC.

Recommendation: *The Audit Office recommends that the Head of Budget Agency request copies of the audited report of the Agencies privately audited and present same for audit verification. (2022/95)*

Capital Expenditure

414. The Ministry for the period under review was allocated \$2.891 billion under its four programmes. Included in this sum is a supplementary allotment of \$216M. According to the Appropriation Accounts, as at 31 December 2022, amounts totalling \$2.640 billion were expended, resulting in an unspent amount \$250.769M. The table below gives a detail summary of the unspent amount:

Prog	Description	Approved Allotment \$'000	Supp. Allotment \$'000	Total Revised Allotment \$'000	Total Expenditure \$'000	Unspent Amount \$'000
441	Policy Develop. & Admin.	6,647	0	6,647	6,630	17
442	Culture	200,200	0	200,200	199,885	315
443	Youth	50,000	16,000	66,000	66,000	0
444	Sports	2,418,000	200,000	2,618,000	2,367,563	250,437
Total		2,674,847	216,000	2,890,847	2,640,078	250,769

Ministry's Response: The Head of Budget Agency acknowledged the findings and explained that the unspent amount of \$250.769M as of December 2022, was as a result of the agreement not being signed for the foreign-funded project, Multipurpose Sports Facilities. Hence, there was no release of funds.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure that there is proper planning and execution of its budgeted programmes so as to avoid huge balances remaining unexpended at the end of the financial year. (2022/96)

Follow-up on the Implementation of Prior Year Audit Recommendations

415. The table below summarises the prior year matters as contained in the Auditor's General 2021 Report and the action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 1 recommendation made, it was partially implemented.

Rec. №	Category of Findings	Recommendation		
		Fully Implemented	Partially Implemented	Not Implemented
2021/078	Unspent Balance		√	

AGENCY 45
MINISTRY OF HOUSING AND WATER

Current Year Matters

Current Expenditure

Subsidies and Contributions to Local Organisations

416. The sum of \$4.411 billion was allocated for Subsidies and Contributions to Local Organisations. According to the Appropriation Accounts, the full sum was expended during the year under review. Details of the expenditure are shown in the table below:

Details	Amount \$'000
Electricity charges - Guyana Water Incorporated	2,677,000
Subvention - Hinterland Operations	400,000
Subvention - Central Housing and Planning Authority	1,334,000
Total	4,411,000

417. Thirty-six payments totalling \$2.677 billion were paid to the Guyana Power and Light Incorporated (GPL) and six payments totalling \$400M were paid for the Subvention of Hinterland Operations by the Ministry on behalf of Guyana Water Incorporated (GWI). Fifteen payments totalling \$1.334 billion were paid to Central Housing and Planning Authority (CH&PA). It should be noted that GWI and CH&PA are subjected to separate financial audit and reporting. The table below summarizes the status of audits and details on the progress of outstanding audits.

Name of Entity	Amount Received in 2022 \$'000	Last Year Audited	Last Report Laid in National Assembly	Financial Statement Received	Financial Statement Not Received
Guyana Water Incorporated (GWI)	2,677,000	2018	2016	2019-2021	2022
Central Housing and Planning Authority (CH&PA)	1,334,000	2020	2020	2021	2022

Ministry's Response: The Head of Budget Agency indicated that the 2021 and 2022 audits for CH&PA are in progress. In addition, GWI, 2017 and 2018 Financial Statement will be submitted to Cabinet in 2023, to be laid in the National Assembly. The audit report for the year 2019 is being finalised and 2020 and 2021 Interim Audits are in progress.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure that the outstanding audited reports are laid in the National Assembly. (2022/97)

Capital Expenditure

418. Amounts totalling \$12.707 billion were allotted for provision for transmission upgrade at Church to Cummings Streets, Cemetery Road to Mandela Avenue, purchase of Furniture and Equipment, provision of improved water supply services in areas as Walton Hall to Charity, Leguan, Wakenaam, Bush Lot, Tain to No. 50 Village, the study to ascertain feasibility for treatment of surface water from Hope Canal, institutional strengthening, home improvement and construction of core homes on existing serviced lots between La Bonne Intention, Diamond and Parfaite Harmonie, subsidies for home improvement, consolidation of existing housing schemes, payment of retention, provision of well drilling materials, photovoltaic systems, electromechanical equipment, pipes, fittings, spares and accessories for water supply systems, provision for new water supply systems at Phillipai, Itabac, Warwatta, Isseneru, Yakarinta, Tasserene, Katoka, provision for transmission upgrade, provision of transmission mains between Shelter Belt and Water Street, provision for construction to Eccles to Diamond Highway, provision for infrastructure works including construction of roads, bridges, water distribution network, electrical network, land preparation in new and existing housing areas and provision and expansion of Water Supply Systems. During the year, amounts totalling \$21.326 billion were transferred via supplementary allotment. Thus, increasing the funds available to \$34.033 billion. According to the Appropriation Accounts, amounts totalling \$33.328 billion were expended as at 31 December 2022, resulting in an unspent balance of \$704.834M. Details are shown in the table below:

Line Item	Description	Amount Budgeted \$'000	Supp. Allotment \$'000	Total Funds Available \$'000	Total Expended \$'000	Unspent Balance \$'000
2507000	Furniture and Equipment	3,500	0	3,500	3,499	1
1903100	Infrastructural Development & Buildings	10,000,000	15,908,368	25,908,368	25,908,368	0
1903900	Adequate Housing and Urban Accessibility Programme	1,000,000	0	1,000,000	829,082	170,918
1601800	Water Supply Improvement Project	640,000	0	640,000	106,084	533,916
2802100	Hinterland Water Supply	394,500	526,230	920,730	920,730	0
2802200	Coastal Water Supply	200,000	4,231,832	4,431,832	4,431,832	0
2802600	Urban Sewerage & Water	468,700	660,000	1,128,700	1,128,700	0
Total		12,706,700	21,326,430	34,033,130	33,328,295	704,835

Ministry's Response: The Head of Budget Agency indicated that the unspent balance was due to a shortfall in expenditure on Foreign Funded Projects. Further, details of the shortfall and expenditure are given at paragraphs below.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that the activities of the Ministry are implemented so that the intended benefits are realised. (2022/98)*

Infrastructure Development and Buildings

419. The sum of \$10 billion was allotted for the provision for construction of Eccles to Diamond Highway and infrastructure works including construction of bridges, water distribution network, electrical network and land preparation in new and existing housing areas. A supplementary provision of \$15.908 billion was approved, which resulted in an increase of the total funds available to \$25.908 billion. According to the Appropriation Accounts, the full sum was expended as shown in the table below:

Description	Amount \$'000
New infrastructure – construction of roads, drains, structures and installation of PWD Network in new areas	9,901,385
Construction of four lane highway from Eccles to Diamond, Schoonord to Crane WCD and Meten-meer-zorg to Schoonord	9,311,252
Infrastructure development works, supply and installation of lights, surveys in CH&PA existing and new housing schemes, utilities infrastructure,	2,163,893
Upgrading of infrastructure new projects	2,033,355
Construction and upgrading of Eccles Land-fill Road,	999,453
Subsidy for concrete and steel initiative	700,000
Construction of reinforced concrete drains at Eccles Land-fill Road EBD	372,624
Construction of CH&PA's Main Office, single windows	288,428
Construction of Production and Retail Centre for person with disabilities	69,060
Construction of potable and new water well	68,918
Total	25,908,368

Water Supply Improvement Project

420. On 04 September 2018, the Government of Guyana and the Caribbean Development Bank (CDB) signed Loan Agreement №. 20/SFR-GUY for “Water Supply Improvement Project.” The sum of \$640M was allotted to (i) improve water supply services in areas such as Walton Hall to Charity, Leguan, Wakenaam, Bush Lot and Tain to №. 50 Village; (ii) study to ascertain feasibility for treatment of surface water from Hope Canal; and (iii) institutional strengthening. According to the Appropriation Accounts, amounts totalling \$106.804M were expended as at 31 December 2022. However, despite repeated requests no information or documentation was presented on the status of this project.

Ministry's Response: The Head of Budget Agency indicated that this loan has two components which are as follows:

1. Designs for the Water Treatment Plants
2. Strengthening of Water Sector Governance

The Contract for component one was signed in December 2021 for a duration of one year and months with a Contract Sum of \$187M and component two was signed in January 2021, However, works officially commenced in April 2022. The Contract amount for the second component is \$75M. The amount expended in 2022 comprised of payments made to both consultancies.

At the time of budget preparation, it was envisaged that the Consultant for Component One would have submitted all the Contract Deliverables including the detailed designs and tender documents for the five plants as well as the transmission mains and the Wells. However, the Consultant was not able to submit the detailed designs and the bid document during the reporting period, but they did provide other deliverables which was reviewed and accepted by GWI and the CDB. The end date for the Contract was December 15, 2022 and in order to obtain more time to submit the outstanding deliverables a request for extension was made up to March 31, 2023 which was granted by the CDB.

The sum of \$379M was budgeted to offset advance payments to the Contractors but due to the delays in the submission of the detailed designs and tender documents, GWI could not have gone to tender for the plants. Hence, the advance payment could not have been made.

Additionally, the Contract with the Consultant’s Firm was expired and thereafter, a decision was made between the Guyana Water Inc., Ministry of Finance and the Caribbean Development Bank to not have the Contract renewed, since the Consultant could not have delivered the detailed designs.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that the activities of the Ministry are implemented so that the intended benefits are realised. (2022/99)*

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

421. The table below shows the prior year matters as contained in the Auditor General’s 2021 Report and action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 3 recommendations; two were partially implemented and 1 was fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2021/079	Breach of FMA Act 2003		√	
2021/080	Unspent Balance		√	
2021/081	Unspent Balance	√		

AGENCY 47
MINISTRY OF HEALTH

Current Year Matters

Current Expenditure

Employment Costs

422. The sum of \$8.597 billion was allotted for employment costs and sums totalling \$8.506 billion were expended in 2022. Audit checks revealed that fifty employees were overpaid net salaries amounting to \$8.432M, while deduction agencies were also overpaid \$1.813M. An analysis of the fifty persons overpaid revealed that thirty-eight were Staff Nurses and Nursing Assistants, and the days overpaid ranged from fifty to 100 days. At the time of reporting, amounts totalling \$2.334M were recovered, leaving an outstanding balance of \$7.911M to be recovered.

Ministry's Response: The Head of Budget Agency indicated that the Ministry will continue to engage the former/current employees via letters, bank requests, and through the Solicitor General to recover the amounts outstanding.

423. In addition, late pay change directives for resignations and dismissals resulted in overpayments of salaries and statutory deductions amounting to \$48.952M for the years 2017 to 2021. At the time of reporting, recoveries amounted to \$17.683M, leaving an amount of \$31.269M to be recovered, as summarised in the table below:

Year	№. of employees	Details of Overpayment		Balance \$'000
		Total \$'000	Recovered \$'000	
2017	4	456	205	251
2018	5	1,918	1,300	618
2019	15	1,395	69	1,326
2020	21	15,183	10,410	4,773
2021	25	30,000	5,699	24,301
Total	70	48,952	17,683	31,269

Ministry's Response: The Head of Budget Agency indicated that the Ministry continues its actions to recover sums overpaid. Amounts totalling \$1.184M were recovered since the last report, of which \$0.388M was recovered during the period January to August 2023. The Ministry continues to engage the former/current employees via letters, bank requests, and through the Solicitor General to recover the amounts outstanding.

Recommendation: *The Audit Office recommends that the Head of Budget Agency continue to engage the Solicitor General to recover all outstanding overpayments. (2022/100)*

Drugs and Medical Supplies

424. The sum of \$9.471 billion was allotted under Line Item 6221 - Drugs and Medical Supplies. Allotment transfers of \$140.847M revised the total funds available to \$9.612 billion. An analysis of the payments revealed that cheques for the full amount were drawn. The amounts drawn comprised payments of \$9.589 billion to suppliers and \$3.413M for freight and other charges. The table below summarises the payments to suppliers, deliveries, and outstanding deliveries at the time of reporting:

Suppliers/Payees	Amount (IFMIS) \$'000	Payments \$'000	Deliveries During 2022 \$'000	Deliveries During 2023 \$'000	Outstanding Deliveries Aug 2023 \$'000
New GPC Incorporated	6,191,565	6,173,604	3,786,399	2,249,495	137,710
Western Scientific	2,619,758	2,618,778	1,381,934	798,052	438,792
PAHO	344,379	344,379	344,379	0	0
Meditron	112,959	112,959	7,000	5,227	100,732
Cepheid	78,452	78,452	46,193	0	32,259
Diamed Caribbean Inc.	59,490	59,490	59,490	0	0
Caribbean Medical Supplies Inc.	41,154	41,154	41,154	0	0
Productos Roche	37,488	37,488	21,482	0	16,006
Purchases Under \$20M	123,146	123,146	123,146	0	0
Sub-total	9,608,391	9,589,450	5,811,177	3,052,774	725,499
Freight and Other Charges	3,413	3,413	0	0	0
Total	9,611,804	9,592,863	5,811,177	3,052,774	725,499

425. As noted in the table above, outstanding deliveries amounted to \$725.499M at the end of August 2023. In September 2023, the Ministry submitted Stores Received and Delivery Notes for Drugs and Medical Supplies valued at \$133.696M. The Audit Office is in the process of validating the deliveries.

Ministry's Response: The Head of Budget Agency indicated that in addition to space constraints, it is normal practice in the health supply chain to expect changes in delivery times for medicines and supplies after Contracts are signed, due to unexpected demand patterns as a result of pandemics, natural disasters, and illness profiles. Therefore, the Ministry staggered the above deliveries to suit current needs.

Recommendation: The Audit Office recommends that the Head of Budget Agency take action to ensure that suppliers of Drugs and Medical Supplies honour their contractual obligations. (2022/101)

426. In addition to the amounts outstanding for 2022, outstanding deliveries for the year 2021 totalled \$132.353M at the end of August 2023, as shown in the table below. In September 2023, the Ministry submitted Stores Received and Delivery Notes for Drugs and Medical Supplies valued at \$23.298M. The Audit Office is in the process of validating the deliveries.

Supplier	Outstanding Balance Sept 2022 \$'000	Deliveries Oct-Dec 2022 \$'000	Deliveries 2023 \$'000	Outstanding Deliveries Aug 2023 \$'000
New GPC Incorporated	478,963	106,880	336,147	35,936
Western Scientific	695,671	431,885	167,369	96,417
Total	1,174,634	538,765	503,516	132,353

Ministry's Response: The Head of Budget Agency indicated that in addition to space constraints, it is normal practice in the health supply chain to expect changes in delivery times for medicines and supplies after Contracts are signed, due to unexpected demand patterns as a result of pandemics, natural disasters, and illness profiles. Therefore, the Ministry staggered the above deliveries to suit current needs. The outstanding balances are in the table below:

Supplier	Outstanding Balance Sept 2022 \$'000	Deliveries Sept 2022 - August 2023 \$'000	Outstanding Balances September 2023 \$ 000
New GPC Incorporated	478,963	443,027	35,936
Western Scientific	695,671	622,552	73,119
Total	1,174,634	1,065,579	109,055

427. In 2021, the Ministry ordered 400,000 vials of Components One and Two of Sputnik Vaccines at the height of the COVID-19 Pandemic. Due to the nature of the emergency, the vaccines were procured using the single-source procurement method. The supplier delivered only 305,536 vials of the vaccines, leaving an outstanding balance of 94,464 vials. The sum of \$409.041M in respect of the undelivered items was refunded to the Consolidated Fund. A physical verification exercise in August 2023 revealed that no vials were in stock. The Ministry indicated that 92,131 expired vials valued at \$410.831M were disposed of during the period 14 January 2022 to 08 April 2022.

Ministry's Response: The Head of Budget Agency indicated that there was a sudden and unexpected decline in demand for Sputnik Vaccines which resulted in a dramatic slowdown in usage.

428. During a security check at the Ministry's Materials Management Unit, a staff was in possession of five boxes of Lidocaine. In August 2022, the Permanent Secretary requested a special audit to be conducted at the Unit. The audit was conducted by the Audit Office and an interim report dated 16 September 2022 was issued to the Head of the Special Organised Crime Unit. At the time of this report, the special investigation was ongoing.

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

Subsidies and Contributions to Local Organisations

429. The sum of \$13.732 billion was budgeted for Subsidies and Contributions to Local Organisations. Amounts totalling \$13.717 billion were expended, of which, \$7.786 billion was transferred to the Georgetown Public Hospital Corporation, under Programme 434 - Regional and Clinical Services. The Corporation is subject to separate financial audit and reporting. The last audit report was for the year 2015.

Other Matters

Accounting for Expenditure

430. The Ministry continued to breach the provisions of Section 43 of the Fiscal Management and Accountability (FMA) Act 2003 when at the end of the year, it failed to return unspent amounts to the Consolidated Fund. This was evident from the ninety-four cheques on hand, drawn for sums amounting to \$32M. As a result, expenditure totals on the Appropriation Accounts were overstated by \$32M. Similarly, for the years 2020 and 2021, total expenditure on the Appropriation Accounts was overstated by \$344.318M, as summarised in the table below:

Year	No. of Cheques	Amount \$'000
2020	4	14,850
2021	33	329,468
Total	37	344,318

Ministry's Response: The Head of Budget Agency indicated that for ninety-four cheques totalling \$32M, the Ministry is awaiting deliveries of goods or services to proceed with the payments. For the years 2020 and 2021, steps are being taken to close these Contracts with all stakeholders and refund those cheques where applicable.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that Drugs and Medical supplies paid for are delivered as intended. The Audit Office further recommends that the Ministry comply with the FMA Act. (2022/102)*

Inter-Departmental Warrants Received

431. The Ministry received nineteen warrants totalling \$3.554 billion from the ten Administrative Regions for the procurement of Drugs and Medical Supplies for the regional health facilities. As at 31 December 2022, supplies valued at \$2.867 billion were dispatched to the ten Regions, as summarised in the table below:

Date of Warrant	Region №.	№. of Warrants	Amount Budgeted by Region \$'000	Warrant Received from Regions \$'000	Amount Purchased by Region \$'000	Value Dispatched \$'000	Over/ (Under) Supplied \$'000
16/06/2022	1	1	300,000	270,000	30,000	248,721	(21,279)
20/04/2022	2	1	450,000	280,000	170,000	277,924	(2,076)
02/06/2022 29/06/2022 15/11/2022	3	3	905,942	750,000	155,942	338,302	(411,698)
10/05/2022	4	1	900,000	891,000	99,000	563,349	(327,651)
29/06/2022 19/07/2022	5	2	368,717	303,000	65,717	308,384	5,384
22/04/2022 27/06/2022 11/10/2022	6	3	846,261	600,037	246,224	651,062	51,025
30/06/2022 22/09/2022 31/10/2022	7	3	160,000	155,000	5,000	199,679	44,679
07/06/2022 01/11/2022	8	2	55,000	40,000	15,000	67,384	27,384
28/06/2022 26/10/2022	9	2	255,000	140,000	115,000	150,707	10,707
27/06/2022	10	1	224,700	125,000	99,700	61,230	(63,770)
Total		19	4,555,620	3,554,037	1,001,583	2,866,742	(687,295)

432. The Ministry provided the list of the Drugs and Medical Supplies requested by each Region to support the amounts warranted. However, it was evident that timely reconciliations were not done with the Regions and the Material Management Unit (MMU). The table above shows that the Ministry over supplied five Regions with Drugs and Medical Supplies valued at \$139.179M.

Ministry's Response: The Head of Budget Agency indicated that a reconciliation is done yearly with the Regions, where MMU provides the cost of Drugs and Medical Supplies distributed for the prior year. However, because the procurement process is consolidated at the National level using the Ministry and funds warranted from the Regions, it is impractical to reconcile "item for item" based on the value of warrants received. The MMU issued Drugs and Medical Supplies based on medical needs and not monetary value, which creates a variance where some Regions can receive less or more.

Recommendation: The Audit Office recommends that the Head of Budget Agency and the Regions conduct periodic reconciliations and to provide the list of Drugs and Medical Supplies requested. (2022/103)

Capital Expenditure

433. The sum of \$18.974 billion was allotted to execute the Ministry's capital programmes. According to the Appropriation Accounts, the sum of \$18.297 billion was expended, resulting in an unspent balance of \$677.079M. The table below provides a summary of the unspent balances under the various programmes:

Prog. №.	Description	Total Funds Available \$'000	Total Expenditure \$'000	Unspent Balance \$'000
471	Policy Development & Administration	334,168	306,472	27,696
472	Disease Control - Communicable Disease	2,270,452	2,231,174	39,278
473	Disease Control - Communicable Disease	568,645	440,241	128,404
474	Regional & Clinical Services	15,345,775	14,911,186	434,589
475	Health Sciences Education	46,781	29,014	17,767
476	Standards & Technical Services	220,244	217,352	2,892
477	Disability & Rehabilitation Services	20,500	19,123	1,377
478	Disease Control - Non-Communicable Diseases	167,734	142,658	25,076
Total		18,974,299	18,297,220	677,079

Ministry's Response: The Head of Budget Agency indicated the reasons for the unspent balances are as follows:

Prog. №.	Reasons for Unspent Balance
471	This is realized savings on the construction of the Ministry's Headquarters based on works completed in 2022
472	There was a decline in cases in 2022
473	The rollover amounts for retention payment and expenditure for an IDB funded project
474	There was a change in scope which delayed a project
475	The balance is from five rollover projects and realized savings under office furniture and equipment
476	There were savings on a building project along with retention amount on a rollover project
477	The unspent balance was realized savings from the purchase of office furniture and equipment and medical equipment
478	There were savings from a building project

Programme 1 - Policy Development & Administration

434. The sum of \$334.168M was budgeted under Programme 1 - Policy Development and Administration. As at 31 December 2022, amounts totalling \$306.472M were expended, resulting in an unspent balance of \$27.696M. The table below provides a summary of the expenditure:

Project Code	Title	Total Funds Available \$'000	Total Expenditure \$'000	Unspent Balance \$'000
1216200	MOH - Buildings	273,168	245,480	27,688
2405600	Land and Water	6,000	6,000	0
2508900	Office Furniture and Equipment	55,000	54,992	8
Total		334,168	306,472	27,696

Ministry of Health - Buildings

435. A Contract in the sum of \$143.917M was awarded by NPTAB for the rehabilitation and conversion of the Convention Centre Operational Complex, Ocean View Quarantine and Treatment Facility. The Contract signed on 06 September 2021, indicated that the commencement date was 16 September 2021 and the duration was for eight months. The Ministry extended the completion date by one month to 16 June 2022. At the end of 2022, the Contractor received \$94.044M or 65% of the Contract Sum, which included an advance payment of \$21.588M in 2021. At the time of reporting, the Ministry is seeking advice from the Solicitor General Office on this Contract.

Ministry's Response: The Head of Budget Agency indicated that the Ministry concurs with this statement and will work to bring this Contract to a conclusion with the guidance of the Solicitor General Office.

Recommendation: *The Audit Office recommends that the Head of Budget Agency continue to engage the Solicitor General to bring closure to this Contract. (2022/104)*

Programme 2 - Disease Control-Communicable Diseases

436. The sum of \$2.270 billion was budgeted under Programme 2 - Disease Control-Communicable Diseases. Amounts totalling \$2.231 billion were expended, resulting in an unspent balance of \$39.278M The table below provides a summary of the expenditure as follows:

Project Code	Title	Total Funds Available \$'000	Total Expenditure \$'000	Unspent Balance \$'000
1216200	Buildings	9,452	7,117	2,335
2405600	Land and Water Transport	8,000	7,800	200
2508900	Office Furniture and Equipment	3,000	2,267	733
2509000	Equipment - Medical	100,000	99,156	844
4402700	HIV/TB/Malaria Programmes	300,000	300,000	0
4405200	COVID-19 Response Programme	1,850,000	1,814,834	35,166
Total		2,270,452	2,231,174	39,278

HIV/TB/Malaria Programmes

437. The Government of Guyana and Global Fund entered into three Grant Agreements, whereby Global Fund provided aid in the response to prevention, treatment, and care and support to achieve the goal of 90-90-90 by 2020.

438. The first Grant: №. 1203 - GUY-M-MOPH was provided for the Strengthening of Local Capacity to respond to malaria through Alliances. Under the grant, Global Fund agreed to provide funding equivalent to USD\$1.637M. The main goals of this grant were to reduce the overall malaria burden by at least 40% by 2019 and to facilitate the elimination of local *P. falciparum* transmission by 2019 in low endemic regions. The activities under the Grant were implemented from 01 January 2017 to 31 December 2019.

439. The second Grant: №. 1607 - GUY-H-MOH was entered into for Strengthening the National Response to HIV/AIDS in Guyana. Global Fund agreed to contribute funding equivalent to US\$4.540M to: (i) reduce the vulnerability of the most at-risk people to HIV infection; (ii) provide high-quality, user-friendly health services; and (iii) strengthen the effectiveness of the referral system for members of the most at-risk populations. The activities under the Grant were implemented from 01 January 2018 to 30 December 2020.

440. The third Grant: №. 1755 - GUY-T-MOPH provided for Enhancing and Strengthening tuberculosis services in key populations across Guyana. Global Fund agreed to provide funding equivalent to US\$499,000. The main goals of this project were to: (i) reduce TB-related mortality to 7% per 100,000 by 2021; (ii) reduce TB incidence to 55% per 100,000 by 2021; (iii) improve case detection of RR-TB/MDR-TB to at least 85%; and (iv) reduce TB/HIV related mortality to 3% per 100,000 by 2021. The activities under the Grant were implemented from 01 April 2019 to 31 March 2022.

441. The entire sum of \$300M allotted under this Programme in 2022 for HIV/AIDS, tuberculosis, and malaria interventions was expended. According to the Grant Agreements, the Projects are subject to separate reporting and audits. The last audited Financial Statements for the Grants related to HIV/AIDS, and tuberculosis interventions were for the year 2021 and were issued on 20 October 2022 and 10 August 2022, respectively. In relation to the Grant for malaria intervention, the audit report for the year 2022 was being finalised.

Ministry's Response: The Head of Budget Agency acknowledged these findings.

COVID-19 Response Programme

442. The sum of \$1.850 billion was allotted for the provision of the national COVID-19 response to mitigate the unexpected emergency of the COVID-19 Pandemic. Of this sum, \$1 billion was allotted from the local funding, while \$850M was budgeted for foreign support. A physical inspection of the items acquired during the year revealed that items valued at \$162.886M were not received by the Ministry.

Ministry's Response: The Head of Budget Agency indicated that the Ministry has an ongoing process of Contract management to close these Contracts in the soonest possible time.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure that all items purchased are promptly delivered and put into use. (2022/105)

Programme 4 - Regional and Clinical Services

443. The sum of \$15.346 billion was allotted and amounts totalling \$14.911 billion were expended. This resulted in an unspent balance of \$434.589M. The table below gives a summary of the expenditure:

Project Code	Title	Total Funds Available \$'000	Total Expenditure \$'000	Unspent Balance \$'000
1216200	Buildings	1,540,030	1,540,030	0
1216300	Georgetown Public Hospital Corp.	855,925	855,925	0
2405600	Land and Water Transport	106,100	106,011	89
2508900	Office Furniture and Equipment	15,000	12,526	2,474
2509000	Equipment - Medical	450,000	448,245	1,755
4402800	Modernisation of Primary Health Care	450,000	47,778	402,222
4405600	Health Sector Improvement Programme	11,928,700	11,900,671	28,049
Total		15,345,755	14,911,186	434,589

Ministry's Response: The Head of Budget Agency indicated that the unspent balances under Project Codes Nos. 2405600, 2508900, 2509000, and 4405600 are realized savings, while Code 4402800 are due to a change in project scope that resulted in a delay.

Georgetown Public Hospital Corporation (GPHC)

444. The sum of \$855.925M was allotted for (i) payment of retention and (ii) provision for health facilities, mortuary, and medical and non-medical equipment. According to the Appropriation Accounts, the entire sum was released to the Corporation.

Modernisation of Primary Health Care

445. On 19 July 2017, a Memorandum of Understanding was signed between the Government of the Cooperative Republic of Guyana and Exim Bank of India. The bank agreed to provide the Government with an aggregated sum of US\$17.5M for financing the upgrade of three Regional Hospitals. The sum of \$450M was allotted in 2022 for the design, rehabilitation, and construction of primary health care facilities at West Demerara and Bartica Regional Hospitals. Amounts totalling \$47.778M were expended from the \$450M, leaving a balance of \$402.222M. As a result, the Ministry was unable to fully achieve the intended benefits of enhanced healthcare delivery and improved health facilities.

Ministry's Response: The Head of Budget Agency indicated that the sum of \$47.778M was expended on consultancy fees and the remaining balance was unspent due to a change in project scope that resulted in a delay.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure that the activities of the Ministry are implemented so that the intended benefits are realised. (2022/106)

Health Sector Improvement Programme

446. The sum of \$11.929 billion was allotted for: (i) the design, construction, and equipping of Paediatric and Maternal Hospital; (ii) the Design and construction of regional hospitals - Anna Regina, Tuschen, Diamond, Enmore, Bath, and No. 75 Village; and (iii) capacity building and institutional strengthening. According to the Appropriation Accounts, amounts totalling \$11.901 billion were expended as at 31 December 2022.

447. The table below provides a summary of the \$11.901 billion expended by the Programme:

Description	Amount \$'000
Construction - 6 Regional Hospitals	7,344,372
Construction of Pediatrics and Maternity Hospital	1,569,612
Consultancy services - Maternal & Pediatric Hospitals	244,146
Dummy transactions	2,004,706
Warrants	586,747
Consultancy Services - 6 Regional Hospitals	106,043
Motor Vehicles	42,900
Environment Permit	2,145
Total	11,900,671

448. Included in the sum of \$11.901 billion was an amount of \$7.344 billion expended on the construction of six Regional Hospitals. Audit checks revealed that the Ministry processed thirty-nine cheques for sums totalling \$3.812 billion to pay mobilisation advances for the construction of hospitals. The cheques were on hand at the end of December 2022 but were updated and paid to the Contractor in September 2023.

Ministry Response: The Head of Budget Agency indicated that this Contract began in 2022 for the construction of six Regional Hospitals. With 20% mobilization to be paid in two parts. The second mobilization was prepared in 2022 for release in 2023 as per Contract.

Capital Purchases - Equipment - Medical

449. The sum of \$937.391M was expended to procure medical equipment which included portable ultrasound, medical refrigerator, treadmill, and computerized radiography scanners. A physical inspection in August 2023 revealed that suppliers failed to deliver equipment valued at \$465.355M. In September 2023, the Ministry submitted Stores Received and Delivery Notes for equipment valued at \$138.692M.

Ministry's Response: The Head of Budget Agency indicated that the Ministry has an ongoing process of Contract management to close these Contracts as soon as possible.

Recommendation: *The Audit Office recommends that the Head of Budget Agency: (i) monitor each Contract to ensure strict compliance with contractual terms; and (ii) ensure all outstanding equipment are received. (2022/107)*

Prior Year Matters

450. Two Contracts were awarded in 2021 for \$45.801M and \$9.294M, for the provision of dental supplies and biotech lamps, respectively. In respect of the first Contract, the Contractor received \$13.740M in 2021 while a cheque for \$32.061M was on hand in September 2022. At the time of the reporting in September 2023, the cheque was still on hand, and items valued at \$14.394M remained undelivered. With respect to the Contract in the sum of \$9.294M, items valued at \$1.269M remained outstanding.

Ministry's Response: The Head of Budget Agency indicated that the Contract for \$45.801M has an outstanding delivery of \$12.432M. A cheque for \$32M, which covers the 70% is still on hand which will be paid on complete delivery. The Contract amount of \$9.294M has an outstanding delivery of \$1.269M. A Bank Guarantee is attached to cover the outstanding delivery which will expire on the 19 December 2023. The delay in deliveries was caused by insufficient space at the MMU bond which is currently being addressed by Management.

Recommendation: *The Audit Office recommends that the Head of Budget Agency take action to have suppliers fulfill their contractual obligations under the Contracts awarded. (2022/108)*

Outstanding Cheque Orders

451. The Ministry had still not cleared 156 Cheque Orders drawn during the years 2018 to 2020 for sums totalling \$106.856M, as shown in the table below. As a result, we could not determine whether the Ministry received full value for the sums expended.

Years	No. of Cheque Orders	Amount \$'000
2018	61	24,539
2019	72	41,103
2020	23	41,214
Total	156	106,856

Ministry's Response: The Head of Budget Agency indicated that the Ministry is currently working to clear the outstanding Cheque Orders for the years 2018 to 2020. The Ministry has implemented a Declaration Form that Officers uplifting their Cheque Order must sign. It states that the Cheque Order has to be cleared three working days after completion of the activity.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that the Ministry comply with the Circularised Instructions for the clearing of Cheque Orders. (2022/109)*

Follow-up on the Implementation of Prior Year Audit Recommendations

452. The table below summarises the prior year matters as contained in the Auditor’s General 2021 Report, and the actions taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted that of the 12 recommendations; 1 was fully implemented and 11 were partially implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2021/082	Overpayment of salaries		√	
2021/083	Undelivered Drugs and Medical Supplies		√	
2021/084	Undelivered Drugs and Medical Supplies		√	
2021/085	Unspent balances		√	
2021/086	Non-compliance with contractual obligation		√	
2021/087	Undelivered items		√	
2021/088	Undelivered Drugs and Medical Supplies		√	
2021/089	No periodic reconciliation of drugs		√	
2021/090	Non-compliance with Stores Regulations	√		
2021/091	Shortfall in expenditure		√	
2021/092	Non-compliance with contractual obligation		√	
2021/093	Uncleared Cheque Orders		√	

AGENCY 51
MINISTRY OF HOME AFFAIRS

Current Year Matters

Current Expenditure

Employment Costs

453. An examination of a sample of sixty Personal Files and other related records revealed twenty-two instances where officers were overpaid net salaries totalling \$2.144M; while, the related deductions totalling \$252,371 were also overpaid to the various deduction agencies. Similarly, amounts totalling \$2.240M remained outstanding as overpaid net salaries to employees with respect to 2016 - 2020. The related deductions totalling \$1.520M paid over to the various deduction agencies were also not recovered.

Ministry's Response: The Head of Budget Agency indicated that the Finance Department received the directive to cease the salary of these officers late and at the time of the notification, salaries for these persons were already remitted to their respective bank accounts. The Ministry wrote the Banks and Deduction Agencies where the sums were remitted, and is awaiting a response. With respect to the period 2016 to 2020, efforts are ongoing to recover the remaining sums overpaid.

Recommendation: *The Audit Office recommends that the Head of Budget Agency continues its efforts to recover the overpayments. (2022/110)*

Capital Expenditure

454. The sum of \$5.915 billion was allotted under the six capital programmes of the Ministry. During 2022, the Ministry had four supplementary allotment totalling \$500.485M, increasing the total funds available to \$6.416 billion. According to the Appropriation Accounts, the sum of \$6.402 billion was expended resulting in an unspent balance of \$13.631M as shown in the table below:

Programme No. and Description	Total Funds Available \$'000	Total Expenditure \$'000	Unspent Balance \$'000
511 - Policy Development and Administration	713,271	699,881	13,390
512 - Guyana Police Force	2,156,715	2,156,673	42
513 - Guyana Prison Service	2,418,481	2,418,322	159
515 - Guyana Fire Service	1,058,560	1,058,523	37
516 - General Register Office	4,950	4,949	1
517 - Customs Anti-Narcotics	63,955	63,953	2
Total	6,415,932	6,402,301	13,631

Programme 511 - Policy Development and Administration

455. The sum of \$583.901M was budgeted for Policy Development and Administration. During the year, three supplementary allotments totalling \$129.370M were approved, increasing the total funds available to \$713.271M. According to the Appropriation Accounts, amounts totalling \$699.881M were expended. The allotment and expenditure are summarised in the table below:

Line Item and Description	Approved Allocation \$'000	Supp. Allotment \$'000	Total Funds Available \$'000	Total Expenditure \$'000
1216500 - Citizen Security Strengthening	475,000	56,395	531,395	531,395
1216600 - Buildings	19,400	22,437	41,837	41,555
2405800 - Land Transport	12,721	0	12,721	12,704
2608200 - Office Equipment and Furniture	35,000	50,538	85,538	85,538
2609100 - Community Policing	24,120	0	24,120	24,113
4405000 - Technical Assistance - Enhancing Citizen Security Trafficking in Person	17,660	0	17,660	4,576
Total	583,901	129,370	713,271	699,881

456. In accordance with Section 41 of the FMA Act, the Minister of Finance “may approve a Contingencies Fund Advance as an expenditure out of the Consolidated Fund by the issuance of a drawing right”. The criteria as stated in Section 41(3) of the FMA Act require the Minister, when satisfied that “an urgent, unavoidable and unforeseen need for the expenditure has arisen – a) for which no moneys have been appropriated or for which the sum appropriated is insufficient; b) for which moneys cannot be reallocated as provided for under this Act; or c) which cannot be deferred without injury to the public interest.

457. Approval was granted to the Ministry for a Contingencies Fund Advance in the sum of \$50.538M for the Guyana Forensic Laboratory in urgent need of DNA Analysis Workflow System comprising of traditional approach, since the current RapidHIT 200 DNA equipment acquired in 2019 under the Inter-American Development Bank (IDB) project is no longer supported by the manufacturer in term of after sales services as of June 2022.

458. The new traditional DNA workflow system offers the opportunity for better DNA yields with a 99% success rate of acquisition where DNA is present within degraded crime scene samples. Thus reduce, re-runs and failure rates will lower expenditure on additional DNA test kits, consumables and sample cartridges. In order for the lab to re-commence DNA analysis process, this equipment is urgently needed.

459. The Contract for the procurement of DNA Analysis Workflow Systems for the Guyana Forensic Laboratory was awarded by the National Procurement Tender Administration Board (NPTAB) on the 25 November 2022, through single sourcing in the sum of US\$233,973.20 equivalent G\$50,538168. The Agreement was signed on the 25 November 2022 and the full Contract Sum was paid on the 15 December, 2022. A physical verification exercise was carried out to determine the receipt, marking and location of the items purchased and it revealed all the assets acquired were received and marked so as to be easily identified as the property of the Government.

Programme 512-Guyana Police Force

460. The sum of \$1.786 billion was budgeted for the Guyana Police Force. During the year, there was an approved supplementary allotment in the sum of \$371.115M, increasing the total funds available to \$2.157 billion. According to the Appropriation Accounts, amounts totalling \$2.156 billion were expended. The allocation and expenditure are summarised in the table below:

Line Item and Description	Approved Allocation \$'000	Supp. Allotment \$'000	Total Funds Available \$'000	Total Expenditure \$'000
1216800 - Police Stations and Buildings	1,005,600	0	1,005,600	1,005,558
2405900 - Land and Water Transport	300,000	371,115	671,115	671,115
2509500 - Equipment and Furniture	30,000	0	30,000	30,000
2608300 - Equipment	450,000	0	450,000	450,000
Total	1,785,600	371,115	2,156,715	2,156,673

Equipment and Furniture

461. The sum of \$30M and \$450M was allocated and expended under line items 2509500 - Equipment and Furniture and 2608300 - Equipment respectively. Physical verification carried out in August 2023, revealed that assets totalling \$90.643M were not delivered at the time of reporting. As a result, it could not be determined if the Ministry received full value for the amounts expended.

Ministry Response: The Head of Budget Agency indicated that the suppliers requested and was granted an extension of time on the contracts to 30 September 2023 and 31 August 2023, respectively and items will be delivered to the Guyana Police Force by the end of the stipulated periods.

Recommendation: *The Audit Office recommends that the Head of Budget Agency put systems in place to ensure that supplies are delivered in accordance with the contractual terms and conditions. (2022/111)*

Programme 515 - Guyana Fire Service

462. The sum of \$1.059 billion was budgeted for the Guyana Fire Service. According to the Appropriation Accounts, the full amount was expended. The allocation and expenditure are summarised in the table below:

Line Item and Description	Total Funds Available \$'000	Total Expenditure \$'000
1220400 - Buildings	507,860	507,857
2406100 - Land and Water Transport	400,000	399,998
2608800 - Communication Equipment	10,700	10,700
2608900 - Tools and Equipment	125,000	124,968
2609000 - Office Equipment and Furniture	15,000	15,000
Total	1,058,560	1,058,523

Land and Water Transport

463. The sum of \$400M was budgeted for the purchase of Water Bowsers, Ambulances, All-Terrain fire fighting vehicle and Hydraulic Platform. According to the Appropriation Accounts, the full amount was expended. Details of the expenditure are shown in the table below:

Description	Amount \$'000
Purchase of (1) bronto skylift	255,614
Purchase of (3) water tanker	46,200
Purchase of (3) double cab pick up	22,772
Purchase of (2) excavator and (1) tractor with trailer	30,375
Purchase of (1) All-terrain Vehicle	14,850
Purchase of (1) Toyota Fortuner	11,741
Purchase of (1) mini bus ambulance	9,828
Purchase of (1) Mini Bus	8,000
Purchase of (1) motorcycle	495
Purchase of (5) bicycles	125
Total	400,000

464. A Contract was signed on 08 November 2022, in the sum of \$19.656M for the procurement of two Minibus Ambulances. As at 31 December 2022, amounts totalling \$9.828M were paid to the supplier. The Ministry received a Multi-Year Approval on 31 December 2022 for the balance of \$9.828M to be paid in 2023. At the time of reporting only one Ambulance was received.

Ministry's Response: The Head of Budget Agency indicated that the supplier requested an extension of time to 31 October 2023, on the contract citing delays in shipping.

Recommendation: *The Audit Office recommends that the Head of Budget Agency put systems in place to ensure that supplies are delivered in accordance with the contractual terms and conditions. (2022/112)*

Prior Year Matters

Capital Expenditure

465. Overpayments on Contracts totalling \$2.014M were still to be recovered for the two projects shown in the table below:

Year	Project	Amount \$'000
2012	Rehabilitation of Police Station, Kamarang	960
2010	Remedial works, Albion Police Station	1,054
Total		2,014

Ministry's Response: The Head of Budget Agency indicated that the Contractor for the Rehabilitation of Kamarang Police Station has refunded to the Ministry the sum of \$40,000 in 2018. This matter has been addressed in the Courts and an Order was made for the Contractor to repay the sum of \$960,250 the Ministry has since written the Ministry of Legal Affairs for its intervention.

The Contractor for the rehabilitation of Albion Police Station has refunded to the Ministry the sum of \$2.450M leaving a balance of \$1.054M. In 2018, the matter was addressed in Court, and the Court ordered that the Contractor refund the sum. The Ministry has since written the Ministry of Legal Affairs for its intervention.

Recommendations: *The Audit Office recommends that the Head of Budget Agency follow up with the Ministry of Legal Affairs to bring closure to the matter. (2022/113)*

Special Investigation - 2015

466. The Audit Office in collaboration with the Guyana Police Force (GPF) investigated twenty-three transactions amounting to \$22.556M for the year 2015 at the Ministry. At the time of reporting, this matter was still engaging the attention of the Court.

Ministry's Response: The Head of Budget Agency indicated that the matter is still being addressed in Court.

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

467. The table below shows the prior year matters as contained in the Auditor General's 2021 Report and action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 9 recommendations; two were partially implemented and 7 were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2021/094	Breaches of Procurement Act of 2003	√		
2021/095	Breaches of Stores Regulations	√		
2021/096	Breaches of Circularised Instructions	√		
2021/097	Breaches of Circularised Instructions	√		
2021/098	Breaches of Procurement Act of 2003	√		
2021/099	Breaches of Stores Regulations	√		
2021/100	Breaches of Procurement Act of 2003	√		
2021/101	Overpayment of Salaries		√	
2021/102	Overpayment of construction works		√	

Programme 2 - Guyana Police Force

Prior Year Matters

Current Expenditure

Employment Costs

468. The Ministry is still to recover the overpayment of salaries of \$6.916M and related deductions of \$3.779M for the years 2017 to 2021 as shown in the table below:

Year	Net Salaries \$'000	Deductions \$'000	Total \$'000
2017	164	46	210
2018	3,952	1,822	5,774
2019	691	524	1,215
2020	489	340	829
2021	1,620	1,047	2667
Total	6,916	3,779	10,695

Police Force's Response: The Head of Budget Agency indicated that a file with all the relevant documents was compiled and submitted to the Permanent Secretary, Ministry of Home Affairs, for necessary action.

Recommendation: *The Audit Office recommends that the Force continue its efforts to recover the overpayments of salaries and related deductions. (2022/114).*

469. An alleged fraud of \$12.565M was committed at the Finance Office of the GPF. The act involved apparent collusion between officers processing twenty-one payments for the O/C F Division in the IFMIS, without evidence of the Payment Vouchers.

Police Force's Response: The Head of Budget Agency indicated that the matter is currently before the Court.

470. The table below shows the prior year matters as contained in the Auditor General's 2020 Report and action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the one recommendation made it was partially implemented.

Rec. №	Category of Findings	Recommendation		
		Fully Implemented	Partially Implemented	Not Implemented
2021/103	Overpayment of salaries and deductions		√	

AGENCY 52
MINISTRY OF LEGAL AFFAIRS

Prior Year Matters

Current Expenditure

471. At the time of reporting in September 2023, amounts totalling \$3.445M representing rent owed by the occupants of the First Federation Building were still outstanding for the years 2010 to 2012 as shown below:

Year	Amount Outstanding \$'000
2010	917
2011	1,161
2012	1,367
Total	3,445

Ministry's Response: The Head of Budget Agency indicated that the Ministry has repeatedly made requests to the Finance Secretary for this debt to be written off since 2020, given that the Ministry would have exhausted all avenues to recover this debt. Additionally, most of the tenants are no longer domiciled in Guyana while others are deceased. The Ministry will continue to follow up with the Ministry of Finance to bring closure to this matter.

Recommendation: *The Audit Office recommends that the Ministry make every effort to conclude this issue. (2022/115)*

AGENCY 53
GUYANA DEFENCE FORCE

Current Year Matters

Current Expenditure

Cheque Orders

472. The Ministry of Finance (MoF) Circular No. 2/2019 dated 29 January 2019, amended the clearance of Cheque Orders to thirty days of their issuance through the submission of bills/receipts and other documents in support of the payments made. Examination of the Cheque Order Register maintained by the Sub Treasury Department revealed that for a random sample of sixty payments totalling \$387.727M made during 2022, the Force took an average of ninety-six days to clear the Cheque Orders.

Defence Force's Response: The Head of Budget Agency indicated that the piece meal delivery of items to the Force is primarily responsible for the length of time taken to clear Cheque Orders. Notwithstanding, efforts are being made to have Cheque Orders cleared within the stipulated time frame.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that the Force comply fully with Circular No.02/2019 dated 29 January 2019. (2022/116)*

473. Further, with respect to Cheque Order payments made during 2022, 237 Cheque Orders totalling \$1.379 billion remained outstanding as at 04 September 2023. Similarly, 195 Cheque Orders totalling \$831.219M remained outstanding for the years 2019 to 2021 as shown in the table below. As a result, it could not be ascertained whether the Force received full value for all sums expended.

Year	No. of Cheque Order Outstanding	Amount \$'000
2019	19	68,676
2020	28	160,516
2021	148	602,027
Total	195	831,219

Defence Force's Response: The Head of Budget Agency indicated that efforts are still being made to have the remaining Cheque Orders for the years 2019 to 2022 cleared.

Recommendation: *The Audit Office recommends that the Administration of the Defence Force (i) implement stricter measures to ensure Cheque Orders are cleared within the stipulated time-frame; and (ii) take action to clear the outstanding Cheque Orders, and submit same for audit. (2022/117)*

Cheques on Hand

474. Section 43 of the Fiscal Management and Accountability Act 2003 states that at the end of each fiscal year, any unexpended balance of public moneys issued out of the Consolidated Fund shall be returned and surrendered to the Consolidated Fund. However, at the time of reporting in September 2023, there were fifty-five cheques totalling \$89.920M still on hand in respect to transactions for the year 2022 and twelve totalling \$80.978M in respect to 2021. As a result, the Appropriation Accounts was overstated by the said amount. In addition, six cheques totalling \$9.093M were printed on the 08 February 2023.

Defence Force's Response: The Head of Budget Agency indicated that the Force concur with the audit findings and every effort will be made to have these updated and paid out to suppliers.

Recommendation: The Audit Office recommends that the Administration of the Defence Force institute measures to ensure full repayment to the Consolidated Fund of all amounts remaining unpaid at the end of each fiscal year in compliance with the FMA Act 2003. (2022/118)

Missing Vouchers

475. The Force was in breach of Section 30 of the Audit Act 2004 in that during the period under review, a sample of 134 Payment Vouchers totalling \$1.058 billion relating to Current Expenditure were requested for audit examination. However, at the time of reporting in September 2023, nineteen Payment Vouchers totalling \$270.974M or 25.6% were not presented for audit. In addition, for Capital Expenditure of the 192 Payment Vouchers requested totalling \$2.716 billion, thirty-five valuing \$616.356M or 22.7% were not presented.

476. Similarly, 181 Payment Vouchers totalling \$1.179 billion were still not presented for audit pertaining to 2019 to 2021 as shown in the table below:

Year	No. Of Payment Vouchers not submitted	Amount \$'000
2019	17	69,447
2020	90	333,036
2021	74	776,427
Total	181	1,178,910

477. As a result, the scope of the audit was limited and a determination could not be made as to the propriety of the payments or whether value was received for the moneys spent.

Defence Force's Response: The Head of Budget Agency indicated that the Ministry of Finance's Sub Treasury Department remains the custodian of all Payment Vouchers once transactions are completed. The Force continues to work with Sub Treasury to locate the outstanding Payment Vouchers to be submitted for audit verification.

Recommendation: *The Audit Office recommends that the Administration of the Defence Force collaborate with the Accountant's General Department to locate and submit all Payment Vouchers for audit. (2022/119)*

Capital Expenditure

Air, Land and Water Transport

478. Amounts totalling \$1.950 billion were budgeted for Air, Land and Water Transport. During the year, there was an approved supplementary allotment of \$157.875M, increasing the total funds available to \$2.108 billion. As at 31 December 2022, the full sum was expended as shown in the table below:

Description	Quantity	Amount \$'000
Payment for Aluminium Hull Vessel	1	1,573,149
Payment for Bell Textron Aircraft	1	399,864
Supply: Extra Cab Pick up	4	50,960
Reconditioned Troops carrying Trucks	2	30,580
Ambulances	1	15,655
Single Cab Land Cruiser Pick up	1	13,893
Lawn Mowers	5	6,800
Wooden Balahoo Boat	4	4,950
Aluminium Trailer		2,905
Outboard engines	2	4,256
Shed Boat	1	1,854
Flat Bed		1,785
Single Chassis Bike	5	1,190
Total		2,107,841

479. The National Procurement and Tender Administration Board (NPTAB) in 2021 awarded the Contract for Procurement of one Patrol Vessel in the sum of US\$11.5M (equivalent to G\$2.420 billion). The Force processed seven Payment Vouchers for the initial down payment of 25% totalling \$605.057M.

480. In addition, in 2022 the Force processed eighteen Payment Vouchers totalling \$1.573 billion for payments of the Patrol Vessel. As at 31 December 2022 amounts totalling \$2.178 billion were paid to the supplier. A duration of two years for the Contract was seen on the Multi-Year Approval with a commencement date stated as 23 April 2021. As of September 2023, the Vessel was still not delivered.

Roll over Contracts

481. Section 55(1) of the FMA Act 2003 states that an official shall not enter into a Multi-Year Contract or arrangement for the supply of goods or the provision of services to the Government without the prior written authorisation of the Minister. It was noted that the Force sought and obtained Multi-Year Approvals from Ministry of Finance (MoF) on the 05 December 2022 for sixteen capital Contracts with Contract Sums totalling \$2.694 billion of which amounts totalling \$1.810 billion to be paid in 2023. Contracts for these projects were already entered into with the various parties prior to the approval from the MoF. The Contractors had also received part payments; as such, the Force violated the aforementioned regulation.

482. In addition, the Force was aware in advance that nine of the sixteen Contracts submitted for Multi-Year Approval could not have been completed on or before the end of the financial year 2022, due to the date of commencement and the duration period of the Contracts. As such, approval from the MoF should have been sought before entering into Contract Agreements with the Contractors.

Defence Force's Response: The Head of Budget Agency indicated that the Force acknowledges these anomalies. The Force remains committed to adhering to regulations. In future, approvals for Multi-Year Contracts will be sought from the MoF before Contracts are entered into to ensure the Force remains compliant with the requirements of the FMA Act.

Recommendation: *The Audit Office recommends that the Head of Budget Agency comply fully with the FMA Act. (2022/120)*

Prior Year Matters

Current Expenditure

Fuel & Lubricants

483. Amounts totalling \$751.660M and \$507.988M were expended for Fuel and Lubricants for the years 2019 and 2020 respectively. An analysis of Payment Vouchers and supporting documents revealed that a vehicle with registration №. GHH 7538 uplifted fuel valuing \$249.022M for both years. Audit enquires revealed that the said vehicle was neither owned by the Guyana Defence Force nor GUYOIL. In addition, there was no Contractual Agreement for this vehicle to uplift fuel on behalf of the Force.

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

Defence Force's Response: The Head of Budget Agency indicated that the Force is still awaiting the completion of the Forensic Audit. Additionally, this matter is before the Courts.

Recommendation: *The Audit Office recommends that the Administration of the Defence Force ensure all systems implemented are monitored and prompt action taken to correct deficiencies. (2022/121)*

Capital Expenditure

485. The Force was still to recover sums totalling \$13.189M on the following three Contracts:

№	Description	Amount Overpaid \$'000
1	Construction of timber wharf, approaching and floating raff – Coastal Battalion, New Amsterdam	9,331
2	Water storage facility – Air Station London, Timehri	2,187
3	Kitchen mess hall building – Air Corps, Timehri	1,671
Total		13,189

Defence Force's Response: The Head of Budget Agency indicated overpayments to the Contractors for the Construction of timber wharf at New Amsterdam, Water Storage facility, and Kitchen Mess Hall building at Air Station London, Timehri are yet to be recovered. These matters are engaging the attention of the Force's Legal Department and the Attorney General's Chamber.

Recommendation: *The Audit Office recommends that the Administration of the Defence Force continue its efforts in pursuing recoveries of the overpayments on the projects reported above. (2022/122)*

486. The Force expended the sum of \$17.442M on the overhauling of the engine for an Islander bearing registration number 8R-GKR in 2019. The Islander 8R-GKR has not flown since its arrival to Guyana in August 2018. According to the list of the Force's fleet of aircraft submitted for audit in September 2020, the aircraft was deemed to be unserviceable.

Defence Force's Response: The Head of Budget Agency indicated that an aircraft will be deemed unserviceable providing any system on the aircraft is not functioning in accordance with the manufacturer's specifications or the Aircraft's Technical Manuals. On arrival, inspections of aircraft 8R-GKR revealed significant structural defects which had to be rectified prior to the aircraft becoming serviceable.

Recommendation: *The Audit Office recommends that the Administration of the Defence Force inform the Audit Office when the Islander 8R-GKR have been repaired, and submit the relevant documents for scrutiny. (2022/123)*

Follow-up on the Implementation of Prior Year Audit Recommendations

487. The table below summarises the prior year matters as contained in the Auditor’s General 2021 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 9 recommendations; 1 was not implemented, 4 were partially implemented and 4 were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2021/104	Weak Internal Controls	√		
2021/105	Cheque Orders & Missing Vouchers			√
2021/106	Cheque Orders & Missing Vouchers		√	
2021/107	Breach of Section 43 of FMA		√	
2021/108	Cheque Orders & Missing Vouchers		√	
2021/109	Weak Internal Controls	√		
2021/110	Irregularities - Receipt of fuel	√		
2021/111	Overpayment on contract	√		
2021/112	Unserviceable aircraft		√	

AGENCY 71
REGION 1 – BARIMA/WAINI

Current Year Matters

Current Expenditure

Employment Costs

488. The sum of \$1.597 billion was budgeted for Employment Costs for the period January to December 2022. This allocation was revised through virements in the sum of \$1.409M increasing the total funds available to \$1.598 billion. According to the Appropriation Accounts, amounts totalling \$1.549 billion were expended as at 31 December 2022.

489. The Regional Administration has refunded unpaid net salaries totalling \$2.345M to the Consolidated Fund for nineteen employees during the year 2022. However, the related deductions totalling \$259,300 paid to the various agencies were not recovered.

Region's Response: The Head of Budget Agency indicated that the Regional Administration have written to the Agencies that have received the overpayment seeking a refund.

Recommendation: *The Audit Office recommends that the Regional Administration follow-up this matter with the relevant Agencies with the view of recovering all amounts overpaid. (2022/124)*

Drugs and Medical Supplies

490. The sum of \$300M was budgeted for the procurement of Drugs and Medical Supplies under Health Services Programme – Line Item 6221. According to the Appropriation Accounts, the full sum was expended as at 31 December 2022. The Regional Administration expended \$30M using its own procurement procedures and issued an Inter-Departmental Warrant (IDW) valuing \$270M to the Ministry of Health (MoH) for the Ministry to procure Drugs and Medical Supplies on behalf of the Regional Administration.

491. The IDW №. 2/2022 was issued on 04 April 2022 to MoH. A Financial Return was received from MoH indicating that the full amount was expended.

492. An examination of the Drugs Dispatch Report received by the Regional Administration from the Materials Management Unit (MMU) revealed that the Region received items totalling \$248.721M which was \$21.279M less than the warranted amount.

Region's Response: The Head of Budget Agency indicated that: (i) MMU only supplied three quarters of drugs for the year due to being closed during investigations in April – June while they would have received the fourth quarter in January of 2023, MMU is now offering six-month supplies, which was collected for 2023 May and next supply is in October and (ii) this is noted and the Department is currently engaging MoH and MMU with this process.

Recommendation: *The Audit Office recommends that the Regional Administration put systems in place to reconcile the value of the Drugs and Medical Supplies received with the sum warranted to the MoH. (2022/125)*

Maintenance Works

493. Amounts totalling \$639.7M was budgeted under this account area. The sum of \$6.928M was transferred via virements, decreasing the total funds available to \$632.772M. As at 31 December 2022, the sum of \$632.760M was expended.

494. The Contract for the repairs to fence and sanitary block at Manawarin Power House was awarded in the sum of \$2.468M. As at 31 December 2022, no monies were paid to the Contractor. However, at the time of reporting in September 2023, a cheque for the full Contract Sum was on hand at the Sub Treasury Department. Physical verification exercise carried out on 12 July 2023, discovered that payment for this Contract was executed under line item 6255 – Maintenance of Other Infrastructure. However, the works executed was found to be capital in nature. The works included the construction of a new concrete and chain-link fence comprising of galvanized posts, runners and a galvanized gate along with newly constructed concrete sanitary block and septic tank.

Region's Response: The Head of Budget Agency indicated that the finding is noted and efforts will be made to avoid such recurrences.

Recommendation: *The Audit Office recommends that the Regional Administration ensure that all budgetary allocations are expended in the correct manner and approvals for any changes are obtained from the relevant authority. (2022/126)*

Other Matters

495. The Regional Administration breached the provisions of Section 43 of the Fiscal Management and Accountability Act 2003, when it failed at the end of the year to refund 755 cheques totalling \$771.898M for the year 2022. As a result, the Appropriation Accounts were overstated by this amount. At the time of reporting in September 2023, fifty-four cheques totalling \$72.948M had become stale dated and were still on hand.

Region's Response: The Head of Budget Agency indicated that efforts will be made to update and pay out all cheques.

Recommendation: *The Audit Office recommends that the Regional Administration institute measures to ensure full repayment to the Consolidated Fund of all amounts remaining unpaid at the end of each financial year in compliance with the FMA Act. (2022/127)*

496. It should also be noted that no evidence of Payment Vouchers and related documents were seen in respect of eighteen cheques totalling \$18.637M. As a result, it could not be determined whether the Regional Administration complied with Section 31 of the FMA Act.

Region's Response: The Head of Budget Agency indicated that the Payment Vouchers were on Query at the Sub-Treasury Department.

Recommendation: The Audit Office recommends that the Regional Administration ensure that for all payments processed through the IFMIS there is an approved Payment Voucher. (2022/128)

497. Audit examination of Payment Vouchers revealed a total of seventeen instances where cheques were cut before the examination and passing of Payment Vouchers. The table below shows the dates and comparison:

№.	Voucher №.	Approval date by Sub-Treasury	Cheque date	Date Uplifted by Contractor
1	71000004095	20/12/2022	19/12/2022	23/12/2022
2	71000005145	18/05/2023	04/01/2023	18/05/2023
3	71000004342	02/03/2023	04/01/2023	02/03/2023
4	71000005198	20/04/2023	04/01/2023	20/04/2023
5	71000005210	18/05/2023	04/01/2023	18/05/2023
6	71000001279	15/06/2022	09/06/2022	17/06/2022
7	71000003526	07/12/2022	06/12/2022	08/12/2022
8	71000005382	14/04/2023	04/01/2023	17/04/2023
9	71000004289	21/12/2022	19/12/2022	22/12/2022
10	71000004074	20/12/2022	19/12/2022	22/12/2022
11	71000003834	29/12/2022	28/12/2022	11/01/2023
12	71000004489	25/05/2023	04/01/2023	20/06/2023
13	71000003072	10/11/2022	09/11/2022	11/11/2022
14	71000003916	07/12/2022	06/12/2022	08/12/2022
15	71000005101	02/02/2023	04/01/2023	02/02/2023
16	71000004210	28/03/2023	04/01/2023	30/03/2023
17	71000002581	05/10/2022	04/10/2022	13/10/2022

Region's Response: The Head of Budget Agency indicated that this matter will be discussed with the Accountant General, since he was unaware of this practice.

Recommendation: The Audit Office recommends that the Regional Administration comply with the requirements of the FMA Act. (2022/129)

498. Cheque Orders are required to be cleared within thirty days of their issue through the submission of bills/receipts and other documents in support of the payments made. However, the Region failed to fully adhere to this requirement. An examination of the Cheque Order Register revealed that Cheque Orders were cleared on an average of 157 days after they were issued.

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

Recommendation: The Audit Office recommends that the Regional Administration ensure that these Cheque Orders are cleared within the stipulated time-frame in keeping with Circularised Instructions. (2022/130)

499. In addition, four Cheque Orders totalling \$10.341M in respect of transactions for the year 2022 remained outstanding at the time of reporting in September 2023. Similarly, seventy-one Cheque Orders valued at \$141.254M for the period 2017 to 2018, and 2020 to 2021 remained outstanding. As a result, it could not be ascertained whether the Regional Administration received full value for all sums expended.

Year	N ^o . of Cheque Orders	Amount \$'000
2017	23	84,242
2018	20	31,371
2020	6	7,011
2021	22	18,630
Total	71	141,254

Region's Response: The Head of Budget Agency indicated that the Regional Administration is currently making efforts to have these Cheque Orders cleared.

Recommendation: *The Audit Office recommends that the Regional Administration ensure that all outstanding Cheque Orders are cleared and submit the necessary information to the Audit Office for verification. (2022/131)*

Regional Tender Board

Procurement Process

500. It was noted that the Special Conditions of Contracts for works of both capital and current expenditures, required the issuance of letters of commencement. However, the commencement orders were not seen attached to payment vouchers nor were they presented for audit examination. As a result, it was difficult to determine the commencement dates; and thus, the schedule completion dates for the Contracts. A similar situation occurred during the year 2021.

Region's Response: The Head of Budget Agency indicated that the Regional Administration acknowledged these queries and has put measures to place detailed Special Conditions in Contracts and provide commencement orders for all capital and current projects being executed.

Recommendation: *The Audit Office recommends that the Regional Administration ensure full compliance with the Procurement Act 2003. (2022/132)*

Capital Expenditure

501. The sum of \$817.8M was allotted under the capital programmes of the Region for the period under review. According to the Appropriation Accounts, as at 31 December 2022 amounts totalling \$817.344M were expended resulting in an unspent amount of \$456,000.

Buildings

502. The sum of \$374M was allotted for the construction of - storage facility, primary schools at Oronoque, Arawansa, and Coraisma, teacher's quarters at Wallaba, and Corasima and building at Oronoque, provision for Port Kaituma TVET building and rehabilitation of Santa Rosa primary school, provision for MCH department, pharmacy and nurses hostel – Port Kaituma district hospital, oxygen supply network, doctors quarters and maternal waiting home – Mabaruma regional hospital, construction of health huts at Black water savannah, Korisina, Imbotero and Barabina, extension of pharmacy bonds at Mabaruma and Kumaka Hospitals, rehabilitation of living quarters and health centre at Arakaka and nurses hostel at Moruca, upgrading of Barima Kariabo health post and payment of retention. As at 31 December 2022, the sum of \$373.661M was expended through the execution of forty-one contracts.

503. The Contract for the construction of sanitary block at Mabaruma Regional Hospital was awarded in the sum of \$4M. As at 31 December 2022, the full sum was paid to the Contractor. An examination of the Payment Vouchers and other supporting documents revealed the following:

- a) The Contract Agreement was signed on 28 December 2022 and the duration period of the Contract as specified on *clause 5* of the Special Conditions of Contract (SCC) is six weeks after signing of Contract. However, despite the Regional Administration being aware that this project would have rolled over into 2022, they did not seek approval to Roll Over from the Ministry of Finance at the time of signing.
- b) Payment for the Contract was done via one payment (first & final). The payment was processed on 31 December 2022 and cheque drawn on 4 January 2023, which is also three days after the signing of the Contract.
- c) The Contractor submitted account for payment for the full Contract Sum on 31 December 2022. Hence, it was difficult to ascertain, how the Contractor would have completed the Contract in just three days since, according to the Bill of Quantities, the work entails; casting of foundation, floor, columns and beams, laying of hollow block walls, plastering of walls and plumbing works et.
- d) The defects liability period was not stated on the SCC.

Region's Response: The Head of Budget Agency indicated that the Regional Administration acknowledged these queries, however, this project was completed and in use. The Regional Administration has put measures in place to prevent this from future occurrence.

Recommendation: *The Audit Office recommends that the Regional Administration comply fully with the FMA Act and Procurement Act 2003. (2022/133)*

504. The Contract for the construction of sanitary block at St. Margret's Primary School was awarded in the sum of \$4.165M. As at 31 December 2022, the full sum was paid to the Contractor. An examination of the Payment Vouchers and other supporting documents revealed the following:

- a) The Contract Agreement was signed on 28 December 2022 and the duration period of the Contract as specified on *clause 5* of the Special Conditions of Contract (SCC) is six weeks after signing of the Contract. However, despite the Regional Administration being aware that this project would have rolled over into 2022, they did not seek approval to Roll Over from the Ministry of Finance at the time of signing.
- b) Payment for the Contract was done via one payment (first & final). The Payment Voucher was prepared on 21 December 2022. Hence, it is difficult to ascertain, how and why the payment was processed before the signing of the Contract on 28 December 2022. In addition, the Cheque was drawn on 4 January 2023.
- c) The Contractor submitted account for payment for the full Contract Sum on 28 December 2022, which is also the same date the Contract was signed.
- d) It was difficult to determine, how the Contractor would have completed the Contract on the same day after signing the Contract, when according to the Bill of Quantities, the work entails; casting of foundation, floor, columns and beams, laying of hollow block walls, plastering of walls and plumbing works etc.
- e) The defects liability period was not stated on the SCC.

Region's Response: The Head of Budget Agency indicated that the Regional Administration acknowledged these queries. However, this project was completed in 2023 and is in use. The Regional Administration has put measures in place to prevent this from future occurrence.

Recommendation: *The Audit Office recommends that the Regional Administration comply fully with the FMA Act and Procurement Act 2003. (2022/134)*

505. The Contract for the construction of Regional pharmacy bond at Mabaruma was awarded in the sum of \$28.289M by the National Procurement and Tender Administration Board. As at 31 December 2022, the sum of \$24.046M was paid to the Contractor. At the time of reporting in September 2023, a cheque in the sum of \$1.414M was still on hand at the Sub Treasury Department for this project. Audit examination of Payment Vouchers and supporting documents revealed that details on the signing of the Contract, contract duration and the defect liability period could not be determined. Physical verification revealed sub-standard and poor-quality works on various sections of the building, such as:

- The internal concrete staircase is shaky.
- Poor painting works throughout the building
- Poor tiling works, with areas being hollow beneath the tile.
- Poor rendering works to walls in some areas.
- The building was constructed with only one way in and out.
- Termites were observed in the building.

Region's Response: The Head of Budget Agency indicated that remedial work is being done and will be completed by the end of September 2023.

Recommendation: The Audit Office recommends that the Regional Administration ensure all works completed are carefully inspected and should not accept poor quality and sub-standard works on their facilities. All defects should be addressed and rectified before final acceptance of the works. (2022/135).

506. The Contract for the construction of Education Department at Oronoque, Port Kaituma was awarded in the sum of \$25.337M by the National Procurement and Tender Administration Board. As at 31 December 2022, the sum of \$12.668M was paid to the Contractor. Physical verification on 14 July 2023 revealed that works were ongoing, with work in progress on the external HCB walls and elevated reinforced concrete floor slab. It was further discovered that the RDC had already made payments in full to the Contractor for works which were yet to be completed at the time of our physical verification, resulting in an overpayment of \$5.390M as shown in the table below:

Item	Description	Qty Paid	Qty Found	Unit	Diff	Rate \$	Amount Overpaid \$'000
	Beams and Ridge Studs						
B2 – 5.4	Cast mass concrete to 4Nr 8"x8'x5' ridge studs using 1:2:4 mixture with ¾" minus aggregates	0.33	0	Cu/yds	0	70,000	23
B2 – 5.5	½" MS reinforcement to ridge stud @6"cc	100	0	Lbs	100	250	25
B2 – 5.6	3/8"MS reinforcement to ridge stud @6"cc	60	0	Lbs	60	250	15
B2 – 6	Walls & Floor						
B2 –6.1	Cast mass concrete to 4" thick floor & verandah floor using 1:2:4 mixture with ¾" minus aggregates	20	4	Cu/yds	16	70,000	1,120
B2 –6.2	½" MS reinforcement to floor of building @6"cc	4300	0	Sq.yds	4300	250	1,075
B2 –6.3	Lay 24"x24" non-skid ceramic tiles to floor (cater for all tin set, grout etc.)	182	0	Sq.yds	182	6,000	1,092
B2 –6.4	Lay 4' thk HCB to internal 7 external walls to building	280	160	Sq.yds	120	5,000	600
B2 –6.5	½' thk Sand/cement plastering to both faces of wall	600	0	Sq.yds	600	1,200	720
B2 –6.6	Apply 2 coats of concrete primer & 2 coats of semi emulsion paint to all concrete faces of walls (colour as directed)	600	0	Sq.yds	600	1,200	720
Total Overpaid							5,390

507. In addition, it was discovered that the Regional Engineer prepared and certified payments for Beams, Ridge Studs, Walls and Floor totalling \$5.390M, however our physical verification on 14 July 2023 revealed that none of the items paid for were complete. Further, examination of the Payment Voucher №. 71000005140 revealed that the cheque was still not uplifted by the Contractor at the time of the physical verification, indicating that the cheque was prepared and held by the Regional Administration.



Photographs of the incomplete Education Office

Region's Response: The Head of Budget Agency indicated that works are currently in progress.

Recommendation: *The Audit Office recommends that the Regional Administration should (i) immediately desist from certifying payments for incomplete works with the intention to cut and hold a cheque and (ii) the Regional Administration should monitor the pace of the works closely and encourage the Contractor to expedite the completion of the works. All delays should be documented and any extensions of time granted should be supported by justifications. If liable, liquidated damages should be applied to the contract. (2022/136)*

508. The Contract for the construction of Primary School at Oronoque Port Kaituma was awarded in the sum of \$24.668M by the National Procurement and Tender Administration Board. As at 31 December 2022, the sum of \$19.734M was paid to the Contractor. Audit examination of Payment Vouchers and supporting documents revealed that details on the signing of the Contract, Contract duration and the defects liability period could not be determined. A physical verification conducted on the 14 July 2023, discovered that the site was abandoned and the works were incomplete, while our inspections, measurements and calculations revealed an overstatement of \$10.557M as shown in the table below:

Item	Description	Qty Paid	Qty Found	Unit	Diff	Rate \$	Amount Overpaid \$'000
	Bill №.3 – Carpentry & Joinery						
	Walls and Floor						
19	Sandfill and compact 2" thk white and to curb wall	17.6	0	Cu/yds	17.6	25,000	440
20	Mix and spread 2" thk sand/cement blinding floor	17.6	0	Cu/yds	17.6	40,000	704
21	Cast mass concrete to 4" thk floor using 1:2:4 mixture with ¾" minus aggregates	30	0	Cu/yds	30	60,000	1,800
22	#610 BRC fabric to floor	320	0	Sq./yds	320	2,065	661
23	Lay 24"x24" non-skid ceramic tiles to floor (cater for all tin set, grout etc)	320	0	Sq./yds	320	5,000	1,600
24	Lay 4" thk HCB to internal & external walls of building	300	0	Sq./yds	300	2,000	600
25	½" thk Sand/cement plastering to both faces of walls	720	0	Sq./yds	720	1,500	1,080
26	Apply 2 coats of concrete primer & 2 coats of semi emulsion paint to all concrete faces of walls (colour as directed)	720	0	Sq./yds	720	1,000	720
	Bill No.4- Sanitary Facilities						
27	Cast reinforcement concrete lintels and frame to double windows	24	0	Nr	24	10,000	240
28	Cast reinforcement concrete lintels and frame to highlight windows	6	0	Nr	6	12,000	72
29	Supply and install 30"x48" sash windows to building	48	0	Nr	48	27,000	1,296
30	Supply and install 2"x5" hardwood door frames to building	140	0	Bm	140	600	84
31	Install 30"x80" double purple heart panel doors to building equipped with English made Yale Knob locks or English made mortise locks, 3nr 4" butts etc	3	0	Nr	3	60,000	180
32	Install 30"x80" pine doors to washroom equipped with English made Yale Knob locks or English made mortise locks, 3nr 4" butts etc	10	0	Nr	3	38,000	380
	Bill No.5 – Painting & Finishes						
33	Cast reinforced concrete to steps of building 4'x4'	2	0	Nr	2	80,000	160
34	Cast reinforced concrete to wheel chair ramp to building	3	0	Cy/yds	3	60,000	180
35	Fabricate and install 2" galvanize steel rails to corridor and steps of building	320	0	Ln/ft	320	1124	360
Total Overpaid							10,557

509. Further, sub-standard works were observed on the construction of the 6-inch kerb wall, with blocks not being laid levelled, while the block work to accommodate the fill material and floor slab was poorly done and out of line and will require adjustments.



Photographs of the incomplete works and abandoned site

Region's Response: The Head of Budget Agency indicated that the Contractor is presently onsite correcting the faulty work. On completion the Audit Office will be notified.

Recommendation: *The Audit Office recommends that the Regional Administration should; (i) should immediately desist from certifying payments for incomplete works with the intention to cut and hold a cheque, (ii) should carefully inspect all completed works and should not accept poor quality and sub- standard works on their facilities and (iii) monitor the pace of the works closely and encourage the Contractor to expedite the completion of the works. In addition, all delays should be documented and any extensions of time granted should be supported by justifications. (2022/137)*

Purchases

510. The sum of \$180.7M was allotted for the purchase of Land and Water Transport and Furniture and Equipment for Programmes – Regional Administration and Finance, Public Works, Education Delivery and Health Services. As at 31 December 2021, the sum of \$180.577M was expended under this Accounting Area.

511. The Regional Administration procured two Toyota Hiace 15-seater Minibuses to the value of \$15.6M under program 713-Education Delivery. The purchases were facilitated via two Payment Vouchers, (P.V. Nos. 71000001007 and 71000001008) dated 31 May 2022, to the same Supplier. Audit perusal of the Payment Vouchers and supporting documents, revealed the following;

- a) The award of Contract Letter sent by the Regional Executive Officer to the Supplier was dated 4 April 2022. However, the quotation was dated 7 April 2022.
- b) Both Contracts for the supply and delivery of the Minibuses were dated 25 May 2022.
- c) The Requisitions to Purchase (RTP) on both Payment Vouchers were prepared on the same date, indicating that the Regional Administration had split the Contracts to avoid the awarding of same by National Procurement and Tender Administration Board.
- d) The date of delivery on the Goods Received Notes (GRN) indicated that one of the Minibus was received ten days after the delivery period, although the Supplier was given 180 days to deliver the Bus. However, no charges for liquidated damages was evident.

Region’s Response: The Head of Budget Agency acknowledged this finding and indicated that this was a date issue.

Recommendation: *The Audit Office recommends that the Regional Administration fully adhere to the Procurement Act 2003. (2022/138)*

Prior Year Matters

Current Expenditure

512. The Regional Administration had still not recovered overpayments totalling \$6.121M for the years 2017 to 2019, as shown in the table below:

Year	Description	Amount Overpaid \$’000
2017	Senior Welfare Officer Living Quarters, Moruca	281
“	Repairs to St. Mary’s Primary School	314
“	Repairs to Hosororo Primary School	142
2018	Repairs to Port Kaituma Teacher’s Quarters	103
2019	Const. reinforced concrete Bridge-Thomas Hill-Mob. Adv	2,167
“	Const. reinforced concrete Bridge-Moro Moruca-Mob. Adv	3,114
Total		6,121

Region’s Response: The Head of Budget Agency indicated the Regional Administration will continue to engage the Contractors with a view of recovering the full sums overpaid on the stated projects.

Recommendation: *The Audit Office recommends that the Regional Administration take steps to recover the overpayments and put proper systems in place to avoid recurrences. (2022/139)*

Capital Expenditure

513. The Regional Administration is still to recover an overpayment of \$401,000 on the construction of reinforced concrete bridge on the Hosororo Stretch in 2017.

Region's Response: The Head of Budget Agency indicated the Regional Administration will continue to engage the Contractor with a view of recovering the full sum overpaid on the stated project.

Recommendation: *The Audit Office recommends that the Regional Administration take steps to recover the overpayment and put proper systems in place to avoid recurrences. (2022/140)*

Follow-up on the Implementation of Prior Year Audit Recommendations

514. The table below summarises the prior year matters as contained in the Auditor's General 2021 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 13 recommendations; 4 were not implemented, 3 were partially implemented and 6 were fully implemented.

Rec. №.	Categories of Finding	Recommendation		
		Fully Implemented	Partially Implemented	Not Implemented
2021/113	Breaches of Procurement Act 2003	√		
2021/114	Breaches of FMA Act 2003			√
2021/115	Circularised Instructions		√	
2021/116	Breaches of Stores Regulations	√		
2021/117	Breaches of Procurement Act 2003			√
2021/118	Breaches of Procurement Act 2003			√
2021/119	Breaches of Procurement Act 2003			√
2021/120	Breaches of FMA Act 2003	√		
2021/121	Overpayment of Construction Works	√		
2021/122	Breaches of Procurement Act 2003	√		
2021/123	Breaches of Stores Regulations	√		
2021/124	Overpayment of Construction Works		√	
2021/125	Overpayment of Construction Works		√	

AGENCY 72
REGION 2 – POMEROON/SUPERNAAM

Current Year Matters

Current Expenditure

Drugs and Medical Supplies

515. The sum of \$450M was budgeted for the procurement of Drugs and Medical Supplies under Health Services Programme - Line Item 6221 for 2022. According to the Appropriation Accounts, the full sum was expended as at 31 December 2022. The Regional Administration expended the sum of \$170M using its own procurement procedures and issued an Inter-Departmental Warrant (IDW) valuing \$280M to the Ministry of Health (MOH) for the Ministry to procure Drugs and Medical Supplies on behalf of the Regional Administration.

516. The IDW №. 1/2022 was issued on 16 June 2022 to the MoH. A Financial Return was received from MoH indicating that the full amount was expended.

517. An examination of the Drugs Dispatch Report received by the Regional Administration from the Materials Management Unit (MMU) revealed that the Region received items totalling \$277.924M which was \$2.076M less than the warranted amount.

Region's Response: The Head of Budget Agency indicated that a letter dated July 2023 was sent to the Ministry of Health for the detailed listing inclusive of cost and quantity for reconciliation to be done.

Recommendation: *The Audit Office recommends that the Regional Administration put systems in place to reconcile the value of the Drugs and Medical Supplies received with the sum warranted to the MoH. (2022/141)*

Other Matters

Unserviceable Items

518. The Regional Administration has failed to dispose of a number of unserviceable Machinery/equipment/vehicles that are located at the Operation and Maintenance (O&M) compound and a storage yard located in Lima, even though a valuation report was completed by the Ministry of Public Infrastructure for most of these items in 2017. Additionally, there are seventeen Outboard Engines that are currently not in use for various reasons, which are stored at O&M Compound and Department of Education.

Region's Response: The Head of Budget Agency indicated that a second valuation to the unserviceable items was done in April 2023 and the Region is awaiting the Finance Secretary's approval for disposal.

Recommendation: *The Audit Office recommends that the Regional Administration put systems in place to ensure that the Stores Regulations are complied with at all times.(2022/142)*

Government Quarters

519. The Regional Administration owns sixty-four living quarters. However, there are eight persons occupying and not paying rent for which no documentation was presented to substantiate their entitlement to rent-free quarters. A similar situation existed in previous years.

Region's Response: The Head of Budget Agency indicated that out of the eight officers, five are occupied by Commander, Deputy Commander and police officers, two are used by fire officers and one former employee who was written numerous times to vacate.

Recommendation: *The Audit Office recommends that the Regional Administration take steps to ensure that: (i) only Officers entitled to Government Quarters are accommodated there; and (ii) all outstanding amounts for rent are collected and deposited into the Consolidated Fund. (2022/143)*

Economic Fund/Economic Project

520. The Regional Administration operated three special project accounts Nos. 958456852354, 958456852339 and 458451601268 held at a commercial bank for economic affairs (Reserve Fund), Economic Project (State House) and West Bury. Audit checks revealed that amounts from these accounts were used as advances to facilitate activities within the Region. An examination of the Cash Book for these accounts revealed that there were 232 outstanding advances totalling \$17.959M relating to these accounts as shown below:

Account	Period	No. of Outstanding Advances	Total \$'000
West Bury	1995-2022	13	1,314
Kayman Sankar	1995-2022	110	4,041
State House	1995-2022	9	347
Essequibo Night	1995-2022	30	7,741
Sale of Tender	1995-2022	11	578
Rental of Unifloat	1995-2022	2	104
Toll Fee	1995-2022	4	960
Sewage Truck	1995-2022	35	1,458
Water Users	1995-2022	1	271
Rental of Stage	1995-2022	3	53
Charity Marketing Centre	2013-2022	11	949
Mash	2015-2022	3	143
Total		232	17,959

Region's Response: The Head of Budget Agency indicated that all advances were cleared for 2020 and issuing of advances would have ceased from September 2022.

Recommendation: *The Audit Office recommends that the Regional Administration put measures in place to ensure that advances are cleared promptly. Further, the receipts of the Economic Project Fund should only be used for its intended purpose. (2022/144)*

Prior Years Matters

Current Expenditure

521. The Regional Administration had still not recovered amounts totalling \$2.090M that, were overpaid on the following projects for the years 2017 and 2018.

Year	Description	Amount Overpaid \$'000	Amount Refund \$'000	Amount Outstanding \$'000
2017	Repairs to Water Trestle Karawab Health Center	381	0	381
2018	Landfilling Anna Regina Secondary School	420	0	420
"	General repairs to Wakapoa Health Centre	110	0	110
"	General repairs to Hackney Health Post, Lower Pomeroon River	1,179	0	1,179
Total		2,090	0	2,090

Region's Response: The Head of Budget Agency indicated that the Contractors were written to several times and no overpayment was recovered.

Recommendation: *The Audit Office recommends that the Regional Administration pursue vigorously the recovery of the overpaid sums. (2022/145)*

Follow-up on the Implementation of Prior Year Audit Recommendations

522. The table below summarises the prior year matters as contained in the Auditor's General 2021 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 7 recommendations; 2 were not implemented, 3 were partially implemented and 2 were fully implemented.

Rec. No.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2021/126	IDW Drugs and Medical Supplies		√	
2021/127	Breaches of Stores Regulations	√		
2021/128	Breaches of Stores Regulation			√
2021/129	Economic Fund		√	
2021/130	Breaches of Procurement Act	√		
2021/131	Overpayment of Contracts		√	
2021/132	Overpayment of Contracts			√

AGENCY 73
REGION 3 – ESSEQUIBO ISLANDS/WEST DEMERARA

Current Year Matters

Current Expenditure

Employment Costs

523. An audit examination of forty-five leavers for 2022, revealed that four persons were overpaid net salaries totalling \$459,719; whilst the related deductions totalling \$69,620 were also overpaid to the various deduction agencies. Similarly, during the years 2018 to 2021, amounts totalling \$1.920M remained outstanding as overpaid net salaries to employees while the related deductions totalling \$284,000 paid over to the various agencies were also still not recovered as shown below:

Year	Net Salaries Overpaid \$'000	Salaries Recovered \$'000	Salaries Outstanding \$'000	Overpaid Deductions Outstanding \$'000
2018	303	0	303	11
2019	904	0	904	129
2020	335	0	335	40
2021	650	272	378	104
Total	2,192	272	1,920	284

Region's Response: The Head of Budget Agency acknowledged the findings and stated letters were dispatched to persons who were overpaid.

Recommendation: *The Audit Office recommends that the Regional Administration continue its efforts in pursuing recoveries of the overpayments. (2022/146)*

Drugs and Medical Supplies

524. The sum of \$906M was budgeted for the procurement of Drugs and Medical Supplies under Health Services Programme - Line Item 6221. As at 31 December 2022, amounts totalling \$905.942M were expended. The Regional Administration expended \$155.942M using their own procurement procedures and issued three Inter-Departmental Warrants (IDW) totalling \$750M to the Ministry of Health (MoH) for the Ministry to procure Drugs and Medical Supplies on behalf of the Regional Administration.

525. Three IDWs totalling \$750M were issued to MoH. According to Financial Returns received from MoH, amounts totalling \$745.231M were expended as at 31 December 2022 resulting in an unspent balance of \$4.769M. See details in the table below:

Budgeted Amount \$'000	IDWs to MoH					Expended by Region \$'000	Total Expended \$'000	Total Unspent Balance \$'000
	No.	Date	Amount Warranted \$'000	Expended as per Financial Return \$'000	Unspent \$'000			
906,000	1/2022	2 June 2022	400,000	400,000	0	155,942	901,173	4,827
	3/2022	29 June 2022	200,000	200,000	0			
	5/2022	15 Nov 2022	150,000	145,231	4,769			
Total			750,000	745,231	4,769	155,942	901,173	4,827
Note: The Appropriation Accounts represented the sum of \$905.942M as being expended as at 31 December, 2022. However, Financial Returns and Payment Vouchers submitted revealed amounts totalling \$901.173M as being expended.								

526. An examination of the Drugs Dispatch Report received by the Regional Administration from the Materials Management Unit (MMU) revealed that the Region received items totalling \$338.302M which was \$411.698M less than the warranted amount.

Region's Response: The Head of Budget Agency indicated they were in the process of reconciling their records with the listing provided by MMU.

Recommendation: *The Audit Office recommends that the Regional Administration put systems in place to reconcile the value of the Drugs and Medical Supplies received with the sum warranted to the MoH. (2022/147)*

Fuel and Lubricants

527. According to the Appropriation Accounts, amounts totalling \$47.465M were expended on Fuel and Lubricants for 2022. However, there was no reconciliation between the quantity of fuel received from the supplier with that of the total amounts paid in 2022. According to the Guyana Oil Company (GUYOIL) Fuel Statement and the Payment Vouchers, an amount of \$16.157M was owed to the Region as at 31 December 2022. In addition, there were five Cheque Orders pertaining to the purchase of Fuel & Lubricants totalling \$10.519M for the 2022, which remained outstanding as at 31 August 2023. As a result, it could not be ascertained whether the Region received full value for all moneys expended. Further, a Fuel Register was not submitted for audit examination. A similar observation was made in 2021.

Region's Response: The Head of Budget Agency indicated; (i) a Fuel Register will be reconciled and submitted to the Audit Office by 31 August 2023; (ii) the outstanding fuel was due to the lack of capacity to store fuel; and (iii) efforts are being made to have all outstanding Cheque Orders cleared.

Recommendation: The Audit Office of Guyana recommends that (i) the Fuel Register is properly updated and reconciled; (ii) desist from the practice of prepaying for large quantities of fuel beyond its consumption needs; and (iii) ensure that Cheque Orders are cleared within the stipulated time-frame in keeping with Circularised Instructions. (2022/148)

Utilities

528. Amounts totalling \$242.714M were expended on Utility Charges. An analysis of the relevant registers and the amounts expended revealed differences, as reflected in the table below:

Description	Amount Expended \$'000	Amount as per Register \$'000	Difference \$'000
Electricity Charges	120,901	25,554	95,346
Telephone Charges	14,155	4,210	9,945
Water Charges	107,658	2	107,656
Total	242,714	29,766	212,947

Region's Response: The Head of Budget Agency indicated the Utility Registers will be reconciled and submitted to the Audit Office by 31 August 2023.

Recommendation: The Audit Office recommends that the Region ensures the Utilities Registers are properly updated. (2022/149)

529. Similarly, in 2021 the Water Charges Register showed a difference of \$33.607M when reconciled to the actual expenditures, indicating that all payments were not recorded in the register.

Region's Response: The Head of Budget Agency indicated the Water Charges Register will be reconciled and submitted to the Audit Office by 31 August 2023.

Recommendation: The Audit Office recommends that the Region ensures the Water Charges Registers are properly updated. (2022/150)

Stores and other Public Property

530. The Regional Administration owns and controls seventy-five serviceable vehicles/machinery/equipment/motor cycles for which Log Books were required to be maintained. However, the Regional Administration was in breach of Section 29 of the Stores Regulations 1993 since, only fifty-three Log Books were submitted, leaving twenty-two outstanding. See details in the table below. Similarly, in 2021, seventeen Log Books were not presented for audit scrutiny.

Type of Vehicle/Equipment	Total №. of Serviceable Vehicles/ Machinery/ Equipment	Log Books Received	№. of Outstanding Log Books
Motor Vehicles	35	23	12
Boat	5	5	0
Machinery	18	14	4
Motor Cycle	10	5	5
Excavator/Tractor	7	6	1
Total	75	53	22

Region's Response: The Head of Budget Agency indicated outstanding Log Books will be submitted.

Recommendation: *The Audit Office recommends that the Region take immediate steps to ensure that the Stores Regulations is complied with, as it relates to the maintenance of Log Books. (2022/151)*

Other Matters

531. Section 43 of the Fiscal Management and Accountability Act 2003 states that at the end of each fiscal year, any unexpended balance of public moneys issued out of the Consolidated Fund shall be returned and surrendered to the Consolidated Fund. However, an inspection at the Sub-Treasury's Safe at the time of reporting in September, revealed that there were twenty-six cheques totalling \$48.543M still on hand with respect to transactions for the year 2022 which have since become stale dated. As a result, the Appropriation Accounts were overstated by the said amount.

Region's Response: The Head of Budget Agency indicated that all payees had up to 31 August 2023 to uplift payments, or cheques will be refunded to the Consolidated Fund after.

Recommendation: *The Audit Office recommends that the Region refund all unspent funds at the end of the year and comply with the requirements of the FMA Act. (2022/152)*

532. According to Circular №. 02/2019 dated 29 January 2019, Cheque Orders are required to be cleared within thirty days of their issue through the submission of bills/receipts and other supporting documents. However, an examination of the Cheque Order Register revealed that there were eleven Cheque Orders totalling \$1.667M in respect of transactions for the year 2022 that remained outstanding at the time of reporting in August. As such, it could not be determined whether the Region received the intended benefits of these transactions. Similarly, in the years 2018-2021, fourteen Cheque Orders remained outstanding.

Region's Response: The Head of Budget Agency indicated due to the lack of storage at the Stores the items could not have been collected resulting in the Cheque Orders being uncleared. These items will be collected at a later date.

Recommendation: *The Audit Office recommends that the Regional Administration ensure that Cheque Orders are cleared within the stipulated time-frame in keeping with Circularised Instructions. For the cheque orders relating to 2018 - 2021, the Head of Budget Agency is advised to determine the reasons for the delay in clearing these cheque orders. (2022/153)*

Other Matters

533. The Regional Administration operated a Drainage and Irrigation Board (D&I Board) account №. 969056490288 held at a commercial bank. Rates and Taxes are collected from farmers and deposited into this account. The purpose of this account is to assist with the maintenance of drainage and irrigation works within the Region. An examination of the Bank Reconciliation Statements revealed pertinent information such as balance as per Cash Book and balance as per Bank Statement were not stated.

Region's Response: The Head of Budget Agency indicated the Cash Book will be updated by the 31 August 2023.

Recommendation: *The Audit Office recommends that the Regional Administration take steps to ensure the Bank Reconciliation Statements are properly written up. (2022/154)*

Regional Tender Board and Evaluation Committee Members

534. It was discovered that the Regional Administration breached the Procurement Act of 2003 by awarding eleven Contracts totalling \$105.310M via restricted tendering, when National Competitive Bidding (NCB) should have been used instead.

535. The awarding of these eleven Contracts is in breach of Section 26. (1) of the Procurement Act, which states that “*The procuring entity may engage in procurement by means of restricted tendering in accordance with this section when the goods, construction or services by reason of their highly complex or specialized nature, are available only from a limited number of suppliers or Contractors, in which case all such suppliers or Contractors shall be invited to submit tenders.*”

Region's Response: The Head of Budget Agency indicated that the reason for using the restrictive tendering is that the works were urgently needed to be done given the fact that the works were seasonal in nature for each Contract.

Recommendation: *The Audit Office recommends that the Regional Administration comply fully with the Procurement Act 2003 and in particular Section 26. (2022/155)*

Capital Expenditure

536. The sum of \$898M was allotted under the five capital programmes of the Regional Administration for the year 2022. According to the Appropriation Accounts, the sum of \$896.405M was expended as at 31 December 2022 as shown in the table below:

Programme	Description	Total Funds Available \$'000	Expenditure \$'000	Difference \$'000
1	Regional Admin & Finance	21,000	21,000	-
2	Agriculture	131,000	130,965	35
3	Public Works	255,000	254,748	252
4	Education Delivery	277,000	276,887	113
5	Health Services	214,000	212,805	1,195
Total		898,000	896,405	1,595

Capital Purchases

537. Amounts totalling \$209M were budgeted for the purchase of capital items for the Region. As at 31 December 2022, amounts totalling \$208.860M were expended. However, examination of Payment Vouchers and physical verifications of the assets purchased revealed 336 items totalling \$33.021M were still at the Regional Crane Stores and the West Demerara Regional Stores.

Region's Response: The Head of Budget Agency indicated the items were purchased based on need at the time, however the need would have decreased.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that the assets be put into use as intended, so that the benefits can be derived. (2022/156)*

Prior Year Matters

Drugs and Medical Supplies

538. The Regional Administration was still unable to resolve the issue of \$4.151M worth of Drugs and Medical Supplies that were purchased in the year 2017 and could not be traced to the Goods Received Book or the Bin Cards. As a result, it could not be determined whether the Regional Administration received the items.

Region's Response: The Head of Budget Agency indicated that this matter remained the same.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that there is full compliance with the Stores Regulations at all times. (2022/157)*

539. Nine Payment Vouchers totalling \$10.470M for the purchase of Drugs and Medical Supplies in the year 2017 were still not located and presented for audit verification. As a result, it could not be determined whether value was received for the sums expended.

Region's Response: The Head of Budget Agency indicated that this matter remained the same.

Recommendation: *The Audit Office recommends that the Regional Administration try to locate and present the Payment Vouchers for audit examination. (2022/158)*

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

540. The table below summarises the prior year matters as contained in the Auditor's General 2021 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 11 recommendations; 4 were not implemented and 7 were partially implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2021/133	Overpayment of salaries		√	
2021/134	IDW Drugs and Medical Supplies		√	
2021/135	Breach of FMA Act			√
2021/136	Weak Internal Control			√
2021/137	Breach of Stores Regulation		√	
2021/138	Breach of Stores Regulation		√	
2021/139	Circularised Instructions		√	
2021/140	Circularised Instructions		√	
2021/141	Breaches of Stores Regulation		√	
2021/142	Breaches of Stores Regulation			√
2021/143	Breaches of Stores Regulation			√

AGENCY 74
REGION 4 - DEMERARA/MAHAICA

Current Year Matters

Current Expenditure

Employment Costs

541. During the year 2022, audit examination revealed eleven employees were overpaid salaries totalling \$1.054M inclusive of the related deductions totalling \$187,607 that were overpaid to various deduction agencies. Similarly, amounts totalling \$2.796M remained outstanding as overpaid net salaries to employees with respect to 2017 and 2019 to 2021. Also, the related deductions totalling \$569,000 that were paid to the various agencies were also not recovered, as shown in the table below:

Year	Net Salary Overpaid \$'000	Net Salary Recovered \$'000	Net Salary Outstanding \$'000	Deductions Outstanding \$'000
2017	427	0	427	44
2019	1,141	22	1,119	223
2020	983	0	983	262
2021	1,467	1,200	267	40
Total	4,018	1,222	2,796	569

Region's Response: The Head of Budget Agency indicated efforts are being made to have the amounts recovered.

Recommendation: *The Audit Office recommends that the Regional Administration continue its efforts in pursuing recoveries of the overpayments. (2022/159)*

Drugs and Medical Supplies

542. The sum of \$993.440M was budgeted for the procurement of Drugs and Medical Supplies under Health Services Programme – Line Item 6221. As at 31 December 2022, amounts totalling \$990.939M were expended. The Regional Administration expended \$99.939M using their own procurement procedures and issued an Inter-Departmental Warrant (IDW) valuing \$891M to the Ministry of Health (MoH) for the Ministry to procure Drugs and Medical Supplies on behalf of the Regional Administration.

543. The IDW №. 1/2022 was issued on 10 May 2022 to the MoH. A Financial Return was received from MoH indicating that the full amount was expended.

544. An examination of the Drugs Dispatch Report received by the Regional Administration from the Materials Management Unit (MMU) revealed that the Region received items totalling \$563.349M which was \$327.651M less than the warranted amount.

Region's Response: The Head of Budget Agency indicated the Regional Administration received the value of \$563.349M as mentioned in the report. However, purchases made by the Ministry of Health in the last quarter of 2022 and then supplied to the Region during the initial months of the following year.

Recommendation: *The Audit Office recommends that the Regional Administration put systems in place to reconcile the value of the Drugs and Medical Supplies received with the sum warranted to the MoH. (2022/160)*

Other Matters

Government Quarters

545. The Regional Administration presented a list of 178 living quarters which carried no building numbers. As a result, it was difficult to identify these buildings. An analysis of the list indicated forty-six were entitled to living quarters, twenty-six were vacant while the remaining 106 are not entitled. However, rent was only being paid by ten employees. A similar situation existed in previous years.

Region's Response: The Head of Budget Agency indicated that a special exercise is being conducted to determine the total amount of buildings owned and controlled by the Region.

Recommendation: *The Audit Office recommends that the Head of Budget Agency take steps to ensure that: (i) only officers entitled to Government Quarters are accommodated; and (ii) all outstanding amounts for rent are collected and deposited into the Consolidated Fund. (2022/161)*

Capital Expenditure

Buildings

546. A Contract for the construction of Vryheid's Lust South Nursery School was awarded on 10 May 2022 by the National Procurement & Tender Administration Board (NPTAB) in the sum of \$31M. The Contract was signed on 2 June 2022, with a commencement date of 10 June 2022 and completion date of 23 December 2022. As at 31 December 2022, the full amount was paid to the Contractor.

547. Physical verification on the 27 July 2023 revealed that the works were substantially completed, however, several defective and poor-quality works were observed on the building as follows:

- a) Areas on the ceiling displayed visible signs of moisture in ceiling.
- b) Shoddy painting works and.
- c) Poor rendering works around window sills prior to painting (rough works).

Photographs of the completed works on the 27 July 2023



Ceiling works showing moisture damages

Region's Response: The Head of Budget Agency indicated that corrective works will be done.

Recommendation: *The Audit Office recommends that the Regional Administration should carefully inspect all completed works and should not accept poor quality and sub- standard works on their facilities. All defects should be addressed and rectified before final acceptance of the works. (2022/162)*

548. A Contract for the reconstruction of Haslington Nursery School was awarded on 10 May 2022 by NPTAB in the sum of \$26M. The Contract was signed on 02 June 2022, with commencement date of 10 June 2022 and completion date of 23 December 2022. As at 31 December 2022, the full amount was paid to the Contractor.

549. Physical verification on the 27 July 2023 revealed that the works were substantially completed, however, several defective and poor-quality works were observed on the building as follows:

- a) Areas on the ceiling displayed visible signs of moisture in ceiling.
- b) Shoddy painting works completed.
- c) Poor rendering works around window sills prior to painting (rough works).



Ceiling works showing moisture damages

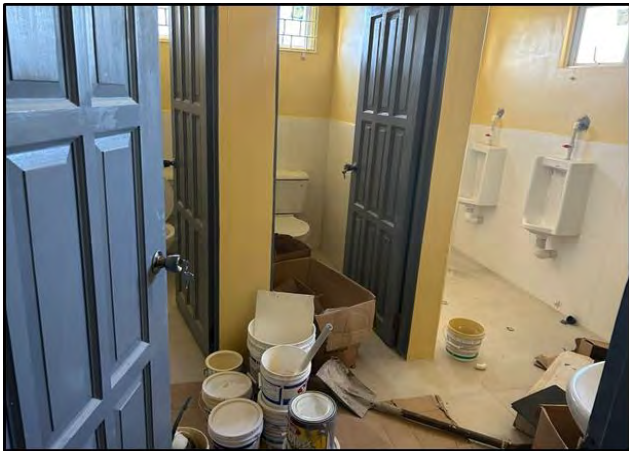
Region's Response: The Head of Budget Agency indicated that corrective works will be done.

Recommendation: *The Audit Office recommends that the Regional Administration should carefully inspect all completed works and should not accept poor quality and sub-standard works on their facilities. All defects should be addressed and rectified before final acceptance of the works. (2022/163)*

550. A Contract for construction of new wing at Diamond Secondary School was awarded by NPTAB in the sum of \$69.828M. The Contract was signed on 2 June 2022, with commencement date of 10 June 2022 and completion date of 30 November 2022. However, as at 31 December 2022 amounts totalling \$62.846M were paid to the Contractor.

551. Physical verification on the 28 July 2023 revealed that the works were incomplete and the Contractor was not on site. At the time it was observed that electrical, furnishing, plumbing and painting works were all incomplete.

552. The contractual completion date expired since 30 November 2022 and at 28 July 2023, eight months beyond the completion date, the works remain incomplete. In addition, no approved extensions of time were noted.



Photographs of the incomplete works - 28 July 2023

Region's Response: The Head of Budget Agency indicated that works are currently ongoing.

Recommendation: *The Audit Office recommends that the Regional Administration ensure that all works are carefully inspected before signing off Payment Certificates. (2022/164)*

Follow-up on the Implementation of Prior Year Audit Recommendations

553. The table below summarises the prior year matters as contained in the Auditor's General 2021 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 7 recommendations; 1 was not implemented, 2 were partially implemented and 4 were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2021/144	Overpayment of Salaries		√	
2021/145	IDW Drugs and Medical Supplies		√	
2021/146	Expired Drugs	√		
2021/147	Breaches of Circularised Instructions			√
2021/148	Breaches of Procurement Act 2003	√		
2021/149	Capital items not put into use	√		
2021/150	Breaches of Procurement Act 2003	√		

AGENCY 75
REGION 5 – MAHAICA/BERBICE

Current Year Matters

Current Expenditure

Drugs and Medical Supplies

554. The sum of \$371.057M was budgeted for the procurement of Drugs and Medical Supplies under Health Services Programme – Line Item 6221. As at 31 December 2022, the full sum was expended. The Regional Administration expended \$68.057M using their own procurement procedures and issued two Inter-Departmental Warrants (IDW) totalling \$303M to the Ministry of Health (MoH) for the Ministry to procure Drugs and Medical Supplies on behalf of the Regional Administration.

555. Two IDWs totalling \$303M were issued to MoH. According to Financial Returns received from MoH, the full sum was expended as at 31 December 2022. See details in the table below:

Budgeted Amount \$'000	IDWs to MoH					Expended by Region \$'000	Total Expended \$'000	Total Unspent Balance \$'000
	No	Date	Amount Warranted \$'000	Expended as per Financial Return \$'000	Unspent \$'000			
371,057	2/2022	29 June 2022	219,000	219,000	0	68,057	371,057	0
	3/2022	19 July 2022	84,000	84,000	0			
Total			303,000	303,000	0	68,057	371,057	0

556. An examination of the Drugs Dispatch Report received by the Regional Administration from the Materials Management Unit (MMU) revealed that the Region received items totalling \$308.384M which was \$5.384M more than the warranted amount.

Region's Response: The Head of Budget Agency indicated the Ministry of Health will be contacted for additional information and a comprehensive reconciliation will be done.

Recommendation: The Audit Office recommends that the Regional Administration put systems in place to reconcile the value of the Drugs and Medical Supplies received with the sum warranted to the MoH. (2022/165)

Other Matters

557. The Regional Administration was in breach of Section 30 of the Audit Act 2004, in that Payment Vouchers relating to current and capital expenditure were requested for audit examination. However, 372 Payment Vouchers totalling \$223.108M were not presented for audit. As a result, a determination could not be made as to the propriety of payments or whether value was received for the monies spent.

Region's Response: The Administration will work with the Sub-Treasury Department to have all the payment vouchers that was requested be presented for audit scrutiny in the future.

Recommendation: *The Audit Office recommends that the Regional Administration comply fully with the Audit Act 2004 and present the payment vouchers for audit examination. (2022/166)*

Stores and Other Public Property

558. Examination of Stores at Fort Wellington Hospital revealed that no independent record in the form of a Stores Ledger was maintained by the Accounting Department.

Region's Response: The Head of Budget Agency indicated that the Stores Ledger will be implemented.

Recommendation: *The Audit Office recommends that the Regional Administration comply fully with the Stores Regulations. (2022/167)*

Security Services

559. Amounts totalling \$464.949M were allotted for Security Services within the Region. The sum of \$5.623M was transferred to this Line Item via virements. Further a sum of \$53.785M was added via Supplementary Allotments, increasing the total funds available to \$524.357M. As at 31 December 2022, amounts totalling \$521.199M were expended. Audit examination of Payment Vouchers and other related documents revealed that payments were done for the entire year in the absence of the Region's Checkers records. As a result, it could not be determined whether the number of hours claimed by the security service provider to have worked by the guards was actually worked.

Region's Response: The Head of Budget Agency indicated that the observation was noted by the Regional Administration. However, the Administration only processed payments for service rendered. Additionally, spot checks are normally conducted by Regional Officials and the necessary deductions are made thereafter.

Recommendation: *The Audit Office recommends the Regional Administration ensure proper checks are done to verify the accuracy of security invoices before payments are made. (2022/168)*

Prior Year Matters

Employment Cost

560. Net salaries totalling \$64,818 were overpaid to employees and the related deductions of \$420,926 which were overpaid to the various agencies were still not recovered.

Region's Response: The Head of Budget Agency indicated that efforts are made to recover all outstanding overpayments from both employees and agencies.

Recommendation: *The Audit Office recommends that the Regional Administration follow up this issue with the view of recovering the amounts overpaid. (2022/169)*

Stores and Other Public Property

561. A physical verification of the Region's Motor Vehicle/Equipment carried out on 20 June 2023 revealed that a Water Ambulance purchased in 2020 at the cost of \$27.360M was still not put into use.

Region's Response: The Head of Budget Agency indicated that the Water Ambulance had a major default and was partly sunken when tested. The matter is with the Attorney General. This asset was never handed over to the RDC 5.

Recommendation: *The Audit Office recommends that the Regional Administration make efforts to have the Water Ambulance fixed and put into use. (2022/170)*

Capital Purchases

562. Ten solar batteries with the cost of \$1.006M and two solar panels with the cost of \$80,000 were stolen from the Region's Farm.

Region's Response: The Head of Budget Agency indicated that this matter is still engaging the attention of the Guyana Police Force since 2020.

Recommendation: *The Audit Office recommends that the Regional Administration follow up this matter with the police with a view of bringing this matter to a closure. (2022/171)*

Follow-up on Implementation of Prior Year Audit Recommendations

563. The table below summarises the prior year matters as contained in the Auditor's General 2021 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 24 recommendations; 4 were not implemented, 2 were partially implemented and 18 were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2021/151	IDW Drugs and Medical Supplies			√
2021/152	IDW Drugs and Medical Supplies			√
2021/153	Breaches of FMA Act 2003	√		
2021/154	Breaches of Stores Regulations	√		
2021/155	Breaches of FMA Act 2003	√		
2021/156	Breaches of FMA Act 2003	√		
2021/157	Breaches of FMA Act 2003	√		
2021/158	Breaches of FMA Act 2003	√		
2021/159	Breaches of Stores Regulations			√
2021/160	Breaches of Stores Regulations		√	
2021/161	Breaches of Stores Regulations	√		
2021/162	Breaches of Procurement Act	√		
2021/163	Breaches of Procurement Act	√		
2021/164	Breaches of Procurement Act	√		
2021/165	Breaches of FMA Act 2003	√		
2021/166	Breaches of Procurement Act	√		
2021/167	Breaches of Stores Regulations	√		
2021/168	Breaches of Stores Regulations	√		
2021/169	Breaches of Stores Regulations	√		
2021/170	Breaches of Stores Regulations	√		
2021/171	Breaches of Stores Regulations	√		
2021/172	Overpayment of Salaries		√	
2021/173	Breaches of FMA Act 2003	√		
2021/174	Breaches of Stores Regulations			√

AGENCY 76
REGION 6 – EAST BERBICE/CORENTYNE

Current Year Matters

Current Expenditure

Drugs and Medical Supplies

564. The sum of \$846.261M was budgeted for the procurement of Drugs and Medical Supplies under Health Services Programme – Line Item 6221. According to the Appropriation Accounts, the full sum was expended as at 31 December 2022. The Regional Administration expended \$246.225M using its own procurement procedures and issued three Inter-Departmental Warrants (IDW) totalling \$600.036M to the Ministry of Health (MoH) for the Ministry to procure Drugs and Medical Supplies on behalf of the Regional Administration.

565. Three IDWs totalling \$600.036M were issued to MoH. According to Financial Returns received from MoH, the full sum was expended as at 31 December 2022. See details in the table below:

Budgeted Amount \$'000	IDWs to MoH					Expended by Region \$'000	Total Expended \$'000	Total Unspent Balance \$'000
	No	Date	Amount Warranted \$'000	Expended as per Financial Return \$'000	Unspent \$'000			
846,261	1/2022	22 April 2022	399,996	399,996	0	246,225	846,261	0
	2/2022	27 June 2022	100,041	100,041	0			
	4/2022	11 October 2022	99,999	99,999	0			
Total			600,036	600,036	0	246,225	846,261	0

566. An examination of the Drugs Dispatch Report received by the Regional Administration from the Materials Management Unit (MMU) revealed that the Region received items totalling \$651.062M which was \$51.026M more than the warranted amount.

Region's Response: The Head of Budget Agency indicated that the Regional Administration is currently reconciling the Drugs and Medical Supplies received by the Region from MMU.

Recommendation: The Audit Office recommends that the Regional Administration put systems in place to reconcile the value of the Drugs and Medical Supplies received with the sum warranted to the MoH. (2022/172)

Fuel and Lubricants

567. The sum of \$371.224M was allotted for the procurement of Fuel and Lubricants. As at 31 December 2022, the full sum was expended by the Regional Administration. However, according to the confirmation balances reflected on the Guyana Oil Company (GUYOIL) statement, amounts totalling \$12.003M were owed to the Region on four accounts.

No	Account No.	Name of Account	Amount owed by GUYOIL \$'000
1	I-R0080-RT	RDC Region 6 – Berbice Regional Health	6,012
2	I-R0081-RT	RDC Region 6 – Agriculture Development	1,476
3	I-R0082-RT	RDC Region 6 – Administrative and Public Works	3,018
4	I-R0083-RT	RDC Region 6 – Education Delivery	1,497
Total			12,003

Region's Response: The Head of Budget Agency indicated that the Regional Administration would have prepared payments via cheque orders for the month of December 2022 based on the average of the preceding three months' invoices and in anticipation of increased monitoring. However, the credits were set off in 2023.

Recommendation: *The Audit Office recommends that the Regional Administration ensure that all monies owed to Suppliers are settled before the end of the Financial year. (2022/173)*

Other Matters

568. The Region breached the provisions of Section 43 of the Fiscal Management and Accountability (FMA) Act 2003 when it failed at the end of the year to refund 860 cheques for amounts totalling \$678.050M for the year 2022. As a result, the Appropriation Accounts were overstated by this amount. At the time of reporting in September 2023, six cheques totalling \$2.785M were still on hand.

Region's Response: The Head of Budget Agency indicated that the Regional Administration wrote Accountant General, Ministry of Finance requesting for five cheques to be updated and refunded to the consolidated fund and one cheque to be updated and paid over to the payee.

Recommendation: *The Audit Office recommends that the Regional Administration institute measures to ensure full repayment to the Consolidated Fund of all amounts remaining unpaid at the end of each financial year in compliance with the FMA Act. (2022/174)*

Regional Tender Board

Procurement Process

569. According to the regulations made under the Procurement Act - Amendment of Schedule 1 and Schedule 2 to the Principal Regulations, Item 2. “*The threshold foreseen in section 27(1) of the Act for use of the request for quotations method of procurement shall be \$3,000,000*”. It was discovered that the Regional Administration breached the aforementioned regulations since the three-quote method of procurement was utilised for five instances totalling \$27.076M for items, when these purchases should have been publicly advertised and adjudicated by the RTB due to the value exceeding the limit of \$3M. Similarly, in 2021 the Regional Administration breached the aforementioned regulations in seventeen instances totalling \$107.519M.

Region’s Response: The Head of Budget Agency indicated that Drugs and Medical Supplies were procured since these items are emergency and essential in nature. The Procurement Act will be adhered to in the future and corrective actions will be taken in the future to avoid recurrences.

Recommendation: *The Audit Office recommends that the Regional Administration comply fully with the Procurement Act 2003 and in particular section 27(1). (2022/175)*

Prior Year Matters

Current Expenditure

Employment Costs

570. Amounts totalling \$308,000 remained outstanding as overpaid net salaries to employees with respect of 2018 and 2019. The related deductions totalling \$28,000 paid over to the various agencies were also not recovered. Shown in the table below are details of the outstanding amounts:

Year	Net Salaries Overpaid \$’000	Net Salaries Recovered \$’000	Deductions Overpaid & not recovered \$’000	Net Salary Outstanding \$’000
2018	171	0	14	171
2019	140	3	14	137
Total	311	3	28	308

Region’s Response: The Head of Budget Agency indicated that, (i) continued efforts are being made to recover the outstanding sums for the year 2018, (ii) the Regional Administration was successful at recovering full overpayment in the sum of \$3,284 from one of the five former employees and is making all efforts at recovering the outstanding sum of \$137,047 in respect of the year 2019, (iii) in addition, the former employees and the various deduction agencies were also written to with the view of recovering the overpayments.

Recommendation: *The Audit Office recommends that the Regional Administration follow-up this matter with the relevant Officers and Agencies with the view of recovering all amounts overpaid. (2022/176)*

Regional Tender Board

Procurement Process

571. Two instances were noted where the Contract Sum was the same as the Engineer's Estimate. In addition, each item on the Contractor's Bill of Quantities (BoQ) was identical to that of the Engineer's BoQ. The Contracts were awarded by the RTB at one sitting. It should be noted that the two Contracts were awarded to one Contractor.

Region's Response: The Head of Budget Agency acknowledged the finding.

Recommendation: *The Audit Office recommends that the Regional Administration investigate this issue and provide the results of the investigation to the Audit Office. (2022/177)*

Capital Expenditure

572. The Regional Administration issued an IDW №. 2/2021 in the sum of \$10.6M to the MoH on 12 July 2021, for the purchase of an Ambulance. A Financial Return was received from MoH indicating that the entire sum of \$10.6M was unspent. However, the Appropriation Accounts is showing that the full sum of \$10.6M was expended. Hence, the Capital Appropriation Accounts was overstated by the said amount. It should be noted that with the Ambulance not procured, the intended benefits were not achieved by the beneficiaries of this asset.

Region's Response: The Head of Budget Agency indicated that, (i) the Regional Administration wrote to PS, MoH thru PS, Ministry of Local Government and Regional Development to assist the Region in responding to the query, (ii) Contact was made with the MoH and the Regional Administration was advised that Ambulance №. PAC 7698 was delivered to the MoH on 2022.08.26.

Recommendation: *The Audit Office recommends that the Regional Administration follow up this matter with the MoH and ensure the Ambulance is collected and registered in the name of the Region. (2022/178)*

Follow-up on the Implementation of Prior Year Audit Recommendations

573. The table below summarises the prior year matters as contained in the Auditor’s General 2021 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 8 recommendations; 6 were not implemented, 1 was partially implemented and 1 was fully implemented.

Rec. №.	Categories of Finding	Recommendation		
		Fully Implemented	Partially Implemented	Not Implemented
2021/175	IDW Drugs and Medical Supplies			√
2021/176	Breaches of Procurement Act 2003			√
2021/177	Breaches of Procurement Act 2003			√
2021/178	Breaches of Procurement Act 2003			√
2021/179	Breaches of FMA Act 2003			√
2021/180	Overpayment of Salaries		√	
2021/181	Breaches of Procurement Act 2003			√
2021/182	Overpayment of Construction Works	√		

AGENCY 77
REGION 7 – CUYUNI/MAZARUNI

Current Year Matters

Current Expenditure

574. The Regional Administration was allotted \$3.189 billion under its four programmes. According to the Appropriation Accounts, amounts totalling \$3.102 billion were expended, resulting in an unspent amount of \$87.286M.

Prog.	Description	Approved Allotment \$'000	Supplementary Allotment \$'000	Revised Allotment \$'000	Total Expenditure \$000	Unspent Amount \$000
771	Regional Admin & Finance	366,992	0	366,992	362,823	4,169
772	Public Works	204,138	0	204,138	204,112	26
773	Education Delivery	1,550,017	99,800	1,649,817	1,580,977	68,840
774	Health Services	967,927	0	967,927	953,676	14,251
Total		3,089,074	99,800	3,188,874	3,101,588	87,286

Region's Response: The Head of Budget Agency acknowledged the findings and explained that the Regional Administration requested a Supplementary Allotment, however was unable to spend it due to the late approval and releases.

Recommendation: The Audit Office recommends that the Regional Administration monitor the execution of activities for which sums are allotted, to ensure its intended purpose(s) are achieved. (2022/179)

Fuel and Lubricants

575. According to the Appropriation Accounts, the total funds available for Fuel and Lubricants amounted to \$113.198M. As at 31 December 2022, amounts totalling \$113.194M were expended. Audit checks carried out in July 2023, revealed that there were four drums in which gasoline and diesel were being stored. However, physical verification of the accuracy of the quantity of fuel on hand could not be determined. Although, the Regional Administration has a Dipstick in their possession it was not being used since the Store Keeper and her colleagues did not understand how to use same to quantify the fuel. Instead the fuel was being measured by a marking on a yellow bucket with a capacity of four gallons.



Dipstick not being used

Region's Response: The Head of Budget Agency acknowledged the findings and explained that a Dipstick is now procured. The bucket used was calibrated by Guyana National Bureau of Standards.

Recommendation: *The Audit Office recommends that the Regional Administration put systems in place to address the issues highlighted to avoid a recurrence. (2022/180)*

576. A physical verification was carried out to verify the total amount of fuel on hand and the following was revealed:

- a) Bin Card for diesel showed a balance of 4,276 litres. However, only 381 litres of fuel was physically verified.
- b) Bin Card for gasoline showed a balance of 2,526 litres. However, only 886 litres of fuel was physically verified.

Region's Response: The Head of Budget Agency acknowledged the findings and explained that the shortage was due to theft by a Stores staff, the matter was before the Courts and the staff was relieved of his duties and no longer works for the Regional Administration.

Recommendation: *The Audit Office recommends that the Regional Administration seek approvals to have the excess fuel removed from the Bin Cards and ensure proper storage, measurement and dispensing of fuel. (2022/181)*

577. In addition, the method of receiving and issuing of fuel is done through the process of siphoning the fuel through a hose into a five-gallon bucket and then into the vehicle with a funnel. This method is not only dangerous and time consuming, but will also result in losses through spillage.



Bucket, hose and funnel used in the distribution of fuel

Region's Response: The Head of Budget Agency acknowledged the findings and the Regional Administration has since taken steps to acquire pumps to dispense fuel.

Recommendation: *The Audit Office recommends that the Regional Administration put systems in place to address the issues highlighted and avoid a recurrence. (2022/182)*

578. Audit examination of Payment Vouchers and other related documents as it relates to the purchase of Fuel and Lubricants resulted in five payments totalling \$9.499M paid to a local supplier on 21 October, 06 and 29 November and the 30 December 2022. While the Stores Received Notes were dated 18 January 2023, 14 February 2023 and 30 March 2023 as receiving the said fuel being purchased. As such, it is evident that the Regional Administration 'cut and hold' the cheques in question until the need arise for the fuel and lubricants to be supplied to the Region.

Region's Response: The Head of Budget Agency acknowledged the findings and explained that due to the limited capacity to store fuel, large amounts of fuel cannot be collected at the same time.

Recommendation: *The Audit Office recommends that the Regional Administration comply with the requirements of the FMA Act. (2022/183)*

Historical Records

579. The Stores Regulations requires Historical Records be maintained for all vehicles, plant, machinery and equipment. The Regional Administration owns and controls eighty-two serviceable vehicles, machinery, equipment for which Log Books and Historical Records are required to be maintained. However, Historical Records were not presented for any of the serviceable vehicles, machinery and equipment. As a result, the Regional Administration was in breached of Section 26 of the Stores Regulation.

Region's Response: The Head of Budget Agency acknowledged the findings and explained that the Regional Administration is making every effort to locate Historical Records and make same available for audit.

Recommendation: *The Audit Office recommends that the Regional Administration comply with the requirements of the Stores Regulations 1993 with respect to the maintenance of Historical Records. (2022/184)*

Other Matters

Cheque Orders

580. Cheque Orders are to be cleared within thirty days of their issue through the submission of bills/receipts and other supporting documents. An examination of the Cheque Order Register revealed that there were sixteen Cheque Orders totalling \$20.290M in respect of 2022 that remains outstanding at the time of reporting. Similarly, for the years 2019 to 2021 thirty-nine Cheque Orders totalling \$23.224M remained outstanding.

Region's Response: The Head of Budget Agency acknowledged the findings and is seeking to have the remaining Cheque Orders cleared.

Recommendation: *The Audit Office recommends that the Head of Budget Agency adhere to the Circularised Instructions and have all Cheque Orders cleared within the thirty days allowed. (2022/185)*

Government Quarters

581. The Regional Administration owns 130 living quarters of which all were occupied by officers. However, we were unable to verify if persons who were occupying these buildings were paying rent or were entitled to rent free quarters since no Rental Agreements or Rent Register was presented for audit verification.

Region's Response: The Head of Budget Agency acknowledged the findings and explained that majority of the staff occupying these Government Quarters are Teachers. The Regional Administration is presently doing an assessment to ascertain who is entitled, and if not the sums for rent would be implemented.

Recommendation: *The Audit Office recommends that the Regional Administration take steps to ensure that: (i) only Officers entitled to Government Quarters are accommodated there; and (ii) all outstanding amounts for rent are collected and deposited into the Consolidated Fund. (2022/186)*

Prior Year Matters

Maintenance Works

582. The Regional Administration did not recover overpayments totalling \$2.429M made in the years 2017 and 2018, as shown in the table below:

Year	Description	Amount Overpaid \$'000	Balance Outstanding \$'000
2017	Maintenance of Duplex Living Qrt. Mongrippa Hill	1,541	1,541
"	Maintenance of Bartica Secondary School	564	564
2018	Maintenance to Doctor's accommodation at the Regional Health Office	324	324
Total		2,429	2,429

Region's Response: The Head of the Budget Agency indicated that the Regional Administration is renewing efforts to have these overpayments refunded.

Recommendation: The Audit Office once again recommends that the Regional Administration take steps to recover the overpayments and put proper systems in place to avoid recurrences. (2022/187)

Follow-up on the Implementation of Prior Year Audit Recommendations

583. The table below summarises the prior year matters as contained in the Auditor's General 2021 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 15 recommendations; 3 were fully implemented, 5 were partially implemented and 7 were not implemented.

Rec. No	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2021/183	Purchases/Drugs and Medical supplies		√	
2021/184	Fuel and Lubricants			√
2021/185	FMA Act			√
2021/186	Procurement Act/ Maintenance Works		√	
2021/187	Stores Regulations/ Log Books		√	
2021/188	Government Living Quarters /Rental			√
2021/189	Circularized Instructions/ Cheque Orders			√
2021/190	Stores Regulations/ Dietary			√
2021/191	Stores Regulations			√
2021/192	Economic Fund/ Economic Projects		√	
2021/193	Overpayment of Capital Projects	√		
2021/194	Capital Works poorly completed		√	
2021/195	Capital Purchases	√		
2021/196	Overpayment of Contracts			√
2021/197	Overpayment of Capital Projects	√		

AGENCY 78
REGION 8 – Potaro/Siparuni

Current Year Matters

Current Expenditure

Drugs and Medical Supplies

584. The sum of \$55M was budgeted for the procurement of Drugs and Medical Supplies under Health Services Programme – Line Item 6221. According to the Appropriation Accounts, the full sum was expended as at 31 December 2022. The Regional Administration expended \$15M using its own procurement procedures and issued two Inter-Departmental Warrants (IDW) totalling \$40M to the Ministry of Health (MoH) for the Ministry to procure Drugs and Medical Supplies on behalf of the Regional Administration.

585. Two IDWs totalling \$40M were issued to MoH. According to Financial Returns received from MoH, the full sum was expended as at 31 December 2022. See details in the table below:

Budgeted Amount \$'000	IDWs to MoH					Expended by Region \$'000	Total Expended \$'000	Total Unspent Balance \$'000
	No	Date	Amount Warranted \$'000	Expended as per Financial Return \$'000	Unspent \$'000			
55,000	1/2022	7 June 2022	20,000	20,000	0	15,000	55,000	0
	3/2022	1 November 2022	20,000	20,000	0			
Total			40,000	40,000	0	15,000	55,000	0

586. In addition, the Drugs Dispatch Report generated by the Materials Management Unit (MMU) at the MoH was not presented for audit scrutiny.

Region's Response: The Head of Budget Agency indicated that they will be requesting the Drugs Dispatch Report and the reconciliation will be done.

Recommendation: *The Audit Office recommends that the Regional Administration put systems in place to reconcile the value of the Drugs and Medical Supplies received with the sum warranted to the MoH. (2022/188)*

Other Matters

Unserviceable Items

587. The Regional Administration was in breach of Section 43 of the Stores Regulations 1993 since a number of unserviceable items such as Motor Vehicles, Bulldozers, Backhoe, and All-Terrain Vehicles was at various locations in Mahdia.

Region's Response: The Head of Budget Agency indicated that The Administration has sought the approval of the Finance Secretary for the appointment of a Standing Board of Survey. When the Board is created, all unserviceable items will be disposed of in the prescribed manner.

Recommendation: *The Audit Office recommends that the Regional Administration put systems in place to ensure that the Stores Regulations are complied with at all times. (2022/189)*

Government Quarters

588. The Regional Administration owns seventy living quarters. However, an audit examination of the House Rent Register revealed that only sixteen persons are currently paying rents, while there was no documentation to substantiate the entitlement to rent-free quarters for the others. A similar situation existed in previous years.

Region's Response: The Head of Budget Agency indicated he is engaging the Finance Secretary on the living quarters and all staff members who are occupying Government Quarters who are required to pay, rental will be deducted from salaries.

Recommendation: *The Audit Office recommends that the Regional Administration take steps to ensure that: (i) only Officers entitled to Government Quarters are accommodated there; and (ii) all outstanding amounts for rent are collected and deposited into the Consolidated Fund. (2022/190)*

Prior Year Matters

Current Expenditure

589. The Regional Administration had still not recovered outstanding overpayments of net salaries and deductions which were overpaid to employees and various agencies for the years 2018, 2020 and 2021, as summarised below:

Year	Net Salary Overpaid \$'000	Deductions Outstanding \$'000
2018	236	56
2020	162	0
2021	138	0
Total	536	56

Region's Response: The Head of Budget Agency indicated that efforts are continuous to retrieve overpaid amounts to employees.

Recommendation: The Audit Office recommends that the Regional Administration follow-up this matter with the view of recovering the overpayments and ensure that pay change directives are communicated in a timely manner to the Regional Accounting Unit. (2022/191)

Maintenance Work

590. The Regional Administration was still to recover overpayments totalling \$1.139M made on the following Contracts in 2018 as shown in the table below:

Year	Description	Amount Overpaid \$'000
2018	Repairs to Trestle and Septic Tank at Kato Teacher's Quarter	399
"	Repairs to Teacher's Quarter, Building No. 3, Kato	740
Total		1,139

Region's Response: The Head of the Budget Agency indicated that efforts are continuing to recover the amounts overpaid.

Recommendation: The Audit Office recommends that the Regional Administration recover the overpayments and ensure that all works completed are correctly measured and quantified before payments are made to Contractors. (2022/192)

Capital Expenditure

Buildings

591. The Regional Administration was yet to recover mobilisation advances totalling \$5.322M paid on contracts during 2017, which were terminated due to failure to complete the works within the contractual period, as shown below:

Description	Contract Sum \$'000	Amount Paid \$'000
<u>Public Works</u>		
Construction of roadway Phase 2 - Bamboo Creek to Paramakatoi	7,999	3,136
<u>Buildings</u>		
Extension of Chenapau Primary School	7,033	1,407
Upgrade of Mahdia Secondary School Dormitory	4,851	458
Construction of Culverts at 7 Miles	3,207	321
Total	23,090	5,322

Region's Response: The Head of the Budget Agency indicated that efforts are continuing to recover the amounts overpaid.

Recommendation: *The Audit Office recommends that the Regional Administration recover the overpayments and ensure that all works completed are correctly measured and quantified before payments are made to Contractors. (2022/193)*

592. The Regional Administration was still to recover overpayments totalling \$468,000 made on the following Contracts during the years 2017 and 2018:

Year	Description	Amount Overpaid \$'000	Amount Recovered \$'000	Balance \$'000
2017	Construction of an incinerator at Mahdia District Hospital	210	0	210
2018	Construction of Itabac Primary School	258	0	258
Total		468	0	468

Region's Response: The Head of the Budget Agency indicated that efforts are continuing to recover the amounts overpaid.

Recommendation: *The Audit Office recommends that the Regional Administration recover the overpayments and ensure that all works completed are correctly measured and quantified before payments are made to Contractors. (2022/194)*

Follow-up on the Implementation of Prior Year Audit Recommendations

593. The table below summarises the prior year matters as contained in the Auditor's General 2021 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 6 recommendations: 1 was not implemented; 3 were partially implemented and 2 were fully implemented.

Rec. No.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2021/198	Overpayment of Salaries		√	
2021/199	IDW Drugs and Medical Supplies			√
2021/200	Breaches of Stores Regulations	√		
2021/201	Circularised Instructions		√	
2021/202	Breach of Stores Regulations	√		
2021/203	Overpayment of Construction Works		√	

AGENCY 79
REGION 9 – UPPER TAKUTU/UPPER ESSEQUIBO

Current year matters

Current Expenditure

Employment Costs

594. An audit examination of twenty-eight leavers for 2022, revealed that one officer was overpaid net salaries totalling \$359,135; whilst the related deductions totalling \$45,665 were also overpaid to the various deduction agencies. Similarly, for the years 2017 to 2018 and 2020, amounts totalling \$2.694M remained outstanding as overpaid net salaries to employees while the related deductions totalling \$493,000 paid over to the various agencies were also still not recovered as shown below:

Year	Net Salary Overpaid \$'000	Net Salary Recovered \$'000	Net Salary Outstanding \$'000	Deductions Overpaid & Not Recovered \$'000
2017	1,725	312	1,413	208
2018	478	0	478	40
2020	803	0	803	245
Total	3,006	312	2,694	493

Region's Response: The Head of Budget Agency indicated that due to late approval of Retirement w.e.f 01.03.2022 an employee was paid salaries for the months of March to June. As such same will be deducted from his gratuity since he is in the process of preparation of his documents. The Accountant General will be notified by way of Statement of Indebtedness as to how much deduction will be made from his gratuity and same will refunded to the Accountant General's Account.

Recommendation: *The Audit Office recommends that the Regional Administration continue its efforts in pursuing recoveries of the overpayments. (2022/195)*

Drugs and Medical Supplies

595. The sum of \$255M was budgeted for the procurement of Drugs and Medical Supplies under Health Services Programme – Line Item 6221. According to the Appropriation Accounts, the full sum was expended as at 31 December 2022. The Regional Administration expended \$115M using its own procurement procedures and issued two Inter-Departmental Warrants (IDW) totalling \$140M to the Ministry of Health (MoH) for the Ministry to procure Drugs and Medical Supplies on behalf of the Regional Administration.

596. Two IDWs totalling \$140M were issued to MoH. According to Financial Returns received from MoH, the full sum was expended as at 31 December 2022. See details in the table below:

Budgeted Amount \$'000	IDWs to MoH					Expended by Region \$'000	Total Expended \$'000	Total Unspent Balance \$'000
	No	Date	Amount Warranted \$'000	Expended as per Financial Return \$'000	Unspent \$'000			
255,000	1/2022	28 June 2022	110,000	110,000	0	115,000	255,000	0
	2/2022	26 October 2022	30,000	30,000	0			
Total			140,000	140,000	0	115,000	255,000	0

597. An examination of the Drugs Dispatch Report received by the Regional Administration from the Materials Management Unit (MMU) revealed that the Region received items totalling \$150.707M which was \$10.707M more than the warranted amount.

Region's Response: The Head of Budget Agency acknowledged same and indicated that same was utilized.

Recommendation: *The Audit Office recommends that the Regional Administration put systems in place to reconcile the value of the Drugs and Medical Supplies received with the sum warranted to the MoH. (2022/196)*

Other Matters

Cheques on Hand

598. The Regional Administration was in breach of Section 43 of the Fiscal Management and Accountability Act 2003, which requires that at the end of each fiscal year, any unexpended balance of public moneys issued out of the Consolidated Fund shall be returned and surrendered to the Consolidated Fund. At the time of reporting, there were ten cheques on hand totalling \$4.591M. These cheques should have been refunded to the Consolidated Fund and the necessary adjustments made to the Appropriation Accounts. In addition, these cheques had become stale dated. As a result, the Appropriation Accounts were overstated by the said amount.

Region's Response: The Head of Budget Agency indicated that the Regional Administration will seek advice from the Accountant General on the way forward in updating these stale dated cheques, same will be paid over to the Consolidated Fund. Measures will be established for any unexpended funds to be surrendered to the Consolidated Fund at the end of each fiscal year.

Recommendation: *The Audit Office recommends that the Regional Administration institute measures to ensure full repayment to the Consolidated Fund of all amounts remaining unpaid at the end of each fiscal year in compliance with the FMA Act. (2022/197)*

Cheque Orders

599. According to Circular №. 02/2019 dated 29 January 2019, Cheque Orders are required to be cleared within thirty days of their issue through the submission of bills/receipts and other documents in support of the payments made. However, there were two outstanding Cheque Orders totalling \$7.736M in respect of 2022. Similar observations were made in the years 2017 to 2021, where, 100 Cheque Orders totalling \$108.804M remained outstanding at the time of reporting in September 2023. See summary in the table below:

Year	№. of Cheque Orders	Amount \$'000
2017	9	28,170
2018	27	8,248
2019	23	24,267
2020	34	39,284
2021	7	8,835
Total	100	108,804

Region's Response: The Head of Budget Agency indicated that at the time of reporting, all items were not received, and has since been supplied.

Recommendation: The Audit Office recommends that the Regional Administration ensure that these Cheque Orders are cleared within the stipulated time-frame in keeping with Circularised Instructions. (2022/198)

Procurement

600. Two Contracts totalling \$20.350M were awarded in 2022 to a Contractor who is currently blacklisted by the Public Procurement Commission (PPC). Similarly, in 2021 eight Contracts totalling \$106.830M were awarded by the Regional Administration to the same blacklisted Contractor. The awarding of Contracts by the Region to the blacklisted Contractor is in breach of Regulation 5 of the Procurement (Suspension and Debarment) Regulations 2019 made under the Procurement Act (Cap 73:05) and gazetted on June 21 2019.

601. The details of the two contracts awarded to the blacklisted Contractor, are presented in the table below:

Contract №	Contract	Contract Sum \$'000	Tendering and Award Process
254/2022	Repairs to Kwatamang Road Kwatamang Village North Rupununi, Region №.9	13,950	Details not seen
Not seen	Purchase of one 4x4 Vehicle	6,400	Details not seen
Total		20,350	

Region's Response: The Head of Budget Agency indicated that repairs to Kwatamang Road, Kwatamang Village North Rupununi were completed.

Recommendation: *The Audit Office recommends that the Head of Budget Agency investigate the matter highlighted above and desist from awarding Contracts to blacklisted Contractors. (2022/199)*

Prior Year Matters

Maintenance Works

602. A Contract for Repairs to Achawib Primary School, Deep South Rupununi was awarded by the Regional Tender Board in the sum of \$10M to the most responsive of four bidders. The Contractor received an advance payment of \$2.940M in 2018. Physical verifications and examinations of records revealed that the Contractor collected the advance payment of \$2.940M but never mobilised to the site, as such he was overpaid the sum of \$2.940M.

Region's Response: The Head of Budget Agency indicated that with regards to Repairs to Achawib Primary School, Deep South, Works were done by the Contractor in way of clearing, backfilling, landscaping of Government Compound for the sum stated above.

Recommendation: *The Audit Office recommends that the Regional Administration recover the overpayments and ensure that all works completed are correctly measured and quantified before payments are made to Contractors. (2022/200)*

Capital Expenditure

603. The Regional Administration was still to recover an overpayment of \$664,000 made on Extension of Nappi Primary School in 2018.

Region's Response: The Head of the Budget Agency has indicated that efforts are continuing to recover the amount overpaid. A letter of reminder for the year 2023 was written but to date no response was received.

Recommendation: *The Audit Office recommends that the Regional Administration recover the overpayments and ensure that all works completed are correctly measured and quantified before payments are made to Contractors. (2022/201)*

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

604. The table below shows the prior year matters as contained in the Auditor General's 2021 Report and action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 9 recommendations; 2 were not implemented, 5 were partially implemented and 2 were fully implemented.

Rec. No.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2021/204	IDW Drugs and Medical Supplies		√	
2021/205	Overpayment of Contracts	√		
2021/206	Breaches of Stores Regulation		√	
2021/207	Circularised Instructions			√
2021/208	Breaches of Procurement Act	√		
2021/209	Breaches of Procurement Act			√
2021/210	Overpayment of Salaries		√	
2021/211	Overpayment of Contracts		√	
2021/212	Overpayment of Contracts		√	

AGENCY 80
REGION 10 – UPPER DEMERARA/BERBICE

Current Year Matters

Current Expenditure

Employment Costs

605. During the year, there were fifty-three leavers, of which fifteen were Teachers and thirty-eight were Public Officers. Audit examination of the relevant Personal Files and Paysheets revealed that seven persons were overpaid salaries amounting to \$714,197 inclusive of the related deductions totalling \$95,915 overpaid to various deduction agencies.

Region's Response: The Head of Budget Agency acknowledged this finding and indicated that the seven persons were written to have the monies fully refunded.

Recommendation: *The Audit Office recommends that the Regional Administration follow-up this matter with the view of recovering the overpayments and ensure that pay change directives are communicated in a timely manner to the Regional Accounting Unit. (2022/202)*

Drugs and Medical Supplies

606. The sum of \$225M was budgeted for the procurement of Drugs and Medical Supplies under Health Services Programme – Line Item 6221. According to the Appropriation Accounts, amounts totalling \$224.7M were expended as at 31 December 2022. The Regional Administration expended \$99.7M using its own procurement procedures and issued an Inter-Departmental Warrant (IDW) valuing \$125M to the Ministry of Health (MoH) for the Ministry to procure Drugs and Medical Supplies on behalf of the Regional Administration.

607. The IDW №. 1/2022 was issued on 27 June 2022 for the sum of \$125M. A Financial Return was received indicating that the full sum was expended.

608. An examination of the Drugs Dispatch Report received by the Regional Administration from the Materials Management Unit (MMU) revealed that the Region received items totalling \$61.230M which was \$63.770M less than the warranted amount.

Region's Response: The Head of Budget Agency stated that the Regional Administration has requested the full list of Drugs and Medical Supplies that were procured and delivered by the Ministry of Health (MMU) of which the balance of \$63.770M is still to be submitted.

Recommendation: *The Audit Office recommends that the Regional Administration put systems in place to reconcile the value of the Drugs and Medical Supplies received with the sum warranted to the MoH. (2022/203)*

609. The Regional Administration expended amounts totalling \$99.7M on the procurement of Drugs and Medical Supplies via the processing of thirty-four Payment Vouchers. Audit examination of the Payment Vouchers and supporting documentations presented revealed the following discrepancies:

- a) According to the regulations made under the Procurement Act 2003 - Amendment of Schedule 1 and Schedule 2 to the Principal Regulations, Item 2, “*The threshold foreseen in section 27(1) of the Act for use of the request for quotations method of procurement shall be \$3,000,000*”. It was discovered that the Regional Administration breached the aforementioned regulations since the three-quote method of procurement was utilised in eleven instances totalling \$66.791M as shown in the table below:

No	PV No.	Payee	Description	Amount \$'000	RTP No./ Date	GRN No./ Date
1	8000000115	Linden Medical Supplies Guyana Inc.	Purchase of oxygen 100lbs	7,700	1176761 21.01.2022	2009 7.02.2022
2	80000001185	Linden Medical Supplies Guyana Inc.	Purchase of paracetamol etc.	5,187	1175238-41 04.04.2022	2587 11.04.2022
3	80000001077	Promise Smile Services	Purchase of surgical/extraction forceps etc.	7,479	1175225-32 28.03.2022	2601-03 01.06.2022
4	80000002976	M&G Medical Service and Supplies	Purchase of augmentin etc.	7,992	1175294-5 16.06.2022	2200 06.11.2022
5	80000003350	Linden Medical Supplies Guyana Inc.	Purchase of panadyl etc.	5,281	679417 29.06.2022	4268 18.07.2022
6	80000003670	M&G Medical Service and Supplies	Purchased ultrasound gel, etc.	4,184	679428 03.08.2022	2244 12.08.2022
7	80000004252	F H Computer & General Merchandise	purchased hemocue hemoglobin etc.	4,260	679447 20.08.2022	2198 08.11.2022
8	80000005914	F H Computer & General Merchandise	purchased analyzer etc.	7,400	679489 15.11.2022	3777 12.01.2023
9	80000006555	Pharma Choice Pharmacy	purchased amoxicillin etc.	7,008	191606-07 25.11.2022	3757 23.01.2022
10	80000006874	Radiology Products & Medical Supplies	Purchase Vitamin C, dextrose water, etc	6,000	191614 13.12.2022	3494 16.01.2023
11	80000007285	Linden Medical Supplies Guyana Inc.	purchased vitamin c etc.	4,300	191622 30.12.2022	3778 12.01.2023
Total				66,791		

Region's Response: The Head of Budget Agency stated that this was an oversight of the Procurement Department; however, mechanisms have been put in place to avoid any reoccurrences. In addition, Programme Managers, Procurement Staff, Regional Procurement Tender Administration Board (RPTAB) members, Regional Engineers and other Public Works Staff along Evaluators had benefitted from a comprehensive training session held by the National Procurement Tender Administration Board (NPTAB) Team in the year 2023.

Recommendation: *The Audit Office recommends that the Regional Administration comply fully with the Procurement Act. (2022/204)*

- b) In addition, the Regional Administration processed four Payments totalling \$13.034M for the purchase of Drugs and Medical Supplies during the period January 2022 to April 2022 without 'NIL Lists' from MMU and six Payments totalling \$31.210M during the period May 2022 to December 2022 of which \$20.049M could not be traced to the MMU 'NIL Lists' presented. As a result, it could not have been determined whether these Drugs and Medical Supplies were not in stock at MMU at the time of the procurement of the items.

Region's Response: The Head of Budget Agency stated that the Regional Administration has noted the findings of the Audit Office. However, during the reporting period the Drugs and Medical Supplies were urgently needed to provide health services to the people in order improve their health conditions. In addition, MMU was closed for stock taking between March to May 2022. Further, MMU distributes Drugs and Medical Supplies in a chronological order. As a result, Region №. 10 receives their supplies last. Moreover, the NIL List prior to March was used. Mechanism is in place to have a daily stock count of Drugs and Medical Supplies to make inform decision and be in compliant with due process.

Recommendation: *The Audit Office recommends that the Regional Administration ensure that the items needed are not available at the MMU before such items are purchased by the Region. (2022/205)*

Vehicle Spares and Services

610. Amounts totalling \$38.562M were expended on vehicle spares, services and repairs to the Regional Administration fleet of vehicles. However, Historical Records were not maintained to monitor the individual cost of repairs and to determine whether it was economical to retain or dispose of these vehicles.

Region's Response: The Head of Budget Agency stated that the Regional Administration hereby acknowledged the findings. However, with the employment of a Mechanical Engineer, systems have been put in place to monitor the repairs to all vehicles and equipment in order to determine economy of scale.

Recommendation: *The Audit Office recommends that the Head of Budget Agency put systems in place to ensure the Stores Regulations are complied with at all times. (2022/206)*

611. The Regional Administration was in breach of Section 21 of the Stores Regulations since replaced parts removed from vehicles and equipment were not returned to the Region's Stores. As a result, the authenticity of the parts changed could not be ascertained. In addition, a Register of Used Spare Parts was not maintained. As such, the validity of the payments made for repairs could not be determined.

Region's Response: The Head of Budget Agency stated that the Regional Administration hereby acknowledged the findings, however with the employment of a Mechanical Engineers', systems have been put in place to monitor the repairs to all vehicles and equipment in order to determine economy of scale.

Recommendation: *The Audit Office recommends that the Head of Budget Agency put systems in place to ensure the Stores Regulations are complied with at all times. (2022/207)*

Other Matters

Government Quarters

612. The Regional Administration owns 147 living quarters of which ninety-six were occupied by officers of the Region while fifty-one were vacant. However, with respect to the ninety-six living quarters occupied by officers of the Region, thirty-nine were entitled to rent-free living quarters and for the remaining fifty-seven who are not entitled, rent was not being paid by twelve employees.

Region's Response: The Head of Budget Agency stated that the Regional Administration hereby acknowledged the findings.

Recommendation: *The Audit Office recommends that the Regional Administration take steps to ensure that: (i) only Officers entitled to Government Quarters are accommodated there; and (ii) all outstanding amounts for rent are collected and deposited into the Consolidated Fund. (2022/208)*

613. Further, for the thirty-nine entitled to rent-free living quarters, only thirteen Tenancy Agreements were presented for audit. As a result, we could not determine whether the remaining twenty-six officers were entitled to rent-free living quarters.

Region's Response: The Head of Budget Agency stated that the Regional Administration hereby acknowledged the findings, however systems are now in place to have an annual renewal of the Tenancy Agreement.

Recommendation: *The Audit Office recommends that the Regional Administration take steps to ensure that only Officers entitled to Government Quarters are accommodated there. (2022/209)*

Capital Expenditure

Capital Purchases

614. Physical verification conducted at the Regional Stores and Kara Kara Storage Bond revealed that items totalling \$8.842M were not put into use. These items were still at the Regional Stores at the time of reporting in September 2023 as shown in the table below:

Description	Quantity	Amount \$'000
Yamaha 200 HP Outboard Engine	1	2,705
Filing Cabinet	5	312
Wheel Chair	15	1,028
Cupboards	2	142
Combination Wardrobe	2	120
Bookshelves	5	250
Double Beds	2	150
Automatic Dispensers	12	60
Smart room equipment:		
Student Laptops	24	2,760
Teachers Laptop	1	115
Student Desks	24	600
Student Chairs	8	200
UPS	1	400
Total		8,842

Region’s Response: The Head of Budget Agency indicated that the Regional Administration will be distributing these items within the new school term.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensures that all assets purchased are promptly delivered and put into use as required. (2022/210)*

Buildings – Health

615. The Contract for the Extension to Wisroc Health Center was awarded by the Regional Tender Board in the sum of \$10.561M to the most responsive of seventeen bidders. As at 31 December 2022, the full Contract sum was paid to the Contractor. We were unable to determine when the Contract was signed, the start date, completion date and the defects liability period from the documents presented for examination.

616. Based on physical verification conducted on 12 July 2023 revealed that the works were completed. However, based on our inspections, measurements and calculations, the following overpayment was discovered:

Item	Description	Qty Paid	Qty Found	Unit	Diff	Rate \$	Amount Overpaid \$'000
5.8	Supply and install 28-gauge pre-painted galv. Alum. Roofing sheets. Rates include for nails and all other fasteners. Rate include for overlaps	120	114	syds	6	4,500	27
5.9	Supply and install PVC ceiling inclusive of noggins	150	114	syds	36	3,500	126
6.3	Supply and install 24" x 24" no skid ceramic tiles to floor as directed by engineer	95	72	syds	23	3,500	80
	<i>Use of Contingency Sum</i>						
	Supply and install PVC ceiling inclusive of noggins	152	0	syds	152	4,500	532
Total Overpaid							765



Photograph of the Health Centre- 12 July 2023

Region's Response: The Head of Budget Agency indicated that the works will be completed.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensures that the Regional Administration: (i) recover the amount overpaid; and (ii) comply fully with the Procurement Act. (2022/211)*

617. Further, examination of the Payment Voucher revealed that \$532,000 was paid with the Contingency Sum for additional ceiling works. However, it was discovered during the site visit that no additional ceiling was installed.

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

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensures that the Regional Administration complies fully with the Procurement Act. (2022/212)*

Bridges

618. The Contract for the Rehabilitation of bridge at Sandhill, Berbice River was awarded by the Regional Tender Board in the sum of \$7.316M to the only responsive of four bidders. There was an approved variation of \$183,562 which resulted in a revised Contract sum of \$7.500M against an Engineer’s Estimate of \$7.489M. As at 31 December 2022, the full Contract sum was paid to the Contractor. Based on our physical verification of the completed works, measurements and calculations, the following overpayment was discovered:

Item	Description	Qty. Paid	Qty. Found	Unit	Diff	Rate \$	Amount Overpaid \$'000
	Bill no.2 – Timber Bridge						
2.6	Supply and install 2” x 12” x 24’ deckings (include for two (2) coats tar and spikes	2880	2304	bm	576	525	302
	Add Variation						
AV.1	Supply and install 2” x 12” x 30’ linear deckings (include for two (2) coats tar and spikes	192	0	bm	195	525	101
Total Overpaid							403



Photographs of the newly rehabilitated timber bridge- 10 July 2023

Region’s Response: The Head of Budget Agency indicated that the Contractor was written to recover the overpayment.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensures that the Regional Administration: (i) recover the amount overpaid; and (ii) comply fully with the Procurement Act. (2022/213)*

Roll Over Contracts

619. Section 55(1) of the FMA Act 2003 states that an official shall not enter into a multi-year Contract or arrangement for the supply of goods or the provision of services to the Government without the prior written authorisation of the Minister. It was noted that the Regional Administration sought and obtained Multi-Year Approvals from Ministry of Finance (MoF) on the 30 December 2022 for five capital Contracts with Contract Sums totalling \$423.375M of which amounts totalling \$256.549M to be paid in 2023. Contracts for these projects were already entered into with the various parties prior to the approval from the MoF. The Contractors had also received part payments; as such, the Regional Administration violated the aforementioned regulation.

620. In addition, the Regional Administration was aware in advance that all five of the Contracts submitted for Multi-Year Approval could not have been completed on or before the end of the financial year 2022, due to the date of commencement and the duration period of the Contracts. As such, approval from the MoF should have been sought before entering into Contract Agreements with the Contractors.

Region's Response: The Head of Budget Agency indicated that the Regional Administration acknowledged the finding.

Recommendation: *The Audit Office recommends that the Head of Budget Agency comply fully with the FMA Act. (2022/214)*

Prior Year Matters

Current Expenditure

Maintenance Works

621. The Regional Administration had still not recovered amounts totalling \$1.863M overpaid on the following contracts in the years 2017 and 2018:

Year	Works Undertaken	Amount Overpaid \$'000
2017	Regional Democratic Council Office at Ituni	80
"	Ituni Guest House	420
2018	M'tce to Amelia's Ward Primary School	119
"	External works to RDC Office, Ituni	661
"	M'tce to Boat House, Kwakwani	583
Total		1,863

Region's Response: The Head of Budget Agency indicated that the Regional Administration will renew their efforts to recover the overpaid sums.

Recommendation: *The Audit Office recommends that the Regional Administration recover the amounts overpaid and improve on the efficiency of the systems in place to monitor projects in order to avoid such overpayments. (2022/215)*

Capital Expenditure

622. In 2017, the Contract for construction of Health Centre & Living Quarters - Wiruni, Berbice River was awarded by the National Procurement Tender Administration Board (NPTAB) in the sum of \$19.684M. Total payments made for works completed were \$9.167M with the Contractor receiving an advance payment of \$3.937M representing 20% of the Contract sum, followed by three interim payments of \$2.019M, \$1.390M and \$1.822M respectively. However, the works were incomplete and the site was abandoned. The Contract was subsequently terminated and it was difficult to ascertain whether or not the advance payment was fully recovered or if a valuation at termination was prepared and all accounts settled.

Region's Response: The Head of Budget Agency indicated that this matter is presently engaging the Attorney General on the way forward.

Recommendation: *The Audit Office recommends that the Regional Administration (i) ensure proper monitoring of all Contracts awarded; (ii) a final account or valuation at termination is prepared; and (iii) any amount overpaid is recovered. (2022/216)*

623. In 2017, the Regional Tender Board (RTB) awarded the Contract for construction of Staff Quarters – Ituni in the sum of \$10.166M to the third lowest of fourteen bidders. The Engineer's Estimate was \$11.373M. The total payments made for works completed were \$1.525M. Physical verification revealed that the works were incomplete and the site was abandoned. The Contract was subsequently terminated; however, no valuation at termination was seen.

Region's Response: The Head of Budget Agency indicated that this matter is presently engaging the Attorney General on the way forward.

Recommendation: *The Audit Office recommends that the Regional Administration submit the valuation at termination for audit examination. (2022/217)*

624. The Regional Administration is still to recover overpayments totalling \$55.107M made on thirteen contracts in 2017-2018 and 2021 as shown below:

Year	Description	Original Overpayment \$'000	Amount Cleared \$'000	Balance \$'000
2017	Installation of HDPE culvert at West Watooka	6,788	6,161	627
"	Upgrading of Drainage System – Potaro Road, Mackenzie	340	0	340
"	Construction of chain link fence at One Mile Primary School, Wismar	727	150	577
"	General rehabilitation to Christiansburg Secondary School at Wismar	385	0	385
"	Construction of water trough at Kwakwani Secondary School	120	20	100
"	Const of Regional Administration Building	39,000	0	39,000
2018	Upgrade drainage system at Dakama Circle	810	0	810
"	Rehab. of Mackenzie High School	2,625	550	2,075
"	Const. of Amelia's Ward Health Centre	7,245	0	7,245
"	Construction of Health Post, Mabura	2,873	0	2,873
2021	Extension of Develdt Health Centre	1,075	0	1,075
Total		61,988	6,881	55,107

Region's Response: The Head of Budget Agency indicated that the Regional Administration will renew their efforts to recover the overpaid sums.

Recommendation: *The Audit Office recommends that the Regional Administration recover the amounts overpaid and improve on the efficiency of the systems in place to monitor projects in order to avoid such overpayments. (2022/218)*

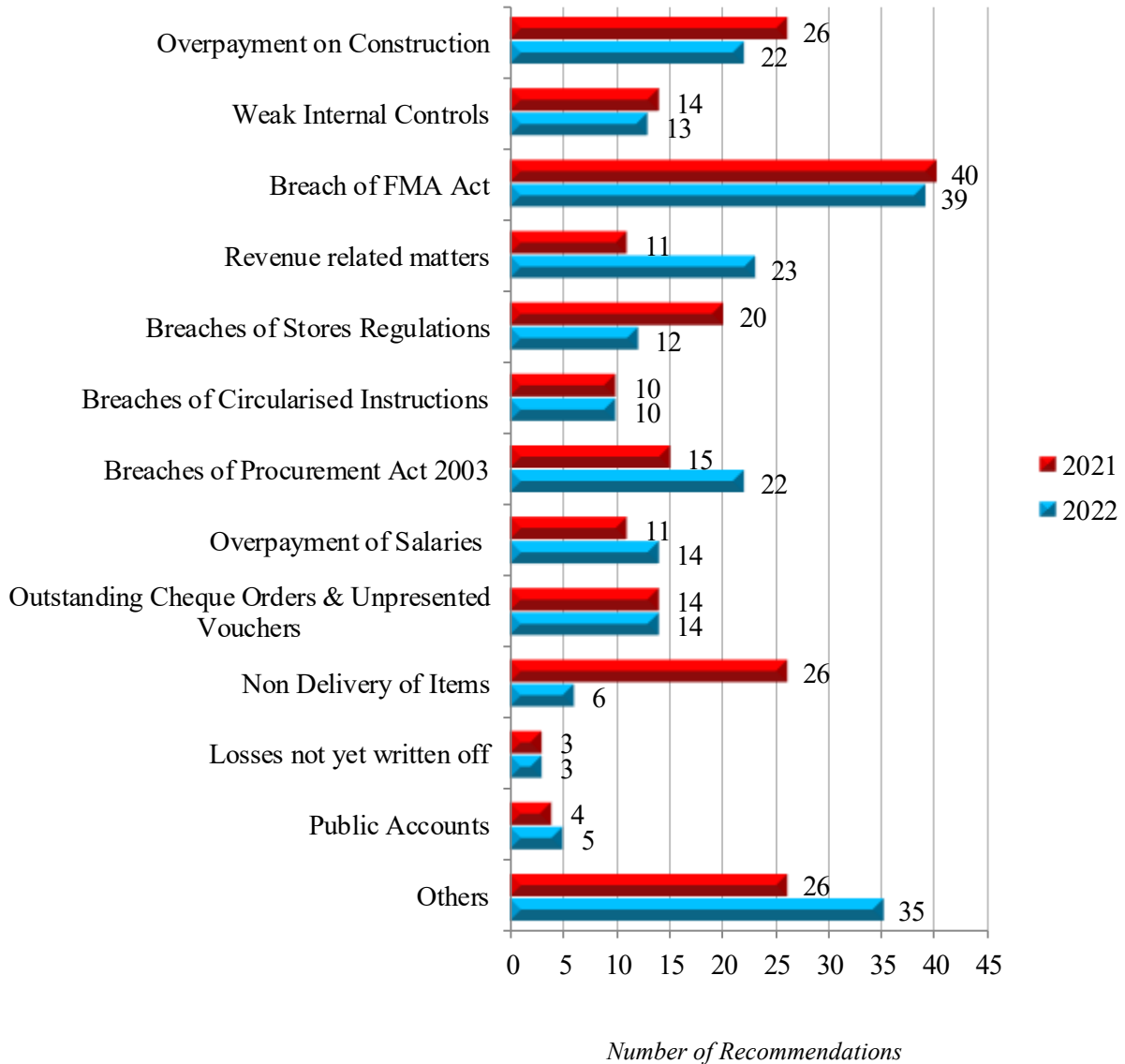
Follow-up on the Implementation of Prior Year Audit Recommendations

625. The table below summarises the prior year matters as contained in the Auditor's General 2021 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 8 recommendations; 5 were not implemented, 1 was partially implemented and 2 were fully implemented.

Rec. No.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2021/213	IDW Drugs and Medical Supplies	√		
2021/214	Breach of Procurement Act			√
2021/215	Overpayment on Contract			√
2021/216	Non-delivery of assets	√		
2021/217	Overpayment on Contract			√
2021/218	Breach of Procurement Act of 2003			√
2021/219	Breach of Procurement Act of 2003			√
2021/220	Overpayment on Contract		√	

SUMMARY OF RECOMMENDATIONS

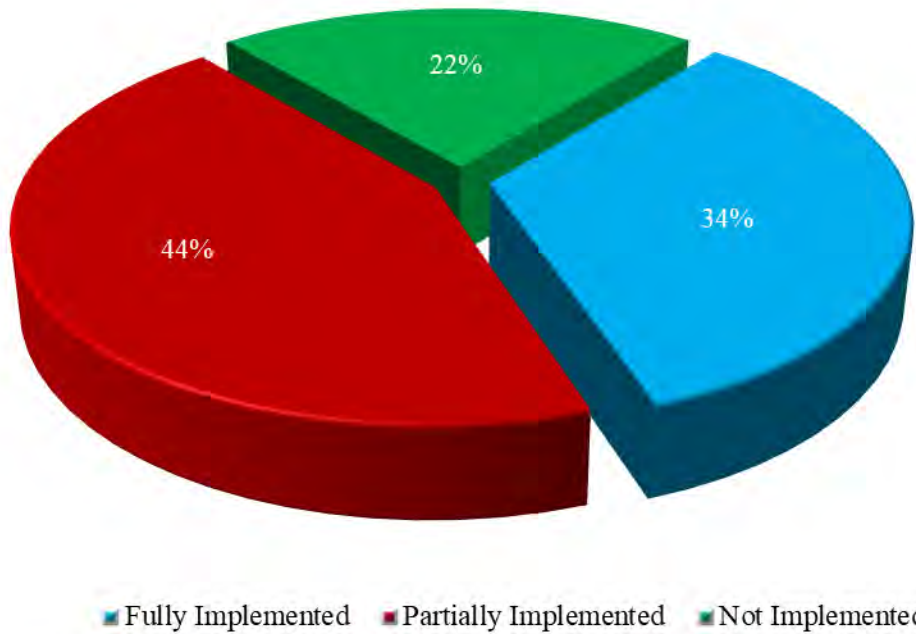
626. The Bar-Graph below illustrates the comparison of my recommendations (2022 - 218 and 2021 - 220) under generalised areas. As can be seen, overpayments on construction works, and breaches of relevant legislations, which include the Fiscal Management and Accountability Act, Stores Regulations and lack of or weak internal controls continued to dominate the findings, and are viewed with grave concern



Follow-up on the Implementation of Prior Year Audit Recommendations

627. Each year, my Office issues recommendations that are designed at improving systems and practices at these entities and improving the Government’s governance and accountability mechanisms. 220 recommendations were made in my 2021 Audit Report. We reviewed each recommendation to determine what action, if any, was taken by the respective Accounting Officers. At the time of reporting, 74 or 34% were fully implemented, 98 or 44% were partially implemented, while 48 or 22% were not implemented.

Status of Audit Recommendations for Prior Year Matters



OTHER ENTITIES
SUMMARY OF AUDIT OPINIONS

628. A total of 276 opinions in relation to audits conducted on other entities were issued during the period 1 September 2022 to 31 August 2023. These include the audits of Public Enterprises, Statutory Bodies, Trade Unions, Foreign Funded Projects, Municipalities, Neighbourhood Democratic Councils and Constitutional Agencies. Of these 276 audits, forty-seven years of accounts for twenty-nine entities were audited by Chartered Accountants in public practice under the contracting out arrangement, in accordance with Part IV of the Audit Act 2004 at a total cost of \$115.161M while eight assurance reports were issued for the Guyana Extractive Industries Transparency Initiative (GYEITI). Outlined below is a summary of the audit opinions issued.

Category	Opinions Issued from 1 September 2022 to 31 August 2023		
	In House	Contracted	Total
Public Enterprises	8	28	36
Statutory Bodies	50	19	69
Trade Unions	7	-	7
Foreign Funded Projects	29	-	29
Municipalities	6	-	6
Neighbourhood Democratic Councils	102	-	102
Constitutional Agencies	19	-	19
Total Audit Opinions	221	47	268
Assurance Reports - GYEITI	-	-	8
Total	221	47	276

AUDIT OF PUBLIC ENTERPRISES

629. There are thirty-nine Public Enterprises that are required to be audited under the Public Corporations Act 1988. Of the thirty-nine entities, thirty-six audits had been finalised in respect of seventeen entities bringing five of the thirty-nine Public Enterprises up to date in respect of audits. Of the thirty-six audits finalised, twenty-eight audits were executed under the contracting out arrangement while the other eight audits were executed in-house. An analysis of the opinions issued in respect of the twenty-eight contracted audits revealed that eight were disclaimed, eight were qualified and twelve were unqualified. Of the eight audits executed in-house three were disclaimed, three were qualified and two were unqualified. The following are the details:

Disclaimer Opinion - Contracted Audits

№	Name of Entity	Year (s) of Audit	Reasons for Disclaimed Opinion
1	Guyana Sugar Corporation Incorporated	2020-2021	<p>Included in receivables and prepayments was an amount of \$1.707 billion as a receivable from Guyana Power and Light Inc. (GPL). The GPL is disputing this balance.</p> <p>Included in payables and accruals were amounts received from National Industrial and Commercial Investments Limited (NICIL) during the period March 2015 to May 2015 amounting to \$4.105 billion and amounts received from Central Housing and Planning Authority during the period February 2010 to September 2017 totalling \$10.523 billion as Land Sales Deposit. No adequate and reliable documentation has been maintained for these amounts.</p> <p>Included in the current liabilities was the amount of \$4.025 billion as taxation payable. The Corporation has not discharged its statutory obligation to the Guyana Revenue Authority (GRA) for the filing of tax returns and the payment of taxes, including Value-Added Tax.</p> <p>The Corporation had an accumulated deficit of \$118.806 billion (2020) and \$126.614 billion (2021). The validity of the going concern basis is dependent of the continuous support from the state, including the Central Government and NICIL, which has provided \$25.236 billion from (2015-2020).</p>
2	MARDS Rice Milling Complex Limited	2017-2019	<p>During the years 2000 to 2007, the Company borrowed three loans from the Government of Guyana which amounted to \$680M. The signed agreements for these loans were not available for audit verification. In addition, interest had not been accrued for and no repayment has been made to date.</p>

№	Name of Entity	Year (s) of Audit	Reasons for Disclaimed Opinion
3	Guyana Post Office Corporation	2016-2018	<p>A receivables and trade payables ledger was not presented for audit examination.</p> <p>Source documentation was not presented for audit examination for rental income.</p> <p>The title deeds for land and building and a list of office furniture and equipment and motor vehicles were not available for audit verification.</p> <p>Amounts owed by Agencies totalled \$6.829 billion (2016), \$6.957 billion (2017) and \$6.361 billion (2018). Independent confirmation of balances was not obtained. An aged analysis was not available.</p> <p>Amounts owed to Agencies totalled \$7.548 billion (2016), \$7.791 billion (2017) and \$7.513 billion (2018). Agency reconciliation statements were not provided. Independent confirmations of balances were requested but were not obtained.</p> <p>Inventory schedules detailing the quantities and cost were not presented.</p> <p>Tax recoverable from the Guyana Revenue Authority was coming forward from previous years and no details were provided to verify this balance.</p>

Qualified Opinion – Contracted Audits

№	Name of Entity	Year (s) of Audit	Reasons for Qualified Opinion
1	National Communications Network Incorporated	2020-2021	<p>Title deed for property was not available and a fixed asset register was not maintained by the Company.</p> <p>Capital subvention was amortised over the useful life of the related assets. Assets were not depreciated over their respective useful life resulting in a difference of \$100.662M (2020) and \$82.948M (2021).</p>
2	Guyana National Printers Limited	2020-2021	The Company could not provide adequate documentation to support the computation of the work-in-progress amounts of \$19.647M (2020) and \$11.444M (2021).
3	Guyana Marketing Corporation	2019	An amount of \$86.995M is due from the Guyana Sugar Corporation Incorporated. This balance has been coming forward for more than three years and no provision was made for it nor was a payment arrangement entered into to liquidate this balance.
4	Guyana Sugar Corporation Incorporated	2019	<p>Transfer of right, title, claim and interest in the immovable property owned, used, licenced or held by GuySuCo in the Skeldon Estate, Rosehall Estate, Wales Estate and Enmore Estate that were closed were not re-transferred and included in the financial statement of the Corporation.</p> <p>The Corporation had an accumulated deficit of \$112.372 billion as at 31 December 2019.</p>
5	Demerara Harbour Bridge Corporation	2018-2019	The Asphalt Plant had a payable balance of \$19.3M outstanding since 2017. This balance remains outstanding to date and the Corporation has no intention to repay same.

Unqualified Opinion - Contracted Audits

No	Name of Entity	Year (s) of Audit	No of Opinions
1	Guyana Power and Light Incorporated	2022	1
2	Guyana Oil Company Limited	2022	1
3	Guyoil Aviation Services Incorporated	2022	1
4	Guyana Oil Company Limited Consolidated	2021-2022	2
5	Cheddi Jagan International Airport Corporation	2021	1
6	Guyana National Shipping Corporation Limited	2021	1
7	Guyana National Newspapers Limited	2019-2021	3
8	Demerara Harbour Bridge Corporation	2020	1
9	Linden Electricity Company Incorporated	2019	1
	Total		12

Disclaimer Opinion In- House

No	Name of Entity	Year (s) of Audit	Reasons for Disclaimed Opinion
1	Guyana Post Office Corporation	2019-2021	<p>Title deeds for land and building and a list of office furniture and equipment and motor vehicles were not available for audit verification.</p> <p>Amounts owed by Agencies totalled \$7.611M (2019), \$83.410M (2020) and \$199.804M (2021). Independent confirmation of balances were not obtained. An aged listing was not available.</p> <p>Amounts owed to Agencies totalled \$228.684M (2019), \$872.408M (2020) and \$1.737 billion (2021). There were not cleared neither was any reconciliation done.</p> <p>Schedules and confirmation of balances owed by the Corporation of \$57.915M (2019), \$16.709M (2020) and \$24.637M (2021) were not provided.</p>

Qualified Opinion – In- House

№	Name of Entity	Year (s) of Audit	Reasons for Qualified Opinion
1	Special Purpose Unit- National Industrial and Commercial Investments Limited	2018-2020	<p>Inventories were understated by \$20.860M (2018).</p> <p>The accuracy of the Cash and Cash Equivalents of \$4.466 billion could not be determined.</p> <p>Documents to validate the sum of \$346.435M (2018) reported as payable to the Guyana Sugar Corporation was not provided.</p> <p>The recoverability of Related Party Receivables of \$14.762 billion (2019) could not be determined.</p> <p>The sum of \$4.982 billion was disbursed to the Guyana Sugar Corporation in 2019. However, there was no evidence that the Corporation acknowledged receipt.</p> <p>The completeness and accuracy of \$4.600 billion (2019) reported as Income could not be determined.</p> <p>The reported Income of the Unit was understated by \$485.144M. Moreover, the sum of \$528.110M was due as advance payments for six plots of land.</p> <p>The sum of \$2.845 billion (2018) and \$298.355M (2019) reported as income- recharges from GuySuCo, was not recorded in the unit’s general ledger. Further, the unit did not provide evidence to verify that GuySuCo confirmed its indebtedness.</p>

Unqualified Opinion - In-House

№	Name of Entity	Year (s) of Audit	№ of Opinions
1	Guyana Office for Investment	2018	1
2	Special Purpose Unit- National Industrial and Commercial Investments Limited	2017	1
	Total		2

AUDIT OF STATUTORY BODIES

630. There are sixty-one Statutory Bodies that are required under relevant Acts of Parliament to be audited. Of the sixty-one entities, sixty-nine audits had been finalised in respect forty-one entities bringing seven of the sixty-one Statutory Bodies up to date in respect of audits. Of the sixty-nine audits finalised, nineteen were executed under the contracting out arrangement and fifty executed in-house. An analysis of the opinions issued in respect of the nineteen contracted audits revealed that five were disclaimed, five were qualified and nine were unqualified. Of the opinions issued for the fifty audits executed in-house, eleven were disclaimed, ten were qualified and twenty-nine were unqualified. The details are stated below:

Disclaimer Opinions - Contracted Audit

№	Name of Entity	Year (s) of Audit	Reasons for Disclaimed Opinion
1	Guyana Rice Development Board	2018-2021	<p>There were no recovery of related entities and receivables balances coming forward from previous years. To date, there was no subsequent recovery of these amounts because of the inadequate supporting documents.</p> <p>No supporting documents or schedules was provided for Government of Guyana, related entities and accounts payables and accruals.</p> <p>IFRS 16 – Leases became applicable from 1 January 2019. However, this standard was not adopted for the years 2019, 2020 and 2021.</p>
2	Transport & Harbours Department	2011	<p>A fixed asset register was not maintained. No documentary evidence was provided for fixed asset additions of \$856.877M.</p> <p>Certificate of titles showing ownership of buildings and vessels to the value of \$6.3 billion were not provided.</p> <p>The Department had negative inventory of \$69.950M.</p> <p>Documentary evidence was not provided to substantiate the movement of receivables from nil at the year ended 31 December 2010 to \$539.113M at the year ended 31 December 2011.</p>

№	Name of Entity	Year (s) of Audit	Reasons for Disclaimed Opinion
			<p>The Bank of Guyana general ledger cash balance differed from that reported on the bank reconciliation statement, resulting in a difference of \$75.600M for which no explanation was provided.</p> <p>There was a difference of \$498.612M between the closing balance of accumulated deficit for the year ended 31 December 2011 and that reported by the Department.</p> <p>Schedules for income totaling \$521.246M as at 31 December 2011 were not provided.</p> <p>Schedules for expenses totalling \$1.230 billion as at 31 December 2011 were not provided.</p>

Qualified Opinions - Contracted Audit

№	Name of Entity	Year (s) of Audit	Reasons for Qualified Opinion
1	Guyana Lands and Surveys Commission	2018-2019	The Commission was unable to provide a fixed asset register.
2	University of Guyana	2017	The University of Guyana could not have provided adequate information and explanations necessary for audit of non-current assets and cash at bank.
3	National Data Management Authority	2016	Relevant information was not provided to determine the effort, if any, made to collect the debt due from Ministry of Education of \$27.25M and the basis used to determine the amount of the provision of \$19.07M.
4	Guyana Geology and Mines Commission	2012	<p>Titles and transports for land and buildings with a net book value of \$708.785M were not presented.</p> <p>The Commission had trade and other receivables totaling \$429.367M. Confirmation of amounts totalling \$99.177M were outstanding. The trial balance was greater than the trade receivables schedule by \$59.670M.</p> <p>The Commission had investments in diamonds totalling \$55.063M. However, no market valuation was done for the year under review.</p> <p>The Commission had trade and other payables totaling \$1.466 billion. Confirmations and supplier breakdown of amounts totalling \$437.808M were outstanding.</p>

Unqualified Opinion - Contracted Audits

No	Name of Entity	Year (s) of Audit	No of Opinions
1	Guyana Gold Board	2021	1
2	Guyana Energy Agency	2021	1
3	Power Producers and Distributors Inc.	2021	1
4	Central Housing and Planning Authority	2020	1
5	Institute of Applied Science Technology	2020	1
6	Guyana Forestry Commission	2017-2018	2
7	Guyana National Bureau of Standards	2017	1
8	University of Guyana Pension Scheme	2016	1
	Total		9

Disclaimer Opinions - In-House

No	Name of Entity	Year (s) of Audit	Reasons for Disclaimed Opinion
1	Hope Coconut Industries Limited	2008-2016	<p>Prior to 2008 the Company did not keep accounting records or prepare financial statements. The financial statements were prepared using the opening balance of bank account as at 1 January 2008. Audit reports were not issued for the years 1982- 2007. As such, reliance could not be placed on the opening balances.</p> <p>The completeness, accuracy and validity of amounts reported as income and expenditure could not be verified due to incomplete records submitted.</p>
2	Guyana Livestock Development Authority	2012	<p>A fixed assets register was not produced.</p> <p>Payment vouchers totaling \$30.490M were not presented.</p> <p>The statement of cash flows and the statement of changes in equity were not properly prepared in accordance with accounting standards and the amounts did not match the figures on the financial statements.</p>
3	Maritime Administration Department	2006	<p>The amount of \$632.784M was stated as income. However, receipt books were not presented for audit scrutiny.</p> <p>Fixed assets register was not properly maintained</p>

Qualified Opinions - In-House

№	Name of Entity	Year (s) of Audit	Reasons for Qualified Opinion
1	Environmental Protection Agency	2017-2018	A total of 274 (2017) and 306 (2018) assets with acquisition costs of \$63.576M and \$72.641M for 2017 and 2018 respectively, remained in the fixed assets register with net book value of \$0 as at year end, indicating that these items were in use and had economic life. This is in contradiction to IAS 16 as it relates to recognition and accounting for assets.
2	Government Information Agency	2016-2017	An examination of the debtors' age analysis revealed that there were eighty-one (2016) and 479 (2017) debtors with balances totalling to \$25.136M and \$98.075M for 2016 and 2017 respectively, which were outstanding for over 365 days. Further, there was no evidence that the Agency had a policy for provision for bad debts in place.
3	Guyana Revenue Authority	2017	<p>Seventy-eight payments totaling \$608.026M were made in 2018, but were incorrectly recorded in 2017.</p> <p>The authority did not present any document for 2017 to prove that it owned three buildings.</p> <p>The cash book was not closed at 31 December 2017.</p>
4	Guyana Tourism Authority	2012	Three hundred and ninety-three payment vouchers processed for amounts totalling \$120.940M were not presented.
5	Mahaica Mahaicony Abary Agricultural Development Authority	2010	<p>Government Contribution - Capital was utilized on recurrent expenditure and should have been reflected as expenditure in the income statement.</p> <p>Documentation for receivables and payables were not available for audit.</p>
6	Maritime Administration Department	2007-2009	Fixed assets register was not properly maintained and did not reflect all pertinent information. In addition, physical verification of the assets could not be done because of poor markings.

Unqualified Opinions – In-house

№	Name of Entity	Year (s) of Audit	№ of Opinions
1	Public Utilities Commission	2022	1
2	Deposit Insurance Corporation of Guyana	2022	1
3	Bank of Guyana	2022	1
4	Bank of Guyana Pension Scheme	2022	1
5	Dependants' Pension Funds	2022	1
6	Financial Intelligence Unit	2022	1
7	Natural Resource Fund	2022	1
8	Guyana Food Safety Authority	2021	1
9	Integrity Commission	2021	1
10	Pesticides and Toxic Chemical Control Board	2021	1
11	Small Business Council	2021	1
12	National Trust of Guyana	2021	1
13	Sugar Industry Labour Welfare Fund Committee	2020-2021	2
14	Telecommunication Agency	2020-2021	2
15	Competition and Consumer Affairs Commission	2019-2021	3
16	National Sports Commission	2018-2019	2
17	National Drainage and Irrigation Authority	2016	1
18	General Nursing Council	2016	1
19	Protected Areas Commission	2014-2015	2
20	Guyana Tourism Authority	2008-2011	4
	Total		29

SUMMARY OF RECOMMENDATIONS – DISCLAIMED/ QUALIFIED OPINIONS

631. A number of recommendations to correct weaknesses identified and to improve systems of internal control were made in the various audit reports issued:

- a) The Chart below gives an analysis of 318 audit recommendations made in respect of the eleven disclaimed and eleven qualified audit opinions issued for Public Enterprises.

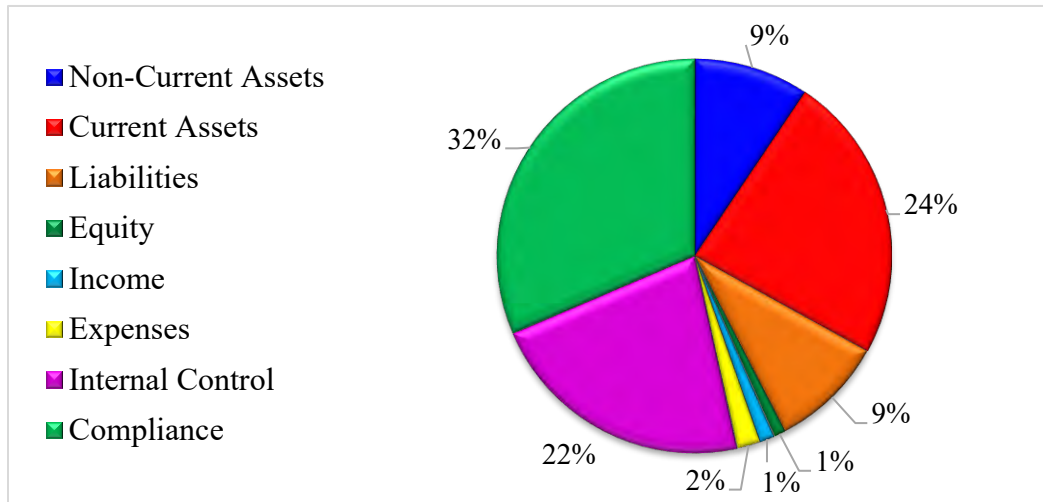


Figure (Source – Audit Reports)

- b) The Chart below gives an analysis of 288 audit recommendations made in respect of the sixteen disclaimed and fifteen qualified audit opinions issued for Statutory Bodies.

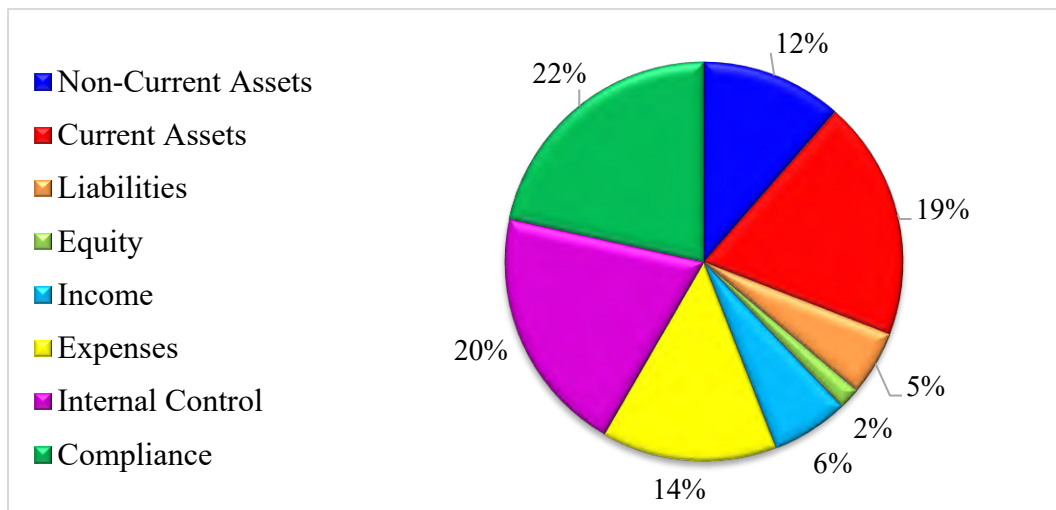


Figure (Source – Audit Reports)

AUDIT OF TRADE UNIONS

632. Section 22 of Chapter 98:03 of the Trade Unions Act requires every Treasurer or other Officers to render to the Trustees a just and true account of moneys received and paid, funds remaining and all Bonds and Securities of the Union, which the Trustees are required to submit to the Auditor General for audit within fourteen days of the receipt of the account from the Treasurer. Of the twenty-three Trade Unions that are required to be audited and comply with the requirements of the Trade Unions Act, fourteen were significantly in arrears with statements outstanding for ten or more years. Of the seven audits finalised, five were qualified and two were unqualified. The details are stated below:

№	Name of Entity	Year(s) of Audit	Type of Opinion	№ of Opinions
1	Guyana Postal & Telecommunications Workers Union	2004-2008	Qualified	5
2	The Guyana Public Service Union	2006-2007	Unqualified	2
	Total			7

AUDIT OF FOREIGN FUNDED PROJECTS

633. The Audit Office completed twenty-nine audits of Foreign Funded Projects as shown below within the specified deadline and in accordance with the Funding Agency Guidelines.

Name of Funding Agency	Year(s) of Audit	Type of Opinion	№ of Opinions
Inter-American Development Bank	2022	Unqualified	15
International Development Association	2021-2022	Unqualified	7
CARICOM Development Fund	2022	Unqualified	1
United Nations Development Program	2022	Unqualified	2
Caribbean Development Bank	2022	Unqualified	2
International Fund for Agricultural Development	2022	Unqualified	1
Islamic Development Bank	2022	Unqualified	1
Total			29

AUDIT OF MUNICIPALITIES

634. Section 177 of Chapter 28:01 of the Municipal and District Councils Act requires all Treasurer of Councils to make up their accounts yearly to the end of the financial year to which they relate and not later than four months after the end of the year. These accounts shall be submitted for audit and Treasurers who fail to do so are guilty of an offence. Of the ten Municipalities that are required to be audited, six audits had been finalised in respect of Corriverton Town Council. An analysis of the opinions issued revealed that all were qualified. The details are stated below.

№	Name of Entity	Year(s) of Audit	Reasons for Qualified Opinion
1	Corriverton Town Council	2013-2018	A fixed asset register was not maintained. A schedule of debtors and an aged analysis was not submitted.

AUDIT OF NEIGHBOURHOOD DEMOCRATIC COUNCILS

635. The Local Government Act, Chapter 28:02 requires Neighbourhood Democratic Councils (NDCs) to prepare accounts of receipt and expenditure up to the end of each financial year, which is twelve months ending on 31 December. Of the seventy NDCs, 102 audits had been finalised in respect of twenty-one Councils. Of the 102 audits finalised, three were disclaimed and ninety-nine were qualified, as shown below, while the majority of the NDCs were significantly in arrears in terms of submission of financial statements for auditing. An analysis showed that forty-two of the seventy NDCs did not submit financial statements for the years 2019, 2020 and 2021.

№	Name of Entity	Year (s) of Audit	№ of Opinions	Reason for Disclaimed Opinion
1	Zeelust/Rosignol	2007 & 2009-2010	3	The council did not maintain sufficient documentation of transactions and consequently the scope was limited.
	Total		3	

№	Name of Entity	Year (s) of Audit	№ of Opinions	Reason for Qualified Opinion
1	Kintyre/Borlam	2021	1	Documentation to ascertain the value of fixed assets was not provided for audit scrutiny. Receivables schedule was not produced for audit examination. Grant income and grant expenditure were incorrectly reflected in the income statement.
2	Black Bush Polder	2019-2021	3	
3	Evergreen/Paradise	2019-2021	3	
4	Annandale/Riverstown	2018-2021	4	
5	Good Hope/Pomona	2018-2021	4	
6	Aberdeen/Zorg-En-Vlygt	2018-2021	4	
7	Woodlands/Bel Air	2007-2021	15	
8	Macedonia/Joppa	2019-2020	2	
9	Bloomfield/Whim	2019-2020	2	
10	Hogstye/Lancaster	2018-2020	3	
11	Good Hope-No. 51	2016-2020	5	
12	Bath/Woodley Park	2007-2018	12	
13	No. 3 Blairmont/Gelderland	2006-2018	13	
14	Ordinance Fort Lands/No. 3	2011-2014	4	
15	Woodlands/Farm	2007-2010	4	
16	Hamlet/Chance	2007-2010	4	
17	Mahaicony/Abary	2007-2010	4	
18	Seafield/Tempie	2007-2010	4	
19	Union/Naarstigheid	2007-2010	4	
20	Profit/Rising Sun	2007-2010	4	
	Total		99	

AUDIT OF CONSTITUTIONAL AGENCIES

636. Section 80 of the Fiscal Management and Accountability (FMA) Act requires all Constitutional Agencies (CA) to prepare and present audited financial statements, audited by the Auditor General. Of the sixteen Constitutional Agencies that are required to be audited under FMA (Amendment) Act 2015, nineteen audits had been finalised in respect of twelve CA as shown below, while seven of the sixteen CA did not submit financial statements for the year 2022.

№	Name of Entity	Year(s) of Audit	Type of Opinion	№ of Opinions
1	Local Government Commission	2022	Unqualified	1
2	Judicial Service Commission	2021-2022	Unqualified	2
3	Public and Police Service Commission	2021	Unqualified	1
4	Teaching Service Commission	2021	Unqualified	1
5	Human Rights Commission	2020-2021	Unqualified	2
6	Rights of the Child Commission	2020-2021	Unqualified	2
7	Indigenous Peoples' Commission	2020-2021	Unqualified	2
8	Women and Gender Equality Commission	2020-2021	Unqualified	2
9	Ethnic Relation Commission	2019-2021	Unqualified	3
10	Public Service Appellate Tribunal	2020	Unqualified	1
11	Public Procurement Commission	2020	Unqualified	1
12	Supreme Court of Judicature	2014	Unqualified	1
	Total			19

AUDITS OF ENTITIES FOR GUYANA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE

637. The Government of Guyana on 15 May 2012 signed a Memorandum of Understanding with the International Extractive Industries Transparency Initiative Secretariat and, on 25 October 2017 Guyana was officially accepted as an Extractive Industries Transparency Initiative (EITI) Implementing Country. The Auditor General was recommended by the Guyana Extractive Industries Transparency Initiative (GYEITI) Multi-Stakeholder Group to serve as the auditor to provide assurance on the information submitted by eight Entities for the year ended 31 December 2020. The details are stated below:

№	Name of Entity	Type of Opinion	№ of Opinions
1	Guyana Gold Board	Unqualified	1
2	Guyana Geology and Mines Commission	Unqualified	1
3	Environmental Protection Agency	Unqualified	1
4	Accountant General's Department	Unqualified	1
5	Guyana Forestry Commission	Unqualified	1
6	National Industrial and Commercial Investments Limited	Unqualified	1
7	Pesticides and Toxic Chemicals Control Board	Unqualified	1
8	Guyana Revenue Authority	Unqualified	1
	Total		8

PERFORMANCE AUDIT

638. Having given the mandate to conduct Performance/Value-for-Money Audit by way of Section 24 of the Audit Act 2004, a Performance Audit Division was set up in 2008 to perform such audits. Audit examinations are carried out to ascertain the extent to which public entities are applying their resources and conduct activities economically, efficiently and effectively and with due regard to ensuring effective internal control. In this regard, the Audit Office completed the following three performance audits in 2023, which will be laid before the National Assembly with the Report of the Auditor General on the Public Accounts of Guyana for the fiscal year ended 31 December 2022.

- (i) An Assessment of the Ministry of Education's Hinterland School Feeding Programme.
- (ii) Implementation of the International Health Regulations (2005).
- (iii) A Review of the Ministry of Labour's Occupational Safety and Health Inspection Process.

639. In addition, two audits as listed below will be laid shortly.

- (i) Management of Maternal Health Care Services at GPHC.
- (ii) A Review of the Design and Implementation Process of the Women's Innovation and Investment Network (WIIN) Programme.

SPECIAL INVESTIGATIONS

640. Two special investigations were finalised during the period October 2022 to August 2023, as listed below:

- i. Mayor and Councillors of the City of Georgetown 2019 & 2020.
- ii. Region 5 – Purchase of Drugs and Medical Supplies.

641. The following three special investigations/audits were at various stages:

- i. Georgetown Public Hospital Corporation – Purchase of CT Scanner.
- ii. Ministry of the Presidency - Procurement of Birth Certificates.
- iii. Ministry of Health – Drug theft at MMU.

ACKNOWLEDGEMENTS

642. I wish to record my sincere gratitude to the staff of the Audit Office, many of whom worked beyond the call of duty to help me to execute the audits and to complete this Report. My sincere thanks also go out to Ministry of Finance, Accountant General and Heads of Budget Agencies along with their staff for the level of cooperation shown during the course of the audits and for the explanations provided in relation to my findings.

**END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - REVENUE
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Reporting Object Group	Description	Approved Estimates 2022	Actual Receipts Paid into Consolidated Fund 2022	Variance 2022	Actual Receipts Paid into Consolidated Fund 2021
		\$'000	\$'000	\$'000	\$'000
<u>CURRENT REVENUE</u>					
500	Customs and Trade Taxes	31,146,405	31,068,968	(77,437)	27,053,930
510	Internal Revenue	152,732,812	176,045,474	23,312,662	133,253,259
520	Stamp Duties	531,861	525,686	(6,175)	558,094
525	Other Tax Revenues	9,150	1,070	(8,080)	4,137
530	Fees and Fines	1,467,044	1,816,489	349,445	1,534,567
541	Interest	3,057	1,395	(1,662)	1,617
545	Rents and Royalties	1,669,800	685,923	(983,877)	1,196,016
555	Dividends and Transfers	7,100,000	3,597,442	(3,502,558)	3,450,003
558	Natural Resource Fund	126,694,310	126,481,824	(212,486)	0
560	Miscellaneous Receipts	7,721,546	4,428,669	(3,292,877)	5,202,659
590	Value Added Taxes	56,597,491	56,829,869	232,378	48,362,785
594	Excise Taxes	46,340,084	28,392,472	(17,947,612)	46,400,836
597	Miscellaneous Receipts	0	0	0	14,699
	SUB TOTAL	<u>432,013,560</u>	<u>429,875,281</u>	<u>(2,138,279)</u>	<u>267,032,602</u>
<u>CAPITAL REVENUE</u>					
570	Miscellaneous Capital Revenue	2,000	19,424	17,424	7,735
575	External Grants	10,235,069	8,095,002	(2,140,067)	3,426,359
578	External Grants- EU	0	0	0	1,775,834
580	External Loans	26,821,286	16,964,980	(9,856,306)	23,518,059
585	BOP Support Loans- Cash	18,973,167	28,813,063	9,839,896	0
	SUB TOTAL	<u>56,031,522</u>	<u>53,892,469</u>	<u>(2,139,053)</u>	<u>28,727,987</u>
	GRAND TOTAL	<u>488,045,082</u>	<u>483,767,750</u>	<u>(4,277,332)</u>	<u>295,760,589</u>

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH
SENIOR MINISTER,
OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

**END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT
(REVENUE) OF THE GOVERNMENT OF GUYANA FOR THE FISCAL YEAR ENDED
31 DECEMBER 2022**

Current Revenue

Central Government's current receipts for 2022 surpassed the budgeted amount by \$2.138 billion. The main category contributing to the increase was internal revenue, which was \$23.313 billion. However, excise taxes, customs, and trade taxes declined by \$17.947 billion and \$77.437 million, respectively. In addition, dividends and transfers, miscellaneous receipts, and rent and royalties were less than the budgeted amount by \$3.503 billion, \$3.293 billion, and \$983.877 million, respectively. Also, the Natural Resource Fund inflows amounted to \$126.482 billion, \$212.486 million under the budgeted amount.

Internal revenue exceeded the budgeted amount by \$23.313 billion. The main sub-categories accounting for the higher collections were private corporation tax of \$11.980 billion, personal income tax of \$7.556 billion, and withholding tax of \$1.656 billion, on account of higher collections predominantly from companies within the oil and gas sector. Property tax on private sector companies also exceeded the budgeted amount by \$595.583 million due to an increase of taxpayers from 409 in 2021 to 517 in 2022. Travel voucher tax and travel tax also recorded higher collections of \$131.078 million and \$106.740 million, respectively, due to a steady recovery of domestic and international travel post COVID-19. Of note, the sub-categories for which collections were lower than the budgeted amount were self-employed income tax of \$747.011 million, motor vehicle & road traffic ordinance of \$134.860 million, premium tax of \$59.931 million and property tax on public sector companies of \$21.320 million.

The decline in excise taxes was mainly as a result of lower collections from taxes on petroleum products of \$14.600 billion and motor vehicles of \$2.912 billion. The lower collections from petroleum products were attributable to the reduction of the excise tax rate on fuel from 20 to 10 percent on January 27, 2022, and then to zero on March 23, 2022, to cushion the effects of the rising price of fuel. The lower collection from motor vehicles were on account of decreases in several categories of imported motor vehicles in 2022 compared to 2021 in quantity; motor cars with a cylinder capacity exceeding 1000 but less than 1,500 saw a decline from 8,963 to 7,977, diesel or semi-diesel goods vehicles not exceeding 5 tonnes and diesel or semi-diesel goods vehicles exceeding 5 tonnes decreased from 1,797 to 1,369 and 751 to 597 respectively.

Custom and trade taxes categories reported lower-than-budgeted amounts of \$77.437 million, reflecting lower-than-anticipated collections from import duties of \$461.697 million on account of disruptions in the global supply chain. On the other hand, environmental levy reported collections higher than the budgeted amount from, \$2.591 billion to \$2.747 billion. The increase in collections resulted from the higher values of commodities, energy drinks, and assorted/aerated beverages imported as well as an increase in the number of persons making payments from 157 persons in 2021 to 253 persons in 2022.

Higher revenue collection of \$232.378 million was reported from within the value-added taxes category. Domestic supply categories increased by \$3.308 billion on account of private sector entities and Oil and Gas companies. The less-than-anticipated revenue from the import of goods was \$3.081 billion on account of supply chain disruptions due to the Russia/Ukraine war as well as relief measures implemented during 2022 that removed VAT on cement, cement board, sheet rock, and lubricating oils.

Collections from miscellaneous receipts within the non-tax revenue category performed lower than anticipated by \$3.293 billion because of lower receipts from Guyana R.E.D.D. Investment Fund of \$3.134 billion. Receipts from dividends and special transfers were lower by \$3.503 billion, resulting from lower collections from statutory bodies and public enterprises, and royalty collections were lower by \$983.877 million due to lower gold declarations by foreign companies.

**END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - CURRENT EXPENDITURES
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Agency No.	Description	Notes	2022		2021	
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment	Actual Expenditure
			\$'000	\$'000	\$'000	\$'000
01	Office of the President					
	1 Administration		965,331	947,432	(17,899)	1,150,049
	2 National Policy Development Presidential Advisory Services		1,609,387	1,569,314	(40,073)	1,270,331
	3 Defence & National Security		299,119	296,263	(2,856)	184,178
	4 Public Policy & Planning		359,724	366,608	6,884	286,863
	5 Environmental Management & Compliance		1,585,745	1,564,862	(20,883)	1,419,336
	6 Police Complaints Authority		55,637	34,454	(21,183)	25,955
02	Office of the Prime Minister					
	1 Prime Minister's Secretariat		477,017	345,660	(131,357)	351,754
	2 Disaster Preparedness, Response & Management		5,462,902	5,504,132	41,230	8,917,063
	3 Power Generation		3,529,119	6,632,082	3,102,963	3,472,617
	4 Telecommunications & Innovation		2,034,546	2,037,503	2,957	2,025,035
	5 Government Information & Communication Services		770,756	770,807	51	755,391
03	Ministry of Finance					
	1 Policy & Administration		31,402,756	43,870,847	12,468,091	24,717,198
	2 Public Financial Management Policies & Services		6,560,002	6,323,725	(236,277)	6,005,358
06	Ministry of Parliamentary Affairs and Governance					
	1 Policy Development & Administration		156,942	144,873	(12,069)	41,788
	2 Parliamentary Affairs		10,198	7,294	(2,904)	3,156
	3 Governance		98,821	92,731	(6,090)	64,421
07	Parliament Office					
	1 National Assembly		0	0	0	1,621,999
08	Audit Office of Guyana					
	1 Audit Office		0	0	0	1,016,347
09	Public and Police Service Commission					
	1 Public & Police Service Commissions		0	0	0	137,611
10	Teaching Service Commission					
	1 Teaching Service Commission		0	0	0	110,386
11	Guyana Elections Commission					
	1 Elections Commission		0	0	0	1,805,381
	2 Elections Administration		0	0	0	0
12	Ministry of Foreign Affairs & International Cooperation					
	1 Development of Foreign Policy		2,372,399	2,398,979	26,580	1,868,690
	2 Foreign Policy Promotion		3,517,269	3,392,234	(125,035)	3,203,130
	3 Development of Foreign Trade Policy		52,248	47,857	(4,391)	49,829
13	Ministry of Local Government and Regional Development					
	1 Policy Development & Administration		363,872	357,129	(6,743)	324,448
	3 Regional Development		69,960	65,646	(4,314)	73,560
	4 Local Government Development		1,346,859	1,301,863	(44,996)	1,312,435
C/F			<u>63,100,609</u>	<u>78,072,295</u>	<u>14,971,686</u>	<u>62,214,309</u>

Agency No.	Description	Notes	2022			2021
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment	Actual Expenditure
			\$'000	\$'000	\$'000	\$'000
	B/F		63,100,609	78,072,295	14,971,686	62,214,309
14	Ministry of Public Service					
	1 Policy Development & Administration		177,430	160,335	(17,095)	151,407
	2 Human Resource Development		2,958,121	3,187,543	229,422	2,724,819
	3 Human Resource Management		57,561	48,543	(9,018)	45,002
16	Ministry of Amerindian Affairs					
	1 Policy Development & Administration		711,588	692,677	(18,911)	570,025
	2 Community Development & Empowerment		529,547	574,668	45,121	472,291
21	Ministry of Agriculture					
	1 Ministry Administration		1,010,060	1,047,381	37,321	914,905
	2 Agriculture Development & Support Services		12,448,723	18,921,210	6,472,487	13,555,922
	3 Fisheries		288,693	278,776	(9,917)	218,640
	4 Hydrometeorological Services		584,699	584,272	(427)	496,535
23	Ministry of Tourism, Industry and Commerce					
	1 Policy Development & Administration		464,238	448,295	(15,943)	293,298
	2 Business Development, Support & Promotion		904,295	892,124	(12,171)	793,791
	3 Consumer Protection		137,256	136,228	(1,028)	126,130
	4 Tourism Development & Promotion		658,639	656,941	(1,698)	580,106
26	Ministry of Natural Resources					
	1 Policy Development & Administration		361,924	325,197	(36,727)	290,677
	2 Natural Resource Management		472,603	810,753	338,150	481,583
	4 Petroleum Management		578,779	572,763	(6,016)	297,910
31	Ministry of Public Works					
	1 Policy Development & Administration		1,691,511	2,320,148	628,637	1,592,071
	2 Public Works		6,212,025	6,125,408	(86,617)	4,972,243
	3 Transport		155,683	151,774	(3,909)	86,956
38	Ministry of Labour					
	1 Policy Development & Administration		644,844	630,626	(14,218)	567,488
	2 Labour Administration Services		306,247	289,527	(16,720)	183,761
39	Ministry of Human Services and Social Security					
	1 Policy Development & Administration		352,158	332,257	(19,901)	315,491
	2 Social Services		27,557,663	28,150,447	592,784	24,888,355
	3 Child Care & Protection		886,357	885,047	(1,310)	798,266
40	Ministry of Education					
	1 Policy Development & Administration		1,791,270	1,760,629	(30,641)	1,628,807
	2 Training & Development		2,031,739	2,003,335	(28,404)	1,468,197
	3 Nursery Education		2,849,967	2,819,600	(30,367)	1,858,071
	4 Primary Education		6,773,879	6,738,797	(35,082)	4,621,342
	5 Secondary Education		6,896,858	6,795,432	(101,426)	5,364,404
	6 Post-Secondary/Tertiary Education		5,251,239	5,192,924	(58,315)	4,795,335
44	Ministry of Culture, Youth and Sport					
	1 Policy Development & Administration		333,154	326,547	(6,607)	289,710
	2 Culture		1,135,836	1,071,346	(64,490)	989,204
	3 Youth		791,297	787,509	(3,788)	777,682
	4 Sports		739,753	727,245	(12,508)	614,379
	C/F		151,846,245	174,518,599	22,672,354	140,039,112

Agency No.	Description	Notes	2022		2021	
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment	Actual Expenditure
			\$'000	\$'000	\$'000	\$'000
	B/F		151,846,245	174,518,599	22,672,354	140,039,112
45	Ministry of Housing and Water					
	1 Policy Development & Administration		254,309	219,233	(35,076)	163,886
	2 Housing Development		1,384,856	1,386,794	1,938	1,275,337
	3 Water Service Expansion & Management		3,096,862	3,095,100	(1,762)	2,415,460
47	Ministry of Health					
	1 Policy Development & Administration		2,222,296	2,537,141	314,845	1,879,332
	2 Disease Control-Communicable Diseases		6,254,716	6,194,661	(60,055)	8,851,156
	3 Family & Primary Health Care Services		4,595,464	4,517,740	(77,724)	3,994,898
	4 Regional & Clinical Services		21,943,352	21,854,413	(88,939)	22,182,064
	5 Health Sciences Education		734,513	708,638	(25,875)	624,120
	6 Standards & Technical Services		1,550,086	1,511,302	(38,784)	1,402,800
	7 Disability & Rehabilitation Services		629,540	617,633	(11,907)	534,802
	8 Disease Control-Non-Communicable Diseases		431,840	429,942	(1,898)	330,482
51	Ministry of Home Affairs					
	1 Policy Development & Administration		1,081,558	1,170,858	89,300	948,139
	2 Guyana Police Force		15,717,719	17,605,119	1,887,400	14,269,091
	3 Guyana Prison Service		2,839,563	3,094,877	255,314	2,907,139
	5 Guyana Fire Service		1,656,087	1,654,560	(1,527)	1,535,649
	6 General Register Office		214,064	194,811	(19,253)	175,239
	7 Customs Anti Narcotics		460,445	457,656	(2,789)	435,011
52	Ministry of Legal Affairs					
	1 Policy Development & Administration		139,904	139,201	(703)	120,786
	2 Ministry Administration		0	0	0	0
	3 Attorney General's Chambers		460,307	540,985	80,678	374,881
	4 State Solicitor		32,303	33,521	1,218	32,384
53	Guyana Defence Force					
	1 Defence & Security Support		14,823,832	15,490,744	666,912	14,058,784
55	Supreme Court					
	1 Supreme Court of Judicature		0	0	0	2,233,739
56	Public Prosecutions					
	1 Public Prosecutions		0	0	0	220,760
57	Office of the Ombudsman					
	1 Ombudsman		0	0	0	53,118
58	Public Service Appellate Tribunal					
	1 Public Service Appellate Tribunal		0	0	0	62,133
59	Ethnic Relations Commission					
	1 Ethnic Relations Commission		0	0	0	150,076
60	Judicial Service Commission					
	1 Judicial Service Commission		0	0	0	9,876
61	Rights Commissions of Guyana					
	1 Rights Commissions of Guyana		0	0	0	116,475
	C/F		232,369,861	257,973,528	25,603,667	221,396,729

Agency No.	Description	Notes	2022		2021	
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment	Actual Expenditure
			\$'000	\$'000	\$'000	\$'000
	B/F		232,369,861	257,973,528	25,603,667	221,396,729
62	Public Procurement Commission					
	1 Public Procurement Commission		0	0	0	107,396
71	Region 1 - Barima/Waini					
	1 Regional Administration & Finance		283,519	301,951	18,432	254,523
	2 Public Works		416,093	475,761	59,668	383,785
	3 Education Delivery		1,822,584	1,803,335	(19,249)	1,642,513
	4 Health Services		1,302,600	1,344,301	41,701	1,222,363
	5 Agriculture		25,850	25,541	(309)	21,440
72	Region 2 - Pomeroon/Supenaam					
	1 Regional Administration & Finance		272,664	285,428	12,764	254,581
	2 Agriculture		478,898	494,900	16,002	425,284
	3 Public Works		170,625	170,916	291	135,931
	4 Education Delivery		3,007,746	2,948,056	(59,690)	2,583,411
	5 Health Services		1,305,295	1,318,928	13,633	1,201,605
73	Region 3 - Essequibo Islands/West Demerara					
	1 Regional Administration & Finance		280,247	272,575	(7,672)	224,421
	2 Agriculture		518,287	511,409	(6,878)	399,865
	3 Public Works		218,504	214,838	(3,666)	195,964
	4 Education Delivery		4,408,187	4,405,557	(2,630)	4,093,853
	5 Health Services		2,145,531	2,137,048	(8,483)	2,049,587
74	Region 4 - Demerara/Mahaica					
	1 Regional Administration & Finance		274,608	257,488	(17,120)	240,146
	2 Agriculture		381,843	381,040	(803)	363,294
	3 Public Works		229,847	226,013	(3,834)	182,470
	4 Education Delivery		6,370,116	6,362,151	(7,965)	5,756,872
	5 Health Services		1,804,908	1,792,191	(12,717)	1,679,741
75	Region 5 - Mahaica/Berbice					
	1 Regional Administration & Finance		250,611	253,040	2,429	221,133
	2 Agriculture		230,593	229,180	(1,413)	210,132
	3 Public Works		201,437	199,516	(1,921)	181,054
	4 Education Delivery		2,471,956	2,506,684	34,728	2,140,203
	5 Health Services		1,104,865	1,098,896	(5,969)	992,095
76	Region 6 - East Berbice/Corentyne					
	1 Regional Administration & Finance		222,426	214,385	(8,041)	192,957
	2 Agriculture		1,260,014	1,258,854	(1,160)	1,043,939
	3 Public Works		509,135	507,563	(1,572)	423,330
	4 Education Delivery		5,076,350	5,012,572	(63,778)	4,583,829
	5 Health Services		2,746,877	2,699,316	(47,561)	2,347,963
77	Region 7 - Cuyuni/Mazaruni					
	1 Regional Administration & Finance		366,993	362,824	(4,169)	346,245
	2 Public Works		204,139	204,112	(27)	196,451
	3 Education Delivery		1,550,018	1,580,974	30,956	1,457,445
	4 Health Services		967,927	953,678	(14,249)	852,661
	5 Agriculture		0	0	0	0
	C/F		275,251,154	300,784,549	25,533,395	260,005,211

Agency No.	Description	Notes	2022		2021	
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment	Actual Expenditure
			\$'000	\$'000	\$'000	\$'000
	B/F		275,251,154	300,784,549	25,533,395	260,005,211
78	Region 8 - Potaro/Siparuni					
	1 Regional Administration & Finance		177,414	175,207	(2,207)	165,987
	2 Public Works		189,620	188,147	(1,473)	181,271
	3 Education Delivery		1,210,070	1,196,913	(13,157)	1,097,403
	4 Health Services		428,473	423,655	(4,818)	405,881
	5 Agriculture		25,869	25,869	0	24,000
79	Region 9 - Upper Takatu/Upper Essequibo					
	1 Regional Administration & Finance		310,216	292,118	(18,098)	245,855
	2 Agriculture		79,128	78,168	(960)	70,477
	3 Public Works		255,492	256,104	612	240,651
	4 Education Delivery		1,831,601	1,883,817	52,216	1,557,469
	5 Health Services		914,572	908,526	(6,046)	816,426
80	Region 10 - Upper Demerara/Berbice					
	1 Regional Administration & Finance		272,811	266,425	(6,386)	250,736
	2 Public Works		219,666	213,202	(6,464)	204,061
	3 Education Delivery		3,080,714	3,036,156	(44,558)	2,721,264
	4 Health Services		1,020,996	997,211	(23,785)	867,455
	5 Agriculture		35,502	35,085	(417)	30,218
SUB TOTAL			285,303,298	310,761,152	25,457,854	268,884,365
STATUTORY						
01	Office of the President		49,247	55,909	6,662	40,229
03	Ministry of Finance		6,570,000	6,222,729	(347,271)	6,043,693
05	Ministry of the Presidency		0	0	0	0
07	Parliament Office		1,802,411	1,794,398	(8,013)	0
08	Audit Office		1,025,956	1,025,956	0	0
09	Public and Police Service Commissions		156,622	142,160	(14,462)	0
10	Teaching Service Commission		120,454	120,212	(242)	0
11	Elections Commission		4,041,996	2,906,457	(1,135,539)	0
51	Ministry of Home Affairs		9,452	224	(9,228)	3,412
54	Ministry of Public Security		0	0	0	0
55	Supreme Court		2,255,206	2,255,206	0	0
56	Public Prosecutions		230,674	230,630	(44)	0
57	Office of the Ombudsman		56,970	56,471	(499)	0
58	Public Service Appellate Tribunal		67,523	67,523	0	0
59	Ethnic Relations Commission		171,482	94,167	(77,315)	0
60	Judicial Service Commission		10,020	3,660	(6,360)	0
61	Rights Commissions of Guyana		130,698	118,491	(12,207)	0
62	Public Procurement Commission		196,443	196,443	0	0
90	Public Debt		32,896,881	31,064,454	(1,832,427)	25,494,404
SUB TOTAL			49,792,035	46,355,090	(3,436,945)	31,581,738
TOTAL PAYMENTS			335,095,333	357,116,242	22,020,909	300,466,103

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH
SENIOR MINISTER,
OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT
(CURRENT EXPENDITURE) OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Current Expenditure

Central Government's current expenditure was \$357.116 billion, which was \$22.021 billion or 7 percent more than the 2022 budget allocation. Non-interest spending exceeded the budgeted amount of \$302.198 billion by \$23.853 billion.

In the employment cost category, \$77.873 billion was spent. However, there was a \$3.271 billion unspent balance, of which \$3.165 billion accounted for wages and salaries and \$105.515 million for benefits and allowances. This was on account of resignations and retirement across the central government.

Other goods and services spending totalled \$114.984 billion, \$15.701 billion more than the budgeted sum of \$99.282 billion. This was driven by approved supplementary provisions of \$10.600 billion for the clearing of arrears payments to Guyana Power & Light Inc, \$874.494 million for fuel and lubricants due to an expanded work programme in the Ministry of Home Affairs, Guyana Defence Force, Regions 1, 2 and 9.

Transfer payments expenditure was \$133.195 billion, which was \$11.423 billion more than the budgeted amount. This was attributed to the supplementary provision of \$3.279 billion to facilitate operational expenses for the National and Drainage Irrigation Authority. \$3.000 billion to the Guyana Sugar Corporation, \$218.900 million to the Mahaica Mahaicony Abary Agricultural Development Authority, and \$44.142 million for the Guyana Livestock Development Authority and 3.143 billion to support the electricity companies in Linden (\$2.627 billion), Lethem (\$110.707 million), Mabaruma (\$106.016 million), Kwakwani (\$103.238 million), Port Kaituma (\$76.809 million), Mahdia (\$49.020 million) and Matthew's Ridge (\$20.000 million), as well as \$700 million for public assistance to citizens living with permanent disabilities.

The actual expenditure under Agency 90: Public Debt was \$1.832 billion (or 5.6 percent) lower than the budgeted amount. This variance was mainly driven by the external debt service payments (principal and interest). The reasons are as follows:

Exchange Rate

A projected exchange of USD/GYD: 212 was used. However, the actual exchange rate used for payment throughout 2022 was the Bank of Guyana selling rate of USD/GYD: \$210.45468. This resulted in lower actual external debt service payments.

Additionally, the other major currencies, such as the Euro, Renminbi Yuan, and Special Drawing Rights (SDR), depreciated against the Guyana dollars from the time of Budget projection in 2022 versus the time of actual payments throughout the year. This also contributed to the lower actual debt service payments. Movements of the exchange rates are shown below.

EUR/G\$237.89797 - EUR/G\$205.69840

Renminbi Yuan/G\$33.22042 -Renminbi Yuan/G\$: 31.25069

SDR/ G\$295.04 - SDR/ G\$280.98

Inclusion of Debt Service Payments for Non-Paris Club Creditors in Arrears

As customary, principal repayments were projected for all Non-Paris Club Creditors in Arrears (Libya, UAE, Serbia, Argentina, Kuwait). However, no debt settlement agreements were concluded in 2022, and therefore no payments to these creditors were required to be made.

Lower Actual Disbursements Compared to Projected Disbursements

Projected Disbursements versus Actual Disbursements (all figures in Guyana dollars millions)			
Creditor	Projected Disbursement (PSIP)	Actual Disbursements	Variance
China Eximbank	1,250.00	0	1,250.00
India Eximbank	4,220.60	2,546.95	1,673.65

For two of the main creditors on the debt portfolio, the China Eximbank and the India Eximbank, there were significant variances between the projected disbursements compared to the actual disbursements. Under China Eximbank, there were no actual disbursements for 2022. The Highway Improvement East Coast Demerara Road Project loan that was anticipated to be signed in 2022, was signed until 2023.

The projected disbursements were used to forecast interest payments (including management fees and commitment fees). However, with no disbursements from China Eximbank and less than half of the projected disbursements coming in from India Eximbank, actual interest payments were much lower than projected.

**END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - CAPITAL EXPENDITURES
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Agency No.	Description	Notes	2022		2021	
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment	Actual Expenditure
			\$'000	\$'000	\$'000	\$'000
01	Office of the President					
1	Administration		511,000	510,883	(117)	427,600
2	National Policy Development Presidential Advisory Services		112,800	112,800	0	68,000
3	Defence & National Security		47,540	46,435	(1,105)	22,190
4	Public Policy & Planning		23,500	23,500	0	10,000
5	Environmental Management & Compliance		1,685,780	315,888	(1,369,892)	151,052
6	Police Complaints Authority		993	929	(64)	5,486
02	Office of the Prime Minister					
1	Prime Minister's Secretariat		51,778	40,295	(11,483)	200,489
2	Disaster Preparedness, Response & Management		100,000	67,393	(32,607)	75,902
3	Power Generation		24,379,870	26,911,752	2,531,882	3,889,450
4	Telecommunication & Innovation		2,653,856	2,653,856	0	300,769
5	Government Information & Communication Services		150,000	150,000	0	177,129
03	Ministry of Finance					
1	Policy & Administration		9,074,108	5,643,469	(3,430,639)	3,460,633
2	Public Financial Management Policies & Services		124,300	123,872	(428)	84,868
06	Ministry of Parliamentary Affairs & Governance					
1	Policy Development & Administration		10,200	10,103	(97)	29,191
2	Parliamentary Affairs		0	0	0	898
3	Governance		2,240	2,235	(5)	3,800
07	Parliament Office					
1	National Assembly		50,000	49,979	(21)	49,199
08	Audit Office of Guyana					
1	Audit Office		25,000	25,000	0	20,000
09	Public and Police Service Commission					
1	Public & Police Service Commission		2,500	2,500	0	3,996
10	Teaching Service Commission					
1	Teaching Service Commission		4,000	3,796	(204)	3,957
11	Elections Commission					
1	Elections Commission		120,000	84,440	(35,560)	23,482
12	Ministry of Foreign Affairs & International Cooperation					
1	Development of Foreign Policy		161,700	161,680	(20)	8,000
2	Foreign Policy Promotion		60,340	46,437	(13,903)	468,477
3	Development of Foreign Trade Policy		500	440	(60)	400
13	Ministry of Local Government & Regional Development					
1	Policy Development & Administration		43,105	19,420	(23,685)	24,280
3	Regional Development		400,500	400,342	(158)	118,527
4	Local Government Development		8,119,400	9,396,274	1,276,874	2,446,410
14	Ministry of Public Service					
1	Policy Development & Administration		3,500	3,498	(2)	3,978
2	Human Resources Development		112,800	112,800	0	5,532
3	Human Resources Management		3,000	2,998	(2)	3,499
C/F			<u>48,034,310</u>	<u>46,923,014</u>	<u>(1,111,296)</u>	<u>12,087,194</u>

Agency No.	Description	Notes	2022			2021
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment	Actual Expenditure
			\$'000	\$'000	\$'000	\$'000
	B/F		48,034,310	46,923,014	(1,111,296)	12,087,194
16	Ministry of Amerindian Affairs					
1	Policy Development & Administration		37,325	36,700	(625)	32,820
2	Community Development & Empowerment		1,880,000	4,994,805	3,114,805	1,976,211
21	Ministry of Agriculture					
1	Ministry Administration		1,362,510	1,209,999	(152,511)	481,892
2	Agriculture Development & Support Service		12,959,553	14,598,005	1,638,452	9,107,336
4	Fisheries		55,000	54,999	(1)	53,647
5	Hydrometeorological Services		60,950	60,950	0	66,000
23	Ministry of Tourism, Industry & Commerce					
1	Policy Development & Administration		53,000	48,544	(4,456)	21,918
2	Business Development, Support & Promotion		3,783,434	3,974,984	191,550	619,644
3	Consumer Protection		1,498	1,498	0	1,000
4	Tourism Development & Promotion		73,500	73,500	0	14,488
26	Ministry of Natural Resources					
1	Policy Development & Administration		2,200	2,200	0	15,903
2	Natural Resource Management		18,400	18,400	0	17,543
4	Petroleum Management		207,000	207,000	0	279,904
31	Ministry of Public Works					
1	Policy Development & Administration		2,725,487	2,725,486	(1)	117,500
2	Public Works		81,388,355	100,852,628	19,464,273	27,135,813
3	Transport		3,952,486	3,667,915	(284,571)	5,250,323
38	Ministry of Labour					
1	Policy Development & Administration		72,500	72,480	(20)	37,410
2	Labour Administration Services		18,000	17,710	(290)	15,742
39	Ministry of Human Service & Social Security					
1	Policy Development & Administration		1,032,082	697,080	(335,002)	2,146,417
2	Social Services		124,569	124,284	(285)	72,230
3	Child Care & Protection		69,068	68,271	(797)	53,529
40	Ministry of Education					
1	Policy Development & Administration		2,986,880	1,355,415	(1,631,465)	1,071,622
2	Training & Development		218,317	217,527	(790)	709,909
3	Nursery Education		93,000	92,713	(287)	180,930
4	Primary Education		120,500	147,733	27,233	137,501
5	Secondary Education		2,124,450	1,914,519	(209,931)	861,082
6	Post Secondary/Tertiary Education		2,201,853	1,592,304	(609,549)	992,026
44	Ministry of Culture, Youth & Sports					
1	Policy Development & Administration		6,647	6,631	(16)	32,763
2	Culture		200,200	199,885	(315)	193,809
3	Youth		50,000	66,000	16,000	73,066
4	Sports		2,418,000	2,367,564	(50,436)	790,854
45	Ministry of Housing & Water					
1	Policy Development & Administration		3,500	3,499	(1)	14,494
2	Housing Development		11,000,000	26,737,451	15,737,451	17,360,630
3	Water Service Expansion & Management		1,703,200	6,587,346	4,884,146	3,441,680
C/F			<u>181,037,774</u>	<u>221,719,039</u>	<u>40,681,265</u>	<u>85,464,830</u>

Agency No.	Description	Notes	2022			2021
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment	Actual Expenditure
			\$'000	\$'000	\$'000	\$'000
	B/F		181,037,774	221,719,039	40,681,265	85,464,830
47	Ministry of Health					
1	Policy Development & Administration		334,168	306,472	(27,696)	285,173
2	Disease Control - Communicable Diseases		2,270,452	2,231,174	(39,278)	1,539,657
3	Family & Primary Health Care Services		568,645	440,240	(128,405)	325,770
4	Regional & Clinical Services		15,345,775	14,911,186	(434,589)	1,959,910
5	Health Sciences Education		46,781	29,014	(17,767)	73,168
6	Standards & Technical Services		220,244	217,352	(2,892)	211,654
7	Disability & Rehabilitation Services		20,500	19,123	(1,377)	19,092
8	Disease Control - Non Communicable Diseases		167,734	142,659	(25,075)	52,658
51	Ministry of Home Affairs					
1	Policy & Development & Administration		583,901	699,880	115,979	347,566
2	Guyana Police Force		1,785,600	2,156,673	371,073	1,134,812
3	Guyana Prison Service		2,418,481	2,418,322	(159)	2,233,079
5	Guyana Fire Service		1,058,560	1,058,523	(37)	610,079
6	General Register Office		4,950	4,949	(1)	4,998
7	Customs Anti Narcotics Unit		63,955	63,953	(2)	34,501
52	Ministry of Legal Affairs					
1	Policy & Development & Administration		287,500	286,272	(1,228)	416,195
3	Attorney General's Chambers		9,500	9,500	0	8,500
4	State Solicitor		2,800	2,796	(4)	595
53	Guyana Defence Force					
1	Defence & Security Support		2,807,182	2,964,786	157,604	1,951,816
55	Supreme Court of Judicature					
1	Supreme Courts of Judicature		1,250,000	857,817	(392,183)	878,604
56	Public Prosecutions					
1	Public Prosecutions		7,500	7,480	(20)	53,999
57	Office of the Ombudsman					
1	Ombudsman		0	0	0	1,623
58	Public Service Appellate Tribunal					
1	Public Service Appellate Tribunal		800	714	(86)	0
59	Ethnic Relations Commission					
1	Ethnic Relations Commission		0	0	0	6,010
61	Rights Commission of Guyana					
1	Rights Commission of Guyana		200	195	(5)	1,303
62	Public Procurement Commission					
1	Public Procurement Commission		3,385	3,359	(26)	407
71	Region 1 - Barima/Waini					
1	Regional Administration & Finance		23,000	22,946	(54)	26,732
2	Public Works		235,300	235,238	(62)	195,799
3	Education Delivery		198,500	198,198	(302)	190,223
4	Health Services		340,000	339,991	(9)	307,607
5	Agriculture		21,000	20,970	(30)	15,244
C/F			<u>211,114,187</u>	<u>251,368,821</u>	<u>40,254,634</u>	<u>98,351,604</u>

Agency No.	Description	Notes	2022		2021	
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment	Actual Expenditure
			\$'000	\$'000	\$'000	\$'000
	B/F		211,114,187	251,368,821	40,254,634	98,351,604
72	Region 2 - Pomeroon/Supenaam					
1	Regional Administration & Finance		24,230	24,229	(1)	13,997
2	Agriculture		146,680	146,678	(2)	81,199
3	Public Works		119,000	118,999	(1)	103,230
4	Educational Delivery		417,505	417,505	0	380,024
5	Health Services		159,000	158,990	(10)	176,817
73	Region 3 - Essequibo Islands/West Demerara					
1	Regional Administration & Finance		21,000	21,000	0	33,446
2	Agriculture		131,000	130,965	(35)	123,000
3	Public Works		255,000	254,748	(252)	228,999
4	Education Delivery		277,000	276,887	(113)	200,769
5	Health Services		214,000	212,804	(1,196)	195,683
74	Region 4 - Demerara/Mahaica					
1	Regional Administration & Finance		22,000	21,999	(1)	19,601
2	Agriculture		30,000	29,995	(5)	27,599
3	Public Works		175,000	175,000	0	156,000
4	Education Delivery		358,050	357,937	(113)	335,997
5	Health Services		196,000	195,945	(55)	197,293
75	Region 5 - Mahaica/Berbice					
1	Regional Administration & Finance		11,000	10,986	(14)	15,996
2	Agriculture		81,000	80,933	(67)	75,498
3	Public Works		131,500	131,469	(31)	122,644
4	Education Delivery		156,000	155,843	(157)	135,566
5	Health Services		219,500	219,015	(485)	195,252
76	Region 6 - East Berbice/Corentyne					
1	Regional Administration & Finance		34,000	34,000	0	32,496
2	Agriculture		74,000	74,000	0	65,997
3	Public Works		343,500	343,500	0	293,498
4	Education Delivery		264,000	264,000	0	237,651
5	Health Services		247,000	247,000	0	235,000
77	Region 7 - Cuyuni/Mazaruni					
1	Regional Administration & Finance		35,500	35,491	(9)	35,497
2	Public Works		102,000	101,874	(126)	95,036
3	Education Delivery		257,965	257,963	(2)	211,988
4	Health Services		174,000	173,953	(47)	168,808
5	Agriculture		5,000	5,000	0	4,500
78	Region 8 - Potaro/Siparuni					
1	Regional Administration & Finance		13,250	13,250	0	10,962
2	Public Works		80,000	79,967	(33)	79,615
3	Education Delivery		269,700	269,694	(6)	201,448
4	Health Services		194,620	194,609	(11)	171,916
5	Agriculture		5,000	5,000	0	5,000
	C/F		<u>216,358,187</u>	<u>256,610,049</u>	<u>40,251,862</u>	<u>103,019,626</u>

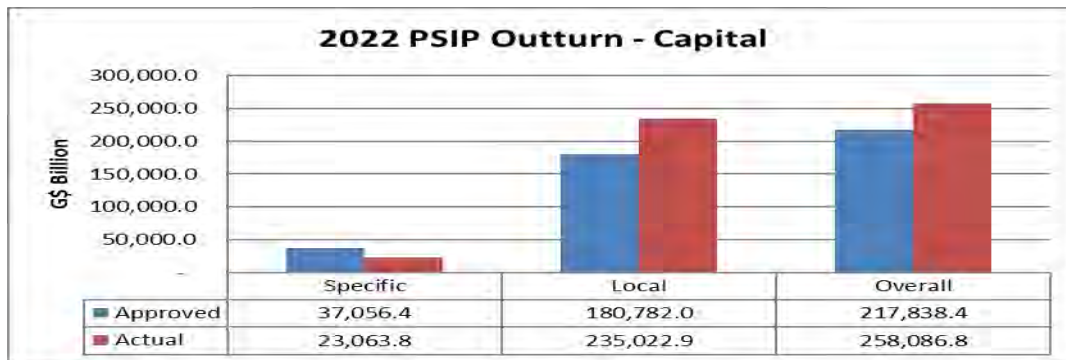
Agency No.	Description	Notes	2022		2021	
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment	Actual Expenditure
			\$'000	\$'000	\$'000	\$'000
	B/F		216,358,187	256,610,049	40,251,862	103,019,626
79	Region 9 - Upper Takatu/Upper Essequibo					
1	Regional Administration & Finance		44,100	44,100	0	56,196
2	Agriculture		41,200	41,200	0	40,800
3	Public Works		235,000	235,000	0	209,498
4	Education Delivery		227,000	227,000	0	210,466
5	Health Services		194,000	194,000	0	166,000
80	Region 10 - Upper Demerara/Berbice					
1	Regional Administration & Finance		8,500	8,481	(19)	15,489
2	Public Works		132,500	132,335	(165)	155,536
3	Education Delivery		382,400	382,387	(13)	312,708
4	Health Services		175,500	172,241	(3,259)	161,550
5	Agriculture		40,000	40,000	0	38,311
TOTAL PAYMENTS			217,838,387	258,086,793	40,248,406	104,386,180

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH
SENIOR MINISTER,
OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

**END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT
(CAPITAL EXPENDITURE) OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022**

Details	Approved	Actual	Variance	% Actual / Approved Allotment
	G\$ '000			
Specific	37,056.355	23,063.840	(13,992.515)	62.2%
Loans	26,821.286	14,968.838	(11,852.448)	55.8%
Grants	10,235.069	8,095.002	(2,140.067)	79.1%
Local	180,782.032	235,022.948	54,240.916	130.0%
Total	217,838.387	258,086.788	40,248.401	118.5%



The 2022 capital expenditure was projected at \$217.8 billion but recorded an outturn of \$258.1 billion, or 118.5% of the approved budget¹.

The locally financed public investment programme continues to show strong performance when compared to that segment financed by our multilateral and bilateral development partners. The outturn of the locally financed was aided by key and strategic decision making to improve the delivery of existing programmes and expand others. This expansion was principally shown by the additional resources sought, and approved, via supplementary appropriation in keys areas such as community roads, housing, improvement, and expansion of water supply system including provision for increased treated water coverage, drainage and irrigation, and public security. Consequently, the local PSIP recorded an implementation rate of 130.0% of the \$180.8 billion allocated².

¹ Approved budget was varied by supplementary appropriations; this analysis compares the outturn to the approved budget. However, when the outturn is compared to the available budget (approved plus a supplementary of \$66.8 billion, of which contingency fund advances amounted to \$4.6 billion), the implementation rate was 90.7%.

² The outturn on the local financed PSIP was 98.8% compared to the available budget.

Regarding the foreign portfolio, the outturn was affected by the approval of financing for critical infrastructure projects, notably the improvements targeted for the East Coast Demerara railway embankment, Grove to Timehri and the Linden-Soesdyke Highway. These and other delays contributed to an implementation rate of 62.2% of the \$37.1 billion allocated.³

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

Line Item	Description	Agency	Projects	Approved	Actual	Variance	Reasons
				G\$ Million			
LOAN							
5812	CHINA	31 - MoPW	Highway Improvement - ECD	1,050.000	-	(1,050.000)	Delay in approval of financing.
5814	IDB	02 - OPM	Energy Matrix Diversification Programme	1,600.000	742.018	(857.982)	Delay in implementation due to rescoping and supply chain challenges.
		31 - MoPW	Transport Infrastructure Programme	2,180.000	-	(2,180.000)	Project approved; project preparation activities to intensify in 2023.
		40 - MoE	Safety Nets for Vulnerable Populations - MoE	2,000.000	883.359	(1,116.641)	Delay in procurement of learning materials as well as retendering for civil works.
5822	IsDB	21 - MoA	Flood and Economic Recovery & Resilience Prog.	1,000.000	-	(1,000.000)	Project preparation deferred.
		31 - MoPW	Linden - Soesdyke Highway	2,496.000	-	(2,496.000)	Delay in approval of financing.
GRANT							
5768	JAPAN	02 - OPM	Renewable Energy Improvement - Power System Project	469.154	5.723	(463.431)	Defective works resulted in component that had to be replaced.
5775	CHINA	01 - OP	Guyana - China Friendship Park	1,229.780	-	(1,229.780)	Project under review by the Chinese Authorities.

Extract for report – Capital Revenue:

Capital revenue reflected a negative variance of \$13.9 billion⁴ because of timing issues with financing, delays in project implementation caused by issues including rescoping and challenges faced in delivering critical components/supplies, and preconditions to the effectiveness of approved funding. Further, the issue of poor mobilization of resources - materials and labour - to project site also contributed to this variance.

³ Compared to the available budget, the outturn on the foreign portfolio was 49.2%.

⁴ External loans and grants only.

**STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONSOLIDATED FUND (CURRENT) FOR THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

RECEIPTS

Reporting Object Group Description	2022			2021
	Approved Estimates	Actual Receipts Paid into Consolidated Fund	Variance	Actual Receipts Paid into Consolidated Fund
	\$'000	\$'000	\$'000	\$'000
500 Customs & Trade Taxes	31,146,405	31,068,968	(77,437)	27,053,930
510 Internal Revenue	152,732,812	176,045,474	23,312,662	133,253,259
520 Stamp Duties	531,861	525,686	(6,175)	558,094
525 Other Tax Revenues	9,150	1,070	(8,080)	4,137
530 Fees & Fines	1,467,044	1,816,489	349,445	1,534,567
541 Interest	3,057	1,395	(1,662)	1,617
545 Rents & Royalties	1,669,800	685,923	(983,877)	1,196,016
555 Dividends & Transfers	7,100,000	3,597,442	(3,502,558)	3,450,003
	126,694,310	126,481,824	(212,486)	0
560 Miscellaneous Receipts	7,721,546	4,428,669	(3,292,877)	5,202,659
590 Value Added Taxes	56,597,491	56,829,869	232,378	48,362,785
594 Excise Tax	46,340,084	28,392,472	(17,947,612)	46,400,836
597 Miscellaneous	0	0	0	14,699
SUB TOTAL	432,013,560	429,875,281	(2,138,279)	267,032,602
<u>OTHER RECEIPTS</u>				
Treasury Bills		229,873,995		153,369,953
TOTAL RECEIPTS		659,749,276		420,402,555

PAYMENTS

Agency No. Description	2022					2021
	Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<u>CURRENT</u>						
01 Office of the President						
1 Administration	965,331	0	965,331	960,132	947,432	1,150,049
2 National Policy Development Presidential Advisory Services	1,609,387	0	1,609,387	1,608,340	1,569,314	1,270,331
3 Defence & National Security	299,119	0	299,119	299,119	296,263	184,178
4 Public Policy & Planning	371,480	0	371,480	371,480	366,608	286,863
5 Environmental Management & Compliance	1,585,745	0	1,585,745	1,569,433	1,564,862	1,419,336
6 Police Complaints Authority	55,637	0	55,637	55,590	34,454	25,955
02 Office of the Prime Minister						
1 Prime Minister's Secretariat	457,856	0	457,856	456,524	345,660	351,754
2 Disaster Preparedness, Response & Management	5,512,902	0	5,512,902	5,512,902	5,504,132	8,917,063
3 Power Generation	6,632,082	0	6,632,082	6,632,082	6,632,082	3,472,617
4 Telecommunications & Innovation	2,039,546	0	2,039,546	2,038,964	2,037,503	2,025,035
5 Government Information & Communication Services	775,271	0	775,271	775,271	770,807	755,391
03 Ministry of Finance						
1 Policy & Administration	44,017,989	0	44,017,989	43,968,621	43,870,847	24,717,198
2 Public Financial Management Policies & Services	6,604,002	0	6,604,002	6,602,561	6,323,725	6,005,358
06 Ministry of Parliamentary Affairs & Governance						
1 Policy Development & Administration	156,942	0	156,942	146,138	144,873	41,788
2 Parliamentary Affairs	10,198	0	10,198	7,941	7,294	3,156
3 Governance	98,821	0	98,821	95,825	92,731	64,421
C/F	71,192,308	0	71,192,308	71,100,923	70,508,587	50,690,493

		2022				2021	
Agency No.	Description	Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	71,192,308	0	71,192,308	71,100,923	70,508,587	50,690,493
07	Parliament Office						
	1 National Assembly	0	0	0	0	0	1,621,999
08	Audit Office of Guyana						
	1 Audit Office	0	0	0	0	0	1,016,347
09	Public & Police Service Commission						
	1 Public & Police Service Commission	0	0	0	0	0	137,611
10	Teaching Service Commission						
	1 Teaching Service Commission	0	0	0	0	0	110,386
11	Guyana Elections Commission						
	1 Elections Commission	0	0	0	0	0	1,805,381
12	Ministry of Foreign Affairs & International Co-operation						
	1 Development of Foreign Policy	2,464,170	0	2,464,170	2,427,285	2,398,979	1,868,690
	2 Foreign Policy Promotion	3,425,498	0	3,425,498	3,424,949	3,392,234	3,203,130
	3 Development of Foreign Trade Policy	52,248	0	52,248	50,582	47,857	49,829
13	Ministry of Local Government & Regional Development						
	1 Policy Development & Administration	369,072	0	369,072	358,349	357,129	324,448
	3 Regional Development	69,960	0	69,960	66,897	65,646	73,560
	4 Local Government Development	1,341,659	0	1,341,659	1,317,167	1,301,863	1,312,435
14	Ministry of Public Service						
	1 Policy Development & Administration	177,430	0	177,430	174,161	160,335	151,407
	2 Human Resource Development	3,208,121	0	3,208,121	3,202,027	3,187,543	2,724,819
	3 Human Resource Management	57,561	0	57,561	48,834	48,543	45,002
16	Ministry of Amerindain Affairs						
	1 Policy Development & Administration	711,884	0	711,884	694,457	692,677	570,025
	2 Community Development & Empowerment	583,398	0	583,398	575,629	574,668	472,291
21	Ministry of Agriculture						
	1 Ministry Administration	1,071,560	0	1,071,560	1,051,556	1,047,381	914,905
	2 Agriculture Development & Support Services	18,966,337	0	18,966,337	18,966,337	18,921,210	13,555,922
	3 Fisheries	291,193	0	291,193	285,400	278,776	218,640
	4 Hydrometeorological Services	584,699	0	584,699	584,699	584,272	496,535
23	Ministry of Tourism, Industry & Commerce						
	1 Policy Development & Administration	464,238	0	464,238	464,238	448,295	293,298
	2 Buisness Development, Support & Promotion	904,295	0	904,295	904,295	892,124	793,791
	3 Consumer Protection	137,256	0	137,256	137,256	136,228	126,130
	4 Tourism Development & Promotion	658,639	0	658,639	658,639	656,941	580,106
26	Ministry of Natural Resources						
	1 Policy Development & Administration	361,924	0	361,924	330,769	325,197	290,677
	2 Natural Resource Management	832,603	0	832,603	816,446	810,753	481,583
	4 Petroleum Management	578,779	0	578,779	574,609	572,763	297,910
31	Ministry of Public Works						
	1 Policy Development & Administration	2,321,948	0	2,321,948	2,320,995	2,320,148	1,592,071
	2 Public Works	6,212,025	0	6,212,025	6,127,777	6,125,408	4,972,243
	3 Transport	155,683	0	155,683	152,185	151,774	86,956
	C/F	117,194,488	0	117,194,488	116,816,461	116,007,331	90,878,620

		2022				2021	
Agency No.	Description	Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	117,194,488	0	117,194,488	116,816,461	116,007,331	90,878,620
38	Ministry of Labour						
	1 Policy Development & Administration	644,844	0	644,844	636,089	630,626	567,488
	2 Labour Administration Services	306,247	0	306,247	300,656	289,527	183,761
39	Ministry of Human Services & Social Security						
	1 Policy Development & Administration	352,158	0	352,158	339,445	332,257	315,491
	2 Social Services	28,263,663	0	28,263,663	28,220,678	28,150,447	24,888,355
	3 Child Care & Protection	933,357	0	933,357	899,398	885,047	798,266
40	Ministry of Education						
	1 Policy Development & Administration	1,787,585	0	1,787,585	1,764,515	1,760,629	1,628,807
	2 Training & Development	2,035,435	0	2,035,435	2,008,370	2,003,335	1,468,197
	3 Nursery Education	2,849,967	0	2,849,967	2,821,223	2,819,600	1,858,071
	4 Primary Education	6,773,879	0	6,773,879	6,741,668	6,738,797	4,621,342
	5 Secondary Education	6,896,858	0	6,896,858	6,858,544	6,795,432	5,364,404
	6 Post-Secondary/Tertiary Education	5,251,228	0	5,251,228	5,196,101	5,192,924	4,795,335
44	Ministry of Culture, Youth & Sports						
	1 Policy Development & Administration	329,154	0	329,154	327,266	326,547	289,710
	2 Culture	1,114,836	0	1,114,836	1,113,630	1,071,346	989,204
	3 Youth	807,908	0	807,908	800,813	787,509	777,682
	4 Sports	761,142	0	761,142	760,005	727,245	614,379
45	Ministry of Housing & Water						
	1 Policy Development & Administration	253,420	0	253,420	240,365	219,233	163,886
	2 Housing Development	1,387,225	0	1,387,225	1,386,804	1,386,794	1,275,337
	3 Water Service Expansion & Management	3,095,383	0	3,095,383	3,095,188	3,095,100	2,415,460
47	Ministry of Health						
	1 Policy Development & Administration	2,574,714	0	2,574,714	2,559,799	2,537,141	1,879,332
	2 Disease Control-Communicable Diseases	6,243,271	0	6,243,271	6,228,892	6,194,661	8,851,156
	3 Family & Primary Health Care Services	4,578,166	0	4,578,166	4,565,869	4,517,740	3,994,898
	4 Regional & Clinical Services	21,930,675	0	21,930,675	21,898,001	21,854,413	22,182,064
	5 Health Sciences Education	734,513	0	734,513	728,497	708,638	624,120
	6 Standards & Technical Services	1,559,996	0	1,559,996	1,549,095	1,511,302	1,402,800
	7 Disability & Rehabilitation Services	629,540	0	629,540	628,569	617,633	534,802
	8 Disease Control- Non Communicable Disease	443,571	0	443,571	440,918	429,942	330,482
51	Ministry of Home Affairs						
	1 Policy Development & Administration	1,178,908	0	1,178,908	1,178,908	1,170,858	948,139
	2 Guyana Police Force	18,530,908	0	18,530,908	17,634,907	17,605,119	14,269,091
	3 Guyana Prison Service	3,098,213	0	3,098,213	3,094,952	3,094,877	2,907,139
	5 Guyana Fire Service	1,656,087	0	1,656,087	1,655,308	1,654,560	1,535,649
	6 General Register Office	198,064	0	198,064	195,518	194,811	175,239
	7 Customs Anti Narcotics	483,945	0	483,945	457,839	457,656	435,011
52	Ministry of Legal Affairs						
	1 Policy Development & Administration	140,508	0	140,508	139,285	139,201	120,786
	2 Ministry Administration	0	0	0	0	0	0
	3 Attorney General's Chambers	558,408	0	558,408	541,064	540,985	374,881
	4 State Solicitor	33,598	0	33,598	33,596	33,521	32,384
53	Guyana Defence Force						
	1 Defence & Security Support	15,497,932	0	15,497,932	15,497,932	15,490,744	14,058,784
	C/F	261,109,794	0	261,109,794	259,356,168	257,973,528	218,550,552

		2022				2021	
Agency No.	Description	Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	261,109,794	0	261,109,794	259,356,168	257,973,528	218,550,552
55	Supreme Court						
	1 Supreme Court of Judicature	0	0	0	0	0	2,233,739
56	Public Prosecutions						
	1 Public Prosecutions	0	0	0	0	0	220,760
57	Office of the Ombudsman						
	1 Ombudsman	0	0	0	0	0	53,118
58	Public Service Appellate Tribunal						
	1 Public Service Appellate Tribunal	0	0	0	0	0	62,133
59	Ethnic Relations Commission						
	1 Ethnic Relations Commission	0	0	0	0	0	150,076
60	Judicial Service Commission						
	1 Judicial Service Commission	0	0	0	0	0	9,876
61	Rights Commission of Guyana						
	1 Rights Commission of Guyana	0	0	0	0	0	116,475
62	Public Procurement Commission						
	1 Public Procurement Commission	0	0	0	0	0	107,396
71	Region 1 - Barima/Waini						
	1 Regional Administration & Finance	307,089	0	307,089	301,994	301,951	254,523
	2 Public Works	476,733	0	476,733	475,949	475,761	383,785
	3 Education Delivery	1,827,584	0	1,827,584	1,803,359	1,803,335	1,642,513
	4 Health Services	1,363,600	0	1,363,600	1,344,305	1,344,301	1,222,363
	5 Agriculture	25,850	0	25,850	25,850	25,541	21,440
72	Region 2 - Pomeroon/Supenaam						
	1 Regional Administration & Finance	290,476	0	290,476	285,457	285,428	254,581
	2 Agriculture	496,378	0	496,378	494,901	494,900	425,284
	3 Public Works	173,975	0	173,975	170,917	170,916	135,931
	4 Education Delivery	2,948,403	0	2,948,403	2,948,403	2,948,056	2,583,411
	5 Health Services	1,328,997	0	1,328,997	1,319,006	1,318,928	1,201,605
73	Region 3 - Essequibo Islands/West Demerara						
	1 Regional Administration & Finance	286,401	0	286,401	278,467	272,575	224,421
	2 Agriculture	517,457	0	517,457	511,751	511,409	399,865
	3 Public Works	217,180	0	217,180	215,863	214,838	195,964
	4 Education Delivery	4,408,187	0	4,408,187	4,407,403	4,405,557	4,093,853
	5 Health Services	2,157,531	0	2,157,531	2,150,279	2,137,048	2,049,587
74	Region 4 - Demerara/Mahaica						
	1 Regional Administration & Finance	270,108	0	270,108	258,333	257,488	240,146
	2 Agriculture	381,843	0	381,843	381,843	381,040	363,294
	3 Public Works	229,847	0	229,847	226,701	226,013	182,470
	4 Education Delivery	6,374,616	0	6,374,616	6,367,526	6,362,151	5,756,872
	5 Health Services	1,804,908	0	1,804,908	1,793,710	1,792,191	1,679,741
	C/F	286,996,957	0	286,996,957	285,118,185	283,702,955	244,815,774

		2022				2021	
Agency No.	Description	Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	286,996,957	0	286,996,957	285,118,185	283,702,955	244,815,774
75	Region 5 - Mahaica/Berbice						
	1 Regional Administration & Finance	253,873	0	253,873	253,155	253,040	221,133
	2 Agriculture	229,237	0	229,237	229,229	229,180	210,132
	3 Public Works	200,602	0	200,602	200,151	199,516	181,054
	4 Education Delivery	2,522,901	0	2,522,901	2,511,415	2,506,684	2,140,203
	5 Health Services	1,106,633	0	1,106,633	1,100,797	1,098,896	992,095
76	Region 6 - East Berbice/Corentyne						
	1 Regional Administration & Finance	220,365	0	220,365	214,399	214,385	192,957
	2 Agriculture	1,260,014	0	1,260,014	1,258,943	1,258,854	1,043,939
	3 Public Works	511,196	0	511,196	507,563	507,563	423,330
	4 Education Delivery	5,076,350	0	5,076,350	5,013,709	5,012,572	4,583,829
	5 Health Services	2,746,877	0	2,746,877	2,699,982	2,699,316	2,347,963
77	Region 7 - Cuyuni/Mazaruni						
	1 Regional Administration & Finance	366,993	0	366,993	362,842	362,824	346,245
	2 Public Works	204,139	0	204,139	204,138	204,112	196,451
	3 Education Delivery	1,649,818	0	1,649,818	1,646,415	1,580,974	1,457,445
	4 Health Services	967,927	0	967,927	954,200	953,678	852,661
78	Region 8 - Potaro/Siparuni						
	1 Regional Administration & Finance	177,414	0	177,414	175,214	175,207	165,987
	2 Public Works	189,620	0	189,620	188,150	188,147	181,271
	3 Education Delivery	1,210,070	0	1,210,070	1,196,920	1,196,913	1,097,403
	4 Health Services	428,473	0	428,473	423,661	423,655	405,881
	5 Agriculture	25,869	0	25,869	25,869	25,869	24,000
79	Region 9 - Upper Takatu/Upper Essequibo						
	1 Regional Administration & Finance	303,209	0	303,209	292,144	292,118	245,855
	2 Agriculture	79,128	0	79,128	78,168	78,168	70,477
	3 Public Works	257,062	0	257,062	256,193	256,104	240,651
	4 Education Delivery	1,899,760	0	1,899,760	1,883,950	1,883,817	1,557,469
	5 Health Services	919,105	0	919,105	908,565	908,526	816,426
80	Region 10 - Upper Demerara/Berbice						
	1 Regional Administration & Finance	276,284	0	276,284	266,668	266,425	250,736
	2 Public Works	216,193	0	216,193	213,762	213,202	204,061
	3 Education Delivery	3,080,714	0	3,080,714	3,054,995	3,036,156	2,721,264
	4 Health Services	1,020,996	0	1,020,996	1,002,736	997,211	867,455
	5 Agriculture	35,502	0	35,502	35,495	35,085	30,218
SUB TOTAL		314,433,281	0	314,433,281	312,277,613	310,761,152	268,884,365

		2022				2021	
Agency No.	Description	Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
STATUTORY							
01	Office of the President	57,565	0	57,565	55,910	55,909	40,229
03	Ministry of Finance	6,570,000	0	6,570,000	6,570,000	6,222,729	6,043,693
05	Ministry of Presidency	0	0	0	0	0	0
07	Parliament Office	1,802,411	0	1,802,411	1,802,411	1,794,398	0
08	Audit Office	1,025,956	0	1,025,956	1,025,956	1,025,956	0
09	Public and Police Service Commissions	156,622	0	156,622	156,622	142,160	0
10	Teaching Service Commission	120,454	0	120,454	120,454	120,212	0
11	Guyana Election Commission	4,041,996	0	4,041,996	4,041,996	2,906,457	0
51	Ministry of Home Affairs	9,452	0	9,452	224	224	3,412
54	Ministry of Public Security	0	0	0	0	0	0
55	Supreme Court	2,255,206	0	2,255,206	2,255,206	2,255,206	0
56	Public Prosecution	230,674	0	230,674	230,674	230,630	0
57	Office of the Ombudsman	56,970	0	56,970	56,970	56,471	0
58	Public Service Appellate Tribunal	67,523	0	67,523	67,523	67,523	0
59	Ethnic Relation Commission	171,482	0	171,482	171,482	94,167	0
60	Judicial Service Commission	10,020	0	10,020	10,020	3,660	0
61	Rights Commission of Guyana	130,698	0	130,698	130,698	118,491	0
62	Public Procurement Commission	196,443	0	196,443	196,443	196,443	0
90	Public Debt	32,896,881	0	32,896,881	32,896,881	31,064,454	25,494,404
SUB TOTAL		49,800,353	0	49,800,353	49,789,470	46,355,090	31,581,738
OTHER EXPENDITURE							
Treasury Bills						148,394,753	83,524,468
TOTAL PAYMENTS						505,510,995	383,990,571
SURPLUS (DEFICIT)						154,238,281	36,411,984

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH
SENIOR MINISTER,
OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

**STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONSOLIDATED FUND (CAPITAL) OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

RECEIPTS

Reporting Object Group	Description	2022			2021
		Approved Estimates	Actual Receipts Paid into Consolidated Fund	Variance	Actual Receipts Paid into Consolidated Fund
		\$'000	\$'000	\$'000	\$'000
570	Miscellaneous Capital Revenue	2,000	19,424	17,424	7,735
575	External Grants	10,235,069	8,095,002	(2,140,067)	3,426,359
578	External Grants-EU	0	0	0	1,775,834
580	External Loans	45,794,453	45,778,043	(16,410)	23,518,059
TOTAL RECEIPTS		56,031,522	53,892,469	(2,139,053)	28,727,987

PAYMENTS

Agency No.	Description	2022				2021
		Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President					
1	Administration	511,000	0	511,000	510,883	510,883
2	National Policy Development Presidential Advisory Services	112,800	0	112,800	112,800	112,800
3	Defence & National Security	47,540	0	47,540	46,635	46,435
4	Public Policy & Planning	23,500	0	23,500	23,500	23,500
5	Environmental Management & Compliance	1,685,780	0	1,685,780	317,594	315,888
6	Police Complaints Authority	993	0	993	929	929
02	Office of the Prime Minister					
1	Prime Minister's Secretariat	51,778	0	51,778	40,295	40,295
2	Disaster Preparedness, Response & Management	100,000	0	100,000	67,393	67,393
3	Power Generation	24,465,670	3,813,000	28,278,670	26,911,752	26,911,752
4	Telecommunications & Innovation	2,653,856	0	2,653,856	2,653,856	2,653,856
5	Government Information & Communication Services	150,000	0	150,000	150,000	150,000
03	Ministry of Finance					
1	Policy & Administration	9,260,026	0	9,260,026	5,670,276	5,643,469
2	Public Financial Management Policies & Services	124,300	0	124,300	124,300	123,872
06	Ministry of Parliamentary Affairs and Governance					
1	Policy Development & Administration	10,200	0	10,200	10,200	10,103
2	Parliamentary Affairs	0	0	0	0	0
3	Governance	2,240	0	2,240	2,240	2,235
07	Parliament Office					
1	National Assembly	50,000	0	50,000	50,000	49,979
08	Audit office of Guyana					
1	Audit Office	25,000	0	25,000	25,000	25,000
09	Public and Police Service Commission					
1	Public & Police Service Commission	2,500	0	2,500	2,500	2,500
10	Teaching Service Commission					
1	Teaching Service Commission	4,000	0	4,000	4,000	3,796
C/F		39,281,183	3,813,000	43,094,183	36,724,153	36,694,685
						8,984,609

PAYMENTS

Agency No. Description	2022				2021	
	Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
B/F	39,281,183	3,813,000	43,094,183	36,724,153	36,694,685	8,984,609
11 Elections Commission						
1 Elections Commission	120,000	0	120,000	120,000	84,440	23,482
12 Ministry of Foreign Affairs & International Cooperation						
1 Development of Foreign Policy	161,700	0	161,700	161,700	161,680	8,000
2 Foreign Policy Promotion	60,340	0	60,340	46,437	46,437	468,477
3 Development of Foreign Trade Policy	500	0	500	500	440	400
13 Ministry of Local Government and Regional Development						
1 Policy Development & Administration	43,105	0	43,105	19,435	19,420	24,280
3 Regional Development	400,500	0	400,500	400,500	400,342	118,527
4 Local Government Development	9,415,400	0	9,415,400	9,415,400	9,396,274	2,446,410
14 Ministry of Public Service						
1 Policy Development & Administration	3,500	0	3,500	3,500	3,498	3,978
2 Human Resources Development	112,800	0	112,800	112,800	112,800	5,532
3 Human Resource Management	3,000	0	3,000	3,000	2,998	3,499
16 Ministry of Amerindian Affairs						
1 Policy Development & Administration	37,325	0	37,325	36,700	36,700	32,820
2 Community Development & Empowerment	4,996,000	0	4,996,000	4,995,878	4,994,805	1,976,211
21 Ministry of Agriculture						
1 Ministry Administration	1,362,510	0	1,362,510	1,210,000	1,209,999	481,892
2 Agriculture Development & Support Services	15,608,461	0	15,608,461	14,598,007	14,598,005	9,107,336
3 Fisheries	55,000	0	55,000	55,000	54,999	53,647
4 Hydrometeorological Services	60,950	0	60,950	60,950	60,950	66,000
23 Ministry of Tourism, Industry and Commerce						
1 Policy Development & Administration	53,000	0	53,000	53,000	48,544	21,918
2 Business Development, Support & Promotion	4,066,290	0	4,066,290	3,979,264	3,974,984	619,644
3 Consumer Protection	1,498	0	1,498	1,498	1,498	1,000
4 Tourism Development & Promotion	73,500	0	73,500	73,500	73,500	14,488
26 Ministry of Natural Resources						
1 Policy Development & Administration	2,200	0	2,200	2,200	2,200	15,903
2 Natural Resource Management	18,400	0	18,400	18,400	18,400	17,543
4 Petroleum Management	207,000	0	207,000	207,000	207,000	279,904
31 Ministry of Public Works						
1 Policy Development & Administration	2,725,487	0	2,725,487	2,725,487	2,725,486	117,500
2 Public Works	114,277,092	0	114,277,092	100,852,958	100,852,628	27,135,813
3 Transport	3,952,486	0	3,952,486	3,667,915	3,667,915	5,250,323
38 Ministry of Labour						
1 Policy Development & Administration	72,500	0	72,500	72,500	72,480	37,410
2 Labour Administration Services	18,000	0	18,000	17,745	17,710	15,742
39 Ministry of Human Services and Social Security						
1 Policy Development & Administration	1,032,082	0	1,032,082	697,089	697,080	2,146,417
2 Social Services	124,569	0	124,569	124,299	124,284	72,230
3 Child Care & Protection	69,068	0	69,068	68,273	68,271	53,529
C/F	198,415,446	3,813,000	202,228,446	180,525,088	180,430,452	59,604,464

PAYMENTS

Agency No. Description	2022				2021	
	Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
B/F	198,415,446	3,813,000	202,228,446	180,525,088	180,430,452	59,604,464
40 Ministry of Education						
1 Policy Development & Administration	2,986,880	0	2,986,880	1,355,415	1,355,415	1,071,622
2 Training & Development	218,317	0	218,317	218,317	217,527	709,909
3 Nursery Education	93,000	0	93,000	93,000	92,713	180,930
4 Primary Education	147,733	0	147,733	147,733	147,733	137,501
5 Secondary Education	2,404,245	0	2,404,245	1,914,570	1,914,519	861,082
6 Post-Secondary/Tertiary Education	2,201,853	0	2,201,853	1,599,503	1,592,304	992,026
44 Ministry of Culture, Youth and Sport						
1 Policy Development & Administration	6,647	0	6,647	6,631	6,631	32,763
2 Culture	200,200	0	200,200	200,196	199,885	193,809
3 Youth	66,000	0	66,000	66,000	66,000	73,066
4 Sports	2,618,000	0	2,618,000	2,368,000	2,367,564	790,854
45 Ministry of Housing and Water						
1 Policy Development & Administration	3,500	0	3,500	3,500	3,499	14,494
2 Housing Development	26,908,368	0	26,908,368	26,767,156	26,737,451	17,360,630
3 Water Service Expansion & Management	7,121,262	0	7,121,262	6,587,346	6,587,346	3,441,680
47 Ministry of Health						
1 Policy Development & Administration	334,168	0	334,168	306,480	306,472	285,173
2 Disease Control -Communicable Diseases	2,270,452	0	2,270,452	2,232,415	2,231,174	1,539,657
3 Family & Primary Health Care Services	568,645	0	568,645	440,240	440,240	325,770
4 Regional & Clinical Services	15,345,775	0	15,345,775	14,911,186	14,911,186	1,959,910
5 Health Sciences Education	46,781	0	46,781	29,014	29,014	73,168
6 Standards & Technical Services	220,244	0	220,244	217,408	217,352	211,654
7 Disability & Rehabilitation Services	20,500	0	20,500	19,129	19,123	19,092
8 Disease Control - Non-Communicable Diseases	167,734	0	167,734	151,839	142,659	52,658
51 Ministry of Home Affairs						
1 Policy Development & Administration	713,271	0	713,271	700,169	699,880	347,566
2 Guyana Police Force	2,156,715	0	2,156,715	2,156,715	2,156,673	1,134,812
3 Guyana Prison Service	2,418,481	0	2,418,481	2,418,481	2,418,322	2,233,079
5 Guyana Fire Service	1,058,560	0	1,058,560	1,058,560	1,058,523	610,079
6 General Register Office	4,950	0	4,950	4,950	4,949	4,998
7 Customs Anti Narcotics	63,955	0	63,955	63,955	63,953	34,501
52 Ministry of Legal Affairs						
1 Policy Development & Administration	287,500	0	287,500	286,273	286,272	416,195
3 Attorney General's Chambers	9,500	0	9,500	9,500	9,500	8,500
4 State Solicitor	2,800	0	2,800	2,799	2,796	595
53 Guyana Defence Force						
1 Defence & Security Support	2,965,057	0	2,965,057	2,965,057	2,964,786	1,951,816
55 Supreme Court						
1 Supreme Court of Judicature	1,250,000	0	1,250,000	879,060	857,817	878,604
56 Public Prosecutions						
1 Public Prosecutions	7,500	0	7,500	7,500	7,480	53,999
57 Office of the Ombudsman						
1 Office of the Ombudsman	0	0	0	0	0	1,623
58 Public Service Appellate Tribunal						
1 Public Service Appellate Tribunal	800	0	800	714	714	0
C/F	273,304,839	3,813,000	277,117,839	250,713,899	250,547,924	97,608,279

PAYMENTS

Agency No. Description	2022				2021	
	Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
B/F	273,304,839	3,813,000	277,117,839	250,713,899	250,547,924	97,608,279
59 Ethnic Relations Commission						
1 Ethnic Relations Commission	0	0	0	0	0	6,010
61 Rights Commission of Guyana						
1 Rights Commission of Guyana	200	0	200	195	195	1,303
62 Public Procurement Commission						
1 Public Procurement Commission	3,385	0	3,385	3,359	3,359	407
71 Region 1 Barima/Waini						
1 Regional Administration & Finance	23,000	0	23,000	22,950	22,946	26,732
2 Public Works	235,300	0	235,300	235,296	235,238	195,799
3 Education Delivery	198,500	0	198,500	198,203	198,198	190,223
4 Health Services	340,000	0	340,000	340,000	339,991	307,607
5 Agriculture	21,000	0	21,000	21,000	20,970	15,244
72 Region 2 - Pomeroon/Supenaam						
1 Regional Administration & Finance	24,230	0	24,230	24,230	24,229	13,997
2 Agriculture	146,680	0	146,680	146,678	146,678	81,199
3 Public Works	119,000	0	119,000	119,000	118,999	103,230
4 Education Delivery	417,505	0	417,505	417,505	417,505	380,024
5 Health Services	159,000	0	159,000	158,990	158,990	176,817
73 Region 3 - Essequibo Islands/West Demerara						
1 Regional Administration & Finance	21,000	0	21,000	21,000	21,000	33,446
2 Agriculture	131,000	0	131,000	131,000	130,965	123,000
3 Public Works	255,000	0	255,000	255,000	254,748	228,999
4 Education Delivery	277,000	0	277,000	277,000	276,887	200,769
5 Health Services	214,000	0	214,000	213,024	212,804	195,683
74 Region 4 - Demerara/Mahaica						
1 Regional Administration & Finance	22,000	0	22,000	21,999	21,999	19,602
2 Agriculture	30,000	0	30,000	29,995	29,995	27,599
3 Public Works	175,000	0	175,000	175,000	175,000	156,000
4 Education Delivery	358,050	0	358,050	357,961	357,937	335,997
5 Health Services	196,000	0	196,000	196,000	195,945	197,293
75 Region 5 - Mahaica/Berbice						
1 Regional Administration & Finance	11,000	0	11,000	10,986	10,986	15,996
2 Agriculture	81,000	0	81,000	80,998	80,933	75,498
3 Public Works	131,500	0	131,500	131,471	131,469	122,644
4 Education Delivery	156,000	0	156,000	155,892	155,843	135,566
5 Health Services	219,500	0	219,500	219,019	219,015	195,252
76 Region 6 - East Berbice/Corentyne						
1 Regional Administration & Finance	34,000	0	34,000	34,000	34,000	32,496
2 Agriculture	74,000	0	74,000	74,000	74,000	65,997
3 Public Works	343,500	0	343,500	343,500	343,500	293,498
4 Education Delivery	264,000	0	264,000	264,000	264,000	237,651
5 Health Services	247,000	0	247,000	247,000	247,000	235,000
C/F	278,233,189	3,813,000	282,046,189	255,640,150	255,473,248	102,034,857

PAYMENTS

Agency No. Description	2022				2021	
	Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
B/F	278,233,189	3,813,000	282,046,189	255,640,150	255,473,248	102,034,857
77 Region 7 - Cuyuni/Mazaruni						
1 Regional Administration & Finance	35,500	0	35,500	35,496	35,491	35,497
2 Public Works	102,000	0	102,000	101,999	101,874	95,036
3 Education Delivery	257,965	0	257,965	257,965	257,963	211,988
4 Health Services	174,000	0	174,000	173,996	173,953	168,808
5 Agriculture	5,000	0	5,000	5,000	5,000	4,500
78 Region 8 - Potaro/Siparuni						
1 Regional Administration & Finance	13,250	0	13,250	13,250	13,250	10,962
2 Public Works	80,000	0	80,000	80,000	79,967	79,615
3 Education Delivery	269,700	0	269,700	269,695	269,694	201,448
4 Health Services	194,620	0	194,620	194,615	194,609	171,916
5 Agriculture	5,000	0	5,000	5,000	5,000	5,000
79 Region 9 - Upper Takatu/Upper Essequibo						
1 Regional Administration & Finance	44,100	0	44,100	44,100	44,100	56,196
2 Agriculture	41,200	0	41,200	41,200	41,200	40,800
3 Public Works	235,000	0	235,000	235,000	235,000	209,498
4 Education Delivery	227,000	0	227,000	227,000	227,000	210,466
5 Health Services	194,000	0	194,000	194,000	194,000	166,000
80 Region 10 - Upper Demerara/Berbice						
1 Regional Administration & Finance	8,500	0	8,500	8,481	8,481	15,489
2 Public Works	132,500	0	132,500	132,341	132,335	155,536
3 Education Delivery	382,400	0	382,400	382,398	382,387	312,708
4 Health Services	175,500	0	175,500	175,477	172,241	161,550
5 Agriculture	40,000	0	40,000	40,000	40,000	38,311
SUB TOTAL	280,850,424	3,813,000	284,663,424	258,257,163	258,086,793	104,386,181
SURPLUS (DEFICIT)					(204,194,324)	(75,658,194)

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH
SENIOR MINISTER,
OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

**STATEMENT OF EXPENDITURES FROM THE CONSOLIDATED FUND
AS COMPARED WITH THE TOTAL FUNDS AVAILABLE FOR EXPENDITURE (CURRENT) OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Agency No.	Description	2022					2021
		Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President						
	1 Administration	965,331	965,331	965,331	947,432	(17,899)	1,150,049
	2 National Policy Development Presidential Advisory Services	1,609,387	1,609,387	1,609,387	1,569,314	(40,073)	1,270,331
	3 Defence & National Security	299,119	299,119	299,119	296,263	(2,856)	184,178
	4 Public Policy & Planning	359,724	371,480	371,480	366,608	(4,872)	286,863
	5 Environmental Management & Compliance	1,585,745	1,585,745	1,585,745	1,564,862	(20,883)	1,419,336
	6 Police Complaints Authority	55,637	55,637	55,637	34,454	(21,183)	25,955
02	Office of the Prime Minister						
	1 Prime Minister's Secretariat	477,017	457,856	457,856	345,660	(112,196)	351,754
	2 Disaster Preparedness, Response & Management	5,462,902	5,512,902	5,512,902	5,504,132	(8,770)	8,917,063
	3 Power Generation	3,529,119	6,632,082	6,632,082	6,632,082	0	3,472,617
	4 Telecommunications & Innovation	2,034,546	2,039,546	2,039,546	2,037,503	(2,043)	2,025,035
	5 Government Information & Communication Services	770,756	775,271	775,271	770,807	(4,464)	755,391
03	Ministry of Finance						
	1 Policy & Administration	31,402,756	44,017,989	44,017,989	43,870,847	(147,142)	24,717,198
	2 Public Financial Management	6,560,002	6,604,002	6,604,002	6,323,725	(280,277)	6,005,358
06	Ministry of Parliamentary Affairs and Governance						
	1 Policy Development & Administration	156,942	156,942	156,942	144,873	(12,069)	41,788
	2 Parliamentary Affairs	10,198	10,198	10,198	7,294	(2,904)	3,156
	3 Governance	98,821	98,821	98,821	92,731	(6,090)	64,421
07	Parliament Office						
	1 National Assembly	0	0	0	0	0	1,621,999
08	Audit Office of Guyana						
	1 Audit office of Guyana	0	0	0	0	0	1,016,347
09	Public and Police Service Commission						
	1 Public & Police Service Commission	0	0	0	0	0	137,611
10	Teaching Service Commission						
	1 Teaching Service Commission	0	0	0	0	0	110,386
11	Guyana Elections Commission						
	1 Elections Commission	0	0	0	0	0	1,805,381
12	Ministry of Foreign Affairs and International Co-operation						
	1 Development of Foreign Policy	2,372,399	2,464,170	2,464,170	2,398,979	(65,191)	1,868,690
	2 Foreign Policy Promotion	3,517,269	3,425,498	3,425,498	3,392,234	(33,264)	3,203,130
	3 Development of Foreign Trade Policy	52,248	52,248	52,248	47,857	(4,391)	49,829
13	Ministry of Local Government and Regional Development						
	1 Policy Development & Administration	363,872	369,072	369,072	357,129	(11,943)	324,448
	3 Regional Development	69,960	69,960	69,960	65,646	(4,314)	73,560
	4 Local Government Development	1,346,859	1,341,659	1,341,659	1,301,863	(39,796)	1,312,435
14	Ministry of Public Service						
	1 Policy Development & Administration	177,430	177,430	177,430	160,335	(17,095)	151,407
	2 Human Resource Development	2,958,121	3,208,121	3,208,121	3,187,543	(20,578)	2,724,819
	3 Human Resource Management	57,561	57,561	57,561	48,543	(9,018)	45,002
16	Ministry of Amerindian Affairs						
	1 Policy Development & Administration	711,588	711,884	711,884	692,677	(19,207)	570,025
	2 Community Development & Empowerment	529,547	583,398	583,398	574,668	(8,730)	472,291
C/F		67,534,856	83,653,309	83,653,309	82,736,061	(917,248)	66,177,853

		2022				2021	
Agency No.	Description	Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	67,534,856	83,653,309	83,653,309	82,736,061	(917,248)	66,177,853
21	Ministry of Agriculture						
	1 Ministry Administration	1,010,060	1,071,560	1,071,560	1,047,381	(24,179)	914,905
	2 Agriculture Development & Support Services	12,448,723	18,966,337	18,966,337	18,921,210	(45,127)	13,555,922
	3 Fisheries	288,693	291,193	291,193	278,776	(12,417)	218,640
	4 Hydrometeorological Services	584,699	584,699	584,699	584,272	(427)	496,535
23	Ministry of Tourism, Industry and Commerce						
	1 Policy Development & Administration	464,238	464,238	464,238	448,295	(15,943)	293,298
	2 Business Development, Support & Promotion	904,295	904,295	904,295	892,124	(12,171)	793,791
	3 Consumer Protection	137,256	137,256	137,256	136,228	(1,028)	126,130
	4 Tourism Development & Promotion	658,639	658,639	658,639	656,941	(1,698)	580,106
26	Ministry of Natural Resources						
	1 Policy Development & Administration	361,924	361,924	361,924	325,197	(36,727)	290,677
	2 Natural Resource Management	472,603	832,603	832,603	810,753	(21,850)	481,583
	4 Petroleum Management	578,779	578,779	578,779	572,763	(6,016)	297,910
31	Ministry of Public Works						
	1 Policy Development & Administration	1,691,511	2,321,948	2,321,948	2,320,148	(1,800)	1,592,071
	2 Public Works	6,212,025	6,212,025	6,212,025	6,125,408	(86,617)	4,972,243
	3 Transport	155,683	155,683	155,683	151,774	(3,909)	86,956
38	Ministry of Labour						
	1 Policy Development & Administration	644,844	644,844	644,844	630,626	(14,218)	567,488
	2 Labour Administration Services	306,247	306,247	306,247	289,527	(16,720)	183,761
39	Ministry of Human Services and Social Security						
	1 Policy Development & Administration	352,158	352,158	352,158	332,257	(19,901)	315,491
	2 Social Services	27,557,663	28,263,663	28,263,663	28,150,447	(113,216)	24,888,355
	3 Child Care & Protection	886,357	933,357	933,357	885,047	(48,310)	798,266
40	Ministry of Education						
	1 Policy Development & Administration	1,791,270	1,787,585	1,787,585	1,760,629	(26,956)	1,628,807
	2 Training & Development	2,031,739	2,035,435	2,035,435	2,003,335	(32,100)	1,468,197
	3 Nursery Education	2,849,967	2,849,967	2,849,967	2,819,600	(30,367)	1,858,071
	4 Primary Education	6,773,879	6,773,879	6,773,879	6,738,797	(35,082)	4,621,342
	5 Secondary Education	6,896,858	6,896,858	6,896,858	6,795,432	(101,426)	5,364,404
	6 Post- Secondary/ Tertiary Education	5,251,239	5,251,228	5,251,228	5,192,924	(58,304)	4,795,335
44	Ministry of Culture, Youth and Sports						
	1 Policy Development & Administration	333,154	329,154	329,154	326,547	(2,607)	289,710
	2 Culture	1,135,836	1,114,836	1,114,836	1,071,346	(43,490)	989,204
	3 Youth	791,297	807,908	807,908	787,509	(20,399)	777,682
	4 Sports	739,753	761,142	761,142	727,245	(33,897)	614,379
45	Ministry of Housing and Water						
	1 Policy Development & Administration	254,309	253,420	253,420	219,233	(34,187)	163,886
	2 Housing & Development	1,384,856	1,387,225	1,387,225	1,386,794	(431)	1,275,337
	3 Water Service Expansion & Management	3,096,862	3,095,383	3,095,383	3,095,100	(283)	2,415,460
47	Ministry of Health						
	1 Policy Development & Administration	2,222,296	2,574,714	2,574,714	2,537,141	(37,573)	1,879,332
	2 Disease Control Communicable Disease	6,254,716	6,243,271	6,243,271	6,194,661	(48,610)	8,851,156
	3 Family & Primary Health Care Services	4,595,464	4,578,166	4,578,166	4,517,740	(60,426)	3,994,898
	4 Regional & Clinical Services	21,943,352	21,930,675	21,930,675	21,854,413	(76,262)	22,182,064
	5 Health Sciences Education	734,513	734,513	734,513	708,638	(25,875)	624,120
	6 Standards & Technical Services	1,550,086	1,559,996	1,559,996	1,511,302	(48,694)	1,402,800
	7 Disability & Rehabilitation Services	629,540	629,540	629,540	617,633	(11,907)	534,802
	8 Disease Control - Non Communicable Disease	431,840	443,571	443,571	429,942	(13,629)	330,482
	C/F	194,944,079	219,733,223	219,733,223	217,591,196	(2,142,027)	183,693,449

Agency No.	Description	2022				2021	
		Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	194,944,079	219,733,223	219,733,223	217,591,196	(2,142,027)	183,693,449
51	Ministry of Home Affairs						
	1 Policy Development & Administration	1,081,558	1,178,908	1,178,908	1,170,858	(8,050)	948,139
	2 Guyana Police Force	15,717,719	18,530,908	18,530,908	17,605,119	(925,789)	14,269,091
	3 Guyana Prison Service	2,839,563	3,098,213	3,098,213	3,094,877	(3,336)	2,907,139
	5 Guyana Fire Service	1,656,087	1,656,087	1,656,087	1,654,560	(1,527)	1,535,649
	6 General Register Office	214,064	198,064	198,064	194,811	(3,253)	175,239
	7 Customs Anti Narcotics	460,445	483,945	483,945	457,656	(26,289)	435,011
52	Ministry of Legal Affairs						
	1 Policy Development & Administration	139,904	140,508	140,508	139,201	(1,307)	120,786
	2 Ministry Administration	0	0	0	0	0	0
	3 Attorney General's Chambers	460,307	558,408	558,408	540,985	(17,423)	374,881
	4 State Solicitor	32,303	33,598	33,598	33,521	(77)	32,384
53	Guyana Defence Force						
	1 Defence & Security Support	14,823,832	15,497,932	15,497,932	15,490,744	(7,188)	14,058,784
55	Supreme Court of Judicature						
	1 Supreme Courts of Judicature	0	0	0	0	0	2,233,739
56	Public Prosecutions						
	1 Public Prosecutions	0	0	0	0	0	220,760
57	Office of the Ombudsman						
	1 Ombudsman	0	0	0	0	0	53,118
58	Public Service Appellate Tribunal						
	1 Public Service Appellate Tribunal	0	0	0	0	0	62,133
59	Ethnic Relations Commission						
	1 Ethnic Relations Commission	0	0	0	0	0	150,076
60	Judicial Service Commission						
	1 Judicial Service Commission	0	0	0	0	0	9,876
61	Rights Commission of Guyana						
	1 Rights Commission of Guyana	0	0	0	0	0	116,475
62	Public Procurement Commission						
	1 Public Procurement Commission	0	0	0	0	0	107,396
71	Region 1 - Barima/Waini						
	1 Regional Administration & Finance	283,519	307,089	307,089	301,951	(5,138)	254,523
	2 Public Infrastructure	416,093	476,733	476,733	475,761	(972)	383,785
	3 Education Delivery	1,822,584	1,827,584	1,827,584	1,803,335	(24,249)	1,642,513
	4 Health Services	1,302,600	1,363,600	1,363,600	1,344,301	(19,299)	1,222,363
	5 Agriculture	25,850	25,850	25,850	25,541	(309)	21,440
72	Region 2 - Pomeroon/Supenaam						
	1 Regional Administration & Finance	272,664	290,476	290,476	285,428	(5,048)	254,581
	2 Agriculture	478,898	496,378	496,378	494,900	(1,478)	425,284
	3 Public Infrastructure	170,625	173,975	173,975	170,916	(3,059)	135,931
	4 Education Delivery	3,007,746	2,948,403	2,948,403	2,948,056	(347)	2,583,411
	5 Health Services	1,305,295	1,328,997	1,328,997	1,318,928	(10,069)	1,201,605
73	Region 3 - Essequibo Islands/West Demerara						
	1 Regional Administration & Finance	280,247	286,401	286,401	272,575	(13,826)	224,421
	2 Agriculture	518,287	517,457	517,457	511,409	(6,048)	399,865
	3 Public Infrastructure	218,504	217,180	217,180	214,838	(2,342)	195,964
	4 Education Delivery	4,408,187	4,408,187	4,408,187	4,405,557	(2,630)	4,093,853
	5 Health Services	2,145,531	2,157,531	2,157,531	2,137,048	(20,483)	2,049,587
	C/F	249,026,491	277,935,635	277,935,635	274,684,072	(3,251,563)	236,593,251

		2022					2021
Agency No.	Description	Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	249,026,491	277,935,635	277,935,635	274,684,072	(3,251,563)	236,593,251
74	Region 4 - Demerara/Mahaica						
	1 Regional Administration & Finance	274,608	270,108	270,108	257,488	(12,620)	240,146
	2 Agriculture	381,843	381,843	381,843	381,040	(803)	363,294
	3 Public Infrastructure	229,847	229,847	229,847	226,013	(3,834)	182,470
	4 Education Delivery	6,370,116	6,374,616	6,374,616	6,362,151	(12,465)	5,756,872
	5 Health Services	1,804,908	1,804,908	1,804,908	1,792,191	(12,717)	1,679,741
75	Region 5 - Mahaica/Berbice						
	1 Regional Administration & Finance	250,611	253,873	253,873	253,040	(833)	221,133
	2 Agriculture	230,593	229,237	229,237	229,180	(57)	210,132
	3 Public Infrastructure	201,437	200,602	200,602	199,516	(1,086)	181,054
	4 Education Delivery	2,471,956	2,522,901	2,522,901	2,506,684	(16,217)	2,140,203
	5 Health Services	1,104,865	1,106,633	1,106,633	1,098,896	(7,737)	992,095
76	Region 6 - East Berbice/Corentyne						
	1 Regional Administration & Finance	222,426	220,365	220,365	214,385	(5,980)	192,957
	2 Agriculture	1,260,014	1,260,014	1,260,014	1,258,854	(1,160)	1,043,939
	3 Public Infrastructure	509,135	511,196	511,196	507,563	(3,633)	423,330
	4 Education Delivery	5,076,350	5,076,350	5,076,350	5,012,572	(63,778)	4,583,829
	5 Health Services	2,746,877	2,746,877	2,746,877	2,699,316	(47,561)	2,347,963
77	Region 7 - Cuyuni/Mazaruni						
	1 Regional Administration & Finance	366,993	366,993	366,993	362,824	(4,169)	346,245
	2 Public Infrastructure	204,139	204,139	204,139	204,112	(27)	196,451
	3 Education Delivery	1,550,018	1,649,818	1,649,818	1,580,974	(68,844)	1,457,445
	4 Health Services	967,927	967,927	967,927	953,678	(14,249)	852,661
78	Region 8 - Potaro/Siparuni						
	1 Regional Administration & Finance	177,414	177,414	177,414	175,207	(2,207)	165,987
	2 Public Infrastructure	189,620	189,620	189,620	188,147	(1,473)	181,271
	3 Education Delivery	1,210,070	1,210,070	1,210,070	1,196,913	(13,157)	1,097,403
	4 Health Services	428,473	428,473	428,473	423,655	(4,818)	405,881
	5 Agriculture	25,869	25,869	25,869	25,869	0	24,000
79	Region 9 - Upper Takatu/Upper Essequibo						
	1 Regional Administration & Finance	310,216	303,209	303,209	292,118	(11,091)	245,855
	2 Agriculture	79,128	79,128	79,128	78,168	(960)	70,477
	3 Public Infrastructure	255,492	257,062	257,062	256,104	(958)	240,651
	4 Education Delivery	1,831,601	1,899,760	1,899,760	1,883,817	(15,943)	1,557,469
	5 Health Services	914,572	919,105	919,105	908,526	(10,579)	816,426
80	Region 10 - Upper Demerara/Berbice						
	1 Regional Administration & Finance	272,811	276,284	276,284	266,425	(9,859)	250,736
	2 Public Infrastructure	219,666	216,193	216,193	213,202	(2,991)	204,061
	3 Education Delivery	3,080,714	3,080,714	3,080,714	3,036,156	(44,558)	2,721,264
	4 Health Services	1,020,996	1,020,996	1,020,996	997,211	(23,785)	867,455
	5 Agriculture	35,502	35,502	35,502	35,085	(417)	30,218
SUB TOTAL		285,303,298	314,433,281	314,433,281	310,761,152	(3,672,129)	268,884,365

Agency No.	Description	2022					2021
		Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
STATUTORY							
01	Office of the President	49,247	57,565	57,565	55,909	(1,656)	40,229
03	Ministry of Finance	6,570,000	6,570,000	6,570,000	6,222,729	(347,271)	6,043,693
05	Ministry of the Presidency	0	0	0	0	0	0
07	Parliament Office	1,802,411	1,802,411	1,802,411	1,794,398	(8,013)	0
08	Audit Office	1,025,956	1,025,956	1,025,956	1,025,956	0	0
09	Public and Police Service Commissions	156,622	156,622	156,622	142,160	(14,462)	0
10	Teaching Service Commission	120,454	120,454	120,454	120,212	(242)	0
11	Elections Commission	4,041,996	4,041,996	4,041,996	2,906,457	(1,135,539)	0
51	Ministry of Home Affairs	9,452	9,452	9,452	224	(9,228)	3,412
54	Ministry of Public Security	0	0	0	0	0	0
55	Supreme Court	2,255,206	2,255,206	2,255,206	2,255,206	0	0
56	Public Prosecutions	230,674	230,674	230,674	230,630	(44)	0
57	Office of the Ombudsman	56,970	56,970	56,970	56,471	(499)	0
58	Public Service Appellate Tribunal	67,523	67,523	67,523	67,523	0	0
59	Ethnic Relations Commission	171,482	171,482	171,482	94,167	(77,315)	0
60	Judicial Service Commission	10,020	10,020	10,020	3,660	(6,360)	0
61	Rights Commissions of Guyana	130,698	130,698	130,698	118,491	(12,207)	0
62	Public Procurement Commission	196,443	196,443	196,443	196,443	0	0
90	Public Debt	32,896,881	32,896,881	32,896,881	31,064,454	(1,832,427)	25,494,404
SUB TOTAL		49,792,035	49,800,353	49,800,353	46,355,090	(3,445,263)	31,581,738
TOTAL PAYMENTS		335,095,333	364,233,634	364,233,634	357,116,242	(7,117,392)	300,466,103

MS.JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH
SENIOR MINISTER,
OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

**STATEMENT OF EXPENDITURES FROM THE CONSOLIDATED FUND
AS COMPARED WITH THE TOTAL FUNDS AVAILABLE FOR EXPENDITURE (CAPITAL) OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Agency No.	Description	2022				2021	
		Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	
01	Office of the President						
1	Administration	511,000	511,000	511,000	510,883	(117)	427,600
2	National Policy Development Presidential Advisory Services	112,800	112,800	112,800	112,800	0	68,000
3	Defence & National Security	47,540	47,540	47,540	46,435	(1,105)	22,190
4	Public Policy & Planning	23,500	23,500	23,500	23,500	0	10,000
5	Environmental Management & Compliance	1,685,780	1,685,780	1,685,780	315,888	(1,369,892)	151,052
6	Police Complaints Authority	993	993	993	928	(65)	5,486
02	Office of the Prime Minister						
1	Prime Minister's Secretariat	51,778	51,778	51,778	40,295	(11,483)	200,489
2	Disaster Preparedness, Response & Management	100,000	100,000	100,000	67,393	(32,607)	75,902
3	Power Generation	24,379,870	24,465,670	28,278,670	26,911,752	(1,366,918)	3,889,450
4	Telecommunications & Innovation	2,653,856	2,653,856	2,653,856	2,653,856	0	300,769
5	Government Information & Communication Services	150,000	150,000	150,000	150,000	0	177,129
03	Ministry of Finance						
1	Policy & Administration	9,074,108	9,260,026	9,260,026	5,643,469	(3,616,557)	3,460,633
2	Public Financial Management Policies & Services	124,300	124,300	124,300	123,872	(428)	84,868
06	Ministry of Parliamentary Affairs and Governance						
1	Policy Development & Administration	10,200	10,200	10,200	10,103	(97)	29,191
2	Parliamentary Affairs	0	0	0	0	0	898
3	Governance	2,240	2,240	2,240	2,235	(5)	3,800
07	Parliament Office						
1	National Assembly	50,000	50,000	50,000	49,979	(21)	49,199
08	Audit Office of Guyana						
1	Audit Office	25,000	25,000	25,000	25,000	0	20,000
09	Public and Police Service Commission						
1	Public & Police Service Commission	2,500	2,500	2,500	2,500	0	3,996
10	Teaching Service Commission						
1	Teaching Service Commission	4,000	4,000	4,000	3,796	(204)	3,957
11	Elections Commission						
1	Elections Commission	120,000	120,000	120,000	84,440	(35,560)	23,482
12	Ministry of Foreign Affairs and International Cooperation						
1	Development of Foreign Policy	161,700	161,700	161,700	161,680	(20)	8,000
2	Foreign Policy Promotion	60,340	60,340	60,340	46,437	(13,903)	468,477
3	Development of Foreign Trade Policy	500	500	500	440	(60)	400
13	Ministry of Local Government & Regional Development						
1	Policy Development & Administration	43,105	43,105	43,105	19,420	(23,685)	24,280
3	Regional Development	400,500	400,500	400,500	400,342	(158)	118,527
4	Local Government Development	8,119,400	9,415,400	9,415,400	9,396,274	(19,126)	2,446,410
14	Ministry of Public Service						
1	Policy Development & Administration	3,500	3,500	3,500	3,498	(2)	3,978
2	Human Resource Development	112,800	112,800	112,800	112,800	0	5,532
3	Human Resource Management	3,000	3,000	3,000	2,998	(2)	3,499
16	Ministry of Amerindian Affairs						
1	Policy Development & Administration	37,325	37,325	37,325	36,700	(625)	32,820
2	Community Development & Empowerment	1,880,000	4,996,000	4,996,000	4,994,805	(1,195)	1,976,211
C/F		49,951,635	54,635,353	58,448,353	51,954,518	(6,493,835)	14,096,225

		2022				2021	
Agency No.	Description	Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	49,951,635	54,635,353	58,448,353	51,954,518	(6,493,835)	14,096,225
21	Ministry of Agriculture						
	1 Ministry Administration	1,362,510	1,362,510	1,362,510	1,209,999	(152,511)	481,892
	2 Agriculture Development & Support Services	12,959,553	15,608,461	15,608,461	14,598,005	(1,010,456)	9,107,336
	3 Fisheries	55,000	55,000	55,000	54,999	(1)	53,647
	4 Hydrometeorological Services	60,950	60,950	60,950	60,950	0	66,000
23	Ministry of Tourism, Industry and Commerce						
	1 Policy Development & Administration	53,000	53,000	53,000	48,544	(4,456)	21,918
	2 Business Development, Support & Promotion	3,783,434	4,066,290	4,066,290	3,974,984	(91,306)	619,644
	3 Consumer Protection	1,498	1,498	1,498	1,498	0	1,000
	4 Tourism Development & Promotion	73,500	73,500	73,500	73,500	0	14,488
26	Ministry of Natural Resources						
	1 Policy Development & Administration	2,200	2,200	2,200	2,200	0	15,903
	2 Natural Resource Management	18,400	18,400	18,400	18,400	0	17,543
	4 Petroleum Management	207,000	207,000	207,000	207,000	0	279,904
31	Ministry of Public Works						
	1 Policy Development & Administration	2,725,487	2,725,487	2,725,487	2,725,486	(1)	117,500
	2 Public Works	81,388,355	114,277,092	114,277,092	100,852,628	(13,424,464)	27,135,813
	3 Transport	3,952,486	3,952,486	3,952,486	3,667,915	(284,571)	5,250,323
38	Ministry of Labour						
	1 Policy Development & Administration	72,500	72,500	72,500	72,480	(20)	37,410
	2 Labour Administration Services	18,000	18,000	18,000	17,710	(290)	15,742
39	Ministry of Human Services and Social Security						
	1 Policy Development & Administration	1,032,082	1,032,082	1,032,082	697,080	(335,002)	2,146,417
	2 Social Services	124,569	124,569	124,569	124,284	(285)	72,230
	3 Child Care & Protection	69,068	69,068	69,068	68,271	(797)	53,529
40	Ministry of Education						
	1 Policy Development & Administration	2,986,880	2,986,880	2,986,880	1,355,415	(1,631,465)	1,071,622
	2 Training & Development	218,317	218,317	218,317	217,527	(790)	709,909
	3 Nursery Education	93,000	93,000	93,000	92,713	(287)	180,930
	4 Primary Education	120,500	147,733	147,733	147,733	0	137,501
	5 Secondary Education	2,124,450	2,404,245	2,404,245	1,914,519	(489,726)	861,082
	6 Post- Secondary/ Tertiary Education	2,201,853	2,201,853	2,201,853	1,592,304	(609,549)	992,026
44	Ministry of Culture, Youth and Sports						
	1 Policy Development & Administration	6,647	6,647	6,647	6,631	(16)	32,763
	2 Culture	200,200	200,200	200,200	199,885	(315)	193,809
	3 Youth	50,000	66,000	66,000	66,000	0	73,066
	4 Sports	2,418,000	2,618,000	2,618,000	2,367,564	(250,436)	790,854
45	Ministry of Housing and Water						
	1 Policy Development & Administration	3,500	3,500	3,500	3,499	(1)	14,494
	2 Housing Development	11,000,000	26,908,368	26,908,368	26,737,451	(170,917)	17,360,630
	3 Water Service Expansion & Management	1,703,200	7,121,262	7,121,262	6,587,346	(533,916)	3,441,680
47	Ministry of Health						
	1 Policy Development & Administration	334,168	334,168	334,168	306,472	(27,696)	285,173
	2 Disease Control -Communicable Diseases	2,270,452	2,270,452	2,270,452	2,231,174	(39,278)	1,539,657
	3 Family & Primary Health Care Services	568,645	568,645	568,645	440,240	(128,405)	325,770
	4 Regional & Clinical Services	15,345,775	15,345,775	15,345,775	14,911,186	(434,589)	1,959,910
	5 Health Sciences Education	46,781	46,781	46,781	29,014	(17,767)	73,168
	6 Standards & Technical Services	220,244	220,244	220,244	217,352	(2,892)	211,654
	7 Disability & Rehabilitation Services	20,500	20,500	20,500	19,123	(1,377)	19,092
	8 Disease Control - Non-Communicable Diseases	167,734	167,734	167,734	142,659	(25,075)	52,658
	C/F	200,012,073	262,365,750	266,178,750	240,016,258	(26,162,492)	89,931,912

		2022					2021
Agency No.	Description	Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	200,012,073	262,365,750	266,178,750	240,016,258	(26,162,492)	89,931,912
51	Ministry of Home Affairs						
	1 Policy Development & Administration	583,901	713,271	713,271	699,880	(13,391)	347,566
	2 Guyana Police Force	1,785,600	2,156,715	2,156,715	2,156,673	(42)	1,134,812
	3 Guyana Prison Service	2,418,481	2,418,481	2,418,481	2,418,322	(159)	2,233,079
	5 Guyana Fire Service	1,058,560	1,058,560	1,058,560	1,058,523	(37)	610,079
	6 General Register Office	4,950	4,950	4,950	4,949	(1)	4,998
	7 Customs Anti Narcotics	63,955	63,955	63,955	63,953	(2)	34,501
52	Ministry of Legal Affairs						
	1 Policy Development & Administration	287,500	287,500	287,500	286,272	(1,228)	416,195
	3 Attorney General's Chambers	9,500	9,500	9,500	9,500	0	8,500
	4 State Solicitor	2,800	2,800	2,800	2,796	(4)	595
53	Guyana Defence Force						
	1 Defence & Security Support	2,807,182	2,965,057	2,965,057	2,964,786	(271)	1,951,816
55	Supreme Court						
	1 Supreme Courts of Judicature	1,250,000	1,250,000	1,250,000	857,817	(392,183)	878,604
56	Public Prosecutions						
	1 Public Prosecutions	7,500	7,500	7,500	7,480	(20)	53,999
57	Office of the Ombudsman						
	1 Ombudsman	0	0	0	0	0	1,623
58	Public Service Appellate Tribunal						
	1 Public Service Appellate Tribunal	800	800	800	714	(86)	0
59	Ethnic Relations Commission						
	1 Ethnic Relations Commission	0	0	0	0	0	6,010
61	Rights Commission of Guyana						
	1 Rights Commission of Guyana	200	200	200	195	(5)	1,303
62	Public Procurement Commission						
	1 Public Procurement Commission	3,385	3,385	3,385	3,359	(26)	407
71	Region 1 - Barima/Waini						
	1 Regional Administration & Finance	23,000	23,000	23,000	22,946	(54)	26,732
	2 Public Works	235,300	235,300	235,300	235,238	(62)	195,799
	3 Education Delivery	198,500	198,500	198,500	198,198	(302)	190,223
	4 Health Services	340,000	340,000	340,000	339,991	(9)	307,607
	5 Agriculture	21,000	21,000	21,000	20,970	(30)	15,244
72	Region 2 - Pomeroon/Supenaam						
	1 Regional Administration & Finance	24,230	24,230	24,230	24,229	(1)	13,997
	2 Agriculture	146,680	146,680	146,680	146,678	(2)	81,199
	3 Public Works	119,000	119,000	119,000	118,999	(1)	103,230
	4 Education Delivery	417,505	417,505	417,505	417,505	0	380,024
	5 Health Services	159,000	159,000	159,000	158,990	(10)	176,817
73	Region 3 - Essequibo Islands/West Demerara						
	1 Regional Administration & Finance	21,000	21,000	21,000	21,000	0	33,446
	2 Agriculture	131,000	131,000	131,000	130,965	(35)	123,000
	3 Public Works	255,000	255,000	255,000	254,748	(252)	228,999
	4 Education Delivery	277,000	277,000	277,000	276,887	(113)	200,769
	5 Health Services	214,000	214,000	214,000	212,804	(1,196)	195,683
	C/F	212,878,602	275,890,639	279,703,639	253,131,625	(26,572,014)	99,888,768

Agency No.	Description	2022				2021	
		Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	212,878,602	275,890,639	279,703,639	253,131,625	(26,572,014)	99,888,768
74	Region 4 - Demerara/Mahaica						
	1 Regional Administration & Finance	22,000	22,000	22,000	21,999	(1)	19,602
	2 Agriculture	30,000	30,000	30,000	29,995	(5)	27,599
	3 Public Works	175,000	175,000	175,000	175,000	0	156,000
	4 Education Delivery	358,050	358,050	358,050	357,937	(113)	335,997
	5 Health Services	196,000	196,000	196,000	195,945	(55)	197,293
75	Region 5 - Mahaica/Berbice						
	1 Regional Administration & Finance	11,000	11,000	11,000	10,986	(14)	15,996
	2 Agriculture	81,000	81,000	81,000	80,933	(67)	75,498
	3 Public Works	131,500	131,500	131,500	131,469	(31)	122,644
	4 Education Delivery	156,000	156,000	156,000	155,843	(157)	135,566
	5 Health Services	219,500	219,500	219,500	219,015	(485)	195,252
76	Region 6 - East Berbice/Corentyne						
	1 Regional Administration & Finance	34,000	34,000	34,000	34,000	0	32,496
	2 Agriculture	74,000	74,000	74,000	74,000	0	65,997
	3 Public Works	343,500	343,500	343,500	343,500	0	293,498
	4 Education Delivery	264,000	264,000	264,000	264,000	0	237,651
	5 Health Services	247,000	247,000	247,000	247,000	0	235,000
77	Region 7 - Cuyuni/Mazaruni						
	1 Regional Administration & Finance	35,500	35,500	35,500	35,491	(9)	35,497
	2 Public Works	102,000	102,000	102,000	101,874	(126)	95,036
	3 Education Delivery	257,965	257,965	257,965	257,963	(2)	211,988
	4 Health Services	174,000	174,000	174,000	173,953	(47)	168,808
	5 Agriculture	5,000	5,000	5,000	5,000	0	4,500
78	Region 8 - Potaro/Siparuni						
	1 Regional Administration & Finance	13,250	13,250	13,250	13,250	0	10,962
	2 Public Works	80,000	80,000	80,000	79,967	(33)	79,615
	3 Education Delivery	269,700	269,700	269,700	269,694	(6)	201,448
	4 Health Services	194,620	194,620	194,620	194,609	(11)	171,916
	5 Agriculture	5,000	5,000	5,000	5,000	0	5,000
79	Region 9 - Upper Takatu/Upper Essequibo						
	1 Regional Administration & Finance	44,100	44,100	44,100	44,100	0	56,196
	2 Agriculture	41,200	41,200	41,200	41,200	0	40,800
	3 Public Works	235,000	235,000	235,000	235,000	0	209,498
	4 Education Delivery	227,000	227,000	227,000	227,000	0	210,466
	5 Health Services	194,000	194,000	194,000	194,000	0	166,000
80	Region 10 - Upper Demerara/Berbice						
	1 Regional Administration & Finance	8,500	8,500	8,500	8,481	(19)	15,489
	2 Public Works	132,500	132,500	132,500	132,335	(165)	155,536
	3 Education Delivery	382,400	382,400	382,400	382,387	(13)	312,708
	4 Health Services	175,500	175,500	175,500	172,241	(3,259)	161,550
	5 Agriculture	40,000	40,000	40,000	40,000	0	38,311
	TOTAL	217,838,387	280,850,424	284,663,424	258,086,792	(26,576,632)	104,386,181

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH
SENIOR MINISTER,
OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

**STATEMENT OF EXPENDITURE IN RESPECT
OF THOSE SERVICES WHICH BY LAW ARE
DIRECTLY CHARGED UPON THE CONSOLIDATED FUND
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Agency No.	Description	2022			2021
		Wages & Salaries	Employment Overhead Expenses	Total Expenditure	Total Expenditure
		\$'000	\$'000	\$'000	\$'000
01	Office of the President	50,364	5,545	55,909	40,229
05	Ministry of the Presidency	0	0	0	0
07	Parliament Office	0	1,794,398	1,794,398	0
08	Audit Office of Guyana	0	1,025,956	1,025,956	0
09	Public and Police Service Commission	0	142,160	142,160	0
10	Teaching Service Commission	0	120,212	120,212	0
11	Guyana Elections Commission	0	2,906,457	2,906,457	0
51	Ministry of Home Affairs	0	224	224	3,412
54	Ministry of Public Security	0	0	0	0
55	Supreme Court	0	2,255,206	2,255,206	0
56	Public Prosecutions	0	230,630	230,630	0
57	Office of the Ombudsman	0	56,471	56,471	0
58	Public Service Appellate Tribunal	0	67,523	67,523	0
59	Ethnic Relations Commission	0	94,167	94,167	0
60	Judicial Service Commission	0	3,660	3,660	0
61	Rights Commissions of Guyana	0	118,491	118,491	0
62	Public Procurement Commission	0	196,443	196,443	0
	Sub-total	50,364	9,017,543	9,067,907	43,641
03	Ministry of Finance				
	Pension and Gratuities	5,952,729	0	5,952,729	5,773,693
	Payments to Dependant's Pension Fund	270,000	0	270,000	270,000
	Sub-total	6,222,729	0	6,222,729	6,043,693
90	Public Debt				
	Internal Principal	9,679,944	0	9,679,944	5,799,944
	Internal Interest	3,872,438	0	3,872,438	2,787,080
	External Principal	12,658,183	0	12,658,183	12,074,424
	External Interest	4,853,888	0	4,853,888	4,832,956
	Sub-total	31,064,453	0	31,064,453	25,494,404
	GRAND TOTAL			46,355,089	31,581,738

MS. J. CHAPMAN
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**STATEMENT OF RECEIPTS & PAYMENTS OF THE CONTINGENCIES FUND
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31ST DECEMBER 2022**

Notes
4

2022

\$'000

RECEIPTS (Replenishment)

Financial Paper # 2	2,904,841
Total Receipts	2,904,841

PAYMENTS (Drawing Rights)

Warrant #	Date of Warrant	Ministry/Department/Region	Amount \$'000
1	11/18/2022	Office of the Prime Minister	1,700,000
2	11/22/2022	Ministry of Home Affairs	50,538
3	11/23/2022	Ministry of Agriculture	740,156
4	11/4/2022	Ministry of Amerindian Affairs	5,296
5	11/4/2022	Ministry of Amerindian Affairs	48,851
6	11/28/2022	Ministry of Natural Resources	360,000
7	12/29/2022	Office of the Prime Minister	3,813,000
Total Payments			6,717,841

Summary

2022

\$'000

Uncleared advances for 2021	0
Add: Payments (Drawing Rights) Authorised in 2022	6,717,841
Less: Replishments Authorised in 2021	0
Less: Replenishments	(2,904,841)
Balance Outstanding as at 31/12/2022	3,813,000

MS. JENNIFER CHAPMAN
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**STATEMENT OF CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT OF GUYANA
AS AT 31 DECEMBER 2022**

		2022		2021
	Notes	\$'000		\$'000
CURRENT ASSETS				
<u>Central Government Bank Balances</u>				
<u>Consolidated Fund</u>				
New 407 Account		(90,695,005)		4,425,144
Old 400 Account		0 (90,695,005)		0 4,425,144
2000 Series	3	16,563,838		9,058,227
Other Ministries/Departments		41,401,654		33,757,100
Monetary Sterilisation Account	1.7	0		1,148,388
Redemption of T-Bills (<i>Account # 404</i>)		(3)		(3)
Total Current Assets		(32,729,516)		48,388,857
CURRENT LIABILITIES				
Treasury Bills				
91 Days & K Series	1.7	993,480		993,480
180 & 360 Days	1.7	0		1,148,388
G Series	1.8	175,741,319		142,571,139
F Series	1.8	350,652		350,652
E Series		0		0
H Series	1.8	49,457,450	226,542,902	0
Interest (Outstanding)				145,063,660
Other Liabilities				
Dependents Pension Fund		3,483,768		2,987,423
Sugar Industry Welfare Committee		50,691		50,691
Sugar Industry Welfare Labour Fund		571,354		602,583
Sugar Industry Rehabilitation Fund		74,833		74,833
Sugar Industry Price Stabilization Fund		14,924		14,924
Miscellaneous		3,664,840	7,860,411	(2,634,696)
 				1,095,758
Total Current Liabilities			234,403,312	146,159,418
NET CURRENT LIABILITIES			<u>267,132,828</u>	<u>97,770,561</u>

MS. JENNIFER CHAPMAN
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WITH RESPONSIBILITY FOR FINANCE

Notes to and Forming Part of the Financial Statements

Note 1 Summary of Significant Accounting Policies

1.1 Basis of Preparation

The financial statements have been prepared in accordance with Guyana's Generally Accepted Accounting Standards and Principles. The modified cash basis of accounting convention is followed for determining when a financial transaction is recorded in the Government's records. This means, only when cash is paid or received is a transaction recorded.

The notes to the financial statements form an integral part of understanding the statements and must be read in conjunction with the statements.

The accounting policies have been applied consistently throughout the period.

1.2 Reporting Entity

The financial statements are for the Government of Guyana. The Consolidated Financial statements comprise the accounts of Ministries and Departments of Government. They do not include Statutory Bodies and wholly owned subsidiaries.

The consolidated financial statements only include those entities that perform their accounting through the Integrated Financial Management and Accounting System. Various Ministries implement projects that are funded directly by donors either via loans or grants and accounted for separately, however, their gross transactions are recorded in the government's accounts via "dummy transactions". This would mean an actual timing difference between actual transactions and when captured in the Integrated Financial and Information System (IFMIS).

1.3 Cash

Cash means notes and coins held and any deposits held at call with a bank or financial institution. Cash is recognized at its nominal amount. Interest is credited to revenue as it is received or to expenses when it is deducted from the bank account.

1.4 Loans/Advances Receivable

Loans are recognized at the amounts lent. Provision is made for bad loans when the collection of the loan or part thereof is judged to be less rather than more likely. Interest, if charged, is credited to revenue as it is received. This is a slight variation from the cash basis of accounting.

1.5 Refunds of Previous Year Expenditures

Expenditures refunded to the Consolidated Fund from previous years are recorded as revenue receipts in the current year and not as reductions of the current year's expenditures. The banking effect also is what can be called a contra entry.

1.6 Capital Revenue

Capital Revenue comprises mainly loan, grant, and debt relief proceeds. Loan proceeds are not recorded as a liability on the balance sheet but as capital revenue on the statement of receipts and payments. The Statement of Receipts and Disbursements (Capital) for the Ministry of Finance includes amounts for budget support that were not paid into the Consolidated Fund Bank account as of 31st December 2022 but were received in the respective 2000 Series Bank Accounts (refer to note 2).

1.7 Monetary Sterilization Account

No Treasury bills were for Monetary Policy which resulted in a zero balance in the Bank Account.

1.8 Treasury Bills – Fiscal Policy

The F, G, and H Series Treasury Bills were issued for the purpose of Fiscal Policy. The G and H Series mature in 364 days whilst the F Series matures in 82 days.

1.9 Reporting Currency

The reporting currency is Guyana Dollar (GY\$)

2.0 Authorization Date

The financial statements were authorized for issue on April 28th, 2023, by Hon. Dr. Ashni Singh, Senior Minister, Office of the President with responsibility for Finance.

3.0 2000 Series Bank Accounts

The 2000 series are a combination of various project, grant, debt relief, and balance of payment accounts. These accounts do not form part of the Consolidated Bank Account Number 01610000407; however, they are government funds. Please see Appendix 1 attached.

4.0 Statement of Receipts and Payments of the Contingencies Fund

The sum of \$6.718B Contingency Fund Advance Warrants was issued during the period January to December 2022. The sum of \$2.905 B was cleared during the period January to December 2022 and the outstanding sum of \$3.813B was cleared subsequently in 2023.

2000 Series Bank Accounts

ACC'T #	Description	2022	2021	Net Change
	TOTAL INACTIVE TO BE TRANSFERRED TO 407	0	0	0
	OLD ACCOUNTS			
200810	Personal Investment Account	2,548,237	2,548,237	0
200960	DIA	254,411,181	254,411,181	0
201300	030 Stale Dated Cheques	7,253,622	7,253,622	0
200880	Accountant General	10,777,789,517	2,500,093,765	8,277,695,752
200970	HIA	3,098,089	3,098,089	0
200980	IDB - Techincal Coop Small Projects Swiss Fund	0	6,272,515	(6,272,515)
	New Accounts for 2005			
201400	GOG/IBRD Global Fund-National Initiative to Accelerat Access...	75,762,989	166,538,943	(90,775,954)
	New Accounts for 2006			
201440	Multilateral Debt Relief	464,217,348	464,217,348	0
201450	Japanese Non-Project Grant Aid	21,909,609	21,909,609	0
	New Accounts for 2008			
201520	Official Global Fund/MOH Mal/Reg 9	60,902,827	28,509,402	32,393,425
	New Accounts for 2010			
201590	Off Global Fund / MOH TB	20,801,311	20,801,311	0
	New Accounts for 2013			
201620	Off-SBB LCDS US	325,260	325,260	0
	New Accounts for 2014			
201660	Off- SEPG-GRT/FM-13897-GY	39,709,179	194,036,974	(154,327,795)
	New Accounts for 2015			
201681	OFF-GUY FOR TNC UNEP US\$	190,584	190,584	0
	New Accounts for 2016			
201390	BUDGETARY SUPPORT	0	1,775,833,746	(1,775,833,746)
201683	OFF IDB/GOG CIT. SEC. STRENGTHEN	4,738,765	160,423,307	(155,684,542)
201690	OFFICIAL USD HINTERLAND PROG	21	21	0
	New Accounts for 2017			
201670	JAPANESE NON-PROJECT GRANT AID YEAR 2013	189,344,523	189,344,523	0
201691	OFFICIAL GUY NUR UNEP-US\$	8,360,850	8,360,850	0
	New Accounts for 2018			
201694	OFFICIAL ATN/OC-15978-GY -SNAMPGP	0	0	0
201696	GUY CDB/OCC GRSNT-US\$	55,722	55,722	0
201698	OFFICIAL PSMOSP-INST. STRENGTH TO GUY SSFETY NET USE	10,437,302	418,997	10,018,305

ACC'T #	Description	2022	2021	Net Change
New Accounts for 2019				
201651	Off GOG CDBTIP USD	10,842,000	625,500	10,216,500
201672	OFF-PROJRCT UNIT ACCOUNT	5,801,513	5,801,513	0
201697	OFFICIAL CAPITAL BUILDING FOR LOCAL GOVT TRFORM	0	0	0
New Accounts for 2020				
201240	Special Deposit - Accountant General	4,338,064,665	3,197,442,350	1,140,622,315
201653	OFF CRUDE LIFTING	40,923,832	20,523,896	20,399,936
New Accounts for 2021				
201321	OFF-Support for Indigenous Education	29,169,438	29,190,000	(20,562)
New Accounts for 2022				
201322	Official BNTF 10USD	58,691,499	0	58,691,499
201323	Official ESPP	125,190,925	0	125,190,925
201324	Official-ATN/OC-18997-GY GEDS USD	13,297,104	0	13,297,104
TOTAL ACTIVE		16,563,837,912	9,058,227,265	7,505,610,647
TOTAL (ACTIVE & INACTIVE)		16,563,837,912	9,058,227,265	7,505,610,647

**STATEMENT OF PUBLIC DEBT
AS AT 31 DECEMBER 2022**

SUMMARY SHEET

DESCRIPTION	EXTERNAL	INTERNAL	TOTAL
	G\$'000	G\$'000	G\$'000
FUNDED	0	3,898,537	3,898,537
UNFUNDED	324,059,566	245,382,650	569,442,215
SUB TOTAL	<u>324,059,566</u>	<u>249,281,186</u>	<u>573,340,752</u>
SHORT-TERM Treasury Bills (91 days and K Series)	0	997,300	997,300
MEDIUM -TERM Treasury Bills (182 and 364 days)	0	227,979,500	227,979,500
GRAND TOTAL	<u><u>324,059,566</u></u>	<u><u>478,257,986</u></u>	<u><u>802,317,552</u></u>

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NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2022 5 * /3	AMOUNT DIS- BURSED IN 2022 1_ 6	DEBT SERVICE COST		ACTUAL DEBT SERVICE COST PAID IN 2019			DEBT RELIEF (DEBT CANCELLATION / WRITE-OFF) 10	CLOSING BALANCE AS AT 31.12.22 11 11=(5+6+7b-8a-8b)-10	GUYANA DOLLAR EQ- UIVALENT 31.12.22 12	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL PAYMENT				
					7 a	8 b	8 a	9 b	9=8a+8b				
INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		
Secondary Schools Reform Project Credit No. 2879-0 GUA	SDR	2,082	1,207	0	83	8	83	8	91	0	1,124	311,923	The borrower shall repay the principle amount, the credit in semi-annual installments payable after 1 October 2006 and ending 1 April, 2036.
Water Supply and Technical Assistance Credit No. 2559-0 GUA	SDR	2,606	1,004	0	84	6	84	6	89	0	920	255,305	Repayments commence on 1/6/2004 in 60 semi-annual install. and ends 1/12/2033. Interest, rate each install. and including int. payable on 1/12/2013 shall be 1% of principle and 2% on balance outstanding.
Public Sector Technical Assistant Project Credit No. 3726 - GY	SDR	3,600	1,984	0	48	14	48	14	63	0	1,935	537,000	This loan shall be repaid in semi-annual installments commencing 15 June 2013 ending 15 December 2042
Improving Teachers Education Project - 4803-GY	SDR	2,800	2,367	0	279	12	279	12	291	0	2,089	579,596	The borrower shall repay the principle amount, the credit in semi-annual installments payable on June 1st 2015 and ending June 1st , 2030.
University of Guyana Science & Technology Support Project 4969- GY	SDR	6,200	5,890	0	620	32	620	32	652	0	5,270	1,462,320	The borrower shall repay the principle amount, the credit in semi-annual installments payable on Dec 1st 2021 and ending June 1st, 2031.
Secondary Education Improvement Project 5473-GY	SDR	6,500	5,964	0	215	113	215	113	327	0	5,749	1,595,303	Repayment commencing June 1, 2019 to and including December 1,2028 at 1.65% of principle amount of credit and commencing June 1,2029 to and including December 1,2038 at 3.35% of principle amount of credit.
Flood Risk Management Project -5474- GY	SDR	7,700	7,065	0	254	134	254	134	388	0	6,811	1,889,811	Repayment commencing, December 1, 2019 to and including June 1, 2029 at 1.65% of principle amount of credit and commencing December 1, 2029 to and including June 1, 2039 at 3.35% of principle amount of credit.
Additional Financing University of Guyana Science &Technology Support Project 5753- GY	SDR	2,700	2,610	0	89	49	89	49	138	0	2,521	699,597	Repayment commencing on June 1, 2021 to and including December1, 2030 at 1.65% of Principle amount of Credit and commencing on June 1, 2031 to and including December1, 2040 at 3.35% of Principle amount of Credit
C/F												7,330,855	

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					PRINCIPAL 7 a	INTEREST 8 b	PRINCIPAL 8 a	INTEREST 9 b	TOTAL PAYMENT 9=8a+8b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	7,330,855	
Guyana Payment System Project 5966-GY	SDR	4,500	1,512	147	67	35	67	35	102	0	1,593	441,947	Repayment commencing on June 1, 2022 to and including December 1, 2031 at 1.65% of Principle amount of Credit and commencing on June 1, 2032 to and including December 1, 2041 at 3.35% of Principle amount of Credit
Guyana Education Sector Improvement Project 6009-GY	SDR	9,900	4,663	1,839	327	94	327	94	421	0	6,175	1,713,486	Repayment commencing on June 1, 2022 to and including December 1, 2031 at 1.65% of Principle amount of Credit and commencing on June 1, 2032 to and including December 1, 2041 at 3.35% of Principle amount of Credit
First Programme Financial Fiscal Stability Development Policy Credit 6286-GY	SDR	24,400	24,400	0	0	182	0	182	182	0	24,400	6,770,515	This loan shall be paid on each February and August commencing August 15th 2028 to and including February 15, 2038 at 1% and commencing August 15th 2038 to and including February 15, 2058 at 2%
Guyana Petroleum Resources Governance and management Project 6382-GY	SDR	14,300	3465	2107	0	25	0	25	25	0	5,572	1,546,196	This loan shall be paid on each May 15 and November 15 commencing on May 15, 2029 to 2038 at 1%, and comencing on May 15 to and including November 15, and including November 15 2058 at 2%.
Additional Financing for Flood Risk Management Proj. & Amendment to Original Financing Agreement 6786-GY	SDR	18,400	1099	5,851	0	19	0	19	19	0	6,950	1,928,471	This loan shall be repaid commencing on December 1, 2030 to and including June 1, 2040 at 1%, and commencing on December 2021 to and including June 1 2060 at 2%.
Covid-19 Emergency Response Proj. 6802-GY	SDR	5,400	482	3,551	0	16	0	16	16	0	4,033	1,119,077	This loan shall be repaid commencing on December 1, 2030 to and including June 1, 2040 and commencing December 1, 2040 to and inclusive June 1, 2060 at 2%.
Seconadry Education Improvement Project Additional Financing & Ammendment to Original Financing Agreement 6825-GY	SDR	9,500	2320	3,220	0	27	0	27	27	0	5,540	1,537,157	This loan shall be repaid commencing on June 1, 2031 to and including December 1, 2040 at 1% ,and commencing June 1, 2041 to and including December 1, 2060 at 2%.
C/F												22,387,703	

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					7 a	8 b	8 a	9 b	9=8a+8b				
B/F		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	22,387,703	
COVID-19 Emergency Response Project- Additional Financing 6975-GY	SDR	3,500	0	0	0	0	0	0	0	0	0	0	This loan shall be repaid commencing on December 1,2031 , to and including June 1, 2041 at 1% and commencing December 1, 2041 ,to and including June 1, 2061 at 2%.
Guyana Strengthening Human Capital through Education Project 71330	SDR	31,900	0	7576	0	0	0	0	0	0	7,576	2,102,249	This loan shall be repaid commencing on December 1,2032, to and including June 1,2042. 1% and commencing December 1,2042 to and including June1,2062 at 2%.
CARIBBEAN DEVELOPMENT BANK (CDB)													
Caribbean Court of Justice 01/SFR-OR- GUY (OCR)	USD	4,400	1,705	0	220	58	220	58	278	0	1,485	309,623	This loan shall be repaid in 80 equal quarterly repayments beginning 1 October, 2009, ending 1 July, 2029.
Caribbean Court of Justice 01/SFR-OR- GUY (SFR)	USD	4,400	1,705	0	220	32	220	32	252	0	1,485	309,623	This loan shall be repaid in 80 equal quarterly repayments beginning 1 October, 2009, ending 1 July, 2029.
Third Road Project 2/SFR-OR-GUY (OCR)	USD	9,102	2,173	0	511	70	511	70	582	0	1,662	346,500	This loan shall be repaid in 68 equal quarterly repayments beginning 1 July, 2009, ending 1 April, 2026.
Third Road Project 2/SFR-ORGUY (SFR)	USD	10,000	6,000	0	500	116	500	116	616	0	5,500	1,146,750	This loan shall be repaid in 80 equal quarterly repayments beginning 1 January, 2014, ending 1 October, 2033.
Skeldon Sugar Modernization 3/SFR- OR-GUY (OCR)	USD	14,321	3,801	0	845	124	845	124	968	0	2,956	616,380	This loan shall be repaid in 68 equal quarterly repayments beginning 1 July, 2009, ending 1 April, 2026.
Skeldon Sugar Modernization 3/SFR- OR-GUY (SFR)	USD	14,035	8,359	0	697	162	697	162	859	0	7,663	1,597,686	This loan shall be repaid in 80 equal quarterly repayments beginning 1 January, 2014, ending 1 October 2033
Reconstruction of Sea Defence (2nd Loan) 4/SFR-OR-GUY (OCR)	USD	3,684	1,084	0	217	36	217	36	252	0	867	180,734	This loan shall be repaid in 68 equal quarterly repayments beginning 1 January, 2010, ending 1 October 2026
Reconstruction of Sea Defence (2nd Loan) 4/SFR-OR-GUY (SFR)	USD	3,249	2,112	0	162	41	162	41	203	0	1,950	406,494	This loan shall be repaid in 80 equal quarterly repayments beginning 1 October, 2016, ending 1 July2036
Community Services Enhancement Project 5/SFR-OR-GUY (OCR)	USD	3,580	1,369	0	211	46	211	46	257	0	1,158	241,492	This loan shall be repaid in 68 equal quarterly repayments beginning 1 July, 2011, ending 1 April 2028
Community Services Enhancement Project 5/SFR-OR-GUY (SFR)	USD	9,453	6,972	0	473	136	473	136	609	0	6,499	1,355,038	This loan shall be repaid in 68 equal quarterly repayments beginning 1 April, 2016, ending 1 October 2033
C/F												31,000,271	

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B/F												31,000,271	
Community Roads Improvement Programme 6/SFR-OR-GUY (OCR)	USD	4,015	2,546	0	227	88	227	88	315	0	2,318	483,380	This loan shall be repaid in 68 equal quarterly repayments beginning 1 April, 2016, ending 1 October 2033
Community Roads Improvement Programme 6/SFR-OR-GUY (SFR)	USD	12,277	11,810	0	614	232	614	232	845	0	11,197	2,334,515	This loan shall be repaid in 80 equal quarterly repay. Begin. 1 April ,2021 ending 1 Jan,2041
CDB Debt Service to EEC Wisco 6/SFR-R	EUR	600	23	0	23	0	23	0	23	0	0	0	0 Annuity base repayments semi-annually beginning 1 January 1994.
Fourth Road Project W.C.D. Road Improvement 7/SFR-OR-GUY (OCR)	USD	9,200	7,185	0	542	249	542	249	791	0	6,643	1,384,996	This loan shall be repaid in 68 equal quarterly repayments beginning 1 April 2019
Fourth Road Project W.C.D. Road Improvement 7/SFR-OR-GUY (SFR)	USD	25,000	24,963	0	0	499	0	499	499	0	24,963	5,204,837	This loan shall be repaid in 80 equal quarterly repayments beginning 1 April, 2023, ending 1 April 2023
Economic Recovery Programme 7/SFR-GUY	USD	42,000	12,250	0	1400	235	1400	235	1,635	0	10,850	2,262,225	This loan shall be repaid in 120 equal quarterly repayments beginning 30 September, 2000, ending 1 July 2030
Sea Defence West Coast Berbice 8/SFR-GUY	USD	7,180	3,131	0	241	61	241	61	302	0	2,890	602,602	This loan shall be repaid in 120 equal quarterly repayment beginning 31 December 2004 ending 1 October 2034
Sea & River Defence Resilience Project 8/SFR OR GUY OCR * /1	USD	2,900	2,382	243	169	87	169	87	257	0	2,455	511,899	This loan shall be repaid in 68 equal or approximately equal and consecutive quarterly installments on each due date commencing on the first due Date after the expiry of five years following the date of this loan agreement or on such later due date as the bank may specify in writing.
Sea & River Defence Resilience Project 8/SFR OR GUY SFR * /1	USD	22,100	16,422	4650	0	367	0	367	367	0	21,071	4,393,366	This loan shall be repaid in 80 equal or approximately equal and consecutive quarterly installments on each due date commencing on the first due Date after the expiry of ten years following the date of this loan agreement or on such later due date as the bank may specify in writing.
Drainage and Irrigation 9/SFR-GUY	USD	5,026	3,477	0	168	68	168	68	236	0	3,309	689,936	This loan shall be repaid in 120 equal quarterly repayments beginning 1 October, 2012, ending 1 July 2042
C/F												48,868,027	

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					a	b	a	b	9=8a+8b				
		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		
B/F											48,868,027		
Second Road Project 10/SFR-GUY	USD	10,702	5,619	0	357	110	357	110	466	0	5,262	1,097,134	This loan shall be repaid in 120 equal quarterly repayments beginning 30 September, 2007, ending 1 July 2037
Water Rehabilitation Project 11/SFR-GUY	USD	8,801	4,474	0	293	87	293	87	381	0	4,181	871,698	This loan shall be repaid in 120 equal quarterly repayments beginning 31 March 2007, ending 1 January 2037
Poor Rural Community Support Services 13/SFR-GUY	USD	5,100	2,550	0	255	49	255	49	304	0	2,295	478,508	This loan shall be repaid in 80 equal quarterly repayments beginning 1 January, 2012, ending 1 October 2031
Natural Disaster Management 17/SFR-GUY	USD	500	118	0	29	2	29	2	32	0	88	18,397	This loan shall be repaid in 68 equal quarterly repayments beginning 1 January, 2009, ending 1 October 2025
Enhancement of Tech., Voc., Edu. Training Prog (TVET) 18/SFR-GUY	USD	7,500	6,867	0	371	135	371	135	506	0	6,495	1,354,305	This loan shall be repaid in 80 equal quarterly repayments beginning 1 July, 2020, ending 1 April 2040
Skills Development and Employability Project 19/SFR-GUY *_/1	USD	11,700	3,044	6,037	0	103	0	103	103	0	9,081	1,893,430	This loan shall be repaid in eighty (80) equal or approximately equal and conservative quarterly installment on each due date, commencing on the first due date after the expiry of ten (10) years following the date of this Loan Agreement, and interest rate at (2%) per annum on the amount of principle withdrawn.
Water Sector Enhancement Project 20/SFR-GUY	USD	1,265	0	509	26	2	26	2	0	0	483	100,623	This loan shall be repaid in thirty six (36) equal installments on each due date commencing on the first due date after the expiry of three years following the date of this agreement or on such later due date as the bank may specify in writing
Transport Sector Enhancement Project 21/SFR-GUY	USD	4,367	2,229	0	330	21	330	21	0	0	1,899	395,848	This loan shall be repaid in thirty two (32) equal installments on each due date commencing on the first due date after the expiry of two years following the date of this agreement or on such later due date as the bank may specify in writing
C/F												55,077,970	

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					7 a	8 b	8 a	9 b	9=8a+8b				
		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		
B/F											55,077,970		
Linden to Mabura Hill Road Upgrade Project 10/OCR	USD	101,466	0	9740	0	1465	0	1465	0	0	9,740	2,030,759	This loan shall be repaid in sixty -eight (68) equal quarterly installments commencing on the first the first due date after exiration of 5 years following the date of this agreement.
Linden to Mabura Hill Road Upgrade Project 10/SFR-OR-GUY	USD	10,966	0	915	0	0	0	0	0	0	915	190,863	This loan shall be repaid in sixty -eight (68) equal quarterly installments commencing on the first the first due date after exiration of 5 years following the date of this agreement.
Hospitality and Tourism Training Institute Project 22/SFR-GY	USD	9,780	0	0	0	0	0	0	0	0	0	0	The borrower shall repay this loan in eighty (80) equal instalments on each due date commencing on the first due date after expiration of 5 years following the loan agreement.
CARICOM DEVELOPMENT FUND (CDF)													
Upgrade Weather Access Roads- Region #3, Parika and Ruby & Upgrade Fair- Weather Access Dams -Kuru Kuru to Laluni, Region 4 and Onvergwagt Loan No. GUY/L0001.	USD	6,224	4,065	0	400	117	400	117	517	0	3,666	764,302	This loan amounts to US\$7,317,996 comprising of two components. The first component shall be repaid in quarterly installments at an annual interest rate of 3.0% per annum.First repayment 30 March, 2015 and ending 30 December, 2030. The second component amounting to US\$2,657,789 is considered as a grant and shall not be repaid.
For the Consultancy, Non Consultancy Service and Works for Rural Agricultural Infrastructure Development Regions 4 and 5 Loan No.GUY L0002	USD	6,625	5,708	0		167	392	167	559	0	5,317	1,108,542	This loan amounts to US \$ 10,432,263 comprising of two components. The first component shall be repaid in 60 equal or approximately equal and consecutive quarterly installments at an annual interest rate of 3% per annum. The second component amounting to US \$3,807,263 is considered as a grant and shall not be repaid..
C/F												59,172,435	

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					a	b	a	b	9=8a+8b				
		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		
B/F												59,172,435	
INTER-AMERICAN DEVELOPMENT BANK (IDB) Main Road Rehabilitation - Transportation Loan No. 999/SF-GY	USD	41,000	7,059	0	428	139	428	139	567	0	6,631	1,382,654	This loan shall be completely repaid by the Borrower by means of 60 semi-annual, equal installments. Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 18 March 2008 and 2% per annum thereafter.
Urban Development Programme Loan No. 1021/SF-GY	USD	20,000	4,132	0	236	81	236	81	318	0	3,896	812,251	Loan to be repaid in 60 equal semi-annual installments beginning 13 September 2009 and ending 13 September 2039.
Transportation - Loan No.1042-1/SF- GY	USD	20,200	7,210	0	390	142	390	142	532	0	6,821	1,422,116	The loan shall be completely repaid by the Borrower by means of 60 semi-annual equal installments. Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 4 February 2010 and 2% per annum thereafter.
Transportation - Loan No. 1042- 2 /SF- GY	USD	9,800	1,144	0	62	23	62	23	84	0	1,082	225,650	The loan shall be completely repaid by the Borrower by means of 60 semi-annual equal installments. Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 4 February 2010 and 2% per annum thereafter.
Low Income Settlement Programme Loan No. 1044/SF-GY	USD	27,000	6,007	0	325	119	325	119	443	0	5,682	1,184,680	This loan shall be completely repaid in 60 semiannual installments. The first shall be paid on 2010-12-14
Georgetown Sewerage and Water Rehabilitation Loan No. 1047/SF-GY	USD	27,000	8,073	0	436	159	436	159	596	0	7,637	1,592,248	60 semi-annual equal installments commencing 2010-12-14 and to be conclude 2040-06-14. Disbursements shall expire 5 years from the effective date of contract.
C/F												65,792,036	

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B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	
Environmental Protection Loan No.1052/SF-GY	USD	900	231	0	12	5	12	5	17	0	218	45,515	The loan shall be completely repaid by the Borrower by means of 60 semi-annual equal installments .Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 24 May 2010 and 2% per annum thereafter.
Social Impact Amelioration Prog Simap111- Loan No.1085	USD	20,000	9,266	0	452	183	452	183	635	0	8,814	1,837,802	The first installment shall be paid on 15th July 2012 & interest shall be paid semiannually at 1% until January 15 2012 & 2% thereafter. Loan to be closed 2042/01/15
Mahaica- Rosignol Road Rehabilitation Project Loan No.1094	USD	33,000	8,032	0	392	159	392	159	550	0	7,640	1,592,938	The first installment shall be paid on 15th July 2012 & interest shall be paid semiannually at 1% until January 15 2012 & 2% thereafter. Loan to be closed 2042/01/15 this loan had a part cancellation in 2008.
Unservd Areas Electrification Prog Loan No.1103	USD	27,400	13,352	0	636	264	636	264	900	0	12,716	2,651,369	This loan shall be repaid semi-annual consecutive equal installments. The first installment shall be paid on March3 , 2013 & last installment September 3, 2042.
Basic Education Access Management Support Loan No. 1107	USD	33,500	17,392	0	828	344	828	344	1,172	0	16,564	3,453,522	This loan shall be completely repaid in 60 semiannual, consecutive equal installments w.e.f 2013-01-25 to 2042-07-25
Basic Nutrition Programme Loan No. 1120 SF-GY	USD	5,000	3,126	0	145	62	145	62	207	0	2,981	621,491	This loan shall be repaid in 60 semi-annual installments. The first payment on Nov19, 2013 and last May 19 2043. Disbursement shall expire 4 years from the effective date of contract
Social Statistics and Policy Analysis Program Loan No.1516/SF-GY	USD	3,450	2,075	0	92	41	92	41	133	0	1,982	413,340	The first installment shall be paid on 24th September 2014 and interest shall be paid semiannually at 1% until March 24 2014 and 2% thereafter. Loan to be closed 2044/03/24
C/F												76,408,013	

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		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000		
B/F												76,408,013	
Health Sector Programme Loan No.1548/SF-GY	USD	23,000	18,017	0	767	356	767	356	1,123	0	17,250	3,596,625	The loan shall be completely repaid by the borrower by means of semi-annual consecutive, and, insofar as possible equal install. no later than May 27, 2045.
Fiscal & Financial Management Programme Loan No. 1550/SF-GY	USD	15,000	3,921	0	170	78	170	78	248	0	3,750	781,931	Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 30/7/2044 and 2% per annum thereafter.
Fiscal & Financial Management Programme Loan No. 1551/SF-GY	USD	13,000	9,115	0	396	180	396	180	577	0	8,719	1,817,849	Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 30/7/2044 and 2% per annum thereafter.
New Amsterdam Road Project Loan No.1554/SF-GY	USD	37,300	29,111	0	1239	576	1239	576	1,815	0	27,872	5,811,340	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 6 Dec. 2015 and last installment 6 June 2045.
Agriculture Support Services Programme Loan No. 1558/SF-GY	USD	22,500	12,965	0	564	256	564	256	820	0	12,401	2,585,709	This loan shall be repaid semi-annual consecutive and in so far possible equal installments. The first installment shall be paid on the 24th March 2015 and the last 24th March 2044. The first interest shall be made on 24th March 2005.
Public Management Modernization Program Loan No.1604/SF-GY	USD	5,000	2,363	0	101	47	101	47	147	0	2,263	471,789	The loan shall be repaid semiannual, consecutive and equal installments. The first installment 15 Dec.2015 and last installment 15th June 2045.
Georgetown Solid Waste Mng. Program Loan No. 1730/SF- GY	USD	18,070	12,909	0	506	256	506	256	762	0	12,403	2,586,033	The borrower shall repay this loan in 60 semi-annual installments commencing on the 22nd of August 2017 ending 22nd Feb.2047 and Int. at 1% pre annum for first 10 years 2007 and 2% thereafter beginning April 22nd, 2017.
Prog. For Modernization of Justice Admin. Loan No. 1745/SF- GY	USD	15,000	12,750	0	500	252	500	252	752	0	12,250	2,554,125	Loan shall be repaid semiannual, consecutive equal installments. The first installment on 6 Jun. 2017 and last installment 6 June 2057.
Prog. For Modernization of Justice Admin. Loan No. 1746/SF- GY	USD	10,000	8,495	0	333	168	333	168	501	0	8,162	1,701,735	Loan shall be repaid in 60 semi-annual, consecutive equal installment. The first installment on Sept. 20th, 2017 and last installment March 20th, 2047.
C/F												98,315,148	

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					PRINCIPAL 7 a	INTEREST 8 b	PRINCIPAL 8 a	INTEREST 9 b	TOTAL PAYMENT 9=8a+8b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	98,315,148	
Support For Competitiveness Loan No. 1750/SF- GY	USD	18,000	15,300	0	600	303	600	303	903	0	14,700	3,064,950	Loan shall be repaid loan in 60 semi-annual installments commencing on Sept. 20th, 2017 ending March 20th, 2047 and Int. at 1% pre annum for first 10 years and 2% thereafter beginning Sept. 20th, 2017.
Support For Competitiveness Loan No. 1751/SF- GY	USD	8,650	6,327	0	248	125	248	125	373	0	6,079	1,267,530	Loan shall be repaid loan in 60 semi-annual installments commencing on Sept. 20th, 2017 ending March 20th, 2047 and Int. at 1% pre annum for first 10 years and 2% thereafter beginning Sept. 20th, 2017.
Citizen Security Programme Loan No. 1752/SF- GY	USD	19,800	16,830	0	660	333	660	333	993	0	16,170	3,371,437	Loan shall be repaid in 60 semi-annual, consecutive equal installments. The first installment on July 31st, 2018 and last installment 31 Jan 2047. and Interest at 1% per annum until the 31st Jan 2018 and 2% thereafter
Transport Infrastructure Rehab. Prog. Loan No. 1803/SF- GY	USD	24,300	20,956	0	806	415	806	415	1,221	0	20,150	4,201,310	Loan shall be repaid in 60 semi-annual, consecutive equal installment. The first installments on 11 Jan. 2018 and last installment 11 July 2047. and Interest at 1% per annum until the 11st Jan 2018 and 2% thereafter
Agricultural Export Diversification Programme Loan No 1929/BL - GY OCR	USD	10,450	7,055	0	428	334	428	334	762	0	6,628	1,381,886	This loan shall be repaid in a 1 shot payment on April 6th, 2048 and Int. is 0.25% per annum.
Agricultural Export Diversification Programme Loan No 1929/BL - GY FSO	USD	10,450	10,448	0	0	26	0	26	26	0	10,448	2,178,444	This loan shall be repaid by consecutive and equal installment the 1st installment due 6 yrs from the date of this contract and the last 30 yrs from the said date
Power Sector Support Programme Loan No 1938/ BL - GY OCR	USD	6,000	4,041	0	245	177	245	177	422	0	3,796	791,449	This loan shall be repaid in a 1 shot payment on April 6th, 2048 and Int. is 0.25% per annum.
Power Sector Support Programme Loan No 1938/ BL - GY FSO	USD	6,000	6,000	0	0	15	0	15	15	0	6,000	1,251,000	This loan shall be repaid in semi-annual consecutive and equal installment the 1st installments beginning April 6th, 2014 ending April 6th, 2038.
Financial Sector Reform Prog. 2091/ BL - GY Fixed OCR	USD	2,500	1,735	0	102	94	102	94	196	0	1,633	340,408	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning Dec. 12th, 2014 and ending Dec. 12th, 2038. Interest is 5.54% per annum.
C/F												116,163,562	

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B/F												116,163,562	
Financial Sector Reform Prog. 2091/ BL - GY Fixed FSO	USD	2,500	2,500	0	0	6	0	6	6	0	2,500	521,250	This loan shall be repaid in a 1 shot payment on Dec 12th, 2048 and Int. is 0.25% per annum.
Urban Development of Housing Prog. 2102 / BL - GY OCR	USD	13,950	9,942	0	568	297	568	297	866	0	9,374	1,954,463	This loan shall be repaid in a 1 shot payment on April 17th, 2048 and Int. is 0.25% per annum.
Urban Development of Housing Prog. 2102 / BL - GY FSO	USD	13,950	13,918	0	0	35	0	35	35	0	13,918	2,901,993	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning April 17th, 2015 and ending April 17th, 2049. Interest is 4.66% per annum.
Transportation Rehab Project 2215 / BL- GY OCR *_ /3	USD	12,400	9,416	0	509	338	509	338	847	0	8,907	1,857,168	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning March 21st, 2016 and ending March 21st, 2040.
Transportation Rehab Project 2215 / BL- GY FSO *_ /3	USD	12,400	12,257	0	0	31	0	31	31	0	12,257	2,555,631	This loan shall be repaid in a 1 shot payment on March 21st, 2050 and Int. is 0.25% per annum.
Capital Markets Prog. 2235 / BL - GY OCR	USD	2,500	1,837	0	102	83	102	83	185	0	1,735	361,684	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning Nov 23rd, 2015 and ending Nov 23rd, 2039. Int is 4.28% per annum.
Capital Markets Prog. 2235 / BL - GY FSO	USD	2,500	2,500	0	0	6	0	6	6	0	2,500	521,250	This loan shall be repaid in a 1 shot payment on Nov 23rd, 2049 and Int. is 0.25% per annum.
Health Sector Reform Prog. 2270 / BL- GY OCR	USD	2,500	2,015	-6	109	34	109	34	143		1,900	396,055	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning Feb 23rd, 2016 and ending Feb 17th, 2040. Interest is 4.66% per annum.
Health Sector Reform Prog. 2270 / BL- GY FSO	USD	2,500	2,488	-6	0	6	0	6	6		2,482	517,397	This loan shall be repaid in a 1 shot payment on Feb 17th, 2050 and Int. is 0.25% per annum.
C/F												127,750,453	

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		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		
B/F												127,750,453	
Water and Sanitation Rehab. Proj. 2326 / BL- GY OCR	USD	1,000	776	0	41	26	41	26	67	0	735	153,184	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning July 26th, 2016 and ending July 26th, 2040. Interest is 4.66% per annum. July 26th, 2040. Interest is 4.66% per annum.
Water and Sanitation Rehab. Proj. 2326 / BL- GY FSO	USD	1,000	1,000	0	0	3	0	3	3	0	1,000	208,500	This loan shall be repaid in a 1 shot payment on July 26th,2050 and Int. is 0.25% per annum.
Water and Sanitation Rehab. Proj. 2428 / BL- GY OCR	USD	4,750	3,640	0	192	158	192	158	350	0	3,449	719,044	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning Dec 8th, 2016 and ending Dec 8th,2040.
Water and Sanitation Rehab. Proj. 2428 / BL- GY FSO	USD	4,750	4,695	0	0	12	0	12	12	0	4,695	978,937	This loan shall be repaid in a 1 shot payment on Dec 8th,2050 and Int. is 0.25% per annum.
Private Sector Development Prog. 2441 / BL - GY OCR	USD	2,500	1,939	0	102	101	102	101	203	0	1,837	382,959	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning Nov 9th, 2016 and ending Nov 9th, 2040. Interest is 4.99% per annum.
Private Sector Development Prog. 2441 / BL - GY FSO	USD	2,500	2,500	0	0	6	0	6	6	0	2,500	521,250	This loan shall be repaid in a 1 shot payment on Nov 9th,2050 and Int. is 0.25% per annum.
East Bank Demerara Four Lane Extension 2454 / BL- GY OCR	USD	10,000	7,756	0	408	314	408	314	722	0	7,348	1,532,003	This loan shall be repaid in semi-annual consecutive and equal install. First installment beginning Dec 8th, 2016 and ending Dec 8th,2020.
East Bank Demerara Four Lane Extension 2454 / BL- GY FSO	USD	10,000	9,996	0	0	25	0	25	25	0	9,996	2,084,104	This loan shall be repaid in a 1 shot payment on Dec 8th,2050 and Int. is 0.25% per annum.
Linden Water Supply Rehabilitation Prog. 2535 BL-GY FSO	USD	6,000	6,000	0	0	15	0	15	15	0	6,000	1,251,000	This loan shall be repaid in a 1 shot payment on July, 13 2051 and Int. is 0.25% per annum.
Linden Water Supply Rehabilitation Prog. 2535 BL-GY OCR	USD	6,000	4,898	0	245	192	245	192	437	0	4,653	970,163	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning July 13th, 2017 and ending July 13th,2041.
C/F												136,551,598	

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					a	b	a	b	9=8a+8b				
		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000		
B/F												136,551,598	
New Energy Programme 2567 BL-GY OCR	USD	2,500	2,060	0	103	83	103	83	186	0	1,957	408,011	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning Sept 23rd, 2017 and ending Sept 23rd, 2041. Interest is 4.66% per annum.
New Energy Programme 2567 BL-GY FSO	USD	2,500	2,500	0	0	6	0	6	6	0	2,500	521,250	This loan shall be repaid in a 1 shot payment on Sept 23rd,2051 and Int. is 0.25% per annum.
Road Network Upgrade & Expansion Prog. 2741 BL-GY OCR	USD	33,100	21,304	6,761	1053	628	1053	628	1,682	0	27,012	5,632,032	This loan shall be repaid in a 1 shot payment on March 15th,2053
Road Network Upgrade & Expansion Prog. 2741 BL-GY FSO	USD	33,100	22,791	6,761	0	58	0	58	58	0	29,552	6,161,647	Repayment begins 72 months from date of contract and ends no later than thirty years from the same date.
Environment Sector Strengthening Prog. 3106 BL-GY (FSO)	USD	8,460	8,460	0	0	21	0	21	21	0	8,460	1,763,910	This portion of the loan shall be repaid in one single installment 40 years from the date of signature of this contract.
Environment Sector Strengthening Prog. 3106 BL-GY (OCR)	USD	8,460	7,597	0	345	361	345	361	706	0	7,251	1,511,923	The first installment shall be paid 6 years from the date of signature of this contract and the last installment shall be paid no later than 30 years from the same date
Power Utility Upgrade Prog. 3238-OC- GY	USD	22,500	20,133	33	876	731	876	731	1,607	0	19,289	4,021,803	The first repayment installment shall be paid 72 months from the date of signature of this contract and the last installment shall be paid no later than 30 years from the same date
Power Utility Upgrade Prog. 3239/BL GY OCR	USD	7,571	6,804	512	296	175	296	175	471	0	7,020	1,463,627	The first repayment installment shall be paid 72 months from the date of signature of this contract and the last installment shall be paid no later than 30 years from the same date
Power Utility Upgrade Prog. 3239/BL GY FSO	USD	7,571	7,059	512	0	17	0	17	0	0	7,571	1,578,527	This portion of the loan shall be repaid in one single installment 40 years from the date of signature of this contract
Water Supply and Sanitation Infrastructure Improvement Prog 3242/OC GY	USD	7,500	7,041	0	306	269	306	269	576	0	6,735	1,404,184	The first repayment installment shall be paid 72 months from the date of signature of this contract and the last installment shall be paid no later than 30 years from the same date
C/F												161,018,512	

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B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	161,018,512	
Water Supply and Sanitation Infrastructure Improvement Prog 3243/BLGY OCR	USD	4,669	4,383	0	191	124	191	124	314	0	4,193	874,175	The first repayment installment shall be paid 72 months from the date of signature of this contract and the last installment shall be paid no later than 30 years from the same date
Water Supply and Sanitation Infrastructure Improvement Prog. 3243/BL GY FSO	USD	4,669	4,669	0	0	12	0	12	12	0	4,669	973,514	This portion of the loan shall be repaid in one single installment 40 years from the date of signature of this contract
Citizen Security Strengthening Programme 3369/BL-GY OCR	USD	7,500	6,389	856	288	204	288	204	491	0	6,957	1,450,563	The first repayment installment shall be paid 72 months from the date of signature of this contract and the last installment shall be paid no later than 30 years from the same date
Citizen Security Strengthening Programme 3369/BL-GY FSO	USD	7,500	6,644	856	0	17	0	17	17	0	7,500	1,563,750	This portion of the loan shall be repaid in one single installment 40 years from the date of signature of this contract
Environment and Natural Disasters 3422/BL-GY (FSO)	USD	8,580	8,580	0	0	21	0	21	21	0	8,580	1,788,930	This portion of the loan shall be repaid in one single installment 40 years from the date of signature of this contract
Environment and Natural Disasters 3422/BL-GY (OCR)	USD	8,580	8,230	0	350	286	350	286	636	0	7,880	1,642,895	The first repayment installment shall be paid 6 years from the date of signature of this contract and the last installment shall be paid no later than 30 years from the same date
Support of Improved Maternal & Child Health Proj 3779/BL-GY (FSO)	USD	4,000	3,012	988	0	8	0	8	8	0	4,000	834,000	The first payment installment shall be paid 6 years from date of signature of this contract and the last installment shall be paid no later than 30 years from the said date
Support of Improved Maternal & Child Health Proj 3779/BL-GY (OCR)	USD	4,000	3,012	988	0	81	0	81	81	0	4,000	834,000	This portion of loan shall be repaid in one single installment 40 years from the date of signature of this contract.
Sustainable Agriculture Development Prog. 3798/BL-GY (OCR)	USD	7,500	1,130	1,251	0	50	0	50	50	0	2,381	496,384	The first payment installment shall be paid 6 years from date of signature of this contract and the last installment shall be paid no later than 30 years from the said date
Sustainable Agriculture Development Prog. 3798/BL-GY (FSO)	USD	7,500	1,130	1,251	0	3	0	3	3	0	2,381	496,384	This portion of loan shall be repaid in one single installment 40 years from the date of signature of this contract.
C/F												171,973,107	

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B/F												171,973,107	
Enhancing of the National Quality Infrastructure for Economic Diversification and Trade Promotion Program 3824/BL-GY (OCR)	USD	4,500	1,123	1,583	0	35	0	35	35	0	2,707	564,312	The first payment installment shall be paid 6 years from date of signature of this contract and the last installment shall be paid no later than 30 years from the said date
Enhancing of the National Quality Infrastructure for Economic Diversification and Trade Promotion Program 3824/BL-GY (FSO)	USD	4,500	1,123	1,583	0	3	0	3	3	0	2,707	564,312	This portion of loan shall be repaid in one single installment 40 years from the date of signature of this contract.
Support for Criminal Justice System 3876/BL-GY (FSO)	USD	4,000	2,424	230	0	5	0	5	5	0	2,655	553,501	The first payment installment shall be paid 6 years from date of signature of this contract and the last installment shall be paid no later than 30 years from the said date
Support for Criminal Justice System 3876/BL-GY (OCR)	USD	4,000	2,424	230	0	45	0	45	45	0	2,655	553,501	This portion of loan shall be repaid in one single installment 40 years from the date of signature of this contract.
Strengthening the energy sector 4698/BL-GY (OCR)	USD	5,820	5,820	0	0	122	0	122	122	0	5,820	1,213,470	This loan shall be repaid in semi-annual equal installment, the first installment shall be due on the expiration date of 66 months period following the effective date of this contract and the last installment shall be paid no later than the final amortization date. on the expiration date of 66 months period following the effective date of this contract.
Strengthening the energy sector 4698/BL-GY (FSO)	USD	5,820	5,820	0	0	15	0	15	15	0	5,820	1,213,470	This loan shall be repaid in one single installment at the latest 40 years from the date of the signature of this contract.
Establishing an Electronic Single Trade Window 4659/BL-GY (OCR)	USD	3,000	472	699	0	28	0	28	28	0	1,171	244,199	This loan shall be repaid by the borrower in semi-annual consecutive equal installment .The first installment shall be due from the borrower on the expiry date of 78 months period following effective date of this contract.
C/F												176,879,871	

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					a	b	a	b					
		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		
B/F											176,879,871		
Establishing an Electronic Single Trade Window 4659/BL-GY (FSO)	USD	3,000	472	699	0	2	0	2	2	0	1,171	244,199	This loan shall be repaid by the borrower in semi-annual consecutive equal installment. The installment shall be due from the borrower on the expiry date of 66 months period following the effective date of this contract
Energy Matrix Diversification and Institutional Strengthening of Energy (ESIMSE) 4676-BL-GY OCR	USD	10,580	3,704	1,537	0	124	0	124	124	0	5,241	1,092,747	This loan shall be repaid by the borrower in semi-annual consecutive equal installment .
Energy Matrix Diversification and Institutional Strengthening of Energy (ESIMSE)4676-BL-GY-FSO	USD	10,580	3,704	1,537	0	9	0	9	9	0	5,241	1,092,747	This loan shall be repaid by the borrower in one single installment at the latest 40 years from the date of the signature of this contract.
Contingent Loan for COVID-19 Public Health Emergency GY-O0006 5186 OCR	USD	15,400	15,400	0	0	275	0	275	275	0	15,400	3,210,900	This loan shall be repaid (25) years from the the date which the disbursement of Contingent loan resources occurs. The original WAL of each disbursement of Contingent loan is 15.25 years.
Contingent Loan for COVID-19 Public Health Emergency GY-O0006 5186 FSO	USD	6,600	6,600	0	3	14	0	14	14	0	6,600	1,376,100	This loan shall be repaid in semi-annual consecutive and in so far as possible equal installment. The first installment shall be due on the expiration date of 66 month period.
Support to Safety Nets for Vulnerable Population 5180/BL-GY Regular OC	USD	21,280	14,734	2,778	0	266	0	266	0	0	17,513	3,651,365	The loan shall be repaid in semi-annual, consecutive, and in so far as possible, equal installment. The first installment shall be due on the expiration date of (66) month period.
Support to Safety Nets for Vulnerable Population 5180/BL-GY Concessional OC	USD	9,120	6,315	1,191	0	15	0	15	0	0	7,505	1,564,871	This loan shall be repaid by the borrower in one single installment at the latest 40 years from the date of signature of this contract.
Strengthen Public Policy & Fiscal Management 5201/BL- GY Regular OC	USD	23,800	23,800	0	0	338	0	338	0	0	23,800	4,962,300	The loan shall be repaid by the borrower in semi-annual, consecutive, in sofar as possible, equal
Strengthen Public Policy & Fiscal Management in 5201/BL-GY Concessional OC	USD	10,200	10,200	0	0	26	0	26	0	0	10,200	2,126,700	The loan shall be repaid by the borrower in one single installment at the latest 40 years from the date of signature of this contract.
C/F												196,201,800	

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					PRINCIPAL 7 a	INTEREST 8 b	PRINCIPAL 8 a	INTEREST 9 b	TOTAL PAYMENT 9=8a+8b				
B/F													
		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	
Strengthen Public Policy and Fiscal Management 5560/OC-GY	USD	130,000	0	130,000	0	0	0	0	0	0	130,000	27,105,000	The loan shall be repaid by the borrower in semi-annual ,consecutive equal installments. The first installment shall be due on the expiration date of the (66) month period.
INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT (IFAD)													
CAD/Guyana Poor Rural Communities Support Services Project 436-GY	SDR	7,300	3,314	0	221	24	221	24	245	0	3,093	860,999	Principle payment shall be made semi-annually on 1 April and 1 October commencing 1/4/2007 and ending 1/10/2036.
Financing Project (READ) IFAD 742-GY	SDR	1,850	1,603	0	62	12	62	12	74	0	1,541	429,072	To be repaid in 60 semi-annual payments beginning June 15, 2018, ending December 15,2047
Hinterland Environmentally Sustainable Agriculture Development Project	USD	7,960	964	2,832	398	35	398	35	433	0	3,398	708,573	This loan shall be repaid in 50 semi-annual payments, with a grace period of 5 years at a Fixed Interest Rate of 1.25% pa
OPEC - INTERNATIONAL DEVELOPMENT													
OPEC Fund for International Development 1058 H	USD	7,500	3,375	0	375	33	375	33	408	0	3,000	625,500	Repayment of 40 equal and consecutive semi-annual installments. Commencing 2011-01-15 and ending 2030-07-15
OPEC Fund for International Development 716pg	USD	18,226	5,468	0	608	53	608	53	661	0	4,860	1,013,348	Principle repayment shall be made semi-annually commencing 2006/02/16, ending 2030/08/16
GUYMINE'S Liabilities Bond Ruston Bucyrus plc	GBP	21	22	0	0	0	0	0	0	0	22	5,603	The Bond N0.3/1994 to Ruston Bucyrus plc for GBP 21,273.94 Date of Maturity 17th May 2006
PL 480 for 1999	USD	3,000	385	0	48	10	48	10	58	0	337	70,251	26 Annual principle Repayments commencing 2004-12-30 and ending 2029-12-30
Rehabilitation of the Bauxite Industry Sysmin - 3663/Gua/P	EUR	10,496	3,800	0	430	37	430	37	467	0	3,369	749,771	Repayment in 51 semi-annual installment beginning March 1, 2005, ending March 1, 2030.
C/F												227,769,915	

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					7 a	8 b	8 a	9 b	9=8a+8b				
		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		
B/F												227,769,915	
NON-PARIS CLUB CREDITORS													
Yugoslavia Credit Agreement	USD	1,175	1,452	0	0	24	0	0	0	0	1,476	307,779	Repayment of this loan shall be made semi-annually on 6 principle repayments of the loan shall be paid 21/6 and 21/12. Yearly beginning 83/12/21.
United Arab Emirates Economic Co-operation * /4	UAE	19,840	31,378	0	0	476	0	0	0	0	31,854	1,808,384	The principle repayment of loan amount paid 4/3 yearly beginning 4-3-78. Interest is paid on 4/3 yearly beginning 4/3/78 and ending 4/3/87.
Argentina	USD	6,783	16,574	0	0	339	0	0	0	0	16,913	3,526,364	Repayable 1996 to 1998 at 7.5%.
Kuwait	USD	26,854	20,854	0	2,000	0	2,000	0	2,000	0	18,854	3,930,973	Principle of USD8,000,000 is to be repaid in equal annual instalments over 4yrs commenced on 15 May,2019 and end 15 May,2022.The remaining principle would be treated under a debt swap arrangement. Interest outstanding is USD67,652,340.90 ,25% would be treated in part of a debt swap arrangement and the balance would be repaid in cash over 5yrs with interest rate of 1% per annum as of 15 May,2024.
Libya	USD	15,000	45,470	0	0	283	0	0	0	0	45,754	9,539,670	Repayable 1981 to 1993 at varying interest rates.
ITALY													
Procurement of Equipment for the rehab. main. and construct. of drainage and irrigation facilities in Mahaica.	EUR	3,305	1,921			175	19	175	19	193	1,747	388,679	36 semi-annual installments beginning April 23, 2015, ending October 23 2032
EXPORT IMPORT BANK OF CHINA													
The design and supply of the co-generation plant under the Skeldon Sugar Modernization Project	YUAN	270,000	60,290	0	17,226	1,119	17,226	1,119	18,345	0	43,064	1,291,617	31 equal semi-annual installments commencing March 21, 2010, ending on March 21, 2025.
Guyana Power and light Infrastructure Development Project	YUAN	270,000	143,958	0	15,995	2,837	15,995	2,837	18,833	0	127,962	3,837,932	31 equal semi-annual installments commencing September 21, 2015, ending on June 29, 2030.
Supply and Implementation Service Contract for Guyana E-Government Project	YUAN	215,000	145,048	0	13,814	2,831	13,814	2,831	16,645	0	131,234	3,936,053	31 equal semi-annual installments comm. March 21, 2017, ending on September 21, 2032.
CJIA Loan Extension Project	YUAN	825,000	620,492	0	53,206	12,142	53,206	12,142	65,347	0	567,286	17,014,427	31 equal semi-annual installments comm. March 21, 2018, ending on December 17, 2032.
C/F													273,351,794

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		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		
B/F													
East Coast Demerara Road Improvement Project	YUAN	313,839	313,642	0	10,117	6,226	10117	6,226	16,343	0	303,525	273,351,794 9,103,521	31 equal semi-annual installments principle, 5 years grace period and Fixed Interest Rate at 2% per annum
Guyana National Broad Band Project	YUAN	249,044	249,039	0	0	5,046	0	5,046	5,046	0	249,039	7,469,342	The rate of interest shall be 2% per annum. The maturity period shall be 240 months, among which the grace period shall be 60 months and the repayment shall be 180 months.
Regional Hospital Project Lot 1 Essequibo, Region 2	EUR	22,689	0	0	0	0	0	0	0	0	0	0	0 Repayment in 14 installments beginning from 2025 every January 10 and July 10 .
Regional Hospital Project Lot 2 De Kinderen, Region 3	EUR	22,689	0	0	0	0	0	0	0	0	0	0	0 Repayment in 14 installments beginning from 2025 every January 10 and July 10 .
Regional Hospital Project Lot 3 Diamond, Region 4	EUR	22,689	0	0	0	0	0	0	0	0	0	0	0 Repayment in 14 installments beginning from 2025 every January 10 and July 10 .
Regional Hospital Project Lot 4 Enmore, Region 4	EUR	22,689	0	0	0	0	0	0	0	0	0	0	0 Repayment in 14 installments beginning from 2025 every January 10 and July 10 .
Regional Hospital Project Lot 5 Bath, Region 5	EUR	22,689	0	0	0	0	0	0	0	0	0	0	0 Repayment in 14 installments beginning from 2025 every January 10 and July 10 .
Regional Hospital Project Lot 6 Bath, Region 6	EUR	22,689	0	0	0	0	0	0	0	0	0	0	0 Repayment in 14 installments beginning from 2025 every January 10 and July 10 .
Facility Agreement for the construction of the New Demerara River Bridge	EUR	160,852	0	0	0	0	0	0	0	0	0	0	0 The borrower shall repay the loan in 24 equal semi-annual instalments
EXIM BANK OF INDIA													
Construction of Cricket Stadium	USD	19,000	3,815	0	1,265	62	1,265	62	1,328	0	2,550	531,633	30 equal semi-annual installments comm. 14.01.2010 & end 14.07.2024. Interest rate 1,75 %
Construction of Traffic Lights	USD	2,100	701	0	140	12	140	12	152	0	562	117,081	Repayment of 30 installments to be paid 2 times each year on 14 January and 14 July commencing 2012-01-14 and ending 2026-07-14.
Acquisition and Installation of Irrigation Pumps	USD	4,000	1,557	0	195	27	195	27	221	0	1,362	284,056	30 equal semi-annual installments commencing January 14, 2015, ending on July 14, 2029.
Multi Specialty Hospital Project	USD	19,000	3,143	0	286	55	286	55	340	0	2,857	595,676	30 equal semi-annual installments commencing Jan 14, 2018, ending on July 14, 2032.
C/F												291,453,104	

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		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		
B/F												291,453,104	
East Bank East Coast Road Linkage Project	USD	50,000	1,123	9,249	0	22	0	22	22	0	10,372	2,162,624	The principle amount shall be repaid in semi-annual equal substantially equal installments commencing on the 14th July, 2021 and ending on the 14th July, 2036.
Procurement of Ocean Ferry Project	USD	10,000	1,102	2,755	0	92	0	92	92	0	3,856	804,074	The principle amount shall be repaid in semi-annual equal substantially equal installments commencing on the 14th January, 2022 and ending on the 14th July, 2036.
High Capacity Fixed and Mobile Drainage Pumps and Associated Structures	USD	4,000	2,869	0	0	54	0	54	54	0	2,869	598,128	40 equal semi-annual installments commencing July 19th 2022, ending on July 19th , 2032. Fixed Interest Rate at 1.75%.
Hospital Upgrade	USD	17,500	422	211	0	14	0	14	14	0	634	132,087	40 equal semi-annual installments commencing July 19th 2022, ending on July 19th , 2032. Fixed Interest Rate at 1.75%.
Procurement and installation of Solar Home Lighting system	USD	7,290	0	0	0	0	0	0	0	0	0	0	The principal shall be repaid after 5 years from the date of the first advance in half yearly substantially equal installments over a period of 20 years from the date of advance.
ISLAMIC DEVELOPMENT BANK													
Power Small Hydro Project	USD	14,630	41	191	0	6	0	6	0	0	232	48,310	Payments shall be made in 32 semi-annual equal and consecutive installments. The first payment installment shall be due and payable after 6 months at the gestation period and each subsequent installment shall be due and payable at the end of 6 months from the date of the payment installment immediately preceding it. This payment shall not exceed 20 years.
Atlantic Hotel Inc	USD	17,307	14,129	0	925	876	925	876	1,801	0	13,204	2,753,030	Fixed at issue at a spread of 450 basis points above current US Treasury Five (5) year (current effective 6.28% per annum). Interest payable semi-annually in areas calculated on an annual 365 days basis, commencing 6 months after issue date. Principle and Interest installment shall be paid via 30 semi-annual payments.
C/F												297,951,357	

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		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		
B/F												297,951,357	
UK EXPORT FINANCE													
Facility relating to the delivery of medical equipment to Guyana Paediatric and Maternal Hospital	EUR	161,017	0	28,407	0	0	0	0	0	0	28,407	6,321,077	This loan shall be repaid in 6 monthly equal installments being (1/20th) of the amount that would be outstanding on the last day of the availability period.
VENEZUELA													
PetroCaribe Agreement-7th shipment 2014	USD	3,199	1,850	0	94	18	94	18	113	0	1,755	366,016	Repayment of 23 installment to be paid once each year commencing 2017-02-13 & ending 2039-02-13.
PetroCaribe Agreement-8th shipment 2014	USD	2,479	2,027	0	103	20	103	20	124	0	1,924	401,051	Repayment of 23 installment to be paid once each year commencing 2017-02-26 & ending 2039-02-26.
PetroCaribe Agreement-9th shipment 2014	USD	2,337	1,911	0	97	19	97	19	117	0	1,814	378,159	Repayment of 23 installments to be paid once each year commencing 2017-03-09 & ending 2039-03-09.
PetroCaribe Agreement-10th shipment 2014	USD	2,311	1,890	0	96	19	96	19	115	0	1,793	373,884	Repayment of 23 installments to be paid once each year commencing 2017-03-11 & ending 2039-03-11.
PetroCaribe Agreement-11th shipment 2014	USD	2,118	1,732	0	88	17	88	17	106	0	1,644	342,733	Repayment of 23 installments to be paid once each year commencing 2017-03-15 & ending 2039-03-15.
PetroCaribe Agreement-12th shipment 2014	USD	2,494	2,040	0	104	20	104	20	124	0	1,936	403,618	Repayment of 23 installments to be paid once each year commencing 2017-03-23 & ending 2039-03-23.
PetroCaribe Agreement-13th shipment 2014	USD	2,077	1,699	0	87	17	87	17	104	0	1,612	336,145	Repayment of 23 installments to be paid once each year commencing 2017-03-24 & ending 2039-03-24.
PetroCaribe Agreement-14th shipment 2014	USD	2,743	2,243	0	114	22	114	22	137	0	2,128	443,791	Repayment of 23 installments to be paid once each year commencing 2017-04-04 & ending 2039-04-04.
PetroCaribe Agreement-15th shipment 2014	USD	2,527	2,066	0	105	21	105	21	126	0	1,961	408,838	Repayment of 23 installments to be paid once each year commencing 2017-04-10 & ending 2039-04-10.
PetroCaribe Agreement-16th shipment 2014	USD	3,238	2,648	0	135	26	135	26	161	0	2,513	524,008	Repayment of 23 installments to be paid once each year commencing 2017-04-13 & ending 2039-04-13.
PetroCaribe Agreement-17th shipment 2014	USD	2,452	2,005	0	102	20	102	20	122	0	1,903	396,745	Repayment of 23 installments to be paid once each year commencing 2017-04-30 & ending 2039-04-30.
PetroCaribe Agreement-18th shipment 2014	USD	2,461	2,013	0	103	20	103	20	123	0	1,910	398,288	Repayment of 23 installments to be paid once each year commencing 2017-05-02 & ending 2039-05-02.
C/F												309,045,709	

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		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		
B/F											309,045,709		
PetroCaribe Agreement-19th shipment 2014	USD	1,837	1,502	0	77	15	77	15	92	0	1,426	297,234	Repayment of 23 installments to be paid once each year commencing 2017-05-14 & ending 2039-05-14.
PetroCaribe Agreement-20th shipment 2014	USD	2,142	1,752	0	89	18	89	18	107	0	1,662	346,631	Repayment of 23 installments to be paid once each year commencing 2017-05-16 & ending 2039-05-16.
PetroCaribe Agreement-21st shipment 2014	USD	2,535	2,073	0	106	21	106	21	126	0	1,967	410,175	Repayment of 23 installments to be paid once each year commencing 2017-06-01 & ending 2039-06-01.
PetroCaribe Agreement-22nd shipment 2014	USD	2,233	1,826	0	93	18	93	18	111	0	1,733	361,243	Repayment of 23 installments to be paid once each year commencing 2017-06-03 & ending 2039-06-03.
PetroCaribe Agreement-23rd shipment 2014	USD	2,298	1,879	0	96	19	96	19	115	0	1,783	371,832	Repayment of 23 installments to be paid once each year commencing 2017-06-13 & ending 2039-06-13.
PetroCaribe Agreement-24th shipment 2014	USD	2,928	2,394	0	122	24	122	24	146	0	2,272	473,741	Repayment of 23 installments to be paid once each year commencing 2017-06-17 & ending 2039-06-17.
PetroCaribe Agreement-25th shipment 2014	USD	2,217	1,813	0	92	18	92	18	111	0	1,720	358,658	Repayment of 23 installments to be paid once each ear commencing 2017-06-27 & ending 2039-06-27.
PetroCaribe Agreement-26th shipment 2014	USD	1,786	1,460	0	74	15	74	15	89	0	1,386	288,963	Repayment of 23 installments to be paid once each year commencing 2017-07-02 & ending 2039-07-02.
PetroCaribe Agreement-27th shipment 2014	USD	2,756	2,254	0	115	23	115	23	137	0	2,139	446,006	Repayment of 23 installments to be paid once each year commencing 2017-07-09 & ending 2039-07-09.
PetroCaribe Agreement-28th shipment 2014	USD	2,208	1,805	0	92	18	92	18	110	0	1,713	357,200	Repayment of 23 installments to be paid once each year commencing 2017-07-15 & ending 2039-07-15.
PetroCaribe Agreement-29th shipment 2014	USD	2,538	2,075	0	106	21	106	21	127	0	1,970	410,677	Repayment of 23 installments to be paid once each year commencing 2017-07-30 & ending 2039-07-30
PetroCaribe Agreement-30th shipment 2014	USD	2,294	1,876	0	96	19	96	19	114	0	1,781	371,248	Repayment of 23 installments to be paid once each year commencing 2017-07-31 & ending 2039-07-31.
PetroCaribe Agreement-31st shipment 2014	USD	2,364	1,933	0	99	19	99	19	118	0	1,835	382,527	Repayment of 23 installments to be paid once each year commencing 2017-08-04 & ending 2039-08-04.
PetroCaribe Agreement-32nd shipment 2014	USD	2,320	1,897	0	97	19	97	19	116	0	1,801	375,418	Repayment of 23 installments to be paid once each year commencing 2017-08-14 & ending 2039-08-14
C/F												314,297,262	

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B/F												314,297,262	
PetroCaribe Agreement-33rd shipment 2014	USD	2,101	1,718	0	88	17	88	17	105	0	1,631	340,021	Repayment of 23 installments to be paid once each year commencing 2017-08-26 & ending 2039-08-26.
PetroCaribe Agreement-34th shipment 2014	USD	2,976	2,433	0	124	24	124	24	148	0	2,309	481,479	Repayment of 23 installments to be paid once each year commencing 2017-08-28 & ending 2039-08-28.
PetroCaribe Agreement-35th shipment 2014	USD	2,513	2,055	0	105	21	105	21	125	0	1,950	406,594	Repayment of 23 installments to be paid once each year commencing 2017-09-10 & ending 2039-09-10.
PetroCaribe Agreement-36th shipment 2014	USD	1,922	1,572	0	80	16	80	16	96	0	1,492	310,980	Repayment of 23 installments to be paid once each year commencing 2017-09-14 & ending 2039-09-14.
PetroCaribe Agreement-37th shipment 2014	USD	2,174	1,778	0	91	18	91	18	108	0	1,688	351,849	Repayment of 23 installments to be paid once each year commencing 2017-09-18 & ending 2039-09-18.
PetroCaribe Agreement-38th shipment 2014	USD	1,926	1,575	0	80	16	80	16	96	0	1,495	311,722	Repayment of 23 installments to be paid once each year commencing 2017-09-26 & ending 2039-09-26.
PetroCaribe Agreement-39th shipment 2014	USD	2,228	1,822	0	93	18	93	18	111	0	1,729	360,543	Repayment of 23 installments to be paid once each year commencing 2017-09-27 & ending 2039-09-27.
PetroCaribe Agreement-40th shipment 2014	USD	1,322	1,081	0	55	11	55	11	66	0	1,026	213,902	Repayment of 23 installments to be paid once each year commencing 2017-10-10 & ending 2039-10-10.
PetroCaribe Agreement-41st shipment 2014	USD	1,918	1,568	0	80	16	80	16	96	0	1,488	310,350	Repayment of 23 installments to be paid once each year commencing 2017-10-12 & ending 2039-10-12.
PetroCaribe Agreement-42nd shipment 2014	USD	932	762	0	39	8	39	8	46	0	723	150,765	Repayment of 23 installments to be paid once each year commencing 2017-10-18 & ending 2039-10-18.
PetroCaribe Agreement-43rd shipment 2014	USD	1,428	1,167	0	60	12	60	12	71	0	1,108	230,988	Repayment of 23 installments to be paid once each year commencing 2017-10-25 & ending 2039-10-25.
PetroCaribe Agreement-44th shipment 2014	USD	2,418	1,977	0	101	20	101	20	121	0	1,876	391,234	Repayment of 23 installments to be paid once each year commencing 2017-10-29 & ending 2039-10-29.
PetroCaribe Agreement-45th shipment 2014	USD	1,098	898	0	46	9	46	9	55	0	852	177,596	Repayment of 23 installments to be paid once each year commencing 2017-11-13 & ending 2039-11-13.
PetroCaribe Agreement-46th shipment 2014	USD	1,388	1,135	0	58	11	58	11	69	0	1,077	224,621	Repayment of 23 installments to be paid once each year commencing 2017-11-15 & ending 2039-11-15.
C/F												318,559,905	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2022 5 * /3	AMOUNT DIS- BURSED IN 2022 1_ 6	DEBT SERVICE COST		ACTUAL DEBT SERVICE COST PAID IN 2019			DEBT RELIEF (DEBT CANCELLATION / WRITE-OFF) 10	CLOSING BALANCE AS AT 31.12.22 11 11=(5+6+7b-8a-8b)-10	GUYANA DOLLAR EQ- UIVALENT 31.12.22 12	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL PAYMENT				
					7 a	8 b	8 a	9 b	9=8a+8b				
		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000		
B/F												318,559,905	
PetroCaribe Agreement-47th shipment 2014	USD	1,251	1,023	0	52	10	52	10	62	0	971	202,435	Repayment of 23 installments to be paid once each year commencing 2017-11-20 & ending 2039-11-20.
PetroCaribe Agreement-48th shipment 2014	USD	1,189	972	0	50	10	50	10	59	0	923	192,386	Repayment of 23 installments to be paid once each year commencing 2017-11-24 & ending 2039-11-24.
PetroCaribe Agreement-49th shipment 2014	USD	1,012	828	0	42	8	42	9	50	0	786	163,789	Repayment of 23 installments to be paid once each year commencing 2017-11-25 & ending 2039-11-25.
PetroCaribe Agreement-50th shipment 2014	USD	826	676	0	34	7	34	7	41	0	641	133,682	Repayment of 23 installments to be paid once each year commencing 2017-12-08 & ending 2039-12-08.
PetroCaribe Agreement-51st shipment 2014	USD	928	759	0	39	8	39	8	46	0	720	150,209	Repayment of 23 installments to be paid once each year commencing 2017-12-08 & ending 2039-12-08.
PetroCaribe Agreement-52nd shipment 2014	USD	866	708	0	36	7	36	7	43	0	672	140,157	Repayment of 23 installments to be paid once each year commencing 2017-12-28 & ending 2039-12-28.
PetroCaribe Agreement-53rd shipment 2014	USD	913	746	0	38	7	38	7	46	0	708	147,669	Repayment of 23 installments to be paid once each year commencing 2017-12-28 & ending 2039-12-28.
2015 Shipments													
PetroCaribe Agreement-1st shipment 2015 */2	USD	713	611	0	30	6	30	6	36	0	581	121,162	Repayment of 1% Interest per annum until January 12, 2040 commencing on January 12, 2018.
PetroCaribe Agreement-2nd shipment 2015 */2	USD	832	714	0	35	7	35	7	42	0	679	141,518	Repayment of 1% Interest per annum until January 17, 2040 commencing on January 17, 2018.
PetroCaribe Agreement-3rd shipment 2015 */2	USD	638	546	0	27	6	27	6	32	0	519	108,267	Repayment of 1% Interest per annum until January 19, 2040 commencing on January 19, 2018.
PetroCaribe Agreement-4th shipment 2015 */2	USD	675	580	0	28	6	28	6	34	0	552	115,114	Repayment of 1% Interest per annum until January 24, 2040 commencing on January 24, 2018.
PetroCaribe Agreement-5th shipment 2015 */2	USD	844	725	0	35	7	35	7	42	0	690	143,944	Repayment of 1% Interest per annum until January 30, 2040 commencing on January 30, 2018.
PetroCaribe Agreement-6th shipment 2015 */2	USD	1035	889	0	43	9	43	9	52	0	846	176,430	Repayment of 1% Interest per annum until February 8, 2040 commencing on February 8, 2018.
PetroCaribe Agreement-7th shipment 2015 */2	USD	472	406	0	19	4	19	4	24	0	386	80,493	Repayment of 1% Interest per annum until February 13, 2040 commencing on February 13, 2018.
C/F												320,577,161	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2022 5 * /3	AMOUNT DIS- BURSED IN 2022 1_ 6	DEBT SERVICE COST		ACTUAL DEBT SERVICE COST PAID IN 2019			DEBT RELIEF (DEBT CANCELLATION / WRITE-OFF) 10	CLOSING BALANCE AS AT 31.12.22 11 11=(5+6+7b-8a-8b)-10	GUYANA DOLLAR EQ- UIVALENT 31.12.22 12	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL PAYMENT				
					7 a	8 b	8 a	9 b	9=8a+8b				
		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		
B/F												320,577,161	
PetroCaribe Agreement-8th shipment 2015 *_/2	USD	1130	971	0	47	10	47	10	56	0	924	192,647	Repayment of 1% Interest per annum until February 20, 2040 commencing on February 20, 2018.
PetroCaribe Agreement-9th shipment 2015 *_/2	USD	1076	924	0	44	9	44	9	54	0	880	183,435	Repayment of 1% Interest per annum until February 26, 2040 commencing on February 26, 2018.
PetroCaribe Agreement-10th shipment 2015 *_/2	USD	574	493	0	24	5	24	5	29	0	470	97,924	Repayment of 1% Interest per annum until March 12, 2040 commencing on March 12, 2018.
PetroCaribe Agreement-11th shipment 2015 *_/2	USD	902	775	0	37	8	37	8	45	0	737	153,734	Repayment of 1% Interest per annum until March 14, 2040 commencing on March 14, 2018.
PetroCaribe Agreement-12th shipment 2015 *_/2	USD	912	784	0	38	8	38	8	45	0	746	155,520	Repayment of 1% Interest per annum until March 24, 2040 commencing on March 24, 2018.
PetroCaribe Agreement-13th shipment 2015 *_/2	USD	323	278	0	13	3	13	3	16	0	264	55,095	Repayment of 1% Interest per annum until March 26, 2040 commencing on March 26, 2018.
PetroCaribe Agreement-14th shipment 2015 *_/2	USD	963	828	0	40	8	40	8	48	0	788	164,269	Repayment of 1% Interest per annum until April 11, 2040 commencing on April 11, 2018.
PetroCaribe Agreement-15th shipment 2015 *_/2	USD	929	798	0	38	8	38	8	46	0	759	158,344	Repayment of 1% Interest per annum until April 21, 2040 commencing on April 21, 2018.
PetroCaribe Agreement-16th shipment 2015 *_/2	USD	1328	1,141	0	55	11	55	11	66	0	1,086	226,495	Repayment of 1% Interest per annum until April 23, 2040 commencing on April 23, 2018.
PetroCaribe Agreement-17th shipment 2015 *_/2	USD	1347	1,157	0	56	12	56	12	67	0	1,102	229,682	Repayment of 1% Interest per annum until April 26, 2040 commencing on April 26, 2018.
PetroCaribe Agreement-18th shipment 2015 *_/2	USD	1320	1,134	0	54	11	54	11	66	0	1,080	225,090	Repayment of 1% Interest per annum until May 15, 2040 commencing on May 15, 2018.
PetroCaribe Agreement-19th shipment 2015 *_/2	USD	903	775	0	37	8	37	8	45	0	738	153,920	Repayment of 1% Interest per annum until May 15, 2040 commencing on May 15, 2018.
PetroCaribe Agreement-20th shipment 2015 *_/2	USD	1307	1,123	0	54	11	54	11	65	0	1,069	222,865	Repayment of 1% Interest per annum until May 19, 2040 commencing on May 19, 2018.
PetroCaribe Agreement-21st shipment 2015 *_/2	USD	1248	1,072	0	52	11	52	11	62	0	1,021	212,800	Repayment of 1% Interest per annum until May 27, 2040 commencing on May 27, 2018.
C/F												323,008,981	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2022 5 * /3	AMOUNT DIS- BURSED IN 2022 1_ 6	DEBT SERVICE COST		ACTUAL DEBT SERVICE COST PAID IN 2019			DEBT RELIEF (DEBT CANCELLATION / WRITE-OFF) 10	CLOSING BALANCE AS AT 31.12.22 11 11=(5+6+7b-8a-8b)-10	GUYANA DOLLAR EQ- UIVALENT 31.12.22 12	TERMS AND CONDITIONS OF LOAN
					7		8		9				
					PRINCIPAL a	INTEREST b	PRINCIPAL a	INTEREST b	TOTAL PAYMENT 9=8a+8b				
			'000	'000	'000	'000	'000	'000	'000	'000	'000		
B/F												323,008,981	
PetroCaribe Agreement-22nd shipment 2015 *_/2	USD	1211	1,040	0	50	10	50	10	60	0	990	206,433	Repayment of 1% Interest per annum until June 02, 2040 commencing on June 02, 2018.
PetroCaribe Agreement-23rd shipment 2015 *_/2	USD	578	497	0	24	5	24	5	29	0	473	98,580	Repayment of 1% Interest per annum until June 06, 2040 and commencing on June 06, 2018.
PetroCaribe Agreement-24th shipment 2015 *_/2	USD	1548	1,330	0	64	13	64	13	77	0	1,266	263,885	Repayment of 1% Interest per annum until June 17, 2040 commencing on June 17, 2018.
PetroCaribe Agreement-25th shipment 2015 *_/2	USD	578	497	0	24	5	24	5	29	0	473	98,614	Repayment of 1% Interest per annum until June 21, 2040 commencing on June 21, 2018.
PetroCaribe Agreement-26th shipment 2015 *_/2	USD	1396	1,199	0	58	12	58	12	70	0	1,141	237,946	Repayment of 1% Interest per annum until June 25, 2040 commencing on June 25, 2018.
PetroCaribe Agreement-27th shipment 2015 *_/2	USD	851	731	0	35	7	35	8	42	0	696	145,127	Repayment of 1% Interest per annum until July 04, 2040 commencing on July 04, 2018
TOTAL PUBLIC DEBT - EXTERNAL												324,059,566	

*** Notes to the Accounts**

* _/ 1 It is to be noted that the amounts reflected under Actual Debt Service for loans Sea & River Defence Resilience Project -CDB 8/SFR-0R-GUY(OCR), Sea & River Defence Resilience Project - 8/SFR OR GUY (SFR) ,Skills Development and Employability- 19 SFR-GUY and Linden Mabura Hill Road Upgrade Project-CDB10/OCR includes the amounts financed from the Loan Resources

Table below reflects the Actual Payments made from Public Debt Section and Recorded in Files and the difference from Loan Resources

Name of Creditor	Loan Identification	CURRENCY	Recorded in Public Debt Register		Paid from Loan Resources \$'000	Total Payment \$'000
			(Debit Advice)	\$'000		
CDB	Sea & River Defence Resilience Project - 8/SFR OR GUY OCR	USD		50	37	87
CDB	Sea & River Defence Resilience Project - 8/SFR OR GUY SFR	USD		2	365	367
CDB	Skills Development and Employability- 19SFR-GUY	USD		3	99	103
CDB	Linden to Mabura Hill Road Upgrade Project-10/OCR	USD		0	1465	1465

* _/2 In 2015 the Seventh (7th) Oil Debt Compensation agreement between Guyana and Venezuela has not been concluded. This Agreement specifies that in 2015, the white rice and Paddy shipped to Venezuela from Guyana to compensate Guyana's Oil Debt to Venezuela. Oil Shipment under the PetroCaribe Agreement from Shipment thirty three (33) of 2013 to shipment twenty Seven (27) of 2015 are included in the Seventh Oil Debt Compensation Agreement. The 2015 Sales Contract for Oil Shipment one (1) of 2015 to Shipment twenty seven (27) of 2015 under the PetroCaribe Agreement is to be concluded between the Government of Guyana and Venezuela in the near future. The Promissory Notes were prepared reflecting the shipments made in 2013 to 2015 through the sales contract. Since the oil shipments were made to Guyana, the terms and conditions outlined in the promissory notes are Enforceable and Valid.

* _/3 It is to be noted that the exchange rate used to convert the IDA Credits/Loans denominated in SDRs to Guyana dollars was calculated using a derived exchange rate in place of the Financial Times (FT Guide)

**ANALYSIS OF PUBLIC DEBT
BY CURRENCIES AS AT 31 DECEMBER 2022**

NO.	DESCRIPTION	RATE AT 31-12-21	NO. OF UNITS OF CURRENCY OUTSTANDING '000	G \$ '000 EQUIVALENT
1	UNITED STATES DOLLARS (US\$)	208.50	1,181,550	246,353,137
2	CHINA RENMINBI (YUAN)	29.99	1,422,111	42,652,892
3	POUND STERLING (GBP)	250.81	22	5,603
4	SPECIAL DRAWING RIGHTS (SDR) (IDA)	277.48	88,258	24,489,951
5	SPECIAL DRAWING RIGHTS (SDR) (IFAD)	278.37	4,634	1,290,071
6	EUROPEAN CURRENCY UNITS (EUR)	222.52	33,523	7,459,528
7	UAE DIRHAMS (AED)	56.77	31,854	1,808,384
	GRAND TOTAL			324,059,566

**STATEMENT OF PUBLIC DEBT
EQUATED ANNUITY DEBENTURES 2022**

DESCRIPTION	AUTHORITY	DATE OF FIRST INSTALMENT	DATE OF FINAL INSTALMENT	DUE DATE OF INSTALMENT	AMOUNT OF LOAN AS AT 31-12-20	LOAN CONTRACTED IN 2020	AMOUNT OF LOAN AS AT 31-12-21	AMOUNT RE- PAID AS AT 31-12-20	AMOUNT RE- PAID IN 2021	AMOUNT RE- PAID AS AT 31-12-21	AMOUNT OUTSTANDING AT 31-12-20	AMOUNT OUTSTANDING AT 31-12-21
1	2	3	4	5	6	7	(8)=(6)+(7)	9	10	(11)=(9)+(10)	(12)=(6)-(9)	(13)=(8)-(11)
					G\$'000	G\$'000	G\$'000	G\$'000	G\$'000	G\$'000	G\$'000	G\$'000
Government of Guyana Debenture to National Paint Co. (1997)	Loan Act 11 of 73	30-11-91	31-05-97	31-5 & 30-11	3,485	0	3,485	1,405	0	1,405	2,080	2,080
TOTAL					3,485	0	3,485	1,405	0	1,405	2,080	2,080

**STATEMENT OF PUBLIC DEBT
NON - INTEREST BEARING DEBENTURE 2022**

DESCRIPTION (1)	AMOUNT OF LOAN (2)	LOAN MADE IN 2022 (3)	AMOUNT OF LOAN AT 31 - 12 - 22 (4)=(2)+(3)	AMOUNT REPAID AT 31-12-21 (5)	AMOUNT REPAID IN 2022 (6)	AMOUNT REPAID AT 12/31/2022 (7)=(5)+(6)	AMOUNT OUT- STANDING 12/31/2021 (8)=(2)-(5)	AMOUNT OUT- STANDING 12/31/2022 (9)=(4)-(7)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<u>Non Interest Bearing Debenture</u>								
ID 31/12/00 (93 rd Issue) Non Interest Bearing Debenture	4,892,539	0	4,892,539	0	0	0	4,892,539	4,892,539
ID 31/12/01 (94th Issue) Non Interest Bearing Debenture	14,851,975	0	14,851,975	0	0	0	14,851,975	14,851,975
ID 31/12/02 (95th Issue) Non Interest Bearing Debenture	2,566,705	0	2,566,705	0	0	0	2,566,705	2,566,705
ID 31/12/04 (97th Issue) Non Interest Bearing Debenture	2,578,508	0	2,578,508	0	0	0	2,578,508	2,578,508
ID 31/12/06 (99th Issue) Non Interest Bearing Debenture	4,091,091	0	4,091,091	0	0	0	4,091,091	4,091,091
ID 31/12/07 (100th Issue) Non Interest Bearing Debenture	7,151,884	0	7,151,884	0	0	0	7,151,884	7,151,884
ID 31/12/12 (105th Issue) Non Interest Bearing Debenture	416,666	0	416,666	0	0	0	416,666	416,666
ID 31/12/13 (106th Issue) Non Interest Bearing Debenture	1,602,715	0	1,602,715	0	0	0	1,602,715	1,602,715
ID 31/12/14 (107th Issue) Non Interest Bearing Debenture	30,862	0	30,862	0	0	0	30,862	30,862
ID 31/12/15 (108th Issue) Non Interest Bearing Debenture	104,437	0	104,437	0	0	0	104,437	104,437
ID 31/12/16 (109th Issue) Non Interest Bearing Debenture	21,402	0	21,402	0	0	0	21,402	21,402
ID 31/12/17 (110th Issue) Non Interest Bearing Debenture	169,519	0	169,519	0	0	0	169,519	169,519
ID 31/12/18 (111th Issue) Non Interest Bearing Debenture	14,671	0	14,671	0	0	0	14,671	14,671
ID 31/12/19 (112th Issue) Non Interest Bearing Debenture	1,623,142	0	1,623,142	0	0	0	1,623,142	1,623,142
ID 31/12/20 (113th Issue) Non Interest Bearing Debenture	2,063,532		2,063,532	0	0	0	2,063,532	2,063,532
ID 31/12/21 (114th Issue) Non Interest Bearing Debenture	798,428		798,428	0	0	0	798,428	798,428
ID 31/12/22 (115th Issue) Non Interest Bearing Debenture		1,478,314	1,478,314					1,478,314
GRAND TOTAL	42,179,647	1,478,314	43,657,961	0	0	0	42,179,647	44,456,389

STATEMENT OF PUBLIC DEBT
INTERNAL LOANS 2022- UNFUNDED

DESCRIPTION 1	CUR - RENCY LOAN 2	DATE OF FINAL INSTAL- MENT 3	ORIGINAL AMOUNT OF LOAN 4	AMOUNT OF LOAN 12/31/2021 5	LOAN CONTRACTED IN 2022 6	AMOUNT OF LOAN 12/31/2022 7=(5)+(6)	AMOUNT RE-PAID AT 12/31/2021 8	AMOUNT REPAID IN 2022 9	AMOUNT OF LOAN REPAID AS AT 31-12-22 10=(8)+(9)	AMOUNT OUT- STANDING AT 31-12-21 11=(5)-(8)	AMOUNT OUT- STANDING AT 31-12-22 12=(7)-(10)	GUYANA EQUIVALENT DOLLAR 13
Caricom Headquarters Building Project with NIS - 25yrs (US \$4 m)	USD	12/1/2025	\$'000 4,000	\$'000 4,000	\$'000 0	\$'000 4,000	\$'000 3,319	\$'000 170	\$'000 3,489	\$'000 681	\$'000 511	\$'000 106,468
TOTAL			4,000	4,000	0	4,000	3,319	170	3,489	681	511	106,468

STATEMENT OF PUBLIC DEBT
Non-Negotiable Debentures Serial Number 04/2016 National Insurance Scheme (NIS)

DESCRIPTION 1	CUR - RENCY BOND 2	DATE OF FINAL INSTAL- MENT 3	ORIGINAL AMOUNT OF BOND 4	AMOUNT OF BOND 12/31/2021 5	BOND ISSUED IN 2022 6	AMOUNT OF BOND 12/31/2022 7=(5)+(6)	AMOUNT RE-PAID AT 12/31/2021 8	AMOUNT REPAID IN 2022 9	AMOUNT OF BOND REPAID AS AT 31-12-22 10=(8)+(9)	AMOUNT OUT- STANDING AT 31-12-21 11=(5)-(8)	AMOUNT OUT- STANDING AT 31-12-22 12=(7)-(10)	GUYANA EQUIVALENT DOLLAR 13
NIS Debentures 05 & 12-20/2016	GUY	12/1/2036	\$'000 4,882,446	\$'000 4,882,446	\$'000 0	\$'000 4,882,446	\$'000 3,220,612	\$'000 244,122	\$'000 3,464,734	\$'000 1,661,834	\$'000 1,417,712	\$'000 1,417,712
TOTAL			4,882,446	4,882,446	0	4,882,446	3,220,612	244,122	3,464,734	1,661,834	1,417,712	1,417,712

STATEMENT OF PUBLIC DEBT

NICIL Fixed Rate Bond 2022

DESCRIPTION 1	CUR - RENCY BOND 2	DATE OF FINAL INSTAL- MENT 3	ORIGINAL AMOUNT OF BOND 4	AMOUNT OF BOND 12/31/2021 5	BOND MADE IN 2022 6	AMOUNT OF BOND 12/31/2022 7=(5)+(6)	AMOUNT RE-PAID AT 12/31/2021 8	AMOUNT REPAID IN 2022 9	AMOUNT OF BOND REPAID AS AT 31-12-22 10=(8)+(9)	AMOUNT OUT- STANDING AT 31-12-21 11=(7)-(8)	AMOUNT OUT- STANDING AT 31-12-22 12=(7)-(10)	GUYANA EQUIVALENT DOLLAR 13
NICIL Fixed Rate Bond Tranche 1	GUY	5/24/2023	\$'000 16,500,000	\$'000 13,200,000	\$'000 0	\$'000 13,200,000	\$'000 4,950,000	\$'000 4,125,000	\$'000 9,075,000	\$'000 8,250,000	\$'000 4,125,000	\$'000 4,125,000
TOTAL			16,500,000	13,200,000	0	13,200,000	4,950,000	4,125,000	9,075,000	8,250,000	4,125,000	4,125,000

DESCRIPTION 1	CUR - RENCY BOND 2	DATE OF FINAL INSTAL- MENT 3	ORIGINAL AMOUNT OF BOND 4	AMOUNT OF BOND 12/31/2021 5	BOND MADE IN 2022 6	AMOUNT OF BOND 12/31/2022 7=(5)+(6)	AMOUNT RE-PAID AT 12/31/2021 8	AMOUNT REPAID IN 2022 9	AMOUNT OF BOND REPAID AS AT 31-12-22 10=(8)+(9)	AMOUNT OUT- STANDING AT 31-12-21 11=(7)-(8)	AMOUNT OUT- STANDING AT 31-12-22 12=(7)-(10)	GUYANA EQUIVALENT DOLLAR 13
NICIL Fixed Rate Bond Tranche 2	GUY	7/4/2023	\$'000 1,100,000	\$'000 880,000	\$'000 0	\$'000 880,000	\$'000 330,000	\$'000 275,000	\$'000 605,000	\$'000 550,000	\$'000 275,000	\$'000 275,000
TOTAL			1,100,000	880,000	0	880,000	330,000	275,000	605,000	550,000	275,000	275,000
GRAND TOTAL FOR NICIL			17,600,000	14,080,000	0	14,080,000	5,280,000	4,400,000	9,680,000	8,800,000	4,400,000	4,400,000

STATEMENT OF PUBLIC DEBT

Bank of Guyana Debenture (Series A-T) 2022

DESCRIPTION 1	CUR - RENCY BOND 2	DATE OF FINAL INSTAL- MENT 3	ORIGINAL AMOUNT OF BOND 4	AMOUNT OF BOND 12/31/2021 5	BOND ISSUED IN 2022 6	AMOUNT OF BOND 12/31/2022 7=(5)+(6)	AMOUNT RE-PAID AT 12/31/2021 8	AMOUNT REPAID IN 2022 9	AMOUNT OF BOND REPAID AS AT 31-12-22 10=(8)+(9)	AMOUNT OUT- STANDING AT 31-12-21 11=(6)-(8)	AMOUNT OUT- STANDING AT 31-12-22 12=(7)-(10)	GUYANA EQUIVALENT DOLLAR 13
Bank of Guyana Debenture (Series A-T)	GUY	12/15/2041	\$'000 200,000,000	\$'000 200,000,000	\$'000 200,000,000	\$'000 200,000,000	\$'000 0	\$'000 5,000,000	\$'000 5,000,000	\$'000 200,000,000	\$'000 195,000,000	\$'000 195,000,000
TOTAL			200,000,000	200,000,000	200,000,000	200,000,000	0	5,000,000	5,000,000	200,000,000	195,000,000	195,000,000
TOTAL INTERNAL UNFUNDED PRINCIPAL												200,924,180

**STATEMENT OF PUBLIC DEBT
TREASURY BILLS OUTSTANDING FOR 2022**

DATE OF ISSUE	ISSUE NO.	DESCRIPTION	SUBSCRIBED AMOUNT	FACE VALUE
		<u>91 Days</u> NIL	G\$ ' 000	G\$ ' 000
Sub-Total			0	0
		<u>K Series</u>		
11/4/2022	K202	Treasury Bill #K202	549,338	551,450
12/9/2022	K203	Treasury Bill #K203	444,142	445,850
Sub-Total			993,480	997,300
GRAND TOTAL	91 Days		993,480	997,300
		<u>182-364 Days</u> <u>A-Series</u> NIL		
182 Days		<u>F-Series</u>		
11/18/2022	F12	Treasury Bill# F12	350,652	352,400
Sub-Total			350,652	352,400
SUBTOTAL B/F			350,652	352,400

**STATEMENT OF PUBLIC DEBT
TREASURY BILLS OUTSTANDING FOR 2022 Con't**

DATE OF ISSUE	ISSUE NO.	DESCRIPTION	SUBSCRIBED AMOUNT	FACE VALUE
			GS ' 000	GS ' 000
364 Days		<u>G-Series</u>		
364 Days				
1/14/2022	G60	Treasury Bill# G60	7,722,983	7,800,000
1/21/2022	G61	Treasury Bill# G61	14,256,403	14,400,000
1/28/2022	G62	Treasury Bill# G62	1,148,432	1,160,000
2/2/2022	G63	Treasury Bill# G63	8,218,046	8,300,000
2/18/2022	G64	Treasury Bill# G64	10,891,386	11,000,000
3/4/2022	G65	Treasury Bill# G65	8,506,681	8,600,000
3/25/2022	G66	Treasury Bill# G66	2,077,213	2,100,000
4/8/2022	G67	Treasury Bill# G67	989,149	1,000,000
4/22/2022	G68	Treasury Bill# G68	990,126	1,000,000
4/29/2022	G69	Treasury Bill# G69	4,550,085	4,600,000
5/27/2022	G70	Treasury Bill# G70	1,038,638	1,050,000
6/10/2022	G71	Treasury Bill# G71	21,316,161	21,550,000
7/22/2022	G72	Treasury Bill# G72	3,635,123	3,675,000
7/29/2022	G73	Treasury Bill# G73	4,807,264	4,860,000
8/5/2022	G74	Treasury Bill# G74	5,737,064	5,800,000
8/19/2022	G75	Treasury Bill# G75	6,058,538	6,125,000
9/2/2022	G76	Treasury Bill# G76	7,913,192	8,000,000
9/9/2022	G77	Treasury Bill# G77	3,234,517	3,270,000
9/16/2022	G78	Treasury Bill# G78	3,462,022	3,500,000
10/14/2022	G80	Treasury Bill# G80	32,543,002	32,900,000
11/11/2022	G81	Treasury Bill# G81	6,231,639	6,300,000
11/18/2022	G82	Treasury Bill# G82	495,063	500,000
12/2/2022	G83	Treasury Bill# G83	5,872,677	5,937,100
12/9/2022	G84	Treasury Bill# G84	1,681,553	1,700,000
12/23/2022	G85	Treasury Bill# G85	6,429,469	6,500,000
12/30/2022	G86	Treasury Bill# G86	2,967,447	3,000,000
12/30/2022	G87	Treasury Bill# G87	1,483,724	1,500,000
12/30/2022	G88	Treasury Bill# G88	1,483,724	1,500,000
			175,741,319	177,627,100
364 Days		<u>H-Series</u>		
12/30/2022	H1	Treasury Bill# H1	49,457,450	50,000,000
			49,457,450	50,000,000
Sub-Total	364		225,198,769	227,627,100
GRAND TOTAL	182-364		225,549,421	227,979,500
GRAND TOTAL			226,542,902	228,976,800

**FINANCIAL REPORT OF THE DEPOSIT FUND
FOR THE FISCAL YEAR ENDING 31 DECEMBER 2022**

Type of Deposit	Amount 2022 \$'000	Amount 2021 \$'000
Dependents Pension Fund	3,483,768	2,987,423
Sugar Industry Welfare Committee	50,691	50,691
Sugar Industry Welfare Labour Fund	571,354	602,583
Sugar Industry Rehabilitation Fund	74,833	74,833
Sugar Industry Price Stabilization Fund	14,924	14,924
Miscellaneous	3,664,840	(2,634,696)
Total	<u>7,860,411</u>	<u>1,095,758</u>

Type of Advances	Amount 2022 \$'000	Amount 2021 \$'000
Personal	27,677	23,499
Gratuity	1,184,637	1,189,024
Auto Advance	97,064	97,578
Guyana Gold Board	8,650,148	8,650,148
Imprest & Cash on Hand	1,719,080	1,699,940
Deposit Fund Advance Warrants	208,410	208,410
Crown Agents	411,798	411,798
Statutory and Other Bodies	1,554,456	1,554,456
Total	<u>13,853,269</u>	<u>13,834,853</u>

MS. J. CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH
SENIOR MINISTER, OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

**SCHEDULE OF ISSUANCE OF LOANS AND EXTINGUISHMENT OF ALL LOANS
MADE FROM THE CONSOLIDATED FUND
AS AT 31 DECEMBER 2022**

DESCRIPTION	AMOUNT OF LOAN	AMOUNT OUTSTANDING AS AT 01/01/2022	LOAN MADE DURING 2022	TOTAL (2) + (3) = (4)	PRINCIPAL REPAID DURING 2022	INTEREST REPAID DURING 2022	AMOUNT WRITTEN OFF DURING 2022	TOTAL (5) + (6) + (7) = (8)	BALANCE OUTSTANDING (4) - (5) - (7) = (9)
	1	2	3	4	5	6	7	8	9
PUBLIC CORPORATIONS AND BONDS	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
1 Guyana National Printers	100,000	73,592	0	73,592	0	0	0	0	73,592
2 Ogle Airport Inc.	402,251	233,105	0	233,105	0	0	0	0	233,105
3 Guyana Sugar Corporation	25,879,935	28,783,878	0	28,783,878	0	0	0	0	28,783,878
4 Guyana Power & Light Inc.	56,294,813	52,668,752	0	52,668,752	0	0	0	0	52,668,752
TOTAL	82,676,999	81,759,327	0	81,759,327	0	0	0	0	81,759,327

MS.JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH
SENIOR MINISTER, OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

**STATEMENT OF GOVERNMENT GUARANTEES
AS AT 31 DECEMBER 2022**

NAME OF AGENCY	OUTSTANDING LIABILITY AT 12/31/2022
	G\$'000
Bank of Guyana (Contribution to the Deposit Insurance Fund)	500,000
	<u>500,000</u>

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH
SENIOR MINISTER,
OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

**STATEMENT OF CONTINGENT LIABILITIES
AS AT 31 DECEMBER 2022**

NAME OF GOVERNMENT AGENCY	OUTSTANDING LIABILITY AT 12/31/2022
	G\$'000
Bank of Guyana (Contribution to the Deposit Insurance Fund)	500,000
	<u>500,000</u>

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH
SENIOR MINISTER,
OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 011 - ADMINISTRATIVE SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		965,330	0	0	965,330	0	965,330	960,132	947,432	17,898	12,700
Wages & Salaries		221,012	(301)	0	220,711	0	220,711	216,069	216,068	4,643	1
6111	Administrative	15,041	1,189	0	16,230	0	16,230	16,230	16,230	0	0
6114	Clerical & Office Support	16,587	0	0	16,587	0	16,587	14,686	14,686	1,901	0
6115	Semi-Skilled Operatives & Unskilled	19,286	126	0	19,412	0	19,412	19,412	19,411	1	1
6116	Contracted Employees	170,098	(1,616)	0	168,482	0	168,482	165,741	165,741	2,741	0
Overhead Expenses		13,386	301	0	13,687	0	13,687	13,131	13,131	556	0
6131	Other Direct Labour Costs	5,148	0	0	5,148	0	5,148	4,915	4,915	233	0
6133	Benefits & Allowances	4,509	301	0	4,810	0	4,810	4,722	4,722	88	0
6134	National Insurance	3,729	0	0	3,729	0	3,729	3,494	3,494	235	0
Materials, Equipment & Supplies		17,200	1,256	0	18,456	0	18,456	18,456	18,022	434	434
6221	Drugs & Medical Supplies	200	0	0	200	0	200	200	200	0	0
6222	Field Materials & Supplies	2,000	0	0	2,000	0	2,000	2,000	1,768	232	232
6223	Office Materials & Supplies	10,000	0	0	10,000	0	10,000	10,000	9,809	191	191
6224	Print & Non-Print Materials	5,000	1,256	0	6,256	0	6,256	6,256	6,245	11	11
Fuel & Lubricants		30,000	0	0	30,000	0	30,000	30,000	29,950	50	50
6231	Fuel & Lubricants	30,000	0	0	30,000	0	30,000	30,000	29,950	50	50
Rental & Maintenance of Buildings		104,500	937	0	105,437	0	105,437	105,437	105,430	7	7
6242	Maintenance of Buildings	90,000	0	0	90,000	0	90,000	90,000	89,993	7	7
6243	Janitorial & Cleaning Supplies	14,500	937	0	15,437	0	15,437	15,437	15,437	0	0
Maintenance of Infrastructure		90,000	0	0	90,000	0	90,000	90,000	90,000	0	0
6255	Maintenance of Other Infrastructure	90,000	0	0	90,000	0	90,000	90,000	90,000	0	0
Transport, Travel & Postage		83,232	(2,239)	0	80,993	0	80,993	80,993	78,370	2,623	2,623
6261	Local Travel & Subsistence	4,500	0	0	4,500	0	4,500	4,500	4,481	19	19
6263	Postage, Telex & Cablegrams	150	0	0	150	0	150	150	61	89	89
6264	Vehicle Spares & Service	75,082	(2,239)	0	72,843	0	72,843	72,843	72,843	0	0
6265	Other Transport, Travel & Postage	3,500	0	0	3,500	0	3,500	3,500	985	2,515	2,515

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 011 - ADMINISTRATIVE SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Utility Charges	101,000	(10,400)	0	90,600	0	90,600	90,600	87,506	3,094	3,094
6271	Telephone & Internet Charges	43,500	(10,400)	0	33,100	0	33,100	33,100	33,100	0	0
6272	Electricity Charges	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
6273	Water Charges	7,500	0	0	7,500	0	7,500	7,500	4,406	3,094	3,094
	Other Goods & Services Purchased	202,500	1,283	0	203,783	0	203,783	203,783	197,414	6,369	6,369
6281	Security Services	50,000	0	0	50,000	0	50,000	50,000	43,754	6,246	6,246
6282	Equipment Maintenance	10,000	1,283	0	11,283	0	11,283	11,283	11,223	60	60
6283	Cleaning & Extermination Services	7,500	0	0	7,500	0	7,500	7,500	7,489	11	11
6284	Other	135,000	0	0	135,000	0	135,000	135,000	134,948	52	52
	Other Operating Expenses	84,500	18,100	0	102,600	0	102,600	102,600	102,542	58	58
6291	National & Other Events	20,000	18,100	0	38,100	0	38,100	38,100	38,051	49	49
6293	Refreshment & Meals	12,500	0	0	12,500	0	12,500	12,500	12,497	3	3
6294	Other	52,000	0	0	52,000	0	52,000	52,000	51,994	6	6
	Education Subventions & Training	9,500	(8,000)	0	1,500	0	1,500	1,500	1,500	0	0
6302	Training (including Scholarships)	9,500	(8,000)	0	1,500	0	1,500	1,500	1,500	0	0
	Rates, Taxes & Subvention to Local Authorities	8,500	(937)	0	7,563	0	7,563	7,563	7,499	64	64
6311	Rates & Taxes	8,500	(937)	0	7,563	0	7,563	7,563	7,499	64	64

MS. A. MOORE
HEAD OF BUDGET AGENCY

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 012 - NATIONAL POLICY DEVELOPMENT PRESIDENTIAL ADVISORY SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,609,387	0	0	1,609,387	0	1,609,387	1,608,341	1,569,315	40,072	39,026
Wages & Salaries		392,272	0	0	392,272	0	392,272	391,310	391,306	966	4
6113	Other Technical & Craft Skilled	1,139	8	0	1,147	0	1,147	1,147	1,146	1	1
6114	Clerical & Office Support	4,849	(8)	0	4,841	0	4,841	3,879	3,876	965	3
6116	Contracted Employees	386,284	0	0	386,284	0	386,284	386,284	386,284	0	0
Overhead Expenses		1,915	0	0	1,915	0	1,915	1,831	1,831	84	0
6131	Other Direct Labour Costs	900	0	0	900	0	900	900	900	0	0
6133	Benefits & Allowances	512	0	0	512	0	512	509	509	3	0
6134	National Insurance	503	0	0	503	0	503	422	422	81	0
Materials, Equipment & Supplies		12,700	0	0	12,700	0	12,700	12,700	12,664	36	36
6221	Drugs & Medical Supplies	700	0	0	700	0	700	700	700	0	0
6222	Field Materials & Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6223	Office Materials & Supplies	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6224	Print & Non-Print Materials	5,000	0	0	5,000	0	5,000	5,000	4,964	36	36
Fuel & Lubricants		7,500	0	0	7,500	0	7,500	7,500	6,899	601	601
6231	Fuel & Lubricants	7,500	0	0	7,500	0	7,500	7,500	6,899	601	601
Rental & Maintenance of Buildings		4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6243	Janitorial & Cleaning Services	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
Transport, Travel & Postage		26,500	0	0	26,500	0	26,500	26,500	23,546	2,954	2,954
6261	Local Travel & Subsistence	3,500	0	0	3,500	0	3,500	3,500	3,498	2	2
6264	Vehicle Spares & Service	15,000	0	0	15,000	0	15,000	15,000	13,966	1,034	1,034
6265	Other Transport, Travel & Postage	8,000	0	0	8,000	0	8,000	8,000	6,082	1,918	1,918
Other Goods & Services Purchased		194,000	2,000	0	196,000	0	196,000	196,000	195,561	439	439
6282	Equipment Maintenance	4,000	2,000	0	6,000	0	6,000	6,000	6,000	0	0
6284	Other	190,000	0	0	190,000	0	190,000	190,000	189,561	439	439
Other Operating Expenses		50,000	39,000	0	89,000	0	89,000	89,000	88,968	32	32
6293	Refreshment & Meals	10,000	4,000	0	14,000	0	14,000	14,000	13,968	32	32
6294	Other	40,000	35,000	0	75,000	0	75,000	75,000	75,000	0	0
Education Subventions & Training		5,500	0	0	5,500	0	5,500	5,500	1,500	4,000	4,000
6302	Training (including Scholarships)	5,500	0	0	5,500	0	5,500	5,500	1,500	4,000	4,000
Local & Int'l Organsation & Constitutional Agencies		915,000	(41,000)	0	874,000	0	874,000	874,000	843,040	30,960	30,960
6321	Subsidies & Contributions to Local Organisation	915,000	(41,000)	0	874,000	0	874,000	874,000	843,040	30,960	30,960

MS. A. MOORE
HEAD OF BUDGET AGENCY

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 013 - DEFENCE & NATIONAL SECURITY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		291,235	(95)	0	291,140	0	291,140	291,140	288,286	2,854	2,854
Wages & Salaries		13,696	0	0	13,696	0	13,696	13,696	13,696	0	0
6115	Semi-Skilled Operatives & Unskilled	979	0	0	979	0	979	979	979	0	0
6116	Contracted Employees	12,717	0	0	12,717	0	12,717	12,717	12,717	0	0
Overhead Expenses		164	0	0	164	0	164	164	164	0	0
6133	Benefits & Allowances	82	0	0	82	0	82	82	82	0	0
6134	National Insurance	82	0	0	82	0	82	82	82	0	0
Materials, Equipment & Supplies		4,563	0	0	4,563	0	4,563	4,563	4,146	417	417
6221	Drugs & Medical Supplies	200	0	0	200	0	200	200	200	0	0
6222	Field Materials & Supplies	1,165	0	0	1,165	0	1,165	1,165	1,126	39	39
6223	Office Materials & Supplies	1,218	0	0	1,218	0	1,218	1,218	851	367	367
6224	Print & Non-Print Materials	1,980	0	0	1,980	0	1,980	1,980	1,969	11	11
Fuel & Lubricants		4,780	0	0	4,780	0	4,780	4,780	4,766	14	14
6231	Fuel & Lubricants	4,780	0	0	4,780	0	4,780	4,780	4,766	14	14
Rental & Maintenance of Buildings		5,970	0	0	5,970	0	5,970	5,970	4,811	1,159	1,159
6242	Maintenance of Buildings	3,900	0	0	3,900	0	3,900	3,900	3,335	565	565
6243	Janitorial & Cleaning Supplies	2,070	0	0	2,070	0	2,070	2,070	1,476	594	594
Maintenance of Infrastructure		4,000	0	0	4,000	0	4,000	4,000	3,737	263	263
6255	Maintenance of Other Infrastructure	4,000	0	0	4,000	0	4,000	4,000	3,737	263	263
Transport, Travel & Postage		5,700	0	0	5,700	0	5,700	5,700	5,434	266	266
6261	Local Travel & Subsistence	100	0	0	100	0	100	100	0	100	100
6264	Vehicle Spares & Service	5,100	0	0	5,100	0	5,100	5,100	5,098	2	2
6265	Other Transport, Travel & Postage	500	0	0	500	0	500	500	336	164	164

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 013 - DEFENCE & NATIONAL SECURITY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Utility Charges	35,978	(14,600)	0	21,378	0	21,378	21,378	21,118	260	260
6271	Telephone & Internet Charges	35,978	(14,600)	0	21,378	0	21,378	21,378	21,118	260	260
	Other Goods & Services Purchased	37,068	7,748	0	44,816	0	44,816	44,816	44,447	369	369
6281	Security Services	7,884	95	0	7,979	0	7,979	7,979	7,976	3	3
6282	Equipment Maintenance	2,950	1,700	0	4,650	0	4,650	4,650	4,508	142	142
6283	Cleaning & Extermination Services	334	0	0	334	0	334	334	321	13	13
6284	Other	25,900	5,953	0	31,853	0	31,853	31,853	31,642	211	211
	Other Operating Expenses	157,200	12,805	0	170,005	0	170,005	170,005	169,943	62	62
6293	Refreshment & Meals	7,200	0	0	7,200	0	7,200	7,200	7,168	32	32
6294	Other	150,000	12,805	0	162,805	0	162,805	162,805	162,775	30	30
	Education Subventions & Training	30,000	(5,953)	0	24,047	0	24,047	24,047	24,000	47	47
6302	Training (including Scholarships)	30,000	(5,953)	0	24,047	0	24,047	24,047	24,000	47	47

MS. A. MOORE
HEAD OF BUDGET AGENCY

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 014 - PUBLIC POLICY & PLANNING
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		359,724	0	11,756	371,480	0	371,480	371,480	366,610	4,870	4,870
Wages & Salaries		4,750	0	0	4,750	0	4,750	4,750	4,675	75	75
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6222	Field Materials & Supplies	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6223	Office Materials & Supplies	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6224	Print & Non-Print Materials	2,000	0	0	2,000	0	2,000	2,000	1,925	75	75
Transport, Travel & Postage		25,500	(20,000)	0	5,500	0	5,500	5,500	3,060	2,440	2,440
6261	Local Travel & Subsistence	14,000	(12,000)	0	2,000	0	2,000	2,000	1,753	247	247
6264	Vehicle Spares & Service	1,500	0	0	1,500	0	1,500	1,500	1,307	193	193
6265	Other Transport, Travel & Postage	10,000	(8,000)	0	2,000	0	2,000	2,000	0	2,000	2,000
Other Goods & Services Purchased		16,000	12,000	0	28,000	0	28,000	28,000	27,645	355	355
6282	Equipment Maintenance	500	0	0	500	0	500	500	462	38	38
6283	Cleaning & Extermination Services	500	0	0	500	0	500	500	500	0	0
6284	Other	15,000	12,000	0	27,000	0	27,000	27,000	26,683	317	317
Other Operating Expenses		14,000	11,000	0	25,000	0	25,000	25,000	25,000	0	0
6293	Refreshment & Meals	2,000	1,000	0	3,000	0	3,000	3,000	3,000	0	0
6294	Other	12,000	10,000	0	22,000	0	22,000	22,000	22,000	0	0
Education Subventions & Training		5,000	(3,000)	0	2,000	0	2,000	2,000	0	2,000	2,000
6302	Training (including Scholarships)	5,000	(3,000)	0	2,000	0	2,000	2,000	0	2,000	2,000
Local Org., Int'l Org. & Constitutional Agencies		294,474	0	11,756	306,230	0	306,230	306,230	306,230	0	0
6321	Subsidies & Contributions to Local Organisation	294,474	0	11,756	306,230	0	306,230	306,230	306,230	0	0

MS. A. MOORE
HEAD OF BUDGET AGENCY

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 015 - ENVIRONMENTAL MANAGEMENT & COMPLIANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,585,744	0	0	1,585,744	0	1,585,744	1,569,432	1,564,862	20,882	4,570
Wages & Salaries		59,204	(1)	0	59,203	0	59,203	42,905	42,905	16,298	0
6114	Clerical & Office Support	1,050	84	0	1,134	0	1,134	1,134	1,134	0	0
6116	Contracted Employees	58,154	(85)	0	58,069	0	58,069	41,771	41,771	16,298	0
Overhead Expenses		442	1	0	443	0	443	429	429	14	0
6131	Other Direct Labour Costs	240	0	0	240	0	240	240	240	0	0
6133	Benefits & Allowances	114	0	0	114	0	114	100	100	14	0
6134	National Insurance	88	1	0	89	0	89	89	89	0	0
Materials, Equipment & Supplies		1,300	0	0	1,300	0	1,300	1,300	792	508	508
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6222	Field Materials & Supplies	500	0	0	500	0	500	500	500	0	0
6223	Office Materials & Supplies	500	0	0	500	0	500	500	0	500	500
6224	Print & Non-Print Materials	200	0	0	200	0	200	200	192	8	8
Fuel & Lubricants		1,500	0	0	1,500	0	1,500	1,500	0	1,500	1,500
6231	Fuel & Lubricants	1,500	0	0	1,500	0	1,500	1,500	0	1,500	1,500
Rental & Maintenance of Buildings		500	0	0	500	0	500	500	470	30	30
6243	Janitorial & Cleaning Supplies	500	0	0	500	0	500	500	470	30	30
Transport, Travel & Postage		2,113	0	0	2,113	0	2,113	2,113	1,568	545	545
6261	Local Travel & Subsistence	100	0	0	100	0	100	100	68	32	32
6263	Postage, Telex & Cablegrams	13	0	0	13	0	13	13	0	13	13
6264	Vehicle Spares & Service	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6265	Other Transport, Travel & Postage	500	0	0	500	0	500	500	0	500	500
Other Goods & Services Purchased		64,300	0	0	64,300	0	64,300	64,300	62,803	1,497	1,497
6281	Security Services	3,500	0	0	3,500	0	3,500	3,500	2,033	1,467	1,467
6282	Equipment Maintenance	500	0	0	500	0	500	500	470	30	30
6283	Cleaning & Extermination Services	300	0	0	300	0	300	300	300	0	0
6284	Other	60,000	0	0	60,000	0	60,000	60,000	60,000	0	0

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 015 - ENVIRONMENTAL MANAGEMENT & COMPLIANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Other Operating Expenses	5,850	0	0	5,850	0	5,850	5,850	5,360	490	490
6291	National & Other Events	500	0	0	500	0	500	500	158	342	342
6293	Refreshment & Meals	350	0	0	350	0	350	350	202	148	148
6294	Other	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
	Local Org., Int'l Org. & Constitutional Agencies	1,450,535	0	0	1,450,535	0	1,450,535	1,450,535	1,450,535	0	0
6321	Subsidies & Contributions to Local Organisation	1,450,535	0	0	1,450,535	0	1,450,535	1,450,535	1,450,535	0	0

MS. A. MOORE
HEAD OF BUDGET AGENCY

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 016 - POLICE COMPLAINTS AUTHORITY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		55,637	0	0	55,637	0	55,637	55,590	34,454	21,183	21,136
Wages & Salaries		20,320	0	0	20,320	0	20,320	20,273	20,273	47	0
6111	Administrative	1,329	0	0	1,329	0	1,329	1,329	1,329	0	0
6114	Clerical & Office Support	2,847	0	0	2,847	0	2,847	2,800	2,800	47	0
6115	Semi-Skilled Operatives & Unskilled	899	0	0	899	0	899	899	899	0	0
6116	Contracted Employees	15,245	0	0	15,245	0	15,245	15,245	15,245	0	0
Overhead Expenses		849	0	0	849	0	849	849	849	0	0
6133	Benefits & Allowances	423	0	0	423	0	423	423	423	0	0
6134	National Insurance	426	0	0	426	0	426	426	426	0	0
Materials, Equipment & Supplies		2,430	0	0	2,430	0	2,430	2,430	2,406	24	24
6221	Drugs & Medical Supplies	350	0	0	350	0	350	350	350	0	0
6222	Field Materials & Supplies	80	0	0	80	0	80	80	80	0	0
6223	Office Materials & Supplies	1,400	0	0	1,400	0	1,400	1,400	1,396	4	4
6224	Print & Non-Print Materials	600	0	0	600	0	600	600	580	20	20
Fuel & Lubricants		600	0	0	600	0	600	600	0	600	600
6231	Fuel & Lubricants	600	0	0	600	0	600	600	0	600	600
Rental & Maintenance of Buildings		19,428	200	0	19,628	0	19,628	19,628	1,254	18,374	18,374
6241	Rental of Buildings	18,228	0	0	18,228	0	18,228	18,228	0	18,228	18,228
6242	Maintenance of Buildings	400	0	0	400	0	400	400	255	145	145
6243	Janitorial & Cleaning Supplies	800	200	0	1,000	0	1,000	1,000	999	1	1
Maintenance of Infrastructure		200	0	0	200	0	200	200	0	200	200
6255	Maintenance of Other Infrastructure	200	0	0	200	0	200	200	0	200	200
Transport, Travel & Postage		5,805	(500)	0	5,305	0	5,305	5,305	3,689	1,616	1,616
6261	Local Travel & Subsistence	200	120	0	320	0	320	320	318	2	2
6263	Postage, Telex & Cablegrams	5	0	0	5	0	5	5	0	5	5
6264	Vehicle Spares & Service	350	0	0	350	0	350	350	96	254	254
6265	Other Transport, Travel & Postage	5,250	(620)	0	4,630	0	4,630	4,630	3,275	1,355	1,355
Utility Charges		2,800	0	0	2,800	0	2,800	2,800	2,724	76	76
6271	Telephone & Internet Charges	1,400	0	0	1,400	0	1,400	1,400	1,324	76	76
6272	Electricity Charges	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 016 - POLICE COMPLAINTS AUTHORITY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Other Goods & Services Purchased	1,675	300	0	1,975	0	1,975	1,975	1,926	49	49
6282	Equipment Maintenance	800	300	0	1,100	0	1,100	1,100	1,100	0	0
6283	Cleaning & Extermination Services	275	0	0	275	0	275	275	228	47	47
6284	Other	600	0	0	600	0	600	600	598	2	2
	Other Operating Expenses	1,150	0	0	1,150	0	1,150	1,150	953	197	197
6291	National and Other Events	100	0	0	100	0	100	100	14	86	86
6293	Refreshment & Meals	650	0	0	650	0	650	650	650	0	0
6294	Other	400	0	0	400	0	400	400	289	111	111
	Education Subventions & Training	380	0	0	380	0	380	380	380	0	0
6302	Training (including Scholarships)	380	0	0	380	0	380	380	380	0	0

MS. A. MOORE
HEAD OF BUDGET AGENCY

**AGENCY 02 - OFFICE OF THE PRIME MINISTER
PROGRAMME 021 - PRIME MINISTER'S SECRETARIAT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		477,017	(19,160)	0	457,857	0	457,857	456,524	345,661	112,196	110,863
Wages & Salaries		109,696	(1,507)	0	108,189	0	108,189	106,973	106,973	1,216	0
6111	Administrative	1,881	202	0	2,083	0	2,083	2,083	2,083	0	0
6112	Senior Technical	1,881	202	0	2,083	0	2,083	2,083	2,083	0	0
6113	Other Technical & Craft Skilled	4,970	(260)	0	4,710	0	4,710	4,710	4,710	0	0
6114	Clerical & Office Support	13,773	(1,026)	0	12,747	0	12,747	11,531	11,531	1,216	0
6115	Semi-Skilled Operatives & Unskilled	4,665	331	0	4,996	0	4,996	4,996	4,996	0	0
6116	Contracted Employees	82,526	(956)	0	81,570	0	81,570	81,570	81,570	0	0
Overhead Expenses		7,560	1,508	0	9,068	0	9,068	8,951	8,951	117	0
6131	Other Direct Labour Costs	3,127	1,092	0	4,219	0	4,219	4,219	4,219	0	0
6133	Benefits & Allowances	2,169	416	0	2,585	0	2,585	2,585	2,585	0	0
6134	National Insurance	2,264	0	0	2,264	0	2,264	2,147	2,147	117	0
Materials, Equipment & Supplies		9,000	0	0	9,000	0	9,000	9,000	8,999	1	1
6221	Drugs & Medical Supplies	1,100	0	0	1,100	0	1,100	1,100	1,099	1	1
6222	Field Materials & Supplies	900	0	0	900	0	900	900	900	0	0
6223	Office Materials & Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6224	Print & Non-Print Materials	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
Fuel & Lubricants		7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6231	Fuel & Lubricants	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
Rental & Maintenance of Buildings		31,700	840	0	32,540	0	32,540	32,540	23,736	8,804	8,804
6241	Rental of Buildings	5,160	840	0	6,000	0	6,000	6,000	6,000	0	0
6242	Maintenance of Buildings	21,700	0	0	21,700	0	21,700	21,700	12,896	8,804	8,804
6243	Janitorial & Cleaning Supplies	4,840	0	0	4,840	0	4,840	4,840	4,840	0	0
Maintenance of Infrastructure		9,500	0	0	9,500	0	9,500	9,500	6,546	2,954	2,954
6255	Maintenance of Other Infrastructure	9,500	0	0	9,500	0	9,500	9,500	6,546	2,954	2,954
Transport, Travel & Postage		36,590	1,368	0	37,958	0	37,958	37,958	37,934	24	24
6261	Local Travel & Subsistence	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6263	Postage, Telex & Cablegrams	30	0	0	30	0	30	30	6	24	24
6264	Vehicle Spares & Service	14,560	1,368	0	15,928	0	15,928	15,928	15,928	0	0
6265	Other Transport, Travel & Postage	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0

**AGENCY 02 - OFFICE OF THE PRIME MINISTER
PROGRAMME 021 - PRIME MINISTER'S SECRETARIAT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Utility Charges	25,501	(1,368)	0	24,133	0	24,133	24,133	9,127	15,006	15,006
6271	Telephone & Internet Charges	7,609	0	0	7,609	0	7,609	7,609	3,994	3,615	3,615
6272	Electricity Charges	11,364	(1,368)	0	9,996	0	9,996	9,996	3,753	6,243	6,243
6273	Water Charges	6,528	0	0	6,528	0	6,528	6,528	1,380	5,148	5,148
	Other Goods & Services Purchased	231,730	(20,001)	0	211,729	0	211,729	211,729	127,655	84,074	84,074
6281	Security Services	20,216	0	0	20,216	0	20,216	20,216	20,215	1	1
6282	Equipment Maintenance	3,514	0	0	3,514	0	3,514	3,514	3,514	0	0
6283	Cleaning & Extermination Services	8,000	0	0	8,000	0	8,000	8,000	4,129	3,871	3,871
6284	Other	200,000	(20,001)	0	179,999	0	179,999	179,999	99,797	80,202	80,202
	Other Operating Expenses	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
6291	National & Other Events	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6293	Refreshment & Meals	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
	Education Subventions & Training	240	0	0	240	0	240	240	240	0	0
6302	Training (including Scholarships)	240	0	0	240	0	240	240	240	0	0

MR. D. CUMMINGS
HEAD OF BUDGET AGENCY

AGENCY 02 - OFFICE OF THE PRIME MINISTER
PROGRAMME 022 - DISASTER PREPAREDNESS, RESPONSE & MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		5,459,402	0	50,000	5,509,402	0	5,509,402	5,509,403	5,500,633	8,769	8,770
Wages & Salaries		69,077	0	0	69,077	0	69,077	69,077	69,077	0	0
6116	Contracted Employees	69,077	0	0	69,077	0	69,077	69,077	69,077	0	0
Materials, Equipment & Supplies		18,044	2,873	0	20,917	0	20,917	20,917	20,912	5	5
6221	Drugs & Medical Supplies	548	0	0	548	0	548	548	548	0	0
6222	Field Materials & Supplies	7,327	0	0	7,327	0	7,327	7,327	7,327	0	0
6223	Office Materials & Supplies	3,169	0	0	3,169	0	3,169	3,169	3,169	0	0
6224	Print & Non-Print Materials	7,000	2,873	0	9,873	0	9,873	9,873	9,868	5	5
Fuel & Lubricants		9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6231	Fuel & Lubricants	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
Rental & Maintenance of Buildings		33,706	0	0	33,706	0	33,706	33,706	29,723	3,983	3,983
6242	Maintenance of Buildings	12,706	0	0	12,706	0	12,706	12,706	8,723	3,983	3,983
6243	Janitorial & Cleaning Supplies	21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
Maintenance of Infrastructure		4,140	0	0	4,140	0	4,140	4,140	2,595	1,545	1,545
6255	Maintenance of Other Infrastructure	4,140	0	0	4,140	0	4,140	4,140	2,595	1,545	1,545
Transport, Travel & Postage		52,600	(4,670)	0	47,930	0	47,930	47,931	46,612	1,318	1,319
6261	Local Travel & Subsistence	13,500	(4,237)	0	9,263	0	9,263	9,263	9,263	0	0
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	33	67	67
6264	Vehicle Spares & Service	9,000	7,306	0	16,306	0	16,306	16,306	16,306	0	0
6265	Other Transport, Travel & Postage	30,000	(7,739)	0	22,261	0	22,261	22,262	21,010	1,251	1,252
Utility Charges		12,824	4,687	0	17,511	0	17,511	17,511	16,251	1,260	1,260
6271	Telephone & Internet Charges	5,324	0	0	5,324	0	5,324	5,324	5,324	0	0
6272	Electricity Charges	6,240	4,687	0	10,927	0	10,927	10,927	10,927	0	0
6273	Water Charges	1,260	0	0	1,260	0	1,260	1,260	0	1,260	1,260

**AGENCY 02 - OFFICE OF THE PRIME MINISTER
PROGRAMME 022 - DISASTER PREPAREDNESS, RESPONSE & MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Other Goods & Services Purchased		44,950	(2,890)	0	42,060	0	42,060	42,060	41,402	658	658
6281	Security Services	12,233	579	0	12,812	0	12,812	12,812	12,812	0	0
6282	Equipment Maintenance	2,000	557	0	2,557	0	2,557	2,557	2,557	0	0
6283	Cleaning & Extermination Services	1,000	267	0	1,267	0	1,267	1,267	1,267	0	0
6284	Other	29,717	(4,293)	0	25,424	0	25,424	25,424	24,766	658	658
Other Operating Expenses		5,215,561	0	50,000	5,265,561	0	5,265,561	5,265,561	5,265,561	0	0
6291	National and Other Events	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6292	Dietary	205,000	0	0	205,000	0	205,000	205,000	205,000	0	0
6293	Refreshment & Meals	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6294	Other	5,002,061	0	50,000	5,052,061	0	5,052,061	5,052,061	5,052,061	0	0
Education Subventions & Training		3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6302	Training (including Scholarships)	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0

MR. D. CUMMINGS
HEAD OF BUDGET AGENCY

**AGENCY 02 - OFFICE OF THE PRIME MINISTER
PROGRAMME 023 - POWER GENERATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		3,529,119	9,646	3,093,317	6,632,082	0	6,632,082	6,632,082	6,632,082	0	0
Local Org., Int'l Org. & Constitutional Agencies		3,529,119	9,646	3,093,317	6,632,082	0	6,632,082	6,632,082	6,632,082	0	0
6321	Subsidies & Contributions to Local Organisation	3,529,119	9,646	3,093,317	6,632,082	0	6,632,082	6,632,082	6,632,082	0	0

MR. D. CUMMINGS
HEAD OF BUDGET AGENCY

**AGENCY 02 - OFFICE OF THE PRIME MINISTER
PROGRAMME 024 - TELECOMMUNICATIONS & INNOVATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,034,546	5,000	0	2,039,546	0	2,039,546	2,038,964	2,037,502	2,044	1,462
Wages & Salaries		23,691	0	0	23,691	0	23,691	23,109	22,494	1,197	615
6116	Contracted Employees	23,691	0	0	23,691	0	23,691	23,109	22,494	1,197	615
Materials, Equipment & Supplies		1,455	0	0	1,455	0	1,455	1,455	1,455	0	0
6221	Drugs & Medical Supplies	125	0	0	125	0	125	125	125	0	0
6222	Field Materials & Supplies	80	0	0	80	0	80	80	80	0	0
6223	Office Materials & Supplies	400	0	0	400	0	400	400	400	0	0
6224	Print & Non-Print Materials	850	0	0	850	0	850	850	850	0	0
Fuel & Lubricants		2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6231	Fuel & Lubricants	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
Rental & Maintenance of Buildings		300	0	0	300	0	300	300	300	0	0
6243	Janitorial & Cleaning Supplies	300	0	0	300	0	300	300	300	0	0
Transport, Travel & Postage		3,050	0	0	3,050	0	3,050	3,050	3,050	0	0
6261	Local Travel & Subsistence	400	0	0	400	0	400	400	400	0	0
6264	Vehicle Spares & Service	650	0	0	650	0	650	650	650	0	0
6265	Other Transport, Travel & Postage	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
Utility Charges		1,000	0	0	1,000	0	1,000	1,000	153	847	847
6271	Telephone & Internet Charges	1,000	0	0	1,000	0	1,000	1,000	153	847	847
Other Goods & Services Purchased		9,350	0	0	9,350	0	9,350	9,350	9,350	0	0
6282	Equipment Maintenance	650	0	0	650	0	650	650	650	0	0
6283	Cleaning & Extermination Services	700	0	0	700	0	700	700	700	0	0
6284	Other	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
Other Operating Expenses		1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6291	National & Other Events	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6293	Refreshment & Meals	200	0	0	200	0	200	200	200	0	0
Education Subventions & Training		12,000	5,000	0	17,000	0	17,000	17,000	17,000	0	0
6302	Training (including Scholarships)	12,000	5,000	0	17,000	0	17,000	17,000	17,000	0	0
Local Org., Int'l Org. & Constitutional Agencies		1,980,000	0	0	1,980,000	0	1,980,000	1,980,000	1,980,000	0	0
6321	Subsidies & Contributions to Local Organisation	1,980,000	0	0	1,980,000	0	1,980,000	1,980,000	1,980,000	0	0

MR. D. CUMMINGS
HEAD OF BUDGET AGENCY

AGENCY 02 - OFFICE OF THE PRIME MINISTER
PROGRAMME 025 - GOVERNMENT INFORMATION & COMMUNICATION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		770,756	4,514	0	775,270	0	775,270	775,270	770,807	4,463	4,463
Wages & Salaries		67,801	0	0	67,801	0	67,801	67,801	67,801	0	0
6116	Contracted Employees	67,801	0	0	67,801	0	67,801	67,801	67,801	0	0
Materials, Equipment & Supplies		4,815	0	0	4,815	0	4,815	4,815	4,815	0	0
6221	Drugs & Medical Supplies	265	0	0	265	0	265	265	265	0	0
6222	Field Materials & Supplies	350	0	0	350	0	350	350	350	0	0
6223	Office Materials & Supplies	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6224	Print & Non-Print Materials	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
Fuel & Lubricants		3,000	0	0	3,000	0	3,000	3,000	2,961	39	39
6231	Fuel & Lubricants	3,000	0	0	3,000	0	3,000	3,000	2,961	39	39
Rental & Maintenance of Buildings		9,835	0	0	9,835	0	9,835	9,835	8,315	1,520	1,520
6241	Rental of Buildings	5,000	0	0	5,000	0	5,000	5,000	3,480	1,520	1,520
6242	Maintenance of Buildings	3,935	0	0	3,935	0	3,935	3,935	3,935	0	0
6243	Janitorial & Cleaning Supplies	900	0	0	900	0	900	900	900	0	0
Transport, Travel & Postage		15,099	5,948	0	21,047	0	21,047	21,047	19,927	1,120	1,120
6261	Local Travel & Subsistence	5,000	0	0	5,000	0	5,000	5,000	3,880	1,120	1,120
6264	Vehicle Spares & Service	2,599	2,655	0	5,254	0	5,254	5,254	5,254	0	0
6265	Other Transport, Travel & Postage	7,500	3,293	0	10,793	0	10,793	10,793	10,793	0	0
Utility Charges		8,200	(3,612)	0	4,588	0	4,588	4,588	3,635	953	953
6271	Telephone & Internet Charges	4,000	(2,222)	0	1,778	0	1,778	1,778	825	953	953
6272	Electricity Charges	4,200	(1,434)	0	2,766	0	2,766	2,766	2,766	0	0
6273	Water Charges	0	44	0	44	0	44	44	44	0	0

**AGENCY 02 - OFFICE OF THE PRIME MINISTER
PROGRAMME 025 - GOVERNMENT INFORMATION & COMMUNICATION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Other Goods & Services Purchased	89,506	(498)	0	89,008	0	89,008	89,008	89,008	0	0
6281	Security Services	15,156	0	0	15,156	0	15,156	15,156	15,156	0	0
6282	Equipment Maintenance	1,350	(498)	0	852	0	852	852	852	0	0
6283	Cleaning & Extermination Services	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6284	Other	70,000	0	0	70,000	0	70,000	70,000	70,000	0	0
	Other Operating Expenses	2,500	4,176	0	6,676	0	6,676	6,676	6,676	0	0
6291	National & Other Events	1,700	4,176	0	5,876	0	5,876	5,876	5,876	0	0
6293	Refreshment & Meals	800	0	0	800	0	800	800	800	0	0
	Education Subventions & Training	10,000	(1,500)	0	8,500	0	8,500	8,500	7,669	831	831
6302	Training (including Scholarships)	10,000	(1,500)	0	8,500	0	8,500	8,500	7,669	831	831
	Local Org., Int'l Org. & Constitutional Agencies	560,000	0	0	560,000	0	560,000	560,000	560,000	0	0
6321	Subsidies & Contributions to Local Organisation	560,000	0	0	560,000	0	560,000	560,000	560,000	0	0

MR. D. CUMMINGS
HEAD OF BUDGET AGENCY

AGENCY 03 - MINISTRY OF FINANCE
PROGRAMME 031 - POLICY & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		31,402,755	(44,000)	12,659,233	44,017,988	0	44,017,988	43,968,620	43,870,848	147,140	97,772
Wages & Salaries		161,628	1,500	0	163,128	0	163,128	161,970	161,834	1,294	136
6111	Administrative	11,882	0	0	11,882	0	11,882	10,724	10,724	1,158	0
6112	Senior Technical	2,643	0	0	2,643	0	2,643	2,643	2,643	0	0
6113	Other Technical & Craft Skilled	13,988	0	0	13,988	0	13,988	13,988	13,988	0	0
6114	Clerical & Office Support	39,296	(4,000)	0	35,296	0	35,296	35,296	35,296	0	0
6115	Semi-Skilled Operatives & Unskilled	10,312	(500)	0	9,812	0	9,812	9,812	9,812	0	0
6116	Contracted Employees	83,027	6,000	0	89,027	0	89,027	89,027	88,927	100	100
6117	Temporary Employees	480	0	0	480	0	480	480	444	36	36
Overhead Expenses		17,887	(1,500)	0	16,387	0	16,387	15,517	15,514	873	3
6131	Other Direct Labour Costs	2,599	0	0	2,599	0	2,599	2,599	2,596	3	3
6133	Benefits & Allowances	8,725	(1,500)	0	7,225	0	7,225	6,953	6,953	272	0
6134	National Insurance	6,563	0	0	6,563	0	6,563	5,965	5,965	598	0
Other Employment Costs		15,891,341	0	0	15,891,341	0	15,891,341	15,891,039	15,839,501	51,840	51,538
6141	Other Employment Costs	15,891,341	0	0	15,891,341	0	15,891,341	15,891,039	15,839,501	51,840	51,538
Materials, Equipment & Supplies		15,290	0	0	15,290	0	15,290	15,290	15,163	127	127
6221	Drugs & Medical Supplies	200	0	0	200	0	200	200	200	0	0
6222	Field Materials & Supplies	166	0	0	166	0	166	166	152	14	14
6223	Office Materials & Supplies	12,000	0	0	12,000	0	12,000	12,000	11,897	103	103
6224	Print & Non-Print Materials	2,924	0	0	2,924	0	2,924	2,924	2,914	10	10
Fuel & Lubricants		10,900	0	0	10,900	0	10,900	10,900	6,780	4,120	4,120
6231	Fuel & Lubricants	10,900	0	0	10,900	0	10,900	10,900	6,780	4,120	4,120
Rental & Maintenance of Buildings		63,520	3,500	0	67,020	0	67,020	67,020	65,408	1,612	1,612
6242	Maintenance of Buildings	58,000	3,500	0	61,500	0	61,500	61,500	60,041	1,459	1,459
6243	Janitorial & Cleaning Supplies	5,520	0	0	5,520	0	5,520	5,520	5,367	153	153
Maintenance of Infrastructure		3,900	501	0	4,401	0	4,401	4,401	4,145	256	256
6255	Maintenance of Other Infrastructure	3,900	501	0	4,401	0	4,401	4,401	4,145	256	256

**AGENCY 03 - MINISTRY OF FINANCE
PROGRAMME 031 - POLICY & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		27,502	0	0	27,502	0	27,502	4,401	4,145	23,357	256
6261	Local Travel & Subsistence	12,700	0	0	12,700	0	12,700	12,700	10,324	2,376	2,376
6263	Postage, Telex & Cablegrams	402	0	0	402	0	402	402	76	326	326
6264	Vehicle Spares & Service	14,400	0	0	14,400	0	14,400	14,400	8,213	6,187	6,187
Utility Charges		6,074,045	935,999	10,600,000	17,610,044	0	17,610,044	17,610,044	17,607,504	2,540	2,540
6271	Telephone & Internet Charges	4,659	500	0	5,159	0	5,159	5,159	5,043	116	116
6272	Electricity Charges	6,062,664	935,499	10,600,000	17,598,163	0	17,598,163	17,598,163	17,597,442	721	721
6273	Water Charges	6,722	0	0	6,722	0	6,722	6,722	5,019	1,703	1,703
Other Goods & Services Purchased		210,874	(104,000)	0	106,874	0	106,874	81,585	73,969	32,905	7,616
6281	Security Services	26,374	0	0	26,374	0	26,374	26,026	23,321	3,053	2,705
6282	Equipment Maintenance	12,000	0	0	12,000	0	12,000	11,916	9,084	2,916	2,832
6283	Cleaning & Extermination Services	2,500	0	0	2,500	0	2,500	2,500	421	2,079	2,079
6284	Other	170,000	(104,000)	0	66,000	0	66,000	41,143	41,143	24,857	0
Other Operating Expenses		27,075	0	0	27,075	0	27,075	27,075	13,145	13,930	13,930
6291	National & Other Events	4,000	0	0	4,000	0	4,000	4,000	3,982	18	18
6293	Refreshment & Meals	4,700	0	0	4,700	0	4,700	4,700	4,089	611	611
6294	Other	18,375	0	0	18,375	0	18,375	18,375	5,074	13,301	13,301
Education Subventions & Training		4,000	0	0	4,000	0	4,000	4,000	2,601	1,399	1,399
6302	Training (including Scholarships)	4,000	0	0	4,000	0	4,000	4,000	2,601	1,399	1,399
Rates, Taxes & Subvention to Local Authorities		6,260	0	0	6,260	0	6,260	6,260	6,144	116	116
6311	Rates & Taxes	6,260	0	0	6,260	0	6,260	6,260	6,144	116	116
Local Org., Int'l Org. & Constitutional Agencies		8,888,533	(880,000)	2,059,233	10,067,766	0	10,067,766	10,046,017	10,040,527	27,239	5,490
6321	Subsidies & Contributions to Local Organisation	8,848,035	(880,000)	2,059,233	10,027,268	0	10,027,268	10,005,519	10,005,519	21,749	0
6322	Subsidies & Contributions to Int'l Organisation	40,498	0	0	40,498	0	40,498	40,498	35,008	5,490	5,490

MS. T. BLAIR
HEAD OF BUDGET AGENCY

AGENCY 03 - MINISTRY OF FINANCE
PROGRAMME 032 - PUBLIC FINANCIAL MANAGEMENT POLICIES & SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		6,560,002	44,000	0	6,604,002	0	6,604,002	6,602,561	6,323,724	280,278	278,837
Wages & Salaries		578,452	(1,126)	0	577,326	0	577,326	576,580	575,710	1,616	870
6111	Administrative	40,632	0	0	40,632	0	40,632	40,632	40,393	239	239
6112	Senior Technical	5,991	0	0	5,991	0	5,991	5,991	5,991	0	0
6113	Other Technical & Craft Skilled	19,608	0	0	19,608	0	19,608	19,608	19,554	54	54
6114	Clerical & Office Support	59,303	(1,126)	0	58,177	0	58,177	58,177	58,177	0	0
6116	Contracted Employees	451,527	0	0	451,527	0	451,527	451,527	450,950	577	577
6117	Temporary Employees	1,391	0	0	1,391	0	1,391	645	645	746	0
Overhead Expenses		24,846	1,126	0	25,972	0	25,972	25,277	25,277	695	0
6131	Other Direct Labour Costs	1,528	1,126	0	2,654	0	2,654	2,654	2,654	0	0
6133	Benefits & Allowances	12,857	0	0	12,857	0	12,857	12,354	12,354	503	0
6134	National Insurance	10,461	0	0	10,461	0	10,461	10,269	10,269	192	0
Materials, Equipment & Supplies		102,848	(44,980)	0	57,868	0	57,868	57,868	46,404	11,464	11,464
6221	Drugs & Medical Supplies	300	20	0	320	0	320	320	313	7	7
6222	Field Materials & Supplies	196	0	0	196	0	196	196	87	109	109
6223	Office Materials & Supplies	24,352	0	0	24,352	0	24,352	24,352	21,265	3,087	3,087
6224	Print & Non-Print Materials	78,000	(45,000)	0	33,000	0	33,000	33,000	24,739	8,261	8,261
Fuel & Lubricants		10,000	0	0	10,000	0	10,000	10,000	5,103	4,897	4,897
6231	Fuel & Lubricants	10,000	0	0	10,000	0	10,000	10,000	5,103	4,897	4,897
Rental & Maintenance of Buildings		7,000	0	0	7,000	0	7,000	7,000	5,583	1,417	1,417
6243	Janitorial & Cleaning Supplies	7,000	0	0	7,000	0	7,000	7,000	5,583	1,417	1,417
Transport, Travel & Postage		249,780	227,000	0	476,780	0	476,780	476,780	447,243	29,537	29,537
6261	Local Travel & Subsistence	34,000	0	0	34,000	0	34,000	34,000	31,952	2,048	2,048
6262	Overseas Conferences & Official Visits	205,000	227,000	0	432,000	0	432,000	432,000	411,990	20,010	20,010
6263	Postage, Telex & Cablegrams	780	0	0	780	0	780	780	414	366	366
6264	Vehicle Spares & Service	9,600	0	0	9,600	0	9,600	9,600	2,887	6,713	6,713
6265	Other Transport, Travel & Postage	400	0	0	400	0	400	400	0	400	400

AGENCY 03 - MINISTRY OF FINANCE
PROGRAMME 032 - PUBLIC FINANCIAL MANAGEMENT POLICIES & SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Utility Charges	47,159	0	0	47,159	0	47,159	47,159	43,075	4,084	4,084
6271	Telephone & Internet Charges	47,159	0	0	47,159	0	47,159	47,159	43,075	4,084	4,084
	Other Goods & Services Purchased	316,125	(44,000)	0	272,125	0	272,125	272,125	247,983	24,142	24,142
6282	Equipment Maintenance	11,305	4,000	0	15,305	0	15,305	15,305	14,379	926	926
6284	Other	304,820	(48,000)	0	256,820	0	256,820	256,820	233,604	23,216	23,216
	Other Operating Expenses	229,457	(70,000)	0	159,457	0	159,457	159,457	136,571	22,886	22,886
6293	Refreshment & Meals	4,486	0	0	4,486	0	4,486	4,486	3,793	693	693
6294	Other	224,971	(70,000)	0	154,971	0	154,971	154,971	132,778	22,193	22,193
	Education Subventions & Training	35,000	(2,020)	0	32,980	0	32,980	32,980	17,795	15,185	15,185
6302	Training (including Scholarships)	35,000	(2,020)	0	32,980	0	32,980	32,980	17,795	15,185	15,185
	Refunds of Revenues	15,000	0	0	15,000	0	15,000	15,000	4,264	10,736	10,736
6331	Refunds of Revenues	15,000	0	0	15,000	0	15,000	15,000	4,264	10,736	10,736
	Pensions & Social Assistance	4,944,335	(22,000)	0	4,922,335	0	4,922,335	4,922,335	4,768,716	153,619	153,619
6341	Non-Pensionable Employees	373,000	0	0	373,000	0	373,000	373,000	364,125	8,875	8,875
6342	Pension Increases	4,571,335	(22,000)	0	4,549,335	0	4,549,335	4,549,335	4,404,591	144,744	144,744

MS. T. BLAIR
HEAD OF BUDGET AGENCY

**AGENCY 06 - MINISTRY OF PARLIAMENTARY AFFAIRS & GOVERNANCE
PROGRAMME 061 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		156,942	0	0	156,942	0	156,942	146,138	144,871	12,071	1,267
Wages & Salaries		23,730	0	0	23,730	0	23,730	23,639	23,639	91	0
6116	Contracted Employees	23,730	0	0	23,730	0	23,730	23,639	23,639	91	0
Materials, Equipment & Supplies		3,015	0	0	3,015	0	3,015	3,015	2,997	18	18
6221	Drugs & Medical Supplies	40	0	0	40	0	40	40	40	0	0
6222	Field Materials & Supplies	75	0	0	75	0	75	75	73	2	2
6223	Office Materials & Supplies	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6224	Print & Non-Print Materials	1,500	0	0	1,500	0	1,500	1,500	1,484	16	16
Fuel & Lubricants		1,500	0	0	1,500	0	1,500	1,500	1,491	9	9
6231	Fuel & Lubricants	1,500	0	0	1,500	0	1,500	1,500	1,491	9	9
Rental & Maintenance of Buildings		6,950	0	0	6,950	0	6,950	6,950	6,949	1	1
6242	Maintenance of Buildings	6,250	0	0	6,250	0	6,250	6,250	6,249	1	1
6243	Janitorial & Cleaning Supplies	700	0	0	700	0	700	700	700	0	0
Maintenance of Infrastructure		1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6255	Maintenance of Other Infrastructure	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
Transport, Travel & Postage		5,450	0	0	5,450	0	5,450	5,450	4,878	572	572
6261	Local Travel & Subsistence	1,500	0	0	1,500	0	1,500	1,500	1,082	418	418
6263	Postage, Telex & Cablegrams	60	0	0	60	0	60	60	28	32	32
6264	Vehicle Spares & Service	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
6265	Other Transport, Travel & Postage	2,390	0	0	2,390	0	2,390	2,390	2,269	121	121
Utility Charges		2,532	0	0	2,532	0	2,532	2,532	2,433	99	99
6271	Telephone & Internet Charges	1,452	(775)	0	677	0	677	677	650	27	27
6272	Electricity Charges	900	775	0	1,675	0	1,675	1,675	1,675	0	0
6273	Water Charges	180	0	0	180	0	180	180	108	72	72
Other Goods & Services Purchased		108,915	0	0	108,915	0	108,915	98,440	97,995	10,920	445
6281	Security Services	7,650	(2,224)	0	5,426	0	5,426	5,426	5,426	0	0
6282	Equipment Maintenance	685	0	0	685	0	685	685	675	10	10
6283	Cleaning & Extermination Services	580	0	0	580	0	580	580	264	316	316
6284	Other	100,000	2,224	0	102,224	0	102,224	91,749	91,630	10,594	119

AGENCY 06 - MINISTRY OF PARLIAMENTARY AFFAIRS & GOVERNANCE
PROGRAMME 061 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Other Operating Expenses	3,350	0	0	3,350	0	3,350	3,266	3,143	207	123
6291	National & Other Events	1,000	0	0	1,000	0	1,000	1,000	892	108	108
6293	Refreshment & Meals	350	0	0	350	0	350	350	346	4	4
6294	Other	2,000	0	0	2,000	0	2,000	1,916	1,905	95	11
	Education Subventions & Training	500	0	0	500	0	500	346	346	154	0
6302	Training (including Scholarships)	500	0	0	500	0	500	346	346	154	0

MR. K. SEEPAUL
HEAD OF BUDGET AGENCY

AGENCY 06 - MINISTRY OF PARLIAMENTARY AFFAIRS & GOVERNANCE
PROGRAMME 062 - PARLIAMENTARY AFFAIRS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		10,198	0	0	10,198	0	10,198	7,941	7,295	2,903	646
Wages & Salaries		4,141	0	0	4,141	0	4,141	4,091	4,091	50	0
6112 Senior Technical		4,141	0	0	4,141	0	4,141	4,091	4,091	50	0
Overhead Expenses		1,548	0	0	1,548	0	1,548	1,257	1,257	291	0
6131 Other Direct Labour Costs		480	0	0	480	0	480	480	480	0	0
6133 Benefits & Allowances		495	0	0	495	0	495	495	495	0	0
6134 National Insurance		573	0	0	573	0	573	282	282	291	0
Materials, Equipment & Supplies		1,221	0	0	1,221	0	1,221	1,221	1,138	83	83
6221 Drugs & Medical Supplies		16	0	0	16	0	16	16	16	0	0
6222 Field Materials & Supplies		5	0	0	5	0	5	5	5	0	0
6223 Office Materials & Supplies		700	0	0	700	0	700	700	653	47	47
6224 Print & Non-Print Materials		500	0	0	500	0	500	500	464	36	36
Rental & Maintenance of Buildings		78	0	0	78	0	78	78	78	0	0
6243 Janitorial & Cleaning Supplies		78	0	0	78	0	78	78	78	0	0
Transport, Travel & Postage		370	0	0	370	0	370	370	0	370	370
6261 Local Travel & Subsistence		150	0	0	150	0	150	150	0	150	150
6263 Postage, Telex & Cablegrams		20	0	0	20	0	20	20	0	20	20
6265 Other Transport, Travel & Postage		200	0	0	200	0	200	200	0	200	200
Utility Charges		240	0	0	240	0	240	240	52	188	188
6271 Telephone & Internet Charges		240	0	0	240	0	240	240	52	188	188
Other Goods & Services Purchased		1,500	0	0	1,500	0	1,500	48	48	1,452	0
6284 Other		1,500	0	0	1,500	0	1,500	48	48	1,452	0
Other Operating Expenses		600	0	0	600	0	600	600	595	5	5
6293 Refreshment & Meals		600	0	0	600	0	600	600	595	5	5
Education Subventions and Training		500	0	0	500	0	500	36	36	464	0
6302 Training (including Scholarships)		500	0	0	500	0	500	36	36	464	0

MR. K. SEEPAUL
HEAD OF BUDGET AGENCY

AGENCY 06 - MINISTRY OF PARLIAMENTARY AFFAIRS & GOVERNANCE
PROGRAMME 063 - GOVERNANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		98,821	0	0	98,821	0	98,821	95,825	92,731	6,090	3,094
Wages & Salaries		20,954	0	0	20,954	0	20,954	18,206	18,206	2,748	0
6112 Senior Technical		20,954	0	0	20,954	0	20,954	18,206	18,206	2,748	0
Materials, Equipment & Supplies		1,322	0	0	1,322	0	1,322	1,322	1,284	38	38
6221 Drugs & Medical Supplies		16	0	0	16	0	16	16	16	0	0
6222 Field Materials & Supplies		11	0	0	11	0	11	11	10	1	1
6223 Office Materials & Supplies		795	0	0	795	0	795	795	770	25	25
6224 Print & Non-Print Materials		500	0	0	500	0	500	500	488	12	12
Rental & Maintenance of Buildings		127	0	0	127	0	127	127	120	7	7
6243 Janitorial & Cleaning Supplies		127	0	0	127	0	127	127	120	7	7
Transport, Travel & Postage		2,120	0	0	2,120	0	2,120	2,120	66	2,054	2,054
6261 Local Travel & Subsistence		100	0	0	100	0	100	100	66	34	34
6263 Postage, Telex & Cablegrams		20	0	0	20	0	20	20	0	20	20
6265 Other Transport, Travel & Postage		2,000	0	0	2,000	0	2,000	2,000	0	2,000	2,000
Utility Charges		360	0	0	360	0	360	360	234	126	126
6271 Telephone & Internet Charges		360	0	0	360	0	360	360	234	126	126
Other Goods & Services Purchased		3,500	0	0	3,500	0	3,500	3,355	2,544	956	811
6284 Other		3,500	0	0	3,500	0	3,500	3,355	2,544	956	811
Other Operating Expenses		2,540	0	0	2,540	0	2,540	2,539	2,481	59	58
6293 Refreshment & Meals		1,000	0	0	1,000	0	1,000	1,000	990	10	10
6294 Other		1,540	0	0	1,540	0	1,540	1,539	1,491	49	48
Education Subventions and Training		898	0	0	898	0	898	796	796	102	0
6302 Training (including Scholarships)		898	0	0	898	0	898	796	796	102	0
Local Org., Int'l Org. & Constitutional Agencies		67,000	0	0	67,000	0	67,000	67,000	67,000	0	0
6321 Subsidies & Contributions to Local Organisation		67,000	0	0	67,000	0	67,000	67,000	67,000	0	0

MR. K. SEEPAUL
HEAD OF BUDGET AGENCY

AGENCY 12 - MINISTRY OF FOREIGN AFFAIRS & INTERNATIONAL COOPERATION
PROGRAMME 121 - DEVELOPMENT OF FOREIGN POLICY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,372,399	91,771	0	2,464,170	0	2,464,170	2,427,283	2,398,979	65,191	28,304
Wages & Salaries		370,233	(2,500)	0	367,733	0	367,733	337,540	337,525	30,208	15
6111	Administrative	140,972	0	0	140,972	0	140,972	115,246	115,231	25,741	15
6112	Senior Technical	4,388	0	0	4,388	0	4,388	4,388	4,388	0	0
6113	Other Technical & Craft Skilled	2,365	0	0	2,365	0	2,365	1,023	1,023	1,342	0
6114	Clerical & Office Support	30,795	0	0	30,795	0	30,795	30,487	30,487	308	0
6115	Semi-Skilled Operatives & Unskilled	18,352	0	0	18,352	0	18,352	18,080	18,080	272	0
6116	Contracted Employees	172,387	(2,500)	0	169,887	0	169,887	168,287	168,287	1,600	0
6117	Temporary Employees	974	0	0	974	0	974	29	29	945	0
Overhead Expenses		39,975	2,500	0	42,475	0	42,475	35,781	35,781	6,694	0
6131	Other Direct Labour Costs	4,734	2,500	0	7,234	0	7,234	6,909	6,909	325	0
6133	Benefits & Allowances	18,704	0	0	18,704	0	18,704	16,631	16,631	2,073	0
6134	National Insurance	16,537	0	0	16,537	0	16,537	12,241	12,241	4,296	0
Materials, Equipment & Supplies		29,050	7,740	0	36,790	0	36,790	36,790	36,784	6	6
6221	Drugs & Medical Supplies	150	40	0	190	0	190	190	189	1	1
6223	Office Materials & Supplies	16,900	7,700	0	24,600	0	24,600	24,600	24,600	0	0
6224	Print & Non-Print Materials	12,000	0	0	12,000	0	12,000	12,000	11,995	5	5
Fuel & Lubricants		9,300	500	0	9,800	0	9,800	9,800	8,710	1,090	1,090
6231	Fuel & Lubricants	9,300	500	0	9,800	0	9,800	9,800	8,710	1,090	1,090
Rental & Maintenance of Buildings		76,612	1,998	0	78,610	0	78,610	78,610	72,395	6,215	6,215
6241	Rental of Buildings	33,386	698	0	34,084	0	34,084	34,084	34,083	1	1
6242	Maintenance of Buildings	30,000	0	0	30,000	0	30,000	30,000	23,786	6,214	6,214
6243	Janitorial & Cleaning Supplies	13,226	1,300	0	14,526	0	14,526	14,526	14,526	0	0
Transport, Travel & Postage		193,200	(52,038)	0	141,162	0	141,162	141,162	133,391	7,771	7,771
6261	Local Travel & Subsistence	65,000	(30,840)	0	34,160	0	34,160	34,160	31,619	2,541	2,541
6263	Postage, Telex & Cablegrams	30,000	0	0	30,000	0	30,000	30,000	29,999	1	1
6264	Vehicle Spares & Service	18,200	0	0	18,200	0	18,200	18,200	17,997	203	203
6265	Other Transport, Travel & Postage	80,000	(21,198)	0	58,802	0	58,802	58,802	53,776	5,026	5,026

AGENCY 12 - MINISTRY OF FOREIGN AFFAIRS & INTERNATIONAL COOPERATION
PROGRAMME 121 - DEVELOPMENT OF FOREIGN POLICY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Utility Charges	52,000	0	0	52,000	0	52,000	52,000	50,534	1,466	1,466
6271	Telephone & Internet Charges	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6272	Electricity Charges	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6273	Water Charges	11,000	0	0	11,000	0	11,000	11,000	9,534	1,466	1,466
	Other Goods & Services Purchased	839,950	(7,000)	0	832,950	0	832,950	832,950	828,740	4,210	4,210
6281	Security Services	19,570	(7,000)	0	12,570	0	12,570	12,570	11,692	878	878
6282	Equipment Maintenance	7,380	0	0	7,380	0	7,380	7,380	4,695	2,685	2,685
6283	Cleaning & Extermination Services	3,000	0	0	3,000	0	3,000	3,000	2,353	647	647
6284	Other	810,000	0	0	810,000	0	810,000	810,000	810,000	0	0
	Other Operating Expenses	101,800	140,571	0	242,371	0	242,371	242,371	240,410	1,961	1,961
6291	National & Other Events	1,500	0	0	1,500	0	1,500	1,500	1,495	5	5
6293	Refreshment & Meals	13,000	1,300	0	14,300	0	14,300	14,300	14,271	29	29
6294	Other	87,300	139,271	0	226,571	0	226,571	226,571	224,644	1,927	1,927
	Education Subventions & Training	3,000	0	0	3,000	0	3,000	3,000	2,287	713	713
6302	Training (including Scholarships)	3,000	0	0	3,000	0	3,000	3,000	2,287	713	713
	Rates, Taxes & Subvention to Local Authorities	3,000	0	0	3,000	0	3,000	3,000	2,435	565	565
6311	Rates & Taxes	3,000	0	0	3,000	0	3,000	3,000	2,435	565	565
	Local Org., Int'l Org. & Constitutional Agencies	654,279	0	0	654,279	0	654,279	654,279	649,987	4,292	4,292
6322	Subsidies & Contributions to Int'l Organisation	654,279	0	0	654,279	0	654,279	654,279	649,987	4,292	4,292

MS. E. HARPER
HEAD OF BUDGET AGENCY

AGENCY 12 - MINISTRY OF FOREIGN AFFAIRS & INTERNATIONAL COOPERATION
PROGRAMME 122 - FOREIGN POLICY PROMOTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		3,517,269	(91,771)	0	3,425,498	0	3,425,498	3,424,949	3,392,232	33,266	32,717
Wages & Salaries		907,777	33,424	0	941,201	0	941,201	941,201	926,125	15,076	15,076
6111	Administrative	82,362	4,843	0	87,205	0	87,205	87,205	87,205	0	0
6113	Other Technical & Craft Skilled	283,880	(46,441)	0	237,439	0	237,439	237,439	237,311	128	128
6114	Clerical & Office Support	180,920	15,632	0	196,552	0	196,552	196,552	196,552	0	0
6115	Semi-Skilled Operatives & Unskilled	140,749	29,266	0	170,015	0	170,015	170,015	170,015	0	0
6116	Contracted Employees	196,000	37,474	0	233,474	0	233,474	233,474	228,201	5,273	5,273
6117	Temporary Employees	23,866	(7,350)	0	16,516	0	16,516	16,516	6,841	9,675	9,675
Overhead Expenses		712,078	(33,423)	0	678,655	0	678,655	678,106	671,146	7,509	6,960
6131	Other Direct Labour Costs	60,160	33,900	0	94,060	0	94,060	94,060	93,895	165	165
6133	Benefits & Allowances	645,000	(67,323)	0	577,677	0	577,677	577,676	570,881	6,796	6,795
6134	National Insurance	6,918	0	0	6,918	0	6,918	6,370	6,370	548	0
Materials, Equipment & Supplies		37,800	535	0	38,335	0	38,335	38,335	35,149	3,186	3,186
6223	Office Materials & Supplies	19,800	535	0	20,335	0	20,335	20,335	20,335	0	0
6224	Print & Non-Print Materials	18,000	0	0	18,000	0	18,000	18,000	14,814	3,186	3,186
Fuel & Lubricants		35,000	2,960	0	37,960	0	37,960	37,960	37,957	3	3
6231	Fuel & Lubricants	35,000	2,960	0	37,960	0	37,960	37,960	37,957	3	3
Rental & Maintenance of Buildings		1,261,070	(241,342)	0	1,019,728	0	1,019,728	1,019,728	1,016,741	2,987	2,987
6241	Rental of Buildings	1,171,570	(241,342)	0	930,228	0	930,228	930,228	930,228	0	0
6242	Maintenance of Buildings	70,000	0	0	70,000	0	70,000	70,000	70,000	0	0
6243	Janitorial & Cleaning Supplies	19,500	0	0	19,500	0	19,500	19,500	16,513	2,987	2,987
Maintenance of Infrastructure		5,500	3,195	0	8,695	0	8,695	8,695	8,539	156	156
6255	Maintenance of Other Infrastructure	5,500	3,195	0	8,695	0	8,695	8,695	8,539	156	156
Transport, Travel & Postage		110,500	49,766	0	160,266	0	160,266	160,266	159,375	891	891
6261	Local Travel & Subsistence	47,000	43,301	0	90,301	0	90,301	90,301	89,458	843	843
6263	Postage, Telex & Cablegrams	20,500	2,065	0	22,565	0	22,565	22,565	22,560	5	5
6264	Vehicle Spares & Service	43,000	4,400	0	47,400	0	47,400	47,400	47,357	43	43

AGENCY 12 - MINISTRY OF FOREIGN AFFAIRS & INTERNATIONAL COOPERATION
PROGRAMME 122 - FOREIGN POLICY PROMOTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Utility Charges	142,000	0	0	142,000	0	142,000	142,000	142,000	0	0
6271	Telephone & Internet Charges	65,000	0	0	65,000	0	65,000	65,000	65,000	0	0
6272	Electricity Charges	60,000	0	0	60,000	0	60,000	60,000	60,000	0	0
6273	Water Charges	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
	Other Goods & Services Purchased	212,000	38,284	0	250,284	0	250,284	250,284	247,130	3,154	3,154
6281	Security Services	70,000	0	0	70,000	0	70,000	70,000	70,000	0	0
6282	Equipment Maintenance	25,000	3,000	0	28,000	0	28,000	28,000	27,846	154	154
6283	Cleaning & Extermination Services	30,000	1,000	0	31,000	0	31,000	31,000	31,000	0	0
6284	Other	87,000	34,284	0	121,284	0	121,284	121,284	118,284	3,000	3,000
	Other Operating Expenses	87,900	54,330	0	142,230	0	142,230	142,230	142,213	17	17
6291	National & Other Events	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6293	Refreshment & Meals	10,900	2,300	0	13,200	0	13,200	13,200	13,183	17	17
6294	Other	70,000	52,030	0	122,030	0	122,030	122,030	122,030	0	0
	Education Subventions & Training	2,686	500	0	3,186	0	3,186	3,186	3,186	0	0
6302	Training (including Scholarships)	2,686	500	0	3,186	0	3,186	3,186	3,186	0	0
	Rates, Taxes & Subvention to Local Authorities	2,458	0	0	2,458	0	2,458	2,458	2,458	0	0
6311	Rates & Taxes	2,458	0	0	2,458	0	2,458	2,458	2,458	0	0
	Refund of Revenues	500	0	0	500	0	500	500	213	287	287
6331	Refunds of Revenues	500	0	0	500	0	500	500	213	287	287

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AGENCY 12 - MINISTRY OF FOREIGN AFFAIRS & INTERNATIONAL COOPERATION
PROGRAMME 123 - DEVELOPMENT OF FOREIGN TRADE POLICY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		52,248	0	0	52,248	0	52,248	50,581	47,855	4,393	2,726
Wages & Salaries		36,429	(248)	0	36,181	0	36,181	34,953	34,953	1,228	0
6111	Administrative	31,548	(248)	0	31,300	0	31,300	30,078	30,078	1,222	0
6114	Clerical & Office Support	959	0	0	959	0	959	953	953	6	0
6116	Contracted Employees	3,922	0	0	3,922	0	3,922	3,922	3,922	0	0
Overhead Expenses		6,149	248	0	6,397	0	6,397	5,958	5,943	454	15
6131	Other Direct Labour Costs	522	86	0	608	0	608	539	524	84	15
6133	Benefits & Allowances	2,896	162	0	3,058	0	3,058	3,002	3,002	56	0
6134	National Insurance	2,731	0	0	2,731	0	2,731	2,417	2,417	314	0
Materials, Equipment & Supplies		720	0	0	720	0	720	720	377	343	343
6223	Office Materials & Supplies	270	0	0	270	0	270	270	270	0	0
6224	Print & Non-Print Materials	450	0	0	450	0	450	450	107	343	343
Fuel & Lubricants		500	0	0	500	0	500	500	13	487	487
6231	Fuel & Lubricants	500	0	0	500	0	500	500	13	487	487
Rental & Maintenance of Buildings		400	0	0	400	0	400	400	400	0	0
6243	Janitorial & Cleaning Supplies	400	0	0	400	0	400	400	400	0	0
Transport, Travel & Postage		1,950	0	0	1,950	0	1,950	1,950	757	1,193	1,193
6261	Local Travel & Subsistence	1,500	0	0	1,500	0	1,500	1,500	572	928	928
6263	Postage, Telex & Cablegrams	150	0	0	150	0	150	150	111	39	39
6264	Vehicle Spares & Service	300	0	0	300	0	300	300	74	226	226
Utility Charges		1,500	0	0	1,500	0	1,500	1,500	1,387	113	113
6271	Telephone & Internet Charges	1,500	0	0	1,500	0	1,500	1,500	1,387	113	113
Other Goods & Services Purchased		450	0	0	450	0	450	450	0	450	450
6282	Equipment Maintenance	250	0	0	250	0	250	250	0	250	250
6283	Cleaning & Extermination Services	200	0	0	200	0	200	200	0	200	200
Other Operating Expenses		4,150	0	0	4,150	0	4,150	4,150	4,025	125	125
6293	Refreshment & Meals	2,650	0	0	2,650	0	2,650	2,650	2,650	0	0
6294	Other	1,500	0	0	1,500	0	1,500	1,500	1,375	125	125

MS. E. HARPER
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AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME 131 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		363,872	5,200	0	369,072	0	369,072	358,350	357,130	11,942	1,220
Wages & Salaries		165,659	(115)	0	165,544	0	165,544	158,306	157,898	7,646	408
6111	Administrative	31,679	(115)	0	31,564	0	31,564	29,718	29,718	1,846	0
6112	Senior Technical	6,444	0	0	6,444	0	6,444	5,279	5,279	1,165	0
6113	Other Technical & Craft Skilled	899	0	0	899	0	899	899	899	0	0
6114	Clerical & Office Support	20,642	0	0	20,642	0	20,642	18,935	18,935	1,707	0
6115	Semi-Skilled Operatives & Unskilled	15,601	0	0	15,601	0	15,601	14,849	14,849	752	0
6116	Contracted Employees	88,278	549	0	88,827	0	88,827	87,492	87,084	1,743	408
6117	Temporary Employees	2,116	(549)	0	1,567	0	1,567	1,134	1,134	433	0
Overhead Expenses		15,711	115	0	15,826	0	15,826	15,220	15,220	606	0
6131	Other Direct Labour Costs	2,135	0	0	2,135	0	2,135	2,024	2,024	111	0
6133	Benefits & Allowances	7,254	115	0	7,369	0	7,369	7,369	7,369	0	0
6134	National Insurance	6,322	0	0	6,322	0	6,322	5,827	5,827	495	0
Materials, Equipment & Supplies		12,350	2,000	0	14,350	0	14,350	14,350	14,350	0	0
6221	Drugs & Medical Supplies	600	0	0	600	0	600	600	600	0	0
6222	Field Materials & Supplies	650	0	0	650	0	650	650	650	0	0
6223	Office Materials & Supplies	5,500	2,000	0	7,500	0	7,500	7,500	7,500	0	0
6224	Print & Non-Print Materials	5,600	0	0	5,600	0	5,600	5,600	5,600	0	0
Fuel & Lubricants		10,000	500	0	10,500	0	10,500	10,500	10,307	193	193
6231	Fuel & Lubricants	10,000	500	0	10,500	0	10,500	10,500	10,307	193	193
Rental & Maintenance of Buildings		18,450	0	0	18,450	0	18,450	18,450	18,440	10	10
6242	Maintenance of Buildings	13,950	0	0	13,950	0	13,950	13,950	13,940	10	10
6243	Janitorial & Cleaning Supplies	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
Maintenance of Infrastructure		1,300	(1,299)	0	1	0	1	1	0	1	1
6255	Maintenance of Other Infrastructure	1,300	(1,299)	0	1	0	1	1	0	1	1

AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME 131 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		32,600	7,975	0	40,575	0	40,575	40,575	40,359	216	216
6261	Local Travel & Subsistence	14,500	0	0	14,500	0	14,500	14,500	14,376	124	124
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	10	90	90
6264	Vehicle Spares & Service	12,000	0	0	12,000	0	12,000	12,000	11,998	2	2
6265	Other Transport, Travel & Postage	6,000	7,975	0	13,975	0	13,975	13,975	13,975	0	0
Utility Charges		17,207	(4,580)	0	12,627	0	12,627	12,627	12,556	71	71
6271	Telephone & Internet Charges	6,320	(1,800)	0	4,520	0	4,520	4,520	4,502	18	18
6272	Electricity Charges	7,885	(940)	0	6,945	0	6,945	6,945	6,914	31	31
6273	Water Charges	3,002	(1,840)	0	1,162	0	1,162	1,162	1,140	22	22
Other Goods & Services Purchased		59,715	(5,550)	0	54,165	0	54,165	53,667	53,577	588	90
6281	Security Services	41,907	(5,000)	0	36,907	0	36,907	36,907	36,907	0	0
6282	Equipment Maintenance	6,528	0	0	6,528	0	6,528	6,528	6,524	4	4
6283	Cleaning & Extermination Services	3,280	(550)	0	2,730	0	2,730	2,730	2,728	2	2
6284	Other	8,000	0	0	8,000	0	8,000	7,502	7,418	582	84
Other Operating Expenses		25,400	8,153	0	33,553	0	33,553	31,173	30,943	2,610	230
6291	National & Other Events	15,500	3,298	0	18,798	0	18,798	18,798	18,771	27	27
6293	Refreshment & Meals	5,400	4,855	0	10,255	0	10,255	10,255	10,255	0	0
6294	Other	4,500	0	0	4,500	0	4,500	2,120	1,917	2,583	203
Education Subventions & Training		2,900	0	0	2,900	0	2,900	2,900	2,900	0	0
6302	Training (including Scholarships)	2,900	0	0	2,900	0	2,900	2,900	2,900	0	0
Rates, Taxes & Subvention to Local Authorities		2,000	(1,999)	0	1	0	1	1	0	1	1
6311	Rates & Taxes	2,000	(1,999)	0	1	0	1	1	0	1	1
Local Org., Int'l Org. & Constitutional Agencies		580	0	0	580	0	580	580	580	0	0
6322	Subsidies & Contributions to Int'l Organisation	580	0	0	580	0	580	580	580	0	0

MS. P. ROOPNARINE
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AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME 133 - REGIONAL DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		69,960	0	0	69,960	0	69,960	66,898	65,646	4,314	1,252
Wages & Salaries		28,301	0	0	28,301	0	28,301	25,902	25,902	2,399	0
6112	Senior Technical	28,301	0	0	28,301	0	28,301	25,902	25,902	2,399	0
Overhead Expenses		7,113	0	0	7,113	0	7,113	6,793	6,793	320	0
6131	Other Direct Labour Costs	360	0	0	360	0	360	360	360	0	0
6133	Benefits & Allowances	4,376	0	0	4,376	0	4,376	4,376	4,376	0	0
6134	National Insurance	2,377	0	0	2,377	0	2,377	2,057	2,057	320	0
Materials, Equipment & Supplies		3,980	0	0	3,980	0	3,980	3,980	3,980	0	0
6221	Drugs & Medical Supplies	400	0	0	400	0	400	400	400	0	0
6222	Field Materials & Supplies	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6223	Office Materials & Supplies	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6224	Print & Non-Print Materials	780	0	0	780	0	780	780	780	0	0
Fuel & Lubricants		600	300	0	900	0	900	900	711	189	189
6231	Fuel & Lubricants	600	300	0	900	0	900	900	711	189	189
Rental & Maintenance of Buildings		5,450	0	0	5,450	0	5,450	5,450	5,399	51	51
6242	Maintenance of Buildings	3,900	0	0	3,900	0	3,900	3,900	3,849	51	51
6243	Janitorial & Cleaning Supplies	1,550	0	0	1,550	0	1,550	1,550	1,550	0	0
Transport, Travel & Postage		6,000	0	0	6,000	0	6,000	6,000	5,798	202	202
6261	Local Travel & Subsistence	3,600	0	0	3,600	0	3,600	3,600	3,398	202	202
6264	Vehicle Spares & Service	800	0	0	800	0	800	800	800	0	0
6265	Other Transport, Travel & Postage	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
Utility Charges		806	0	0	806	0	806	806	801	5	5
6271	Telephone & Internet Charges	806	0	0	806	0	806	806	801	5	5
Other Goods & Services Purchased		15,250	(300)	0	14,950	0	14,950	14,949	14,179	771	770
6281	Security Services	9,700	0	0	9,700	0	9,700	9,700	8,976	724	724
6282	Equipment Maintenance	1,850	0	0	1,850	0	1,850	1,850	1,845	5	5
6283	Cleaning & Extermination Services	1,100	0	0	1,100	0	1,100	1,100	1,099	1	1
6284	Other	2,600	(300)	0	2,300	0	2,300	2,299	2,259	41	40

AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME 133 - REGIONAL DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Other Operating Expenses	1,860	0	0	1,860	0	1,860	1,518	1,483	377	35
6291	National & Other Events	1,000	0	0	1,000	0	1,000	1,000	993	7	7
6293	Refreshment & Meals	460	0	0	460	0	460	460	460	0	0
6294	Other	400	0	0	400	0	400	58	30	370	28
	Education Subventions & Training	600	0	0	600	0	600	600	600	0	0
6302	Training (including Scholarships)	600	0	0	600	0	600	600	600	0	0

MS. P. ROOPNARINE
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AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME 134 - LOCAL GOVERNMENT DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,346,859	(5,200)	0	1,341,659	0	1,341,659	1,317,167	1,301,865	39,794	15,302
Wages & Salaries		93,930	0	0	93,930	0	93,930	93,544	93,544	386	0
6111	Administrative	24,250	(226)	0	24,024	0	24,024	23,748	23,748	276	0
6112	Senior Technical	10,567	550	0	11,117	0	11,117	11,117	11,117	0	0
6113	Other Technical & Craft Skilled	5,071	0	0	5,071	0	5,071	5,055	5,055	16	0
6115	Semi-Skilled Operatives & Unskilled	899	0	0	899	0	899	899	899	0	0
6116	Contracted Employees	51,916	0	0	51,916	0	51,916	51,822	51,822	94	0
6117	Temporary Employees	1,227	(324)	0	903	0	903	903	903	0	0
Overhead Expenses		8,372	0	0	8,372	0	8,372	8,148	8,148	224	0
6131	Other Direct Labour Costs	120	0	0	120	0	120	120	120	0	0
6133	Benefits & Allowances	4,826	0	0	4,826	0	4,826	4,826	4,826	0	0
6134	National Insurance	3,426	0	0	3,426	0	3,426	3,202	3,202	224	0
Expenses Specific to the Agency		290,000	0	0	290,000	0	290,000	266,574	254,731	35,269	11,843
6211	Expenses Specific to the Agency	290,000	0	0	290,000	0	290,000	266,574	254,731	35,269	11,843
Materials, Equipment & Supplies		9,285	0	0	9,285	0	9,285	9,285	9,285	0	0
6221	Drugs & Medical Supplies	300	0	0	300	0	300	300	300	0	0
6222	Field Materials & Supplies	1,520	0	0	1,520	0	1,520	1,520	1,520	0	0
6223	Office Materials & Supplies	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
6224	Print & Non-Print Materials	4,365	0	0	4,365	0	4,365	4,365	4,365	0	0
Fuel & Lubricants		1,600	0	0	1,600	0	1,600	1,600	1,466	134	134
6231	Fuel & Lubricants	1,600	0	0	1,600	0	1,600	1,600	1,466	134	134
Rental & Maintenance of Buildings		6,500	0	0	6,500	0	6,500	6,500	6,471	29	29
6242	Maintenance of Buildings	4,000	0	0	4,000	0	4,000	4,000	3,971	29	29
6243	Janitorial & Cleaning Supplies	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0

AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME 134 - LOCAL GOVERNMENT DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Maintenance of Infrastructure	21,300	0	0	21,300	0	21,300	21,300	21,287	13	13
6251	Maintenance of Roads	8,000	0	0	8,000	0	8,000	8,000	7,989	11	11
6252	Maintenance of Bridges	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6253	Maintenance of Drainage & Irrigation Works	4,900	0	0	4,900	0	4,900	4,900	4,898	2	2
6255	Maintenance of Other Infrastructure	3,900	0	0	3,900	0	3,900	3,900	3,900	0	0
	Transport, Travel & Postage	14,000	3,646	0	17,646	0	17,646	17,646	16,758	888	888
6261	Local Travel & Subsistence	9,500	0	0	9,500	0	9,500	9,500	8,749	751	751
6264	Vehicle Spares & Service	1,000	3,646	0	4,646	0	4,646	4,646	4,646	0	0
6265	Other Transport, Travel & Postage	3,500	0	0	3,500	0	3,500	3,500	3,363	137	137
	Utility Charges	11,254	(7,104)	0	4,150	0	4,150	4,150	3,928	222	222
6271	Telephone & Internet Charges	3,254	(1,300)	0	1,954	0	1,954	1,954	1,810	144	144
6272	Electricity Charges	5,000	(2,960)	0	2,040	0	2,040	2,040	1,987	53	53
6273	Water Charges	3,000	(2,844)	0	156	0	156	156	131	25	25
	Other Goods & Services Purchased	46,188	(6,296)	0	39,892	0	39,892	39,891	38,409	1,483	1,482
6281	Security Services	33,288	(5,997)	0	27,291	0	27,291	27,291	25,861	1,430	1,430
6282	Equipment Maintenance	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6283	Cleaning & Extermination Services	1,900	(299)	0	1,601	0	1,601	1,601	1,601	0	0
6284	Other	8,900	0	0	8,900	0	8,900	8,899	8,847	53	52
	Other Operating Expenses	674,220	5,586	0	679,806	0	679,806	679,351	678,660	1,146	691
6291	National & Other Events	22,000	5,586	0	27,586	0	27,586	27,586	26,896	690	690
6293	Refreshment & Meals	2,220	0	0	2,220	0	2,220	2,220	2,219	1	1
6294	Other	650,000	0	0	650,000	0	650,000	649,545	649,545	455	0
	Education Subventions & Training	4,743	(1,032)	0	3,711	0	3,711	3,711	3,711	0	0
6302	Training (including Scholarships)	4,743	(1,032)	0	3,711	0	3,711	3,711	3,711	0	0
	Local Org., Int'l Org. & Constitutional Agencies	165,467	0	0	165,467	0	165,467	165,467	165,467	0	0
6321	Subsidies & Contributions to Local Organisation	165,467	0	0	165,467	0	165,467	165,467	165,467	0	0

MS. P. ROOPNARINE
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**AGENCY 14 - MINISTRY OF PUBLIC SERVICE
PROGRAMME 141 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		177,430	0	0	177,430	0	177,430	174,161	160,334	17,096	13,827
Wages & Salaries		77,375	(773)	0	76,602	0	76,602	73,333	73,333	3,269	0
6111	Administrative	11,926	730	0	12,656	0	12,656	12,656	12,656	0	0
6113	Other Technical & Craft Skilled	5,224	417	0	5,641	0	5,641	5,223	5,223	418	0
6114	Clerical & Office Support	16,161	1,689	0	17,850	0	17,850	16,556	16,556	1,294	0
6115	Semi-Skilled Operatives & Unskilled	4,745	379	0	5,124	0	5,124	4,745	4,745	379	0
6116	Contracted Employees	38,196	(3,064)	0	35,132	0	35,132	33,966	33,966	1,166	0
6117	Temporary Employees	1,123	(924)	0	199	0	199	187	187	12	0
Overhead Expenses		9,559	773	0	10,332	0	10,332	10,332	10,332	0	0
6131	Other Direct Labour Costs	3,288	682	0	3,970	0	3,970	3,970	3,970	0	0
6133	Benefits & Allowances	3,416	61	0	3,477	0	3,477	3,477	3,477	0	0
6134	National Insurance	2,855	30	0	2,885	0	2,885	2,885	2,885	0	0
Materials, Equipment & Supplies		10,458	1,919	0	12,377	0	12,377	12,377	11,061	1,316	1,316
6221	Drugs & Medical Supplies	2,026	0	0	2,026	0	2,026	2,026	1,395	631	631
6223	Office Materials & Supplies	5,710	1,919	0	7,629	0	7,629	7,629	7,274	355	355
6224	Print & Non-Print Materials	2,722	0	0	2,722	0	2,722	2,722	2,392	330	330
Fuel & Lubricants		4,990	(2,069)	0	2,921	0	2,921	2,921	2,006	915	915
6231	Fuel & Lubricants	4,990	(2,069)	0	2,921	0	2,921	2,921	2,006	915	915
Rental & Maintenance of Buildings		9,665	810	0	10,475	0	10,475	10,475	9,943	532	532
6242	Maintenance of Buildings	6,800	810	0	7,610	0	7,610	7,610	7,090	520	520
6243	Janitorial & Cleaning Supplies	2,865	0	0	2,865	0	2,865	2,865	2,853	12	12
Maintenance of Infrastructure		4,400	(810)	0	3,590	0	3,590	3,590	2,419	1,171	1,171
6255	Maintenance of Other Infrastructure	4,400	(810)	0	3,590	0	3,590	3,590	2,419	1,171	1,171
Transport, Travel & Postage		5,508	0	0	5,508	0	5,508	5,508	5,223	285	285
6261	Local Travel & Subsistence	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6263	Postage, Telex & Cablegrams	38	0	0	38	0	38	38	38	0	0
6264	Vehicle Spares & Service	3,970	0	0	3,970	0	3,970	3,970	3,685	285	285

**AGENCY 14 - MINISTRY OF PUBLIC SERVICE
PROGRAMME 141 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Utility Charges	14,884	0	0	14,884	0	14,884	14,884	11,215	3,669	3,669
6271	Telephone & Internet Charges	6,321	0	0	6,321	0	6,321	6,321	3,263	3,058	3,058
6272	Electricity Charges	6,610	0	0	6,610	0	6,610	6,610	6,070	540	540
6273	Water Charges	1,953	0	0	1,953	0	1,953	1,953	1,882	71	71
	Other Goods & Services Purchased	21,299	(650)	0	20,649	0	20,649	20,649	15,510	5,139	5,139
6281	Security Services	12,993	(650)	0	12,343	0	12,343	12,343	7,487	4,856	4,856
6282	Equipment Maintenance	2,997	0	0	2,997	0	2,997	2,997	2,997	0	0
6283	Cleaning & Extermination Services	1,809	0	0	1,809	0	1,809	1,809	1,801	8	8
6284	Other	3,500	0	0	3,500	0	3,500	3,500	3,225	275	275
	Other Operating Expenses	7,244	800	0	8,044	0	8,044	8,044	8,037	7	7
6291	National & Other Events	1,000	150	0	1,150	0	1,150	1,150	1,143	7	7
6293	Refreshment & Meals	1,800	650	0	2,450	0	2,450	2,450	2,450	0	0
6294	Other	4,444	0	0	4,444	0	4,444	4,444	4,444	0	0
	Rates, Taxes & Subvention to Local Authorities	880	0	0	880	0	880	880	756	124	124
6311	Rates & Taxes	880	0	0	880	0	880	880	756	124	124
	Local Org., Int'l Org. & Constitutional Agencies	11,168	0	0	11,168	0	11,168	11,168	10,499	669	669
6321	Subsidies & Contributions to Local Organisation	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6322	Subsidies & Contributions to Int'l Organisation	9,168	0	0	9,168	0	9,168	9,168	8,499	669	669

MS. S. GROGAN
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**AGENCY 14 - MINISTRY OF PUBLIC SERVICE
PROGRAMME 142 - HUMAN RESOURCE DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,958,121	0	250,000	3,208,121	0	3,208,121	3,202,028	3,187,542	20,579	14,486
Wages & Salaries		45,159	(63)	0	45,096	0	45,096	39,297	38,780	6,316	517
6111	Administrative	3,721	(1,258)	0	2,463	0	2,463	2,319	2,319	144	0
6112	Senior Technical	7,053	(215)	0	6,838	0	6,838	5,761	5,761	1,077	0
6113	Other Technical & Craft Skilled	2,329	185	0	2,514	0	2,514	2,328	2,328	186	0
6114	Clerical & Office Support	6,928	1,225	0	8,153	0	8,153	7,527	7,527	626	0
6115	Semi-Skilled Operatives & Unskilled	2,859	0	0	2,859	0	2,859	2,634	2,634	225	0
6116	Contracted Employees	16,522	0	0	16,522	0	16,522	14,437	13,920	2,602	517
6117	Temporary Employees	5,747	0	0	5,747	0	5,747	4,291	4,291	1,456	0
Overhead Expenses		5,779	63	0	5,842	0	5,842	5,548	5,548	294	0
6131	Other Direct Labour Costs	1,676	30	0	1,706	0	1,706	1,706	1,706	0	0
6133	Benefits & Allowances	2,140	33	0	2,173	0	2,173	2,173	2,173	0	0
6134	National Insurance	1,963	0	0	1,963	0	1,963	1,669	1,669	294	0
Materials, Equipment & Supplies		15,748	1,104	0	16,395	0	27,365	16,852	13,339	14,026	3,513
6221	Drugs & Medical Supplies	157	0	0	157		25,966	157	0	25,966	157
6222	Field Materials & Supplies	300	0	0	300		20,526	300	217	20,309	83
6223	Office Materials & Supplies	3,600	1,104	0	4,704	0	14,037	4,704	4,704	9,333	0
6224	Print & Non-Print Materials	11,691	0	0	11,691	0	13,328	11,691	8,418	4,910	3,273
Fuel & Lubricants		1,449	(1,104)	0	345	0	12,638	345	0	12,638	345
6231	Fuel & Lubricants	1,449	(1,104)	0	345	0	7,888	345	0	7,888	345
Rental & Maintenance of Buildings		10,862	0	0	10,862	0	6,149	10,862	8,522	(2,373)	2,340
6242	Maintenance of Buildings	9,000	0	0	9,000	0	7,179	9,000	7,453	(274)	1,547
6243	Janitorial & Cleaning Supplies	1,862	0	0	1,862	0	5,459	1,862	1,069	4,390	793
Maintenance of Infrastructure		3,720	0	0	3,720	0	2,429	3,720	3,565	155	155
6255	Maintenance of Other Infrastructure	3,720	0	0	3,720	0	3,720	3,720	3,565	155	155
Transport, Travel & Postage		3,459	0	0	3,459	0	3,459	3,459	3,021	438	438
6261	Local Travel & Subsistence	2,000	0	0	2,000	0	2,000	2,000	1,964	36	36
6263	Postage, Telex & Cablegrams	429	0	0	429	0	429	429	229	200	200
6264	Vehicle Spares & Service	1,030	0	0	1,030	0	1,030	1,030	828	202	202

**AGENCY 14 - MINISTRY OF PUBLIC SERVICE
PROGRAMME 142 - HUMAN RESOURCE DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Utility Charges	7,007	0	0	6,213	0	6,213	7,007	4,836	1,377	2,171
6271	Telephone & Internet Charges	794	0	0	794	0	794	794	741	53	53
6272	Electricity Charges	3,521	0	0	3,521	0	3,521	3,521	2,100	1,421	1,421
6273	Water Charges	2,692	0	0	2,692	0	2,692	2,692	1,995	697	697
	Other Goods & Services Purchased	27,177	0	0	27,177	0	27,177	27,177	22,605	4,572	4,572
6281	Security Services	22,387	0	0	22,387	0	22,387	22,387	18,796	3,591	3,591
6282	Equipment Maintenance	2,350	0	0	2,350	0	2,350	2,350	2,104	246	246
6283	Cleaning & Extermination Services	2,180	0	0	2,180	0	2,180	2,180	1,583	597	597
6284	Other	260	0	0	260	0	260	260	122	138	138
	Other Operating Expenses	1,800	0	0	1,800	0	1,800	1,800	1,398	402	402
6293	Refreshment & Meals	300	0	0	300	0	300	300	295	5	5
6294	Other	1,500	0	0	1,500	0	1,500	1,500	1,103	397	397
	Education Subventions & Training	2,835,000	0	250,000	3,085,000	0	3,085,000	3,085,000	3,084,967	33	33
6302	Training (including Scholarships)	2,835,000	0	250,000	3,085,000	0	3,085,000	3,085,000	3,084,967	33	33
	Rates, Taxes & Subvention to Local Authorities	961	0	0	961	0	961	961	961	0	0
6311	Rates & Taxes	961	0	0	961	0	961	961	961	0	0

MS. S. GROGAN
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**AGENCY 14 - MINISTRY OF PUBLIC SERVICE
PROGRAMME 143 - HUMAN RESOURCE MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		57,561	0	0	57,561	0	57,561	48,833	48,543	9,018	290
Wages & Salaries		44,642	(1,498)	0	43,144	0	43,144	34,638	34,638	8,506	0
6111	Administrative	25,023	(984)	0	24,039	0	24,039	23,346	23,346	693	0
6112	Senior Technical	3,569	165	0	3,734	0	3,734	3,568	3,568	166	0
6113	Other Technical & Craft Skilled	2,372	0	0	2,372	0	2,372	1,976	1,976	396	0
6114	Clerical & Office Support	2,562	205	0	2,767	0	2,767	2,562	2,562	205	0
6116	Contracted Employees	11,116	(884)	0	10,232	0	10,232	3,186	3,186	7,046	0
Overhead Expenses		9,754	1,498	0	11,252	0	11,252	11,030	11,030	222	0
6131	Other Direct Labour Costs	3,628	1,494	0	5,122	0	5,122	5,122	5,122	0	0
6133	Benefits & Allowances	3,728	4	0	3,732	0	3,732	3,732	3,732	0	0
6134	National Insurance	2,398	0	0	2,398	0	2,398	2,176	2,176	222	0
Materials, Equipment & Supplies		1,438	0	0	1,438	0	1,438	1,438	1,425	13	13
6223	Office Materials & Supplies	800	0	0	800	0	800	800	787	13	13
6224	Print & Non-Print Materials	638	0	0	638	0	638	638	638	0	0
Transport, Travel & Postage		1,527	0	0	1,527	0	1,527	1,527	1,257	270	270
6261	Local Travel & Subsistence	1,527	0	0	1,527	0	1,527	1,527	1,257	270	270
Other Operating Expenses		200	0	0	200	0	200	200	193	7	7
6293	Refreshment & Meals	200	0	0	200	0	200	200	193	7	7

MS. S. GROGAN
HEAD OF BUDGET AGENCY

**AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS
PROGRAMME 161 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		711,588	(5,000)	5,296	711,884	0	711,884	694,458	692,678	19,206	1,780
Wages & Salaries		172,576	(329)	0	172,247	0	172,247	155,175	155,175	17,072	0
6111	Administrative	16,900	(249)	0	16,651	0	16,651	15,912	15,912	739	0
6112	Senior Technical	3,118	0	0	3,118	0	3,118	3,117	3,117	1	0
6113	Other Technical & Craft Skilled	4,160	0	0	4,160	0	4,160	3,980	3,980	180	0
6114	Clerical & Office Support	12,055	(80)	0	11,975	0	11,975	9,163	9,163	2,812	0
6115	Semi-Skilled Operatives & Unskilled	7,849	0	0	7,849	0	7,849	7,849	7,849	0	0
6116	Contracted Employees	128,494	0	0	128,494	0	128,494	115,154	115,154	13,340	0
Overhead Expenses		9,141	329	0	9,470	0	9,470	9,116	9,116	354	0
6131	Other Direct Labour Costs	1,497	80	0	1,577	0	1,577	1,577	1,577	0	0
6133	Benefits & Allowances	3,968	249	0	4,217	0	4,217	4,124	4,124	93	0
6134	National Insurance	3,676	0	0	3,676	0	3,676	3,415	3,415	261	0
Materials, Equipment & Supplies		11,895	(700)	0	11,195	0	11,195	11,195	10,990	205	205
6221	Drugs & Medical Supplies	295	0	0	295	0	295	295	289	6	6
6222	Field Materials & Supplies	700	0	0	700	0	700	700	694	6	6
6223	Office Materials & Supplies	7,700	(700)	0	7,000	0	7,000	7,000	6,810	190	190
6224	Print & Non-Print Materials	3,200	0	0	3,200	0	3,200	3,200	3,197	3	3
Fuel & Lubricants		34,603	(75)	0	34,528	0	34,528	34,528	34,219	309	309
6231	Fuel & Lubricants	34,603	(75)	0	34,528	0	34,528	34,528	34,219	309	309
Rental & Maintenance of Buildings		21,500	854	0	22,354	0	22,354	22,354	22,262	92	92
6242	Maintenance of Buildings	12,000	2,354	0	14,354	0	14,354	14,354	14,353	1	1
6243	Janitorial & Cleaning Supplies	9,500	(1,500)	0	8,000	0	8,000	8,000	7,909	91	91
Maintenance of Infrastructure		5,500	2,646	0	8,146	0	8,146	8,146	8,146	0	0
6255	Maintenance of Other Infrastructure	5,500	2,646	0	8,146	0	8,146	8,146	8,146	0	0

**AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS
PROGRAMME 161 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		206,910	(5,000)	0	201,910	0	201,910	201,910	201,793	117	117
6261	Local Travel & Subsistence	40,000	0	0	40,000	0	40,000	40,000	39,980	20	20
6264	Vehicle Spares & Service	30,910	(5,000)	0	25,910	0	25,910	25,910	25,883	27	27
6265	Other Transport, Travel & Postage	136,000	0	0	136,000	0	136,000	136,000	135,930	70	70
Utility Charges		26,667	(737)	0	25,930	0	25,930	25,930	25,870	60	60
6271	Telephone & Internet Charges	8,000	(1,690)	0	6,310	0	6,310	6,310	6,306	4	4
6272	Electricity Charges	13,000	1,293	0	14,293	0	14,293	14,293	14,238	55	55
6273	Water Charges	5,667	(340)	0	5,327	0	5,327	5,327	5,326	1	1
Other Goods & Services Purchased		78,990	(7,455)	0	71,535	0	71,535	71,535	70,751	784	784
6281	Security Services	49,008	75	0	49,083	0	49,083	49,083	49,080	3	3
6282	Equipment Maintenance	5,332	(624)	0	4,708	0	4,708	4,708	4,642	66	66
6283	Cleaning & Extermination Services	7,000	0	0	7,000	0	7,000	7,000	6,582	418	418
6284	Other	17,650	(6,906)	0	10,744	0	10,744	10,744	10,447	297	297
Other Operating Expenses		101,000	7,367	5,296	113,663	0	113,663	113,663	113,541	122	122
6291	National & Other Events	80,000	11,743	5,296	97,039	0	97,039	97,039	96,982	57	57
6293	Refreshment & Meals	6,000	624	0	6,624	0	6,624	6,624	6,614	10	10
6294	Other	15,000	(5,000)	0	10,000	0	10,000	10,000	9,945	55	55
Education Subventions & Training		40,871	(607)	0	40,264	0	40,264	40,264	40,202	62	62
6302	Training (including Scholarships)	40,871	(607)	0	40,264	0	40,264	40,264	40,202	62	62
Rates, Taxes & Subvention to Local Authorities		1,935	(1,293)	0	642	0	642	642	613	29	29
6311	Rates & Taxes	1,935	(1,293)	0	642	0	642	642	613	29	29

MS. S. HICKS
HEAD OF BUDGET AGENCY

**AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS
PROGRAMME 162 - COMMUNITY DEVELOPMENT & EMPOWERMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		529,547	4,999	48,851	583,397	0	583,397	575,627	574,667	8,730	960
Wages & Salaries		51,768	(643)	0	51,125	0	51,125	44,027	43,974	7,151	53
6111	Administrative	1,297	0	0	1,297	0	1,297	1,297	1,297	0	0
6112	Senior Technical	3,020	(643)	0	2,377	0	2,377	1,431	1,431	946	0
6113	Other Technical & Craft Skilled	4,989	0	0	4,989	0	4,989	4,945	4,945	44	0
6115	Semi-Skilled Operatives & Unskilled	17,674	0	0	17,674	0	17,674	15,980	15,927	1,747	53
6116	Contracted Employees	23,284	0	0	23,284	0	23,284	19,512	19,512	3,772	0
6117	Temporary Employees	1,504	0	0	1,504	0	1,504	862	862	642	0
Overhead Expenses		5,191	643	0	5,834	0	5,834	5,162	5,162	672	0
6131	Other Direct Labour Costs	420	339	0	759	0	759	656	656	103	0
6133	Benefits & Allowances	2,429	304	0	2,733	0	2,733	2,467	2,467	266	0
6134	National Insurance	2,342	0	0	2,342	0	2,342	2,039	2,039	303	0
Fuel & Lubricants		8,207	(4,700)	0	3,507	0	3,507	3,507	3,458	49	49
6231	Fuel & Lubricants	8,207	(4,700)	0	3,507	0	3,507	3,507	3,458	49	49
Transport, Travel & Postage		52,702	(7,858)	0	44,844	0	44,844	44,844	44,667	177	177
6261	Local Travel & Subsistence	11,702	(8,243)	0	3,459	0	3,459	3,459	3,459	0	0
6265	Other Transport, Travel & Postage	41,000	385	0	41,385	0	41,385	41,385	41,208	177	177
Other Goods & Services Purchased		35,000	1,200	0	36,200	0	36,200	36,200	36,200	0	0
6284	Other	35,000	1,200	0	36,200	0	36,200	36,200	36,200	0	0
Other Operating Expenses		84,887	40,821	48,851	174,559	0	174,559	174,559	174,464	95	95
6291	National & Other Events	36,000	41,680	48,851	126,531	0	126,531	126,531	126,483	48	48
6292	Dietary	44,178	331	0	44,509	0	44,509	44,509	44,483	26	26
6294	Other	4,709	(1,190)	0	3,519	0	3,519	3,519	3,498	21	21
Education Subventions & Training		218,490	(24,340)	0	194,150	0	194,150	194,150	193,930	220	220
6301	Education Subventions & Grants	125,180	(22,180)	0	103,000	0	103,000	103,000	103,000	0	0
6302	Training (including Scholarships)	93,310	(2,160)	0	91,150	0	91,150	91,150	90,930	220	220
Local Org., Int'l Org. & Constitutional Agencies		73,302	(124)	0	73,178	0	73,178	73,178	72,812	366	366
6321	Subsidies & Contributions to Local Organisation	73,302	(124)	0	73,178	0	73,178	73,178	72,812	366	366

MS. S. HICKS
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 211 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,010,058	21,500	40,000	1,071,558	0	1,071,558	1,051,556	1,047,380	24,178	4,176
Wages & Salaries		581,589	0	0	581,589	0	581,589	563,588	563,581	18,008	7
6111	Administrative	47,648	747	0	48,395	0	48,395	48,395	48,395	0	0
6112	Senior Technical	20,127	0	0	20,127	0	20,127	17,996	17,996	2,131	0
6113	Other Technical & Craft Skilled	6,919	0	0	6,919	0	6,919	6,300	6,300	619	0
6114	Clerical & Office Support	23,912	0	0	23,912	0	23,912	23,116	23,112	800	4
6115	Semi-Skilled Operatives & Unskilled	8,461	0	0	8,461	0	8,461	8,104	8,104	357	0
6116	Contracted Employees	463,244	(1,732)	0	461,512	0	461,512	447,414	447,414	14,098	0
6117	Temporary Employees	11,278	985	0	12,263	0	12,263	12,263	12,260	3	3
Overhead Expenses		22,535	0	0	22,535	0	22,535	20,534	20,534	2,001	0
6131	Other Direct Labour Costs	2,858	0	0	2,858	0	2,858	1,681	1,681	1,177	0
6133	Benefits & Allowances	10,683	0	0	10,683	0	10,683	10,493	10,493	190	0
6134	National Insurance	8,994	0	0	8,994	0	8,994	8,360	8,360	634	0
Materials, Equipment & Supplies		15,600	3,000	0	18,600	0	18,600	18,600	18,599	1	1
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	500	0	0
6222	Field Materials & Supplies	1,100	0	0	1,100	0	1,100	1,100	1,099	1	1
6223	Office Materials & Supplies	9,000	3,000	0	12,000	0	12,000	12,000	12,000	0	0
6224	Print & Non-Print Materials	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
Fuel & Lubricants		10,500	3,000	0	13,500	0	13,500	13,500	13,499	1	1
6231	Fuel & Lubricants	10,500	3,000	0	13,500	0	13,500	13,500	13,499	1	1
Rental & Maintenance of Buildings		19,000	(1,361)	0	17,639	0	17,639	17,639	17,635	4	4
6242	Maintenance of Buildings	11,500	(1,361)	0	10,139	0	10,139	10,139	10,135	4	4
6243	Janitorial & Cleaning Supplies	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
Maintenance of Infrastructure		2,500	2,261	0	4,761	0	4,761	4,761	4,753	8	8
6255	Maintenance of Other Infrastructure	2,500	2,261	0	4,761	0	4,761	4,761	4,753	8	8

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 211 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		31,440	15,770	0	47,210	0	47,210	47,210	47,185	25	25
6261	Local Travel & Subsistence	12,000	4,650	0	16,650	0	16,650	16,650	16,650	0	0
6263	Postage, Telex & Cablegrams	40	0	0	40	0	40	40	16	24	24
6264	Vehicle Spares & Service	13,000	11,120	0	24,120	0	24,120	24,120	24,119	1	1
6265	Other Transport, Travel & Postage	6,400	0	0	6,400	0	6,400	6,400	6,400	0	0
Utility Charges		34,051	9,293	0	24,758	0	24,758	24,758	24,472	286	286
6271	Telephone & Internet Charges	11,100	(1,287)	0	9,813	0	9,813	9,813	9,528	285	285
6272	Electricity Charges	19,251	(7,586)	0	11,665	0	11,665	11,665	11,664	1	1
6273	Water Charges	3,700	(420)	0	3,280	0	3,280	3,280	3,280	0	0
Other Goods & Services Purchased		65,352	620	0	65,972	0	65,972	65,972	65,736	236	236
6281	Security Services	22,222	0	0	22,222	0	22,222	22,222	21,989	233	233
6282	Equipment Maintenance	9,500	2,000	0	11,500	0	11,500	11,500	11,498	2	2
6283	Cleaning & Extermination Services	5,630	0	0	5,630	0	5,630	5,630	5,630	0	0
6284	Other	28,000	(1,380)	0	26,620	0	26,620	26,620	26,619	1	1
Other Operating Expenses		74,000	8,536	40,000	122,536	0	122,536	122,536	122,534	2	2
6291	National & Other Events	8,000	6,536	40,000	54,536	0	54,536	54,536	54,536	0	0
6293	Refreshment & Meals	9,000	2,000	0	11,000	0	11,000	11,000	10,999	1	1
6294	Other	57,000	0	0	57,000	0	57,000	57,000	56,999	1	1
Education Subventions & Training		1,920	1,000	0	920	0	920	920	917	3	3
6302	Training (including Scholarships)	1,920	(1,000)	0	920	0	920	920	917	3	3
Rates, Taxes & Subvention to Local Authorities		1,808	33	0	1,775	0	1,775	1,775	1,764	11	11
6311	Rates & Taxes	1,808	(33)	0	1,775	0	1,775	1,775	1,764	11	11
Local Org., Int'l Org. & Constitutional Agencies		149,763	0	0	149,763	0	149,763	149,763	146,171	3,592	3,592
6322	Subsidies & Contributions to Int'l Organisation	149,763	0	0	149,763	0	149,763	149,763	146,171	3,592	3,592

MS. D. NEDD
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 212 - CROPS & LIVESTOCK SUPPORT SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		12,448,723	(24,000)	6,541,614	18,966,337	0	18,966,337	18,966,337	18,921,210	45,127	45,127
Local Org., Int'l Org. & Constitutional Agencies		12,448,723	(24,000)	6,541,614	18,966,337	0	18,966,337	18,966,337	18,921,210	45,127	45,127
6321	Subsidies & Contributions to Local Organisation	12,448,723	(24,000)	6,541,614	18,966,337	0	18,966,337	18,966,337	18,921,210	45,127	45,127

MS. D. NEDD
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 213 - FISHERIES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		288,693	2,501	0	291,194	0	291,194	285,401	278,777	12,417	6,624
Wages & Salaries		161,352	1	0	161,353	0	161,353	156,465	156,465	4,888	0
6111	Administrative	4,757	853	0	5,610	0	5,610	5,610	5,610	0	0
6112	Senior Technical	74,153	(5,073)	0	69,080	0	69,080	69,007	69,007	73	0
6113	Other Technical & Craft Skilled	7,389	79	0	7,468	0	7,468	7,467	7,467	1	0
6114	Clerical & Office Support	2,238	0	0	2,238	0	2,238	2,238	2,238	0	0
6115	Semi-Skilled Operatives & Unskilled	27,076	(79)	0	26,997	0	26,997	25,987	25,987	1,010	0
6116	Contracted Employees	38,717	4,221	0	42,938	0	42,938	40,368	40,368	2,570	0
6117	Temporary Employees	7,022	0	0	7,022	0	7,022	5,788	5,788	1,234	0
Overhead Expenses		23,111	0	0	23,111	0	23,111	22,206	22,206	905	0
6131	Other Direct Labour Costs	600	0	0	600	0	600	600	600	0	0
6133	Benefits & Allowances	12,800	0	0	12,800	0	12,800	12,540	12,540	260	0
6134	National Insurance	9,711	0	0	9,711	0	9,711	9,066	9,066	645	0
Materials, Equipment & Supplies		5,650	0	0	5,650	0	5,650	5,650	5,650	0	0
6221	Drugs & Medical Supplies	150	0	0	150	0	150	150	150	0	0
6222	Field Materials & Supplies	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6223	Office Materials & Supplies	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6224	Print & Non-Print Materials	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
Fuel & Lubricants		8,500	(4,000)	0	4,500	0	4,500	4,500	4,434	66	66
6231	Fuel & Lubricants	8,500	(4,000)	0	4,500	0	4,500	4,500	4,434	66	66
Rental & Maintenance of Buildings		7,680	600	0	8,280	0	8,280	8,280	7,552	728	728
6241	Rental of Buildings	720	0	0	720	0	720	720	0	720	720
6242	Maintenance of Buildings	5,460	600	0	6,060	0	6,060	6,060	6,052	8	8
6243	Janitorial & Cleaning Supplies	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
Maintenance of Infrastructure		1,200	(600)	0	600	0	600	600	579	21	21
6255	Maintenance of Other Infrastructure	1,200	(600)	0	600	0	600	600	579	21	21

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 213 - FISHERIES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		14,090	2,000	0	16,090	0	16,090	16,090	15,756	334	334
6261	Local Travel & Subsistence	6,300	1,000	0	7,300	0	7,300	7,300	7,295	5	5
6263	Postage, Telex & Cablegrams	10	0	0	10	0	10	10	10	0	0
6264	Vehicle Spares & Service	6,100	0	0	6,100	0	6,100	6,100	6,099	1	1
6265	Other Transport, Travel & Postage	1,680	1,000	0	2,680	0	2,680	2,680	2,352	328	328
Utility Charges		5,750	0	0	5,750	0	5,750	5,750	5,745	5	5
6271	Telephone & Internet Charges	3,000	0	0	3,000	0	3,000	3,000	2,995	5	5
6272	Electricity Charges	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6273	Water Charges	250	0	0	250	0	250	250	250	0	0
Other Goods & Services Purchased		19,843	3,700	0	23,543	0	23,543	23,543	21,964	1,579	1,579
6281	Security Services	10,293	0	0	10,293	0	10,293	10,293	9,757	536	536
6282	Equipment Maintenance	2,850	700	0	3,550	0	3,550	3,550	3,539	11	11
6283	Cleaning & Extermination Services	1,100	0	0	1,100	0	1,100	1,100	1,063	37	37
6284	Other	5,600	3,000	0	8,600	0	8,600	8,600	7,605	995	995
Other Operating Expenses		12,225	1,800	0	14,025	0	14,025	14,025	12,716	1,309	1,309
6291	National & Other Events	3,000	600	0	3,600	0	3,600	3,600	3,450	150	150
6292	Dietary	1,200	(1,000)	0	200	0	200	200	0	200	200
6293	Refreshment & Meals	1,400	2,200	0	3,600	0	3,600	3,600	3,600	0	0
6294	Other	6,625	0	0	6,625	0	6,625	6,625	5,666	959	959
Education Subventions & Training		15,092	(1,000)	0	14,092	0	14,092	14,092	11,510	2,582	2,582
6302	Training (including Scholarships)	15,092	(1,000)	0	14,092	0	14,092	14,092	11,510	2,582	2,582
Local Org., Int'l Org. & Constitutional Agencies		14,200	0	0	14,200	0	14,200	14,200	14,200	0	0
6322	Subsidies & Contributions to Int'l Organisation	14,200	0	0	14,200	0	14,200	14,200	14,200	0	0

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**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 214 - HYDROMETEOROLOGICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		584,699	1	0	584,700	0	584,700	584,699	584,275	425	424
Wages & Salaries		160,796	(938)	0	159,858	0	159,858	159,858	159,848	10	10
6111	Administrative	14,829	264	0	15,093	0	15,093	15,093	15,093	0	0
6112	Senior Technical	61,481	180	0	61,661	0	61,661	61,661	61,653	8	8
6113	Other Technical & Craft Skilled	42,999	(537)	0	42,462	0	42,462	42,462	42,462	0	0
6114	Clerical & Office Support	9,083	(676)	0	8,407	0	8,407	8,407	8,405	2	2
6115	Semi-Skilled Operatives & Unskilled	7,462	0	0	7,462	0	7,462	7,462	7,462	0	0
6116	Contracted Employees	18,337	(266)	0	18,071	0	18,071	18,071	18,071	0	0
6117	Temporary Employees	6,605	97	0	6,702	0	6,702	6,702	6,702	0	0
Overhead Expenses		38,203	939	0	39,142	0	39,142	39,141	39,141	1	0
6131	Other Direct Labour Costs	14,234	1,110	0	15,344	0	15,344	15,344	15,344	0	0
6133	Benefits & Allowances	12,557	(661)	0	11,896	0	11,896	11,896	11,896	0	0
6134	National Insurance	11,412	490	0	11,902	0	11,902	11,901	11,901	1	0
Materials, Equipment & Supplies		32,000	1,150	0	33,150	0	33,150	33,150	33,145	5	5
6221	Drugs & Medical Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6222	Field Materials & Supplies	18,000	0	0	18,000	0	18,000	18,000	17,997	3	3
6223	Office Materials & Supplies	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6224	Print & Non-Print Materials	5,500	1,150	0	6,650	0	6,650	6,650	6,648	2	2
Fuel & Lubricants		10,005	3,500	0	13,505	0	13,505	13,505	13,505	0	0
6231	Fuel & Lubricants	10,005	3,500	0	13,505	0	13,505	13,505	13,505	0	0
Rental & Maintenance of Buildings		18,649	184	0	18,833	0	18,833	18,833	18,833	0	0
6242	Maintenance of Buildings	13,600	184	0	13,784	0	13,784	13,784	13,784	0	0
6243	Janitorial & Cleaning Supplies	5,049	0	0	5,049	0	5,049	5,049	5,049	0	0
Maintenance of Infrastructure		14,000	1,175	0	15,175	0	15,175	15,175	15,175	0	0
6255	Maintenance of Other Infrastructure	14,000	1,175	0	15,175	0	15,175	15,175	15,175	0	0

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 214 - HYDROMETEOROLOGICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		54,100	5,372	0	59,472	0	59,472	59,472	59,469	3	3
6261	Local Travel & Subsistence	17,000	200	0	17,200	0	17,200	17,200	17,200	0	0
6263	Postage, Telex & Cablegrams	100	(100)	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	12,000	4,572	0	16,572	0	16,572	16,572	16,569	3	3
6265	Other Transport, Travel & Postage	25,000	700	0	25,700	0	25,700	25,700	25,700	0	0
Utility Charges		39,250	(6,367)	0	32,883	0	32,883	32,883	32,543	340	340
6271	Telephone & Internet Charges	15,000	(500)	0	14,500	0	14,500	14,500	14,496	4	4
6272	Electricity Charges	16,750	(1,000)	0	15,750	0	15,750	15,750	15,434	316	316
6273	Water Charges	7,500	(4,867)	0	2,633	0	2,633	2,633	2,613	20	20
Other Goods & Services Purchased		119,444	(10,742)	0	108,702	0	108,702	108,702	108,640	62	62
6281	Security Services	21,944	(3,602)	0	18,342	0	18,342	18,342	18,332	10	10
6282	Equipment Maintenance	56,000	460	0	56,460	0	56,460	56,460	56,432	28	28
6283	Cleaning & Extermination Services	6,000	(1,160)	0	4,840	0	4,840	4,840	4,838	2	2
6284	Other	35,500	(6,440)	0	29,060	0	29,060	29,060	29,038	22	22
Other Operating Expenses		9,950	2,800	0	12,750	0	12,750	12,750	12,749	1	1
6291	National & Other Events	7,600	2,800	0	10,400	0	10,400	10,400	10,399	1	1
6293	Refreshment & Meals	1,150	0	0	1,150	0	1,150	1,150	1,150	0	0
6294	Other	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
Education Subventions & Training		12,000	0	0	12,000	0	12,000	12,000	11,998	2	2
6302	Training (including Scholarships)	12,000	0	0	12,000	0	12,000	12,000	11,998	2	2
Rates, Taxes & Subvention to Local Authorities		2,500	(739)	0	1,761	0	1,761	1,761	1,761	0	0
6311	Rates & Taxes	2,500	(739)	0	1,761	0	1,761	1,761	1,761	0	0
Local Org., Int'l Org. & Constitutional Agencies		73,802	3,667	0	77,469	0	77,469	77,469	77,468	1	1
6322	Subsidies & Contributions to Int'l Organisation	73,802	3,667	0	77,469	0	77,469	77,469	77,468	1	1

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AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE
PROGRAMME 231 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		464,238	1	0	464,239	0	464,239	464,239	448,293	15,946	15,946
Wages & Salaries		125,768	1,336	0	127,104	0	127,104	127,104	127,104	0	0
6111	Administrative	29,824	(2,832)	0	26,992	0	26,992	26,992	26,992	0	0
6112	Senior Technical	4,731	508	0	5,239	0	5,239	5,239	5,239	0	0
6113	Other Technical & Craft Skilled	2,006	(197)	0	1,809	0	1,809	1,809	1,809	0	0
6114	Clerical & Office Support	22,115	186	0	22,301	0	22,301	22,301	22,301	0	0
6115	Semi-Skilled Operatives & Unskilled	6,493	106	0	6,599	0	6,599	6,599	6,599	0	0
6116	Contracted Employees	56,222	6,274	0	62,496	0	62,496	62,496	62,496	0	0
6117	Temporary Employees	4,377	(2,709)	0	1,668	0	1,668	1,668	1,668	0	0
Overhead Expenses		14,007	(1,336)	0	12,671	0	12,671	12,671	12,671	0	0
6131	Other Direct Labour Costs	2,555	(507)	0	2,048	0	2,048	2,048	2,048	0	0
6133	Benefits & Allowances	6,445	(448)	0	5,997	0	5,997	5,997	5,997	0	0
6134	National Insurance	5,007	(381)	0	4,626	0	4,626	4,626	4,626	0	0
Materials, Equipment & Supplies		9,300	283	0	9,583	0	9,583	9,583	9,514	69	69
6221	Drugs & Medical Supplies	150	0	0	150	0	150	150	150	0	0
6222	Field Materials & Supplies	950	0	0	950	0	950	950	883	67	67
6223	Office Materials & Supplies	6,100	0	0	6,100	0	6,100	6,100	6,099	1	1
6224	Print & Non-Print Materials	2,100	283	0	2,383	0	2,383	2,383	2,382	1	1
Fuel & Lubricants		7,500	0	0	7,500	0	7,500	7,500	5,394	2,106	2,106
6231	Fuel & Lubricants	7,500	0	0	7,500	0	7,500	7,500	5,394	2,106	2,106
Rental & Maintenance of Buildings		10,500	500	0	11,000	0	11,000	11,000	10,998	2	2
6242	Maintenance of Buildings	5,200	500	0	5,700	0	5,700	5,700	5,700	0	0
6243	Janitorial & Cleaning Supplies	5,300	0	0	5,300	0	5,300	5,300	5,298	2	2
Maintenance of Infrastructure		21,390	8,397	0	29,787	0	29,787	29,787	29,703	84	84
6251	Maintenance of Roads	9,800	6,397	0	16,197	0	16,197	16,197	16,197	0	0
6255	Maintenance of Other Infrastructure	11,590	2,000	0	13,590	0	13,590	13,590	13,506	84	84

AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE
PROGRAMME 231 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		16,110	(500)	0	15,610	0	15,610	15,610	12,613	2,997	2,997
6261	Local Travel & Subsistence	7,010	(500)	0	6,510	0	6,510	6,510	4,490	2,020	2,020
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	30	70	70
6264	Vehicle Spares & Service	6,300	0	0	6,300	0	6,300	6,300	5,393	907	907
6265	Other Transport, Travel & Postage	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
Utility Charges		44,400	0	0	44,400	0	44,400	44,400	42,818	1,582	1,582
6271	Telephone & Internet Charges	5,640	0	0	5,640	0	5,640	5,640	4,928	712	712
6272	Electricity Charges	30,460	0	0	30,460	0	30,460	30,460	29,704	756	756
6273	Water Charges	8,300	0	0	8,300	0	8,300	8,300	8,186	114	114
Other Goods & Services Purchased		173,675	(10,079)	0	163,596	0	163,596	163,596	154,770	8,826	8,826
6281	Security Services	50,603	(9,079)	0	41,524	0	41,524	41,524	34,289	7,235	7,235
6282	Equipment Maintenance	5,000	0	0	5,000	0	5,000	5,000	4,773	227	227
6283	Cleaning & Extermination Services	3,700	(1,000)	0	2,700	0	2,700	2,700	2,544	156	156
6284	Other	114,372	0	0	114,372	0	114,372	114,372	113,164	1,208	1,208
Other Operating Expenses		39,050	1,400	0	40,450	0	40,450	40,450	40,303	147	147
6291	National & Other Events	35,900	1,400	0	37,300	0	37,300	37,300	37,245	55	55
6293	Refreshment & Meals	2,700	0	0	2,700	0	2,700	2,700	2,698	2	2
6294	Other	450	0	0	450	0	450	450	360	90	90
Education Subventions & Training		1,808	0	0	1,808	0	1,808	1,808	1,687	121	121
6302	Training (including Scholarships)	1,808	0	0	1,808	0	1,808	1,808	1,687	121	121
Rates, Taxes & Subvention to Local Authorities		730	0	0	730	0	730	730	718	12	12
6311	Rates & Taxes	730	0	0	730	0	730	730	718	12	12

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AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE
PROGRAMME 232 - BUSINESS DEVELOPMENT, SUPPORT & PROMOTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		904,295	(1)	0	904,294	0	904,294	904,294	892,121	12,173	12,173
Wages & Salaries		52,757	109	0	52,866	0	52,866	52,866	52,866	0	0
6111	Administrative	7,797	(300)	0	7,497	0	7,497	7,497	7,497	0	0
6112	Senior Technical	2,745	334	0	3,079	0	3,079	3,079	3,079	0	0
6113	Other Technical & Craft Skilled	3,223	(413)	0	2,810	0	2,810	2,810	2,810	0	0
6114	Clerical & Office Support	987	78	0	1,065	0	1,065	1,065	1,065	0	0
6116	Contracted Employees	38,005	410	0	38,415	0	38,415	38,415	38,415	0	0
Overhead Expenses		3,093	(110)	0	2,983	0	2,983	2,983	2,983	0	0
6131	Other Direct Labour Costs	360	25	0	385	0	385	385	385	0	0
6133	Benefits & Allowances	1,493	(14)	0	1,479	0	1,479	1,479	1,479	0	0
6134	National Insurance	1,240	(121)	0	1,119	0	1,119	1,119	1,119	0	0
Materials, Equipment & Supplies		2,320	0	0	2,320	0	2,320	2,320	2,159	161	161
6221	Drugs & Medical Supplies	20	0	0	20	0	20	20	9	11	11
6222	Field Materials & Supplies	360	0	0	360	0	360	360	248	112	112
6223	Office Materials & Supplies	1,260	0	0	1,260	0	1,260	1,260	1,259	1	1
6224	Print & Non-Print Materials	680	0	0	680	0	680	680	643	37	37
Fuel & Lubricants		1,500	0	0	1,500	0	1,500	1,500	1,450	50	50
6231	Fuel & Lubricants	1,500	0	0	1,500	0	1,500	1,500	1,450	50	50
Rental & Maintenance of Buildings		3,010	(1,189)	0	1,821	0	1,821	1,821	1,010	811	811
6242	Maintenance of Buildings	2,000	(1,189)	0	811	0	811	811	0	811	811
6243	Janitorial & Cleaning Supplies	1,010	0	0	1,010	0	1,010	1,010	1,010	0	0
Maintenance of Infrastructure		2,800	1,189	0	3,989	0	3,989	3,989	3,989	0	0
6255	Maintenance of Other Infrastructure	2,800	1,189	0	3,989	0	3,989	3,989	3,989	0	0

AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE
PROGRAMME 232 - BUSINESS DEVELOPMENT, SUPPORT & PROMOTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Transport, Travel & Postage	9,305	0	0	9,305	0	9,305	9,305	5,764	3,541	3,541
6261	Local Travel & Subsistence	8,019	0	0	8,019	0	8,019	8,019	5,012	3,007	3,007
6264	Vehicle Spares & Service	710	0	0	710	0	710	710	176	534	534
6265	Other Transport, Travel & Postage	576	0	0	576	0	576	576	576	0	0
	Utility Charges	2,006	0	0	2,006	0	2,006	2,006	1,528	478	478
6271	Telephone & Internet Charges	2,006	0	0	2,006	0	2,006	2,006	1,528	478	478
	Other Goods & Services Purchased	22,841	0	0	22,841	0	22,841	22,841	17,185	5,656	5,656
6281	Security Services	15,551	(2,995)	0	12,556	0	12,556	12,556	12,029	527	527
6282	Equipment Maintenance	150	0	0	150	0	150	150	37	113	113
6283	Cleaning & Extermination Services	940	0	0	940	0	940	940	184	756	756
6284	Other	6,200	2,995	0	9,195	0	9,195	9,195	4,935	4,260	4,260
	Other Operating Expenses	985	0	0	985	0	985	985	821	164	164
6291	National & Other Events	250	0	0	250	0	250	250	172	78	78
6293	Refreshment & Meals	650	0	0	650	0	650	650	649	1	1
6294	Other	85	0	0	85	0	85	85	0	85	85
	Education Subventions & Training	3,525	0	0	3,525	0	3,525	3,525	2,214	1,311	1,311
6302	Training (including Scholarships)	3,525	0	0	3,525	0	3,525	3,525	2,214	1,311	1,311
	Rates, Taxes & Subvention to Local Authorities	153	0	0	153	0	153	153	152	1	1
6311	Rates & Taxes	153	0	0	153	0	153	153	152	1	1
	Local Org., Int'l Org. & Constitutional Agencies	800,000	0	0	800,000	0	800,000	800,000	800,000	0	0
6321	Subsidies & Contributions to Local Organisation	800,000	0	0	800,000	0	800,000	800,000	800,000	0	0

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AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE
PROGRAMME 233 - CONSUMER PROTECTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		137,256	0	0	137,256	0	137,256	137,256	136,228	1,028	1,028
Wages & Salaries		9,638	0	0	9,638	0	9,638	9,638	9,638	0	0
6111	Administrative	3,303	0	0	3,303	0	3,303	3,303	3,303	0	0
6112	Senior Technical	1,361	0	0	1,361	0	1,361	1,361	1,361	0	0
6113	Other Technical & Craft Skilled	2,234	0	0	2,234	0	2,234	2,234	2,234	0	0
6116	Contracted Employees	2,740	0	0	2,740	0	2,740	2,740	2,740	0	0
Overhead Expenses		1,463	0	0	1,463	0	1,463	1,463	1,463	0	0
6131	Other Direct Labour Costs	120	0	0	120	0	120	120	120	0	0
6133	Benefits & Allowances	763	0	0	763	0	763	763	763	0	0
6134	National Insurance	580	0	0	580	0	580	580	580	0	0
Materials, Equipment & Supplies		1,700	0	0	1,700	0	1,700	1,700	1,643	57	57
6223	Office Materials & Supplies	850	0	0	850	0	850	850	850	0	0
6224	Print & Non-Print Materials	850	0	0	850	0	850	850	793	57	57
Rental & Maintenance of Buildings		250	0	0	250	0	250	250	250	0	0
6243	Janitorial & Cleaning Supplies	250	0	0	250	0	250	250	250	0	0
Transport, Travel & Postage		2,050	0	0	2,050	0	2,050	2,050	1,975	75	75
6261	Local Travel & Subsistence	1,850	0	0	1,850	0	1,850	1,850	1,823	27	27
6265	Other Transport, Travel & Postage	200	0	0	200	0	200	200	152	48	48
Utility Charges		296	0	0	296	0	296	296	281	15	15
6271	Telephone & Internet Charges	296	0	0	296	0	296	296	281	15	15
Other Goods & Services Purchased		2,000	342	0	1,658	0	1,658	1,658	1,311	347	347
6284	Other	2,000	(342)	0	1,658	0	1,658	1,658	1,311	347	347
Other Operating Expenses		2,107	342	0	2,449	0	2,449	2,449	2,424	25	25
6291	National & Other Events	1,800	342	0	2,142	0	2,142	2,142	2,117	25	25
6293	Refreshment & Meals	307	0	0	307	0	307	307	307	0	0
Education Subventions & Training		250	0	0	250	0	250	250	241	9	9
6302	Training (including Scholarships)	250	0	0	250	0	250	250	241	9	9
Local Org., Int'l Org. & Constitutional Agencies		117,502	0	0	117,502	0	117,502	117,502	117,002	500	500
6321	Subsidies & Contributions to Local Organisation	117,502	0	0	117,502	0	117,502	117,502	117,002	500	500

MS. S. ROOPCHAND-EDWARDS
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AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE
PROGRAMME 234 - TOURISM DEVELOPMENT & PROMOTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		658,639	1	0	658,640	0	658,640	658,640	656,941	1,699	1,699
Wages & Salaries		47,435	(84)	0	47,351	0	47,351	47,351	46,325	1,026	1,026
6111	Administrative	5,461	437	0	5,898	0	5,898	5,898	5,898	0	0
6112	Senior Technical	12,223	1,473	0	13,696	0	13,696	13,696	13,696	0	0
6113	Other Technical & Craft Skilled	1,193	95	0	1,288	0	1,288	1,288	1,288	0	0
6114	Clerical & Office Support	1,877	149	0	2,026	0	2,026	2,026	2,026	0	0
6115	Semi-Skilled Operatives & Unskilled	6,327	(28)	0	6,299	0	6,299	6,299	6,299	0	0
6116	Contracted Employees	20,354	(2,210)	0	18,144	0	18,144	18,144	17,118	1,026	1,026
Overhead Expenses		8,627	85	0	8,712	0	8,712	8,712	8,592	120	120
6131	Other Direct Labour Costs	3,976	0	0	3,976	0	3,976	3,976	3,862	114	114
6133	Benefits & Allowances	2,552	0	0	2,552	0	2,552	2,552	2,546	6	6
6134	National Insurance	2,099	85	0	2,184	0	2,184	2,184	2,184	0	0
Materials, Equipment & Supplies		5,773	(1,881)	0	3,892	0	3,892	3,892	3,890	2	2
6221	Drugs & Medical Supplies	60	0	0	60	0	60	60	60	0	0
6222	Field Materials & Supplies	450	(179)	0	271	0	271	271	270	1	1
6223	Office Materials & Supplies	2,600	(720)	0	1,880	0	1,880	1,880	1,879	1	1
6224	Print & Non-Print Materials	2,663	(982)	0	1,681	0	1,681	1,681	1,681	0	0
Fuel & Lubricants		2,312	(630)	0	1,682	0	1,682	1,682	1,682	0	0
6231	Fuel & Lubricants	2,312	(630)	0	1,682	0	1,682	1,682	1,682	0	0
Rental & Maintenance of Buildings		9,300	500	0	9,800	0	9,800	9,800	9,796	4	4
6241	Rental of Buildings	300	0	0	300	0	300	300	300	0	0
6242	Maintenance of Buildings	6,500	0	0	6,500	0	6,500	6,500	6,497	3	3
6243	Janitorial & Cleaning Supplies	2,500	500	0	3,000	0	3,000	3,000	2,999	1	1
Maintenance of Infrastructure		7,500	(169)	0	7,331	0	7,331	7,331	7,330	1	1
6255	Maintenance of Other Infrastructure	7,500	(169)	0	7,331	0	7,331	7,331	7,330	1	1

AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE
PROGRAMME 234 - TOURISM DEVELOPMENT & PROMOTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Transport, Travel & Postage	2,450	(21)	0	2,429	0	2,429	2,429	2,362	67	67
6261	Local Travel & Subsistence	1,800	(21)	0	1,779	0	1,779	1,779	1,712	67	67
6264	Vehicle Spares & Service	650	0	0	650	0	650	650	650	0	0
	Utility Charges	13,510	2,047	0	15,557	0	15,557	15,557	15,428	129	129
6271	Telephone & Internet Charges	1,360	(305)	0	1,055	0	1,055	1,055	926	129	129
6272	Electricity Charges	8,500	2,352	0	10,852	0	10,852	10,852	10,852	0	0
6273	Water Charges	3,650	0	0	3,650	0	3,650	3,650	3,650	0	0
	Other Goods & Services Purchased	32,850	154	0	33,004	0	33,004	33,004	32,678	326	326
6281	Security Services	23,000	(1,058)	0	21,942	0	21,942	21,942	21,942	0	0
6282	Equipment Maintenance	2,550	0	0	2,550	0	2,550	2,550	2,534	16	16
6283	Cleaning & Extermination Services	2,300	197	0	2,497	0	2,497	2,497	2,480	17	17
6284	Other	5,000	1,015	0	6,015	0	6,015	6,015	5,722	293	293
	Other Operating Expenses	24,152	0	0	24,152	0	24,152	24,152	24,131	21	21
6291	National & Other Events	23,252	0	0	23,252	0	23,252	23,252	23,231	21	21
6293	Refreshment & Meals	900	0	0	900	0	900	900	900	0	0
	Education Subventions & Training	2,250	0	0	2,250	0	2,250	2,250	2,247	3	3
6302	Training (including Scholarships)	2,250	0	0	2,250	0	2,250	2,250	2,247	3	3
	Local Org., Int'l Org. & Constitutional Agencies	502,480	0	0	502,480	0	502,480	502,480	502,480	0	0
6321	Subsidies & Contributions to Local Organisation	481,375	0	0	481,375	0	481,375	481,375	481,375	0	0
6322	Subsidies & Contributions to Int'l Organisation	21,105	0	0	21,105	0	21,105	21,105	21,105	0	0

MS. S. ROOPCHAND-EDWARDS
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**AGENCY 26 - MINISTRY OF NATURAL RESOURCES
PROGRAMME 261 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		361,925	0	0	361,925	0	361,925	330,769	325,200	36,725	5,569
Wages & Salaries		210,662	(133)	0	210,529	0	210,529	186,357	186,356	24,173	1
6111	Administrative	6,790	0	0	6,790	0	6,790	6,790	6,790	0	0
6112	Senior Technical	1,855	0	0	1,855	0	1,855	1,855	1,855	0	0
6113	Other Technical & Craft Skilled	937	0	0	937	0	937	937	937	0	0
6114	Clerical & Office Support	12,028	0	0	12,028	0	12,028	9,784	9,784	2,244	0
6115	Semi-Skilled Operatives & Unskilled	5,393	0	0	5,393	0	5,393	5,393	5,393	0	0
6116	Contracted Employees	183,659	(133)	0	183,526	0	183,526	161,598	161,597	21,929	1
Overhead Expenses		4,874	133	0	5,007	0	5,007	4,832	4,832	175	0
6131	Other Direct Labour Costs	280	133	0	413	0	413	412	412	1	0
6133	Benefits & Allowances	2,326	2	0	2,328	0	2,328	2,328	2,328	0	0
6134	National Insurance	2,268	(2)	0	2,266	0	2,266	2,092	2,092	174	0
Materials, Equipment & Supplies		12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	500	0	0
6222	Field Materials & Supplies	2,700	(500)	0	2,200	0	2,200	2,200	2,200	0	0
6223	Office Materials & Supplies	3,550	0	0	3,550	0	3,550	3,550	3,550	0	0
6224	Print & Non-Print Materials	5,250	500	0	5,750	0	5,750	5,750	5,750	0	0
Fuel & Lubricants		4,700	0	0	4,700	0	4,700	4,700	4,650	50	50
6231	Fuel & Lubricants	4,700	0	0	4,700	0	4,700	4,700	4,650	50	50
Rental & Maintenance of Buildings		29,100	0	0	29,100	0	29,100	29,100	28,465	635	635
6241	Rental of Buildings	24,000	0	0	24,000	0	24,000	24,000	23,386	614	614
6242	Maintenance of Buildings	3,200	0	0	3,200	0	3,200	3,200	3,179	21	21
6243	Janitorial & Cleaning Supplies	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
Transport, Travel & Postage		20,920	2,000	0	22,920	0	22,920	22,920	22,916	4	4
6261	Local Travel & Subsistence	5,300	0	0	5,300	0	5,300	5,300	5,300	0	0
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Service	7,300	2,000	0	9,300	0	9,300	9,300	9,296	4	4
6265	Other Transport, Travel & Postage	8,300	0	0	8,300	0	8,300	8,300	8,300	0	0

**AGENCY 26 - MINISTRY OF NATURAL RESOURCES
PROGRAMME 261 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Utility Charges	12,350	0	0	12,350	0	12,350	12,350	7,500	4,850	4,850
6271	Telephone & Internet Charges	6,000	0	0	6,000	0	6,000	6,000	2,900	3,100	3,100
6272	Electricity Charges	4,350	0	0	4,350	0	4,350	4,350	4,350	0	0
6273	Water Charges	2,000	0	0	2,000	0	2,000	2,000	250	1,750	1,750
	Other Goods & Services Purchased	52,414	(2,000)	0	50,414	0	50,414	43,605	43,597	6,817	8
6281	Security Services	12,964	0	0	12,964	0	12,964	12,964	12,964	0	0
6282	Equipment Maintenance	5,250	0	0	5,250	0	5,250	5,250	5,250	0	0
6283	Cleaning & Extermination Services	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6284	Other	31,000	(2,000)	0	29,000	0	29,000	22,191	22,183	6,817	8
	Other Operating Expenses	9,500	0	0	9,500	0	9,500	9,500	9,481	19	19
6291	National & Other Events	2,200	0	0	2,200	0	2,200	2,200	2,190	10	10
6293	Refreshment & Meals	2,400	0	0	2,400	0	2,400	2,400	2,393	7	7
6294	Other	4,900	0	0	4,900	0	4,900	4,900	4,898	2	2
	Education Subventions & Training	3,300	0	0	3,300	0	3,300	3,300	3,298	2	2
6302	Training (including Scholarships)	3,300	0	0	3,300	0	3,300	3,300	3,298	2	2
	Local Org., Int'l Org. & Constitutional Agencies	2,105	0	0	2,105	0	2,105	2,105	2,105	0	0
6322	Subsidies & Contributions to Int'l Organisation	2,105	0	0	2,105	0	2,105	2,105	2,105	0	0

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**AGENCY 26 - MINISTRY OF NATURAL RESOURCES
PROGRAMME 262 - NATURAL RESOURCE MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		472,603	0	360,000	832,603	0	832,603	816,446	810,755	21,848	5,691
Wages & Salaries		164,405	0	0	164,405	0	164,405	153,396	153,150	11,255	246
6116	Contracted Employees	164,405	0	0	164,405	0	164,405	153,396	153,150	11,255	246
Overhead Expenses		23,400	(4,500)	0	18,900	0	18,900	18,900	18,854	46	46
6221	Drugs & Medical Supplies	700	(300)	0	400	0	400	400	400	0	0
6222	Field Materials & Supplies	19,350	(4,500)	0	14,850	0	14,850	14,850	14,850	0	0
6223	Office Materials & Supplies	1,750	0	0	1,750	0	1,750	1,750	1,750	0	0
6224	Print & Non-Print Materials	1,600	300	0	1,900	0	1,900	1,900	1,854	46	46
Fuel & Lubricants		6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6231	Fuel & Lubricants	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
Rental & Maintenance of Buildings		3,700	0	0	3,700	0	3,700	3,700	3,532	168	168
6242	Maintenance of Buildings	2,200	0	0	2,200	0	2,200	2,200	2,032	168	168
6243	Janitorial & Cleaning Supplies	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
Transport, Travel & Postage		22,910	4,500	0	27,410	0	27,410	27,410	27,391	19	19
6261	Local Travel & Subsistence	3,500	1,000	0	4,500	0	4,500	4,500	4,500	0	0
6263	Postage, Telex and Cablegrams	10	0	0	10	0	10	10	5	5	5
6264	Vehicle Spares & Service	8,900	2,000	0	10,900	0	10,900	10,900	10,886	14	14
6265	Other Transport, Travel & Postage	10,500	1,500	0	12,000	0	12,000	12,000	12,000	0	0
Utility Charges		7,100	0	0	7,100	0	7,100	7,100	5,745	1,355	1,355
6271	Telephone & Internet Charges	3,000	0	0	3,000	0	3,000	3,000	1,933	1,067	1,067
6272	Electricity Charges	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6273	Water Charges	600	0	0	600	0	600	600	312	288	288
Other Goods & Services Purchased		214,886	0	360,000	574,886	0	574,886	572,840	572,808	2,078	32
6281	Security Services	4,106	0	0	4,106	0	4,106	4,106	4,077	29	29
6282	Equipment Maintenance	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6283	Cleaning & Extermination Services	1,380	0	0	1,380	0	1,380	1,380	1,377	3	3
6284	Other	208,000	0	360,000	568,000	0	568,000	565,954	565,954	2,046	0

**AGENCY 26 - MINISTRY OF NATURAL RESOURCES
PROGRAMME 262 - NATURAL RESOURCE MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Other Operating Expenses	24,902	0	0	24,902	0	24,902	21,800	17,975	6,927	3,825
6291	National & Other Events	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6292	Dietary	18,102	0	0	18,102	0	18,102	15,000	11,175	6,927	3,825
6293	Refreshment & Meals	800	0	0	800	0	800	800	800	0	0
6294	Other	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
	Education Subventions & Training	5,300	0	0	5,300	0	5,300	5,300	5,300	0	0
6302	Training (including Scholarships)	5,300	0	0	5,300	0	5,300	5,300	5,300	0	0

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**AGENCY 26 - MINISTRY OF NATURAL RESOURCES
PROGRAMME 264 - PETROLEUM MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		578,779	0	0	578,779	0	578,779	574,609	572,763	6,016	1,846
Wages & Salaries		186,487	0	0	186,487	0	186,487	182,320	181,616	4,871	704
6116	Contracted Employees	186,487	0	0	186,487	0	186,487	182,320	181,616	4,871	704
Overhead Expenses		7,000	0	0	7,000	0	7,000	7,000	6,960	40	40
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	497	3	3
6222	Field Materials & Supplies	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
6223	Office Materials & Supplies	2,600	0	0	2,600	0	2,600	2,600	2,599	1	1
6224	Print & Non-Print Materials	2,000	0	0	2,000	0	2,000	2,000	1,964	36	36
Fuel & Lubricants		1,200	0	0	1,200	0	1,200	1,200	876	324	324
6231	Fuel & Lubricants	1,200	0	0	1,200	0	1,200	1,200	876	324	324
Rental & Maintenance of Buildings		3,700	0	0	3,700	0	3,700	3,700	3,700	0	0
6242	Maintenance of Buildings	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6243	Janitorial & Cleaning Supplies	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
Transport, Travel & Postage		2,600	0	0	2,600	0	2,600	2,600	2,600	0	0
6261	Local Travel & Subsistence	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6264	Vehicle Spares & Service	800	0	0	800	0	800	800	800	0	0
6265	Other Transport, Travel & Postage	600	0	0	600	0	600	600	600	0	0
Utility Charges		6,430	0	0	6,430	0	6,430	6,430	5,706	724	724
6271	Telephone & Internet Charges	2,500	0	0	2,500	0	2,500	2,500	1,871	629	629
6272	Electricity Charges	3,800	0	0	3,800	0	3,800	3,800	3,800	0	0
6273	Water Charges	130	0	0	130	0	130	130	35	95	95

**AGENCY 26 - MINISTRY OF NATURAL RESOURCES
PROGRAMME 264 - PETROLEUM MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Other Goods & Services Purchased		232,675	(29,113)	0	203,562	0	203,562	203,562	203,509	53	53
6281	Security Services	16,375	0	0	16,375	0	16,375	16,375	16,375	0	0
6282	Equipment Maintenance	2,200	0	0	2,200	0	2,200	2,200	2,197	3	3
6283	Cleaning & Extermination Services	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
6284	Other	212,600	(29,113)	0	183,487	0	183,487	183,487	183,438	49	49
Other Operating Expenses		135,487	29,113	0	164,600	0	164,600	164,600	164,599	1	1
6291	National & Other Events	7,000	719	0	7,719	0	7,719	7,719	7,719	0	0
6293	Refreshment & Meals	500	0	0	500	0	500	500	500	0	0
6294	Other	127,987	28,394	0	156,381	0	156,381	156,381	156,380	1	1
Education Subventions & Training		3,200	0	0	3,200	0	3,200	3,197	3,197	3	0
6302	Training (including Scholarships)	3,200	0	0	3,200	0	3,200	3,197	3,197	3	0

MR. J. McKENZIE
HEAD OF BUDGET AGENCY

AGENCY 31 - MINISTRY OF PUBLIC WORKS
PROGRAMME 311 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,691,511	0	630,437	2,321,948	0	2,321,948	2,320,996	2,320,148	1,800	848
Wages & Salaries		77,323	(260)	0	77,063	0	77,063	76,145	76,131	932	14
6111	Administrative	15,558	439	0	15,997	0	15,997	15,997	15,997	0	0
6112	Senior Technical	3,773	0	0	3,773	0	3,773	3,773	3,773	0	0
6113	Other Technical & Craft Skilled	8,076	0	0	8,076	0	8,076	8,076	8,075	1	1
6114	Clerical & Office Support	25,705	(699)	0	25,006	0	25,006	24,274	24,271	735	3
6115	Semi-Skilled Operatives & Unskilled	8,682	0	0	8,682	0	8,682	8,682	8,672	10	10
6116	Contracted Employees	15,529	0	0	15,529	0	15,529	15,343	15,343	186	0
Overhead Expenses		12,230	260	0	12,490	0	12,490	12,456	12,456	34	0
6131	Other Direct Labour Costs	1,355	124	0	1,479	0	1,479	1,479	1,479	0	0
6133	Benefits & Allowances	5,795	136	0	5,931	0	5,931	5,931	5,931	0	0
6134	National Insurance	5,080	0	0	5,080	0	5,080	5,046	5,046	34	0
Materials, Equipment & Supplies		9,380	0	0	9,380	0	9,380	9,380	9,337	43	43
6221	Drugs & Medical Supplies	200	0	0	200	0	200	200	200	0	0
6222	Field Materials & Supplies	80	0	0	80	0	80	80	37	43	43
6223	Office Materials & Supplies	6,100	0	0	6,100	0	6,100	6,100	6,100	0	0
6224	Print & Non-Print Materials	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
Fuel & Lubricants		10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6231	Fuel & Lubricants	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
Rental & Maintenance of Buildings		210,386	0	0	210,386	0	210,386	210,386	210,342	44	44
6241	Rental of Buildings	207,307	0	0	207,307	0	207,307	207,307	207,307	0	0
6243	Janitorial & Cleaning Supplies	3,079	0	0	3,079	0	3,079	3,079	3,035	44	44
Transport, Travel & Postage		21,520	0	0	21,520	0	21,520	21,520	21,298	222	222
6261	Local Travel & Subsistence	9,500	0	0	9,500	0	9,500	9,500	9,310	190	190
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	17	3	3
6264	Vehicle Spares & Service	7,000	0	0	7,000	0	7,000	7,000	6,995	5	5
6265	Other Transport, Travel & Postage	5,000	0	0	5,000	0	5,000	5,000	4,976	24	24

AGENCY 31 - MINISTRY OF PUBLIC WORKS
PROGRAMME 311 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Utility Charges	53,228	0	0	53,228	0	53,228	53,228	53,228	0	0
6271	Telephone & Internet Charges	6,205	0	0	6,205	0	6,205	6,205	6,205	0	0
6272	Electricity Charges	32,000	0	0	32,000	0	32,000	32,000	32,000	0	0
6273	Water Charges	15,023	0	0	15,023	0	15,023	15,023	15,023	0	0
	Other Goods & Services Purchased	160,862	0	70,000	230,862	0	230,862	230,862	230,450	412	412
6281	Security Services	117,666	0	70,000	187,666	0	187,666	187,666	187,657	9	9
6282	Equipment Maintenance	4,995	0	0	4,995	0	4,995	4,995	4,854	141	141
6283	Cleaning & Extermination Services	1,701	0	0	1,701	0	1,701	1,701	1,442	259	259
6284	Other	36,500	0	0	36,500	0	36,500	36,500	36,497	3	3
	Other Operating Expenses	8,200	0	0	8,200	0	8,200	8,200	8,145	55	55
6291	National & Other Events	1,200	0	0	1,200	0	1,200	1,200	1,190	10	10
6293	Refreshment & Meals	5,300	0	0	5,300	0	5,300	5,300	5,300	0	0
6294	Other	1,700	0	0	1,700	0	1,700	1,700	1,655	45	45
	Education Subventions & Training	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6302	Training (including Scholarships)	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
	Rates, Taxes & Subvention to Local Authorities	22,243	0	0	22,243	0	22,243	22,243	22,243	0	0
6311	Rates & Taxes	22,243	0	0	22,243	0	22,243	22,243	22,243	0	0
	Local Org., Int'l Org. & Constitutional Agencies	1,104,639	0	560,437	1,665,076	0	1,665,076	1,665,076	1,665,018	58	58
6321	Subsidies & Contributions to Local Organisation	1,081,156	0	560,437	1,641,593	0	1,641,593	1,641,593	1,641,593	0	0
6322	Subsidies & Contributions to Int'l Organisation	23,483	0	0	23,483	0	23,483	23,483	23,425	58	58

MR. V. PERSAUD
HEAD OF BUDGET AGENCY

**AGENCY 31 - MINISTRY OF PUBLIC WORKS
PROGRAMME 312 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		6,212,025	0	0	6,212,025	0	6,212,025	6,127,777	6,125,408	86,617	2,369
Wages & Salaries		1,182,078	0	0	1,182,078	0	1,182,078	1,113,152	1,112,628	69,450	524
6111	Administrative	2,726	0	0	2,726	0	2,726	454	454	2,272	0
6112	Senior Technical	76,945	0	0	76,945	0	76,945	71,684	71,659	5,286	25
6113	Other Technical & Craft Skilled	30,907	0	0	30,907	0	30,907	29,633	29,633	1,274	0
6114	Clerical & Office Support	21,726	0	0	21,726	0	21,726	20,310	20,301	1,425	9
6115	Semi-Skilled Operatives & Unskilled	56,985	0	0	56,985	0	56,985	54,205	54,048	2,937	157
6116	Contracted Employees	992,789	0	0	992,789	0	992,789	936,866	936,533	56,256	333
Overhead Expenses		69,491	0	0	69,491	0	69,491	54,169	54,093	15,398	76
6131	Other Direct Labour Costs	15,456	0	0	15,456	0	15,456	14,733	14,713	743	20
6133	Benefits & Allowances	35,989	0	0	35,989	0	35,989	24,730	24,674	11,315	56
6134	National Insurance	18,046	0	0	18,046	0	18,046	14,706	14,706	3,340	0
Materials, Equipment & Supplies		57,244	(3,000)	0	54,244	0	54,244	54,244	53,596	648	648
6221	Drugs & Medical Supplies	144	0	0	144	0	144	144	144	0	0
6222	Field Materials & Supplies	19,000	0	0	19,000	0	19,000	19,000	18,600	400	400
6223	Office Materials & Supplies	21,000	0	0	21,000	0	21,000	21,000	20,939	61	61
6224	Print & Non-Print Materials	17,100	(3,000)	0	14,100	0	14,100	14,100	13,913	187	187
Fuel & Lubricants		80,000	(5,000)	0	75,000	0	75,000	75,000	75,000	0	0
6231	Fuel & Lubricants	80,000	(5,000)	0	75,000	0	75,000	75,000	75,000	0	0
Rental & Maintenance of Buildings		123,810	0	0	123,810	0	123,810	123,810	123,788	22	22
6241	Rental of Buildings	1,560	0	0	1,560	0	1,560	1,560	1,560	0	0
6242	Maintenance of Buildings	110,000	0	0	110,000	0	110,000	110,000	110,000	0	0
6243	Janitorial & Cleaning Supplies	12,250	0	0	12,250	0	12,250	12,250	12,228	22	22

AGENCY 31 - MINISTRY OF PUBLIC WORKS
PROGRAMME 312 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Maintenance of Infrastructure		4,093,509	0	0	4,093,509	0	4,093,509	4,093,509	4,093,168	341	341
6251	Maintenance of Roads	2,568,509	28,166	0	2,596,675	0	2,596,675	2,596,675	2,596,658	17	17
6252	Maintenance of Bridges	225,000	(28,166)	0	196,834	0	196,834	196,834	196,510	324	324
6254	Maintenance of Sea & River Defenses	1,000,000	0	0	1,000,000	0	1,000,000	1,000,000	1,000,000	0	0
6255	Maintenance of Other Infrastructure	300,000	0	0	300,000	0	300,000	300,000	300,000	0	0
Transport, Travel & Postage		113,151	20,480	0	133,631	0	133,631	133,631	133,251	380	380
6261	Local Travel & Subsistence	27,651	0	0	27,651	0	27,651	27,651	27,516	135	135
6263	Postage, Telex & Cablegrams	500	0	0	500	0	500	500	255	245	245
6264	Vehicle Spares & Service	85,000	20,480	0	105,480	0	105,480	105,480	105,480	0	0
Utility Charges		395,884	(12,480)	0	383,404	0	383,404	383,404	383,404	0	0
6271	Telephone & Internet Charges	19,807	0	0	19,807	0	19,807	19,807	19,807	0	0
6272	Electricity Charges	375,647	(12,480)	0	363,167	0	363,167	363,167	363,167	0	0
6273	Water Charges	430	0	0	430	0	430	430	430	0	0
Other Goods & Services Purchased		59,248	0	0	59,248	0	59,248	59,248	58,905	343	343
6281	Security Services	6,424	0	0	6,424	0	6,424	6,424	6,406	18	18
6282	Equipment Maintenance	20,124	0	0	20,124	0	20,124	20,124	20,117	7	7
6283	Cleaning & Extermination Services	6,500	0	0	6,500	0	6,500	6,500	6,336	164	164
6284	Other	26,200	0	0	26,200	0	26,200	26,200	26,046	154	154
Other Operating Expenses		17,610	0	0	17,610	0	17,610	17,610	17,575	35	35
6293	Refreshment & Meals	10,760	0	0	10,760	0	10,760	10,760	10,728	32	32
6294	Other	6,850	0	0	6,850	0	6,850	6,850	6,847	3	3
Education Subventions & Training		20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6302	Training (including Scholarships)	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0

MR. V. PERSAUD
HEAD OF BUDGET AGENCY

**AGENCY 31 - MINISTRY OF PUBLIC WORKS
PROGRAMME 313 - TRANSPORT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		155,683	0	0	155,683	0	155,683	152,185	151,774	3,909	411
Wages & Salaries		3,498	0	0	3,498	0	3,498	0	0	3,498	0
6116	Contracted Employees	3,498	0	0	3,498	0	3,498	0	0	3,498	0
Materials, Equipment & Supplies		961	0	0	961	0	961	961	933	28	28
6221	Drugs & Medical Supplies	61	0	0	61	0	61	61	61	0	0
6222	Field Materials & Supplies	500	0	0	500	0	500	500	493	7	7
6223	Office Materials & Supplies	220	0	0	220	0	220	220	220	0	0
6224	Print & Non-Print Materials	180	0	0	180	0	180	180	159	21	21
Fuel & Lubricants		600	0	0	600	0	600	600	600	0	0
6231	Fuel & Lubricants	600	0	0	600	0	600	600	600	0	0
Rental & Maintenance of Buildings		178	0	0	178	0	178	178	178	0	0
6243	Janitorial & Cleaning Supplies	178	0	0	178	0	178	178	178	0	0
Maintenance of Infrastructure		138,000	0	0	138,000	0	138,000	138,000	137,990	10	10
6255	Maintenance of Other Infrastructure	138,000	0	0	138,000	0	138,000	138,000	137,990	10	10
Transport, Travel & Postage		10,510	0	0	10,510	0	10,510	10,510	10,249	261	261
6261	Local Travel & Subsistence	500	0	0	500	0	500	500	373	127	127
6263	Postage, Telex & Cablegrams	10	0	0	10	0	10	10	0	10	10
6265	Other Transport, Travel & Postage	10,000	0	0	10,000	0	10,000	10,000	9,876	124	124
Utility Charges		210	0	0	210	0	210	210	210	0	0
6271	Telephone & Internet Charges	210	0	0	210	0	210	210	210	0	0
Other Goods & Services Purchased		1,604	0	0	1,604	0	1,604	1,604	1,492	112	112
6282	Equipment Maintenance	195	0	0	195	0	195	195	83	112	112
6283	Cleaning & Extermination Services	100	0	0	100	0	100	100	100	0	0
6284	Other	1,309	0	0	1,309	0	1,309	1,309	1,309	0	0
Other Operating Expenses		122	0	0	122	0	122	122	122	0	0
6293	Refreshment & Meals	122	0	0	122	0	122	122	122	0	0

MR. V. PERSAUD
HEAD OF BUDGET AGENCY

AGENCY 38 - MINISTRY OF LABOUR
PROGRAMME 381 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		644,844	0	0	644,844	0	644,844	636,090	630,628	14,216	5,462
Wages & Salaries		97,082	(185)	0	96,897	0	96,897	88,164	87,734	9,163	430
6114	Clerical & Office Support	6,512	0	0	6,512	0	6,512	6,512	6,512	0	0
6115	Semi-Skilled Operatives & Unskilled	10,444	(165)	0	10,279	0	10,279	10,279	10,279	0	0
6116	Contracted Employees	1,898	0	0	1,898	0	1,898	1,575	1,575	323	0
6117	Temporary Employees	78,228	(20)	0	78,208	0	78,208	69,798	69,368	8,840	430
Overhead Expenses		3,838	185	0	4,023	0	4,023	4,002	4,002	21	0
6131	Other Direct Labour Costs	300	165	0	465	0	465	465	465	0	0
6133	Benefits & Allowances	2,046	20	0	2,066	0	2,066	2,066	2,066	0	0
6134	National Insurance	1,492	0	0	1,492	0	1,492	1,471	1,471	21	0
Materials, Equipment & Supplies		7,975	599	0	8,574	0	8,574	8,574	8,409	165	165
6221	Drugs & Medical Supplies	245	0	0	245	0	245	245	227	18	18
6222	Field Materials & Supplies	945	0	0	945	0	945	945	845	100	100
6223	Office Materials & Supplies	3,885	599	0	4,484	0	4,484	4,484	4,457	27	27
6224	Print & Non-Print Materials	2,900	0	0	2,900	0	2,900	2,900	2,880	20	20
Fuel & Lubricants		3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6231	Fuel & Lubricants	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
Rental & Maintenance of Buildings		7,900	(599)	0	7,301	0	7,301	7,301	7,209	92	92
6242	Maintenance of Buildings	4,900	0	0	4,900	0	4,900	4,900	4,808	92	92
6243	Janitorial & Cleaning Supplies	3,000	(599)	0	2,401	0	2,401	2,401	2,401	0	0
Maintenance of Infrastructure		3,900	(3,080)	0	820	0	820	820	620	200	200
6255	Maintenance of Other Infrastructure	3,900	(3,080)	0	820	0	820	820	620	200	200
Transport, Travel & Postage		12,550	6,777	0	19,327	0	19,327	19,327	19,269	58	58
6261	Local Travel & Subsistence	6,500	4,400	0	10,900	0	10,900	10,900	10,892	8	8
6263	Postage, Telex & Cablegrams	50	0	0	50	0	50	50	0	50	50
6264	Vehicle Spares & Service	4,200	2,377	0	6,577	0	6,577	6,577	6,577	0	0
6265	Other Transport, Travel & Postage	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0

**AGENCY 38 - MINISTRY OF LABOUR
PROGRAMME 381 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Utility Charges	9,524	0	0	9,524	0	9,524	9,524	9,441	83	83
6271	Telephone & Internet Charges	3,500	0	0	3,500	0	3,500	3,500	3,417	83	83
6272	Electricity Charges	3,500	1,987	0	5,487	0	5,487	5,487	5,487	0	0
6273	Water Charges	2,524	(1,987)	0	537	0	537	537	537	0	0
	Other Goods & Services Purchased	40,023	(5,768)	0	34,255	0	34,255	34,255	33,933	322	322
6281	Security Services	30,046	(2,377)	0	27,669	0	27,669	27,669	27,669	0	0
6282	Equipment Maintenance	3,142	(2,200)	0	942	0	942	942	643	299	299
6283	Cleaning & Extermination Services	2,625	(691)	0	1,934	0	1,934	1,934	1,914	20	20
6284	Other	4,210	(500)	0	3,710	0	3,710	3,710	3,707	3	3
	Other Operating Expenses	4,552	2,071	0	6,623	0	6,623	6,623	6,568	55	55
6291	National & Other Events	1,500	1,191	0	2,691	0	2,691	2,691	2,636	55	55
6293	Refreshment & Meals	1,400	880	0	2,280	0	2,280	2,280	2,280	0	0
6294	Other	1,652	0	0	1,652	0	1,652	1,652	1,652	0	0
	Education Subventions & Training	2,000	0	0	2,000	0	2,000	2,000	1,443	557	557
6302	Training (including Scholarships)	2,000	0	0	2,000	0	2,000	2,000	1,443	557	557
	Rates, Taxes & Subvention to Local Authorities	2,000	0	0	2,000	0	2,000	2,000	0	2,000	2,000
6311	Rates & Taxes	2,000	0	0	2,000	0	2,000	2,000	0	2,000	2,000
	Local Org., Int'l Org. & Constitutional Agencies	450,000	0	0	450,000	0	450,000	450,000	448,500	1,500	1,500
6321	Subsidies & Contributions to Local Organisation	450,000	0	0	450,000	0	450,000	450,000	448,500	1,500	1,500

MR. B. KUPPEN
HEAD OF BUDGET AGENCY

AGENCY 38 - MINISTRY OF LABOUR
PROGRAMME 382 - LABOUR ADMINISTRATION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		306,247	0	0	306,247	0	306,247	300,655	289,527	16,720	11,128
Wages & Salaries		151,486	(44)	0	151,442	0	151,442	146,300	146,285	5,157	15
6111	Administrative	8,414	0	0	8,414	0	8,414	8,414	8,414	0	0
6112	Senior Technical	7,751	0	0	7,751	0	7,751	7,751	7,751	0	0
6113	Other Technical & Craft Skilled	34,780	0	0	34,780	0	34,780	31,240	31,240	3,540	0
6114	Clerical & Office Support	4,121	(44)	0	4,077	0	4,077	3,853	3,853	224	0
6116	Contracted Employees	86,754	0	0	86,754	0	86,754	85,890	85,875	879	15
6117	Temporary Employees	9,666	0	0	9,666	0	9,666	9,152	9,152	514	0
Overhead Expenses		11,104	44	0	11,148	0	11,148	10,698	10,698	450	0
6131	Other Direct Labour Costs	1,061	44	0	1,105	0	1,105	1,104	1,104	1	0
6133	Benefits & Allowances	5,417	0	0	5,417	0	5,417	5,328	5,328	89	0
6134	National Insurance	4,626	0	0	4,626	0	4,626	4,266	4,266	360	0
Materials, Equipment & Supplies		10,572	2,284	0	12,856	0	12,856	12,856	12,649	207	207
6221	Drugs & Medical Supplies	160	0	0	160	0	160	160	135	25	25
6222	Field Materials & Supplies	2,300	0	0	2,300	0	2,300	2,300	2,195	105	105
6223	Office Materials & Supplies	3,612	0	0	3,612	0	3,612	3,612	3,544	68	68
6224	Print & Non-Print Materials	4,500	2,284	0	6,784	0	6,784	6,784	6,775	9	9
Fuel & Lubricants		3,000	0	0	3,000	0	3,000	3,000	2,994	6	6
6231	Fuel & Lubricants	3,000	0	0	3,000	0	3,000	3,000	2,994	6	6
Rental & Maintenance of Buildings		16,800	(1,266)	0	15,534	0	15,534	15,534	15,286	248	248
6241	Rental of Buildings	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6242	Maintenance of Buildings	10,800	0	0	10,800	0	10,800	10,800	10,552	248	248
6243	Janitorial & Cleaning Supplies	3,000	(1,266)	0	1,734	0	1,734	1,734	1,734	0	0
Maintenance of Infrastructure		3,080	(1,506)	0	1,574	0	1,574	1,574	1,080	494	494
6255	Maintenance of Other Infrastructure	3,080	(1,506)	0	1,574	0	1,574	1,574	1,080	494	494

AGENCY 38 - MINISTRY OF LABOUR
PROGRAMME 382 - LABOUR ADMINISTRATION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		17,400	2,116	0	19,516	0	19,516	19,516	18,769	747	747
6261	Local Travel & Subsistence	12,600	850	0	13,450	0	13,450	13,450	12,859	591	591
6263	Postage, Telex & Cablegrams	256	0	0	256	0	256	256	100	156	156
6264	Vehicle Spares & Service	1,000	1,174	0	2,174	0	2,174	2,174	2,174	0	0
6265	Other Transport, Travel & Postage	3,544	92	0	3,636	0	3,636	3,636	3,636	0	0
Utility Charges		12,000	(6,177)	0	5,823	0	5,823	5,823	5,722	101	101
6271	Telephone & Internet Charges	4,500	(3,177)	0	1,323	0	1,323	1,323	1,222	101	101
6272	Electricity Charges	3,000	1,256	0	4,256	0	4,256	4,256	4,256	0	0
6273	Water Charges	4,500	(4,256)	0	244	0	244	244	244	0	0
Other Goods & Services Purchased		9,818	(2,284)	0	7,534	0	7,534	7,534	6,391	1,143	1,143
6282	Equipment Maintenance	3,000	(2,284)	0	716	0	716	716	173	543	543
6283	Cleaning & Extermination Services	758	0	0	758	0	758	758	208	550	550
6284	Other	6,060	0	0	6,060	0	6,060	6,060	6,010	50	50
Other Operating Expenses		28,437	6,177	0	34,614	0	34,614	34,614	34,233	381	381
6291	National & Other Events	18,500	6,177	0	24,677	0	24,677	24,677	24,675	2	2
6293	Refreshment & Meals	2,437	0	0	2,437	0	2,437	2,437	2,437	0	0
6294	Other	7,500	0	0	7,500	0	7,500	7,500	7,121	379	379
Education Subventions & Training		8,000	0	0	8,000	0	8,000	8,000	7,917	83	83
6302	Training (including Scholarships)	8,000	0	0	8,000	0	8,000	8,000	7,917	83	83
Local Org., Int'l Org. & Constitutional Agencies		34,550	656	0	35,206	0	35,206	35,206	27,503	7,703	7,703
6321	Subsidies & Contributions to Local Organisation	31,000	0	0	31,000	0	31,000	31,000	23,297	7,703	7,703
6322	Subsidies & Contributions to Int'l Organisation	3,550	656	0	4,206	0	4,206	4,206	4,206	0	0

MR. B. KUPPEN
HEAD OF BUDGET AGENCY

AGENCY 39 - MINISTRY OF HUMAN SERVICES & SOCIAL SECURITY
PROGRAMME 391 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		352,158	(1)	0	352,157	0	352,157	339,444	332,257	19,900	7,187
Wages & Salaries		192,211	0	0	192,211	0	192,211	183,595	181,992	10,219	1,603
6111	Administrative	21,276	0	0	21,276	0	21,276	17,561	17,561	3,715	0
6112	Senior Technical	7,960	0	0	7,960	0	7,960	7,479	7,479	481	0
6113	Other Technical & Craft Skilled	2,615	0	0	2,615	0	2,615	2,394	2,291	324	103
6114	Clerical & Office Support	40,776	0	0	40,776	0	40,776	39,332	39,332	1,444	0
6115	Semi-Skilled Operatives & Unskilled	15,808	328	0	16,136	0	16,136	16,136	16,136	0	0
6116	Contracted Employees	101,365	(328)	0	101,037	0	101,037	100,014	98,514	2,523	1,500
6117	Temporary Employees	2,411	0	0	2,411	0	2,411	679	679	1,732	0
Overhead Expenses		21,465	0	0	21,465	0	21,465	17,368	17,368	4,097	0
6131	Other Direct Labour Costs	2,197	0	0	2,197	0	2,197	2,058	2,058	139	0
6133	Benefits & Allowances	11,851	0	0	11,851	0	11,851	8,445	8,445	3,406	0
6134	National Insurance	7,417	0	0	7,417	0	7,417	6,865	6,865	552	0
Materials, Equipment & Supplies		12,912	0	0	12,912	0	12,912	12,912	12,911	1	1
6221	Drugs & Medical Supplies	112	0	0	112	0	112	112	112	0	0
6222	Field Materials & Supplies	300	0	0	300	0	300	300	300	0	0
6223	Office Materials & Supplies	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
6224	Print & Non-Print Materials	4,000	0	0	4,000	0	4,000	4,000	3,999	1	1
Fuel & Lubricants		8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
6231	Fuel & Lubricants	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
Rental & Maintenance of Buildings		14,326	179	0	14,505	0	14,505	14,505	14,478	27	27
6241	Rental of Buildings	4,320	179	0	4,499	0	4,499	4,499	4,499	0	0
6242	Maintenance of Buildings	5,000	0	0	5,000	0	5,000	5,000	4,974	26	26
6243	Janitorial & Cleaning Supplies	5,006	0	0	5,006	0	5,006	5,006	5,005	1	1
Maintenance of Infrastructure		4,300	0	0	4,300	0	4,300	4,300	4,259	41	41
6255	Maintenance of Other Infrastructure	4,300	0	0	4,300	0	4,300	4,300	4,259	41	41

AGENCY 39 - MINISTRY OF HUMAN SERVICES & SOCIAL SECURITY
PROGRAMME 391 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		18,055	1,826	0	19,881	0	19,881	19,881	18,518	1,363	1,363
6261	Local Travel & Subsistence	4,305	0	0	4,305	0	4,305	4,305	2,962	1,343	1,343
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	100	0	0
6264	Vehicle Spares & Service	9,000	1,826	0	10,826	0	10,826	10,826	10,826	0	0
6265	Other Transport, Travel & Postage	4,650	0	0	4,650	0	4,650	4,650	4,630	20	20
Utility Charges		24,420	0	0	24,420	0	24,420	24,420	21,139	3,281	3,281
6271	Telephone & Internet Charges	9,132	0	0	9,132	0	9,132	9,132	9,119	13	13
6272	Electricity Charges	12,288	0	0	12,288	0	12,288	12,288	11,341	947	947
6273	Water Charges	3,000	0	0	3,000	0	3,000	3,000	679	2,321	2,321
Other Goods & Services Purchased		38,415	(5,564)	0	32,851	0	32,851	32,851	32,451	400	400
6281	Security Services	20,691	(5,564)	0	15,127	0	15,127	15,127	14,842	285	285
6282	Equipment Maintenance	6,700	0	0	6,700	0	6,700	6,700	6,687	13	13
6283	Cleaning & Extermination Services	2,500	0	0	2,500	0	2,500	2,500	2,413	87	87
6284	Other	8,524	0	0	8,524	0	8,524	8,524	8,509	15	15
Other Operating Expenses		9,800	3,558	0	13,358	0	13,358	13,358	13,358	0	0
6291	National & Other Events	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
6293	Refreshment & Meals	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6294	Other	3,000	3,558	0	6,558	0	6,558	6,558	6,558	0	0
Education Subventions & Training		354	0	0	354	0	354	354	293	61	61
6302	Training (including Scholarships)	354	0	0	354	0	354	354	293	61	61
Rates, Taxes & Subvention to Local Authorities		320	0	0	320	0	320	320	320	0	0
6311	Rates & Taxes	320	0	0	320	0	320	320	320	0	0
Local Org., Int'l Org. & Constitutional Agencies		7,080	0	0	7,080	0	7,080	7,080	6,670	410	410
6321	Subsidies & Contributions to Local Organisation	7,080	0	0	7,080	0	7,080	7,080	6,670	410	410

MS. S. HOOSEIN-OUTAR
HEAD OF BUDGET AGENCY

AGENCY 39 - MINISTRY OF HUMAN SERVICES & SOCIAL SECURITY
PROGRAMME 392 - SOCIAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		27,557,664	(23,000)	729,000	28,263,664	0	28,263,664	28,220,678	28,150,447	113,217	70,231
Wages & Salaries		566,072	0	0	566,072	0	566,072	525,888	515,131	50,941	10,757
6111	Administrative	26,885	0	0	26,885	0	26,885	22,168	21,169	5,716	999
6112	Senior Technical	29,864	0	0	29,864	0	29,864	29,864	29,864	0	0
6113	Other Technical & Craft Skilled	81,934	0	0	81,934	0	81,934	79,803	79,538	2,396	265
6114	Clerical & Office Support	24,245	0	0	24,245	0	24,245	22,756	22,756	1,489	0
6115	Semi-Skilled Operatives & Unskilled	151,098	0	0	151,098	0	151,098	146,493	144,044	7,054	2,449
6116	Contracted Employees	244,332	0	0	244,332	0	244,332	219,540	212,730	31,602	6,810
6117	Temporary Employees	7,714	0	0	7,714	0	7,714	5,264	5,030	2,684	234
Overhead Expenses		79,529	0	0	79,529	0	79,529	76,727	76,238	3,291	489
6131	Other Direct Labour Costs	4,955	0	0	4,955	0	4,955	3,375	3,375	1,580	0
6133	Benefits & Allowances	48,774	0	0	48,774	0	48,774	48,235	47,993	781	242
6134	National Insurance	25,800	0	0	25,800	0	25,800	25,117	24,870	930	247
Materials, Equipment & Supplies		52,000	1,344	0	53,344	0	53,344	53,344	51,683	1,661	1,661
6221	Drugs & Medical Supplies	9,000	930	0	9,930	0	9,930	9,930	9,039	891	891
6222	Field Materials & Supplies	17,500	414	0	17,914	0	17,914	17,914	17,887	27	27
6223	Office Materials & Supplies	16,000	0	0	16,000	0	16,000	16,000	15,257	743	743
6224	Print & Non-Print Materials	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
Fuel & Lubricants		16,000	0	0	16,000	0	16,000	16,000	15,592	408	408
6231	Fuel & Lubricants	16,000	0	0	16,000	0	16,000	16,000	15,592	408	408
Rental & Maintenance of Buildings		123,600	45	0	123,645	0	123,645	123,645	121,451	2,194	2,194
6241	Rental of Buildings	6,600	45	0	6,645	0	6,645	6,645	6,645	0	0
6242	Maintenance of Buildings	75,000	0	0	75,000	0	75,000	75,000	74,088	912	912
6243	Janitorial & Cleaning Supplies	42,000	0	0	42,000	0	42,000	42,000	40,718	1,282	1,282
Maintenance of Infrastructure		20,500	0	0	20,500	0	20,500	20,500	20,269	231	231
6251	Maintenance of Roads	2,500	0	0	2,500	0	2,500	2,500	2,374	126	126
6255	Maintenance of Other Infrastructure	18,000	0	0	18,000	0	18,000	18,000	17,895	105	105

AGENCY 39 - MINISTRY OF HUMAN SERVICES & SOCIAL SECURITY
PROGRAMME 392 - SOCIAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		19,867	1,507	0	21,374	0	21,374	21,374	20,743	631	631
6261	Local Travel & Subsistence	8,901	0	0	8,901	0	8,901	8,901	8,490	411	411
6263	Postage, Telex & Cablegrams	6	0	0	6	0	6	6	6	0	0
6264	Vehicle Spares & Service	5,160	2,437	0	7,597	0	7,597	7,597	7,377	220	220
6265	Other Transport, Travel & Postage	5,800	(930)	0	4,870	0	4,870	4,870	4,870	0	0
Utility Charges		65,364	(2,896)	0	62,468	0	62,468	62,468	56,890	5,578	5,578
6271	Telephone & Internet Charges	22,084	(2,896)	0	19,188	0	19,188	19,188	15,573	3,615	3,615
6272	Electricity Charges	28,000	0	0	28,000	0	28,000	28,000	27,999	1	1
6273	Water Charges	15,280	0	0	15,280	0	15,280	15,280	13,318	1,962	1,962
Other Goods & Services Purchased		227,802	(23,000)	19,000	223,802	0	223,802	223,802	221,500	2,302	2,302
6281	Security Services	90,082	0	19,000	109,082	0	109,082	109,082	109,082	0	0
6282	Equipment Maintenance	7,720	0	0	7,720	0	7,720	7,720	7,697	23	23
6283	Cleaning & Extermination Services	10,000	0	0	10,000	0	10,000	10,000	9,170	830	830
6284	Other	120,000	(23,000)	0	97,000	0	97,000	97,000	95,551	1,449	1,449
Other Operating Expenses		197,805	0	10,000	207,805	0	207,805	207,805	202,175	5,630	5,630
6291	National & Other Events	9,900	0	0	9,900	0	9,900	9,900	9,849	51	51
6292	Dietary	139,500	0	10,000	149,500	0	149,500	149,500	145,789	3,711	3,711
6293	Refreshment & Meals	10,549	0	0	10,549	0	10,549	10,549	9,424	1,125	1,125
6294	Other	37,856	0	0	37,856	0	37,856	37,856	37,113	743	743
Education Subventions & Training		172,194	1,780	0	173,974	0	173,974	173,974	171,492	2,482	2,482
6302	Training (including Scholarships)	172,194	1,780	0	173,974	0	173,974	173,974	171,492	2,482	2,482
Rates, Taxes & Subvention to Local Authorities		1,257	0	0	1,257	0	1,257	1,257	1,257	0	0
6311	Rates & Taxes	1,257	0	0	1,257	0	1,257	1,257	1,257	0	0
Local Org., Int'l Org. & Constitutional Agencies		188,674	0	0	188,674	0	188,674	188,674	185,833	2,841	2,841
6321	Subsidies & Contributions to Local Organisation	185,924	0	0	185,924	0	185,924	185,924	183,083	2,841	2,841
6322	Subsidies & Contributions to Int'l Organisation	2,750	0	0	2,750	0	2,750	2,750	2,750	0	0
Pensions & Social Assistance		25,827,000	(1,780)	700,000	26,525,220	0	26,525,220	26,525,220	26,490,193	35,027	35,027
6343	Old Age Pensions & Social Assistance	25,827,000	(1,780)	700,000	26,525,220	0	26,525,220	26,525,220	26,490,193	35,027	35,027

MS. S. HOOSEIN-OUTAR
HEAD OF BUDGET AGENCY

AGENCY 39 - MINISTRY OF HUMAN SERVICES & SOCIAL SECURITY
PROGRAMME 393 - CHILD CARE & PROTECTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		886,358	23,001	24,000	933,359	0	933,359	899,400	885,047	48,312	14,353
Wages & Salaries		317,347	0	0	317,347	0	317,347	288,385	287,944	29,403	441
6111	Administrative	24,188	0	0	24,188	0	24,188	19,167	19,164	5,024	3
6112	Senior Technical	18,729	0	0	18,729	0	18,729	16,507	16,507	2,222	0
6113	Other Technical & Craft Skilled	78,111	0	0	78,111	0	78,111	72,503	72,408	5,703	95
6114	Clerical & Office Support	18,305	0	0	18,305	0	18,305	17,696	17,696	609	0
6115	Semi-Skilled Operatives & Unskilled	24,347	990	0	25,337	0	25,337	25,337	25,308	29	29
6116	Contracted Employees	148,310	(990)	0	147,320	0	147,320	132,359	132,045	15,275	314
6117	Temporary Employees	5,357	0	0	5,357	0	5,357	4,816	4,816	541	0
Overhead Expenses		40,078	0	0	40,078	0	40,078	35,082	35,082	4,996	0
6131	Other Direct Labour Costs	5,145	0	0	5,145	0	5,145	2,710	2,710	2,435	0
6133	Benefits & Allowances	21,184	0	0	21,184	0	21,184	19,689	19,689	1,495	0
6134	National Insurance	13,749	0	0	13,749	0	13,749	12,683	12,683	1,066	0
Materials, Equipment & Supplies		16,053	0	0	16,053	0	16,053	16,053	16,052	1	1
6221	Drugs & Medical Supplies	1,600	0	0	1,600	0	1,600	1,600	1,599	1	1
6222	Field Materials & Supplies	1,580	0	0	1,580	0	1,580	1,580	1,580	0	0
6223	Office Materials & Supplies	9,873	(3,000)	0	6,873	0	6,873	6,873	6,873	0	0
6224	Print & Non-Print Materials	3,000	3,000	0	6,000	0	6,000	6,000	6,000	0	0
Fuel & Lubricants		9,500	0	0	9,500	0	9,500	9,500	9,499	1	1
6231	Fuel & Lubricants	9,500	0	0	9,500	0	9,500	9,500	9,499	1	1
Rental & Maintenance of Buildings		43,755	(3,043)	0	40,712	0	40,712	40,712	40,090	622	622
6241	Rental of Buildings	5,400	0	0	5,400	0	5,400	5,400	5,400	0	0
6242	Maintenance of Buildings	19,855	957	0	20,812	0	20,812	20,812	20,473	339	339
6243	Janitorial & Cleaning Supplies	18,500	(4,000)	0	14,500	0	14,500	14,500	14,217	283	283
Maintenance of Infrastructure		9,500	1,268	0	10,768	0	10,768	10,768	10,459	309	309
6255	Maintenance of Other Infrastructure	9,500	1,268	0	10,768	0	10,768	10,768	10,459	309	309

AGENCY 39 - MINISTRY OF HUMAN SERVICES & SOCIAL SECURITY
PROGRAMME 393 - CHILD CARE & PROTECTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		17,420	2,000	0	19,420	0	19,420	19,420	19,226	194	194
6261	Local Travel & Subsistence	6,900	2,000	0	8,900	0	8,900	8,900	8,894	6	6
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	9	11	11
6264	Vehicle Spares & Service	7,500	0	0	7,500	0	7,500	7,500	7,478	22	22
6265	Other Transport, Travel & Postage	3,000	0	0	3,000	0	3,000	3,000	2,845	155	155
Utility Charges		35,707	0	0	35,707	0	35,707	35,707	27,145	8,562	8,562
6271	Telephone & Internet Charges	14,652	0	0	14,652	0	14,652	14,652	9,272	5,380	5,380
6272	Electricity Charges	15,055	0	0	15,055	0	15,055	15,055	13,639	1,416	1,416
6273	Water Charges	6,000	0	0	6,000	0	6,000	6,000	4,234	1,766	1,766
Other Goods & Services Purchased		88,361	22,776	0	111,137	0	111,137	111,136	108,632	2,505	2,504
6281	Security Services	56,431	5,178	0	61,609	0	61,609	61,609	61,609	0	0
6282	Equipment Maintenance	9,044	(3,178)	0	5,866	0	5,866	5,866	5,855	11	11
6283	Cleaning & Extermination Services	10,886	(2,224)	0	8,662	0	8,662	8,661	6,355	2,307	2,306
6284	Other	12,000	23,000	0	35,000	0	35,000	35,000	34,813	187	187
Other Operating Expenses		163,324	4,720	24,000	192,044	0	192,044	192,044	191,109	935	935
6291	National & Other Events	4,600	4,720	0	9,320	0	9,320	9,320	9,319	1	1
6292	Dietary	90,000	0	24,000	114,000	0	114,000	114,000	114,000	0	0
6293	Refreshment & Meals	1,500	0	0	1,500	0	1,500	1,500	1,449	51	51
6294	Other	67,224	0	0	67,224	0	67,224	67,224	66,341	883	883
Education Subventions & Training		12,845	0	0	12,845	0	12,845	12,845	12,696	149	149
6302	Training (including Scholarships)	12,845	0	0	12,845	0	12,845	12,845	12,696	149	149
Rates, Taxes & Subvention to Local Authorities		700	0	0	700	0	700	700	665	35	35
6311	Rates & Taxes	700	0	0	700	0	700	700	665	35	35
Local Org., Int'l Org. & Constitutional Agencies		76,768	0	0	76,768	0	76,768	76,768	76,168	600	600
6321	Subsidies & Contributions to Local Organisation	76,768	0	0	76,768	0	76,768	76,768	76,168	600	600
Pensions & Social Assistance		55,000	(4,720)	0	50,280	0	50,280	50,280	50,280	0	0
6343	Old Age Pensions & Social Assistance	55,000	(4,720)	0	50,280	0	50,280	50,280	50,280	0	0

MS. S. HOOSEIN-OUTAR
HEAD OF BUDGET AGENCY

AGENCY 40 - MINISTRY OF EDUCATION
PROGRAMME 401 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,791,270	(3,686)	0	1,787,584	0	1,787,584	1,764,513	1,760,628	26,956	3,885
Wages & Salaries		598,962	0	0	598,962	0	598,962	576,990	576,990	21,972	0
6111	Administrative	83,365	0	0	83,365	0	83,365	80,408	80,408	2,957	0
6112	Senior Technical	75,744	0	0	75,744	0	75,744	72,610	72,610	3,134	0
6113	Other Technical & Craft Skilled	20,000	0	0	20,000	0	20,000	16,649	16,649	3,351	0
6114	Clerical & Office Support	130,693	0	0	130,693	0	130,693	125,994	125,994	4,699	0
6115	Semi-Skilled Operatives & Unskilled	60,044	0	0	60,044	0	60,044	52,213	52,213	7,831	0
6116	Contracted Employees	225,206	0	0	225,206	0	225,206	225,206	225,206	0	0
6117	Temporary Employees	3,910	0	0	3,910	0	3,910	3,910	3,910	0	0
Overhead Expenses		68,708	0	0	68,708	0	68,708	67,609	67,609	1,099	0
6131	Other Direct Labour Costs	9,220	0	0	9,220	0	9,220	8,992	8,992	228	0
6133	Benefits & Allowances	30,940	0	0	30,940	0	30,940	30,762	30,762	178	0
6134	National Insurance	28,548	0	0	28,548	0	28,548	27,855	27,855	693	0
Materials, Equipment & Supplies		73,000	(1,092)	0	71,908	0	71,908	71,908	71,373	535	535
6221	Drugs & Medical Supplies	2,000	0	0	2,000	0	2,000	2,000	1,952	48	48
6222	Field Materials & Supplies	25,000	0	0	25,000	0	25,000	25,000	24,840	160	160
6223	Office Materials & Supplies	24,000	0	0	24,000	0	24,000	24,000	23,978	22	22
6224	Print & Non-Print Materials	22,000	(1,092)	0	20,908	0	20,908	20,908	20,603	305	305
Fuel & Lubricants		16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
6231	Fuel & Lubricants	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
Rental & Maintenance of Buildings		59,500	(3,908)	0	55,592	0	55,592	55,592	54,934	658	658
6242	Maintenance of Buildings	35,500	3,092	0	38,592	0	38,592	38,592	38,561	31	31
6243	Janitorial & Cleaning Supplies	24,000	(7,000)	0	17,000	0	17,000	17,000	16,373	627	627
Maintenance of Infrastructure		14,600	3,954	0	18,554	0	18,554	18,554	18,554	0	0
6255	Maintenance of Other Infrastructure	14,600	3,954	0	18,554	0	18,554	18,554	18,554	0	0
Transport, Travel & Postage		158,422	(3,041)	0	155,381	0	155,381	155,381	154,397	984	984
6261	Local Travel & Subsistence	123,000	(4,488)	0	118,512	0	118,512	118,512	118,473	39	39
6263	Postage, Telex & Cablegrams	717	0	0	717	0	717	717	587	130	130
6264	Vehicle Spares & Service	26,000	2,509	0	28,509	0	28,509	28,509	28,508	1	1
6265	Other Transport, Travel & Postage	8,705	(1,062)	0	7,643	0	7,643	7,643	6,829	814	814

**AGENCY 40 - MINISTRY OF EDUCATION
PROGRAMME 401 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Utility Charges	86,910	(3,975)	0	82,935	0	82,935	82,935	82,935	0	0
6271	Telephone & Internet Charges	13,000	(2,052)	0	10,948	0	10,948	10,948	10,948	0	0
6272	Electricity Charges	53,910	(1,923)	0	51,987	0	51,987	51,987	51,987	0	0
6273	Water Charges	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
	Other Goods & Services Purchased	255,951	11,069	0	267,020	0	267,020	267,020	266,532	488	488
6281	Security Services	79,951	11,069	0	91,020	0	91,020	91,020	90,893	127	127
6282	Equipment Maintenance	25,000	0	0	25,000	0	25,000	25,000	24,855	145	145
6283	Cleaning & Extermination Services	21,000	0	0	21,000	0	21,000	21,000	20,913	87	87
6284	Other	130,000	0	0	130,000	0	130,000	130,000	129,871	129	129
	Other Operating Expenses	46,700	4,565	0	51,265	0	51,265	51,265	50,835	430	430
6291	National & Other Events	36,000	4,565	0	40,565	0	40,565	40,565	40,318	247	247
6293	Refreshment & Meals	4,500	0	0	4,500	0	4,500	4,500	4,476	24	24
6294	Other	6,200	0	0	6,200	0	6,200	6,200	6,041	159	159
	Education Subventions & Training	251,613	(3,008)	0	248,605	0	248,605	248,605	248,605	0	0
6301	Education Subventions & Grants	216,613	0	0	216,613	0	216,613	216,613	216,613	0	0
6302	Training (including Scholarships)	35,000	(3,008)	0	31,992	0	31,992	31,992	31,992	0	0
	Rates, Taxes & Subvention to Local Authorities	10,800	(3,685)	0	7,115	0	7,115	7,115	7,115	0	0
6311	Rates & Taxes	10,800	(3,685)	0	7,115	0	7,115	7,115	7,115	0	0
	Local Org., Int'l Org. & Constitutional Agencies	150,104	(4,565)	0	145,539	0	145,539	145,539	144,749	790	790
6321	Subsidies & Contributions to Local Organisation	250	0	0	250	0	250	250	250	0	0
6322	Subsidies & Contributions to Int'l Organisation	149,854	(4,565)	0	145,289	0	145,289	145,289	144,499	790	790

MS. A. KING
HEAD OF BUDGET AGENCY

**AGENCY 40 - MINISTRY OF EDUCATION
PROGRAMME 402 - TRAINING & DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,031,739	3,696	0	2,035,435	0	2,035,435	2,008,372	2,003,337	32,098	5,035
Wages & Salaries		387,768	0	0	387,768	0	387,768	378,966	378,637	9,131	329
6111	Administrative	42,251	0	0	42,251	0	42,251	36,847	36,847	5,404	0
6112	Senior Technical	143,995	0	0	143,995	0	143,995	143,934	143,704	291	230
6113	Other Technical & Craft Skilled	10,102	0	0	10,102	0	10,102	10,102	10,102	0	0
6114	Clerical & Office Support	20,251	0	0	20,251	0	20,251	20,251	20,227	24	24
6115	Semi-Skilled Operatives & Unskilled	28,289	0	0	28,289	0	28,289	25,805	25,776	2,513	29
6116	Contracted Employees	109,033	0	0	109,033	0	109,033	108,180	108,134	899	46
6117	Temporary Employees	33,847	0	0	33,847	0	33,847	33,847	33,847	0	0
Overhead Expenses		43,209	0	0	43,209	0	43,209	40,840	40,840	2,369	0
6131	Other Direct Labour Costs	4,950	0	0	4,950	0	4,950	4,950	4,950	0	0
6133	Benefits & Allowances	16,259	0	0	16,259	0	16,259	16,259	16,259	0	0
6134	National Insurance	22,000	0	0	22,000	0	22,000	19,631	19,631	2,369	0
Materials, Equipment & Supplies		193,623	5,000	0	198,623	0	198,623	198,623	198,361	262	262
6221	Drugs & Medical Supplies	1,000	0	0	1,000	0	1,000	1,000	972	28	28
6222	Field Materials & Supplies	79,715	5,000	0	84,715	0	84,715	84,715	84,713	2	2
6223	Office Materials & Supplies	28,023	0	0	28,023	0	28,023	28,023	27,990	33	33
6224	Print & Non-Print Materials	84,885	0	0	84,885	0	84,885	84,885	84,686	199	199
Fuel & Lubricants		4,000	0	0	4,000	0	4,000	4,000	3,950	50	50
6231	Fuel & Lubricants	4,000	0	0	4,000	0	4,000	4,000	3,950	50	50
Rental & Maintenance of Buildings		56,200	2,567	0	58,767	0	58,767	58,767	58,617	150	150
6242	Maintenance of Buildings	34,200	2,567	0	36,767	0	36,767	36,767	36,714	53	53
6243	Janitorial & Cleaning Supplies	22,000	0	0	22,000	0	22,000	22,000	21,903	97	97
Maintenance of Infrastructure		12,000	0	0	12,000	0	12,000	12,000	11,620	380	380
6255	Maintenance of Other Infrastructure	12,000	0	0	12,000	0	12,000	12,000	11,620	380	380

**AGENCY 40 - MINISTRY OF EDUCATION
PROGRAMME 402 - TRAINING & DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		55,460	7,020	0	62,480	0	62,480	62,480	59,730	2,750	2,750
6261	Local Travel & Subsistence	38,260	7,020	0	45,280	0	45,280	45,280	45,266	14	14
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	49	51	51
6264	Vehicle Spares & Service	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
6265	Other Transport, Travel & Postage	14,000	0	0	14,000	0	14,000	14,000	11,315	2,685	2,685
Utility Charges		61,356	0	0	61,356	0	61,356	61,356	61,355	1	1
6271	Telephone & Internet Charges	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6272	Electricity Charges	31,356	0	0	31,356	0	31,356	31,356	31,355	1	1
6273	Water Charges	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
Other Goods & Services Purchased		270,221	21,065	0	291,286	0	291,286	291,286	290,990	296	296
6281	Security Services	67,121	0	0	67,121	0	67,121	67,121	67,121	0	0
6282	Equipment Maintenance	31,000	1,000	0	32,000	0	32,000	32,000	31,859	141	141
6283	Cleaning & Extermination Services	12,100	0	0	12,100	0	12,100	12,100	12,029	71	71
6284	Other	160,000	20,065	0	180,065	0	180,065	180,065	179,981	84	84
Other Operating Expenses		75,996	15,351	0	91,347	0	91,347	91,347	91,221	126	126
6291	National & Other Events	21,814	4,712	0	26,526	0	26,526	26,526	26,490	36	36
6292	Dietary	50,000	10,639	0	60,639	0	60,639	60,639	60,553	86	86
6293	Refreshment & Meals	2,100	0	0	2,100	0	2,100	2,100	2,099	1	1
6294	Other	2,082	0	0	2,082	0	2,082	2,082	2,079	3	3
Education Subventions & Training		600,000	(47,307)	0	552,693	0	552,693	536,801	536,610	16,083	191
6301	Education Subventions & Grants	200,000	(70,775)	0	129,225	0	129,225	113,333	113,149	16,076	184
6302	Training (including Scholarships)	400,000	23,468	0	423,468	0	423,468	423,468	423,461	7	7
Local Org., Int'l Org. & Constitutional Agencies		271,906	0	0	271,906	0	271,906	271,906	271,406	500	500
6321	Subsidies & Contributions to Local Organisation	271,906	0	0	271,906	0	271,906	271,906	271,406	500	500

MS. A. KING
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**AGENCY 40 - MINISTRY OF EDUCATION
PROGRAMME 403 - NURSERY EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,849,967	0	0	2,849,967	0	2,849,967	2,821,224	2,819,601	30,366	1,623
Wages & Salaries		555,902	0	0	555,902	0	555,902	532,673	532,528	23,374	145
6111	Administrative	240,529	0	0	240,529	0	240,529	235,505	235,505	5,024	0
6112	Senior Technical	192,015	0	0	192,015	0	192,015	182,866	182,819	9,196	47
6113	Other Technical & Craft Skilled	69,658	0	0	69,658	0	69,658	60,796	60,780	8,878	16
6115	Semi-Skilled Operatives & Unskilled	4,700	0	0	4,700	0	4,700	4,506	4,424	276	82
6117	Temporary Employees	49,000	0	0	49,000	0	49,000	49,000	49,000	0	0
Overhead Expenses		56,065	0	0	56,065	0	56,065	50,551	50,551	5,514	0
6131	Other Direct Labour Costs	1,065	0	0	1,065	0	1,065	1,031	1,031	34	0
6133	Benefits & Allowances	15,000	0	0	15,000	0	15,000	11,783	11,783	3,217	0
6134	National Insurance	40,000	0	0	40,000	0	40,000	37,737	37,737	2,263	0
Materials, Equipment & Supplies		82,000	(4,588)	0	77,412	0	77,412	77,412	77,153	259	259
6221	Drugs & Medical Supplies	5,000	0	0	5,000	0	5,000	5,000	4,852	148	148
6222	Field Materials & Supplies	16,000	0	0	16,000	0	16,000	16,000	15,976	24	24
6223	Office Materials & Supplies	6,000	0	0	6,000	0	6,000	6,000	5,922	78	78
6224	Print & Non-Print Materials	55,000	(4,588)	0	50,412	0	50,412	50,412	50,403	9	9
Fuel & Lubricants		1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6231	Fuel & Lubricants	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
Rental & Maintenance of Buildings		64,600	12,920	0	77,520	0	77,520	77,520	77,519	1	1
6241	Rental of Buildings	600	0	0	600	0	600	600	600	0	0
6242	Maintenance of Buildings	50,000	12,920	0	62,920	0	62,920	62,920	62,920	0	0
6243	Janitorial & Cleaning Supplies	14,000	0	0	14,000	0	14,000	14,000	13,999	1	1
Maintenance of Infrastructure		29,000	0	0	29,000	0	29,000	29,000	28,967	33	33
6255	Maintenance of Other Infrastructure	29,000	0	0	29,000	0	29,000	29,000	28,967	33	33

**AGENCY 40 - MINISTRY OF EDUCATION
PROGRAMME 403 - NURSERY EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		9,220	0	0	9,220	0	9,220	9,220	9,194	26	26
6261	Local Travel & Subsistence	8,000	0	0	8,000	0	8,000	8,000	7,998	2	2
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	0	20	20
6264	Vehicle Spares & Service	1,200	0	0	1,200	0	1,200	1,200	1,196	4	4
Utility Charges		103,476	0	0	103,476	0	103,476	103,476	103,476	0	0
6271	Telephone & Internet Charges	33,476	0	0	33,476	0	33,476	33,476	33,476	0	0
6272	Electricity Charges	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
6273	Water Charges	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
Other Goods & Services Purchased		202,194	21,422	0	223,616	0	223,616	223,616	223,580	36	36
6281	Security Services	112,694	9,005	0	121,699	0	121,699	121,699	121,666	33	33
6282	Equipment Maintenance	3,000	1,269	0	4,269	0	4,269	4,269	4,266	3	3
6283	Cleaning & Extermination Services	18,000	11,148	0	29,148	0	29,148	29,148	29,148	0	0
6284	Other	68,500	0	0	68,500	0	68,500	68,500	68,500	0	0
Other Operating Expenses		606,700	(27,254)	0	579,446	0	579,446	579,446	579,336	110	110
6291	National & Other Events	5,000	0	0	5,000	0	5,000	5,000	4,957	43	43
6292	Dietary	600,000	(27,254)	0	572,746	0	572,746	572,746	572,746	0	0
6293	Refreshment & Meals	800	0	0	800	0	800	800	733	67	67
6294	Other	900	0	0	900	0	900	900	900	0	0
Education Subventions & Training		1,139,610	(2,500)	0	1,137,110	0	1,137,110	1,137,110	1,136,097	1,013	1,013
6301	Education Subventions & Grants	1,123,610	0	0	1,123,610	0	1,123,610	1,123,610	1,122,602	1,008	1,008
6302	Training (including Scholarships)	16,000	(2,500)	0	13,500	0	13,500	13,500	13,495	5	5

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**AGENCY 40 - MINISTRY OF EDUCATION
PROGRAMME 404 - PRIMARY EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		6,773,879	1	0	6,773,880	0	6,773,880	6,741,669	6,738,797	35,083	2,872
Wages & Salaries		1,363,310	0	0	1,363,310	0	1,363,310	1,334,478	1,334,210	29,100	268
6111	Administrative	669,736	0	0	669,736	0	669,736	669,736	669,697	39	39
6112	Senior Technical	459,043	0	0	459,043	0	459,043	459,043	459,018	25	25
6113	Other Technical & Craft Skilled	122,349	0	0	122,349	0	122,349	98,260	98,260	24,089	0
6115	Semi-Skilled Operatives & Unskilled	38,241	0	0	38,241	0	38,241	33,498	33,498	4,743	0
6117	Temporary Employees	73,941	0	0	73,941	0	73,941	73,941	73,737	204	204
Overhead Expenses		144,410	0	0	144,410	0	144,410	141,031	141,031	3,379	0
6131	Other Direct Labour Costs	6,500	0	0	6,500	0	6,500	3,121	3,121	3,379	0
6133	Benefits & Allowances	33,700	0	0	33,700	0	33,700	33,700	33,700	0	0
6134	National Insurance	104,210	0	0	104,210	0	104,210	104,210	104,210	0	0
Materials, Equipment & Supplies		143,164	0	0	143,164	0	143,164	143,164	143,039	125	125
6221	Drugs & Medical Supplies	1,100	0	0	1,100	0	1,100	1,100	1,053	47	47
6222	Field Materials & Supplies	121,920	0	0	121,920	0	121,920	121,920	121,865	55	55
6223	Office Materials & Supplies	6,000	0	0	6,000	0	6,000	6,000	5,977	23	23
6224	Print & Non-Print Materials	14,144	0	0	14,144	0	14,144	14,144	14,144	0	0
Fuel & Lubricants		2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6231	Fuel & Lubricants	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
Rental & Maintenance of Buildings		118,600	23,577	0	142,177	0	142,177	142,177	140,674	1,503	1,503
6241	Rental of Buildings	600	0	0	600	0	600	600	600	0	0
6242	Maintenance of Buildings	85,000	27,435	0	112,435	0	112,435	112,435	112,435	0	0
6243	Janitorial & Cleaning Supplies	33,000	(3,858)	0	29,142	0	29,142	29,142	27,639	1,503	1,503
Maintenance of Infrastructure		41,500	0	0	41,500	0	41,500	41,500	40,909	591	591
6255	Maintenance of Other Infrastructure	41,500	0	0	41,500	0	41,500	41,500	40,909	591	591

**AGENCY 40 - MINISTRY OF EDUCATION
PROGRAMME 404 - PRIMARY EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		14,875	0	0	14,875	0	14,875	14,875	14,826	49	49
6261	Local Travel & Subsistence	7,000	0	0	7,000	0	7,000	7,000	6,995	5	5
6263	Postage, Telex & Cablegrams	5,075	0	0	5,075	0	5,075	5,075	5,075	0	0
6264	Vehicle Spares & Service	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6265	Other Transport, Travel & Postage	1,000	0	0	1,000	0	1,000	1,000	956	44	44
Utility Charges		177,566	0	0	177,566	0	177,566	177,566	177,566	0	0
6271	Telephone & Internet Charges	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
6272	Electricity Charges	77,566	0	0	77,566	0	77,566	77,566	77,566	0	0
6273	Water Charges	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
Other Goods & Services Purchased		340,191	0	0	340,191	0	340,191	340,191	340,033	158	158
6281	Security Services	114,905	0	0	114,905	0	114,905	114,905	114,829	76	76
6282	Equipment Maintenance	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6283	Cleaning & Extermination Services	47,050	0	0	47,050	0	47,050	47,050	47,009	41	41
6284	Other	170,236	0	0	170,236	0	170,236	170,236	170,195	41	41
Other Operating Expenses		1,417,600	(28,436)	0	1,389,164	0	1,389,164	1,389,164	1,389,145	19	19
6291	National & Other Events	10,000	6,472	0	16,472	0	16,472	16,472	16,460	12	12
6292	Dietary	1,400,000	(34,908)	0	1,365,092	0	1,365,092	1,365,092	1,365,092	0	0
6293	Refreshment & Meals	600	0	0	600	0	600	600	593	7	7
6294	Other	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
Education Subventions & Training		3,010,663	4,860	0	3,015,523	0	3,015,523	3,015,523	3,015,364	159	159
6301	Education Subventions & Grants	2,944,520	0	0	2,944,520	0	2,944,520	2,944,520	2,944,520	0	0
6302	Training (including Scholarships)	66,143	4,860	0	71,003	0	71,003	71,003	70,844	159	159

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**AGENCY 40 - MINISTRY OF EDUCATION
PROGRAMME 405 - SECONDARY EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		6,896,858	1	0	6,896,859	0	6,896,859	6,858,545	6,795,433	101,426	63,112
Wages & Salaries		2,405,355	(4,590)	0	2,400,765	0	2,400,765	2,364,619	2,364,464	36,301	155
6111	Administrative	1,068,875	71,113	0	1,139,988	0	1,139,988	1,139,988	1,139,958	30	30
6112	Senior Technical	985,180	(75,703)	0	909,477	0	909,477	896,050	895,970	13,507	80
6113	Other Technical & Craft Skilled	183,900	0	0	183,900	0	183,900	166,720	166,675	17,225	45
6114	Clerical & Office Support	33,413	0	0	33,413	0	33,413	32,946	32,946	467	0
6115	Semi-Skilled Operatives & Unskilled	44,087	0	0	44,087	0	44,087	39,838	39,838	4,249	0
6116	Contracted Employees	3,900	0	0	3,900	0	3,900	3,900	3,900	0	0
6117	Temporary Employees	86,000	0	0	86,000	0	86,000	85,177	85,177	823	0
Overhead Expenses		258,441	4,590	0	263,031	0	263,031	260,863	260,863	2,168	0
6131	Other Direct Labour Costs	15,225	4,590	0	19,815	0	19,815	19,655	19,655	160	0
6133	Benefits & Allowances	59,881	0	0	59,881	0	59,881	59,881	59,881	0	0
6134	National Insurance	183,335	0	0	183,335	0	183,335	181,327	181,327	2,008	0
Materials, Equipment & Supplies		842,000	(117,350)	0	724,650	0	724,650	724,650	723,262	1,388	1,388
6221	Drugs & Medical Supplies	25,000	0	0	25,000	0	25,000	25,000	23,652	1,348	1,348
6222	Field Materials & Supplies	76,000	0	0	76,000	0	76,000	76,000	76,000	0	0
6223	Office Materials & Supplies	21,000	0	0	21,000	0	21,000	21,000	20,988	12	12
6224	Print & Non-Print Materials	720,000	(117,350)	0	602,650	0	602,650	602,650	602,622	28	28
Fuel & Lubricants		5,121	0	0	5,121	0	5,121	5,121	5,118	3	3
6231	Fuel & Lubricants	5,121	0	0	5,121	0	5,121	5,121	5,118	3	3
Rental & Maintenance of Buildings		201,310	96,591	0	297,901	0	297,901	297,901	291,815	6,086	6,086
6241	Rental of Buildings	10,810	0	0	10,810	0	10,810	10,810	10,810	0	0
6242	Maintenance of Buildings	143,500	96,591	0	240,091	0	240,091	240,091	236,392	3,699	3,699
6243	Janitorial & Cleaning Supplies	47,000	0	0	47,000	0	47,000	47,000	44,613	2,387	2,387
Maintenance of Infrastructure		70,500	0	0	70,500	0	70,500	70,500	70,500	0	0
6255	Maintenance of Other Infrastructure	70,500	0	0	70,500	0	70,500	70,500	70,500	0	0

**AGENCY 40 - MINISTRY OF EDUCATION
PROGRAMME 405 - SECONDARY EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		36,300	0	0	36,300	0	36,300	36,300	36,267	33	33
6261	Local Travel & Subsistence	25,000	0	0	25,000	0	25,000	25,000	24,988	12	12
6263	Postage, Telex & Cablegrams	9,900	0	0	9,900	0	9,900	9,900	9,885	15	15
6264	Vehicle Spares & Service	1,400	0	0	1,400	0	1,400	1,400	1,394	6	6
Utility Charges		162,585	0	0	162,585	0	162,585	162,585	162,585	0	0
6271	Telephone & Internet Charges	37,900	0	0	37,900	0	37,900	37,900	37,900	0	0
6272	Electricity Charges	104,685	0	0	104,685	0	104,685	104,685	104,685	0	0
6273	Water Charges	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
Other Goods & Services Purchased		359,117	100,307	0	459,424	0	459,424	459,424	449,312	10,112	10,112
6281	Security Services	174,817	26,842	0	201,659	0	201,659	201,659	201,377	282	282
6282	Equipment Maintenance	9,300	15,093	0	24,393	0	24,393	24,393	24,369	24	24
6283	Cleaning & Extermination Services	90,000	40,948	0	130,948	0	130,948	130,948	121,142	9,806	9,806
6284	Other	85,000	17,424	0	102,424	0	102,424	102,424	102,424	0	0
Other Operating Expenses		25,200	44,883	0	70,083	0	70,083	70,083	69,382	701	701
6291	National & Other Events	20,000	44,883	0	64,883	0	64,883	64,883	64,883	0	0
6292	Dietary	3,500	0	0	3,500	0	3,500	3,500	2,926	574	574
6293	Refreshment & Meals	1,100	0	0	1,100	0	1,100	1,100	1,005	95	95
6294	Other	600	0	0	600	0	600	600	568	32	32
Education Subventions & Training		2,530,929	(124,430)	0	2,406,499	0	2,406,499	2,406,499	2,361,865	44,634	44,634
6301	Education Subventions & Grants	2,518,929	(125,488)	0	2,393,441	0	2,393,441	2,393,441	2,348,807	44,634	44,634
6302	Training (including Scholarships)	12,000	1,058	0	13,058	0	13,058	13,058	13,058	0	0

MS. A. KING
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AGENCY 40 - MINISTRY OF EDUCATION
PROGRAMME 406 - POST-SECONDARY/TERTIARY EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		5,251,239	(11)	0	5,251,228	0	5,251,228	5,196,102	5,192,926	58,302	3,176
Wages & Salaries		466,232	0	0	466,232	0	466,232	428,429	428,429	37,803	0
6111	Administrative	28,208	0	0	28,208	0	28,208	28,208	28,208	0	0
6112	Senior Technical	206,617	0	0	206,617	0	206,617	192,724	192,724	13,893	0
6113	Other Technical & Craft Skilled	42,246	0	0	42,246	0	42,246	42,246	42,246	0	0
6114	Clerical & Office Support	65,257	0	0	65,257	0	65,257	62,645	62,645	2,612	0
6115	Semi-Skilled Operatives & Unskilled	32,107	0	0	32,107	0	32,107	28,953	28,953	3,154	0
6116	Contracted Employees	37,000	0	0	37,000	0	37,000	28,483	28,483	8,517	0
6117	Temporary Employees	54,797	0	0	54,797	0	54,797	45,170	45,170	9,627	0
Overhead Expenses		50,400	0	0	50,400	0	50,400	48,568	48,568	1,832	0
6131	Other Direct Labour Costs	3,900	0	0	3,900	0	3,900	2,748	2,748	1,152	0
6133	Benefits & Allowances	16,500	0	0	16,500	0	16,500	15,820	15,820	680	0
6134	National Insurance	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
Materials, Equipment & Supplies		116,500	0	0	116,500	0	116,500	116,500	116,263	237	237
6221	Drugs & Medical Supplies	2,000	0	0	2,000	0	2,000	2,000	1,780	220	220
6222	Field Materials & Supplies	79,000	0	0	79,000	0	79,000	79,000	79,000	0	0
6223	Office Materials & Supplies	20,000	0	0	20,000	0	20,000	20,000	19,983	17	17
6224	Print & Non-Print Materials	15,500	0	0	15,500	0	15,500	15,500	15,500	0	0
Fuel & Lubricants		12,400	0	0	12,400	0	12,400	12,400	12,400	0	0
6231	Fuel & Lubricants	12,400	0	0	12,400	0	12,400	12,400	12,400	0	0
Rental & Maintenance of Buildings		91,000	0	0	91,000	0	91,000	91,000	90,450	550	550
6242	Maintenance of Buildings	67,000	0	0	67,000	0	67,000	67,000	66,994	6	6
6243	Janitorial & Cleaning Supplies	24,000	0	0	24,000	0	24,000	24,000	23,456	544	544
Maintenance of Infrastructure		34,600	0	0	34,600	0	34,600	34,600	34,164	436	436
6255	Maintenance of Other Infrastructure	34,600	0	0	34,600	0	34,600	34,600	34,164	436	436

AGENCY 40 - MINISTRY OF EDUCATION
PROGRAMME 406 - POST-SECONDARY/TERTIARY EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		17,900	400	0	18,300	0	18,300	18,300	18,261	39	39
6261	Local Travel & Subsistence	15,000	400	0	15,400	0	15,400	15,400	15,400	0	0
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	64	36	36
6264	Vehicle Spares & Service	2,800	0	0	2,800	0	2,800	2,800	2,797	3	3
Utility Charges		114,662	0	0	114,662	0	114,662	114,662	114,662	0	0
6271	Telephone & Internet Charges	10,880	0	0	10,880	0	10,880	10,880	10,880	0	0
6272	Electricity Charges	73,542	0	0	73,542	0	73,542	73,542	73,542	0	0
6273	Water Charges	30,240	0	0	30,240	0	30,240	30,240	30,240	0	0
Other Goods & Services Purchased		162,889	(400)	0	162,489	0	162,489	162,489	162,392	97	97
6281	Security Services	86,606	0	0	86,606	0	86,606	86,606	86,606	0	0
6282	Equipment Maintenance	14,000	268	0	14,268	0	14,268	14,268	14,208	60	60
6283	Cleaning & Extermination Services	42,283	(668)	0	41,615	0	41,615	41,615	41,591	24	24
6284	Other	20,000	0	0	20,000	0	20,000	20,000	19,987	13	13
Other Operating Expenses		42,050	4,815	0	46,865	0	46,865	46,865	45,546	1,319	1,319
6291	National & Other Events	11,000	0	0	11,000	0	11,000	11,000	10,854	146	146
6292	Dietary	21,050	4,815	0	25,865	0	25,865	25,865	24,991	874	874
6293	Refreshment & Meals	1,500	0	0	1,500	0	1,500	1,500	1,201	299	299
6294	Other	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
Education Subventions & Training		4,141,106	(4,815)	0	4,136,291	0	4,136,291	4,120,800	4,120,726	15,565	74
6301	Education Subventions & Grants	4,111,106	0	0	4,111,106	0	4,111,106	4,095,614	4,095,540	15,566	74
6302	Training (including Scholarships)	30,000	(4,815)	0	25,185	0	25,185	25,186	25,186	(1)	0
Rates, Taxes & Subvention to Local Authorities		1,500	(11)	0	1,489	0	1,489	1,489	1,065	424	424
6311	Rates & Taxes	1,500	(11)	0	1,489	0	1,489	1,489	1,065	424	424

MS. A. KING
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AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT
PROGRAMME 441- POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		333,153	(4,000)	0	329,153	0	329,153	327,266	326,547	2,606	719
Wages & Salaries		141,599	(149)	0	141,450	0	141,450	140,179	140,165	1,285	14
6111	Administrative	13,262	2,324	0	15,586	0	15,586	15,584	15,584	2	0
6112	Senior Technical	3,419	0	0	3,419	0	3,419	3,419	3,419	0	0
6113	Other Technical & Craft Skilled	10,273	0	0	10,273	0	10,273	10,024	10,024	249	0
6114	Clerical & Office Support	20,827	(395)	0	20,432	0	20,432	19,485	19,471	961	14
6115	Semi-Skilled Operatives & Unskilled	13,955	0	0	13,955	0	13,955	13,955	13,955	0	0
6116	Contracted Employees	76,005	(1,929)	0	74,076	0	74,076	74,006	74,006	70	0
6117	Temporary Employees	3,858	(149)	0	3,709	0	3,709	3,706	3,706	3	0
Overhead Expenses		13,612	149	0	13,761	0	13,761	13,145	13,145	616	0
6131	Other Direct Labour Costs	2,796	0	0	2,796	0	2,796	2,360	2,360	436	0
6133	Benefits & Allowances	5,759	149	0	5,908	0	5,908	5,888	5,888	20	0
6134	National Insurance	5,057	0	0	5,057	0	5,057	4,897	4,897	160	0
Materials, Equipment & Supplies		9,900	0	0	9,900	0	9,900	9,900	9,859	41	41
6221	Drugs & Medical Supplies	1,300	0	0	1,300	0	1,300	1,300	1,298	2	2
6222	Field Materials & Supplies	1,100	0	0	1,100	0	1,100	1,100	1,061	39	39
6223	Office Materials & Supplies	4,200	0	0	4,200	0	4,200	4,200	4,200	0	0
6224	Print & Non-Print Materials	3,300	0	0	3,300	0	3,300	3,300	3,300	0	0
Fuel & Lubricants		7,300	0	0	7,300	0	7,300	7,300	7,290	10	10
6231	Fuel & Lubricants	7,300	0	0	7,300	0	7,300	7,300	7,290	10	10
Rental & Maintenance of Buildings		18,800	0	0	18,800	0	18,800	18,800	18,632	168	168
6242	Maintenance of Buildings	14,800	0	0	14,800	0	14,800	14,800	14,632	168	168
6243	Janitorial & Cleaning Supplies	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
Maintenance of Infrastructure		4,025	0	0	4,025	0	4,025	4,025	3,601	424	424
6255	Maintenance of Other Infrastructure	4,025	0	0	4,025	0	4,025	4,025	3,601	424	424

AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT
PROGRAMME 441- POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		17,405	4,016	0	21,421	0	21,421	21,421	21,404	17	17
6261	Local Travel & Subsistence	8,000	2,316	0	10,316	0	10,316	10,316	10,316	0	0
6263	Postage, Telex & Cablegrams	5	0	0	5	0	5	5	5	0	0
6264	Vehicle Spares & Service	9,000	1,700	0	10,700	0	10,700	10,700	10,700	0	0
6265	Other Transport, Travel & Postage	400	0	0	400	0	400	400	383	17	17
Utility Charges		18,478	0	0	18,478	0	18,478	18,478	18,478	0	0
6271	Telephone & Internet Charges	4,240	0	0	4,240	0	4,240	4,240	4,240	0	0
6272	Electricity Charges	10,456	0	0	10,456	0	10,456	10,456	10,456	0	0
6273	Water Charges	3,782	0	0	3,782	0	3,782	3,782	3,782	0	0
Other Goods & Services Purchased		55,383	(4,000)	0	51,383	0	51,383	51,383	51,383	0	0
6281	Security Services	31,116	(4,000)	0	27,116	0	27,116	27,116	27,116	0	0
6282	Equipment Maintenance	6,767	0	0	6,767	0	6,767	6,767	6,767	0	0
6283	Cleaning & Extermination Services	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6284	Other	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
Other Operating Expenses		38,115	0	0	38,115	0	38,115	38,115	38,075	40	40
6291	National & Other Events	29,575	0	0	29,575	0	29,575	29,575	29,540	35	35
6293	Refreshment & Meals	3,840	0	0	3,840	0	3,840	3,840	3,835	5	5
6294	Other	4,700	0	0	4,700	0	4,700	4,700	4,700	0	0
Education Subventions & Training		1,663	0	0	1,663	0	1,663	1,663	1,659	4	4
6302	Training (including Scholarships)	1,663	0	0	1,663	0	1,663	1,663	1,659	4	4
Rates, Taxes & Subvention to Local Authorities		6,873	(4,016)	0	2,857	0	2,857	2,857	2,856	1	1
6311	Rates & Taxes	6,873	(4,016)	0	2,857	0	2,857	2,857	2,856	1	1

MS. M. TUCKER
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AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT
PROGRAMME 442 - CULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,135,837	(21,000)	0	1,114,837	0	1,114,837	1,113,630	1,071,345	43,492	42,285
Wages & Salaries		164,123	0	0	164,123	0	164,123	163,528	163,275	848	253
6111	Administrative	21,260	(340)	0	20,920	0	20,920	20,919	20,919	1	0
6112	Senior Technical	10,118	397	0	10,515	0	10,515	10,514	10,514	1	0
6113	Other Technical & Craft Skilled	16,753	0	0	16,753	0	16,753	16,753	16,753	0	0
6114	Clerical & Office Support	15,046	0	0	15,046	0	15,046	15,046	15,025	21	21
6115	Semi-Skilled Operatives & Unskilled	26,924	(513)	0	26,411	0	26,411	26,148	26,148	263	0
6116	Contracted Employees	71,465	(687)	0	70,778	0	70,778	70,531	70,299	479	232
6117	Temporary Employees	2,557	1,143	0	3,700	0	3,700	3,617	3,617	83	0
Overhead Expenses		15,323	0	0	15,323	0	15,323	14,711	14,711	612	0
6131	Other Direct Labour Costs	162	0	0	162	0	162	162	162	0	0
6133	Benefits & Allowances	8,050	0	0	8,050	0	8,050	7,622	7,622	428	0
6134	National Insurance	7,111	0	0	7,111	0	7,111	6,927	6,927	184	0
Materials, Equipment & Supplies		15,200	0	0	15,200	0	15,200	15,200	14,736	464	464
6221	Drugs & Medical Supplies	1,300	0	0	1,300	0	1,300	1,300	1,199	101	101
6222	Field Materials & Supplies	3,200	0	0	3,200	0	3,200	3,200	3,199	1	1
6223	Office Materials & Supplies	6,000	0	0	6,000	0	6,000	6,000	5,638	362	362
6224	Print & Non-Print Materials	4,700	0	0	4,700	0	4,700	4,700	4,700	0	0
Fuel & Lubricants		1,750	0	0	1,750	0	1,750	1,750	1,744	6	6
6231	Fuel & Lubricants	1,750	0	0	1,750	0	1,750	1,750	1,744	6	6
Rental & Maintenance of Buildings		58,500	0	0	58,500	0	58,500	58,500	58,393	107	107
6242	Maintenance of Buildings	48,500	0	0	48,500	0	48,500	48,500	48,393	107	107
6243	Janitorial & Cleaning Supplies	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
Maintenance of Infrastructure		23,640	0	0	23,640	0	23,640	23,640	23,361	279	279
6255	Maintenance of Other Infrastructure	23,640	0	0	23,640	0	23,640	23,640	23,361	279	279

AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT
PROGRAMME 442 - CULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		11,032	0	0	11,032	0	11,032	11,032	10,988	44	44
6261	Local Travel & Subsistence	8,320	0	0	8,320	0	8,320	8,320	8,319	1	1
6263	Postage, Telex & Cablegrams	12	0	0	12	0	12	12	2	10	10
6264	Vehicle Spares & Service	2,200	0	0	2,200	0	2,200	2,200	2,167	33	33
6265	Other Transport, Travel & Postage	500	0	0	500	0	500	500	500	0	0
Utility Charges		49,617	0	0	49,617	0	49,617	49,617	49,616	1	1
6271	Telephone & Internet Charges	10,056	0	0	10,056	0	10,056	10,056	10,055	1	1
6272	Electricity Charges	32,478	0	0	32,478	0	32,478	32,478	32,478	0	0
6273	Water Charges	7,083	0	0	7,083	0	7,083	7,083	7,083	0	0
Other Goods & Services Purchased		258,768	(21,000)	0	237,768	0	237,768	237,768	237,618	150	150
6281	Security Services	82,737	(21,000)	0	61,737	0	61,737	61,737	61,630	107	107
6282	Equipment Maintenance	7,480	0	0	7,480	0	7,480	7,480	7,480	0	0
6283	Cleaning & Extermination Services	8,000	0	0	8,000	0	8,000	8,000	7,997	3	3
6284	Other	160,551	0	0	160,551	0	160,551	160,551	160,511	40	40
Other Operating Expenses		177,500	0	0	177,500	0	177,500	177,500	177,500	0	0
6291	National & Other Events	157,718	0	0	157,718	0	157,718	157,718	157,718	0	0
6293	Refreshment & Meals	896	0	0	896	0	896	896	896	0	0
6294	Other	18,886	0	0	18,886	0	18,886	18,886	18,886	0	0
Education Subventions & Training		30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6302	Training (including Scholarships)	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
Rates, Taxes & Subvention to Local Authorities		7,873	0	0	7,873	0	7,873	7,873	7,873	0	0
6311	Rates & Taxes	7,873	0	0	7,873	0	7,873	7,873	7,873	0	0
Local Org., Int'l Org. & Constitutional Agencies		322,511	0	0	322,511	0	322,511	322,511	281,530	40,981	40,981
6321	Subsidies & Contributions to Local Organisation	311,650	0	0	311,650	0	311,650	311,650	270,980	40,670	40,670
6322	Subsidies & Contributions to Int'l Organisation	10,861	0	0	10,861	0	10,861	10,861	10,550	311	311

MS. M. TUCKER
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AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT
PROGRAMME 443 - YOUTH
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		791,298	16,611	0	807,909	0	807,909	800,812	787,510	20,399	13,302
Wages & Salaries		191,727	(4,389)	0	187,338	0	187,338	181,174	181,046	6,292	128
6111	Administrative	20,798	0	0	20,798	0	20,798	20,798	20,798	0	0
6112	Senior Technical	7,695	0	0	7,695	0	7,695	7,695	7,695	0	0
6113	Other Technical & Craft Skilled	12,117	0	0	12,117	0	12,117	11,474	11,346	771	128
6114	Clerical & Office Support	6,460	0	0	6,460	0	6,460	5,327	5,327	1,133	0
6115	Semi-Skilled Operatives & Unskilled	18,080	0	0	18,080	0	18,080	17,827	17,827	253	0
6116	Contracted Employees	123,002	(4,389)	0	118,613	0	118,613	114,687	114,687	3,926	0
6117	Temporary Employees	3,575	0	0	3,575	0	3,575	3,366	3,366	209	0
Overhead Expenses		11,979	0	0	11,979	0	11,979	11,046	11,046	933	0
6131	Other Direct Labour Costs	434	0	0	434	0	434	318	318	116	0
6133	Benefits & Allowances	6,072	0	0	6,072	0	6,072	5,589	5,589	483	0
6134	National Insurance	5,473	0	0	5,473	0	5,473	5,139	5,139	334	0
Materials, Equipment & Supplies		32,600	0	0	32,600	0	32,600	32,600	32,360	240	240
6221	Drugs & Medical Supplies	1,100	0	0	1,100	0	1,100	1,100	1,098	2	2
6222	Field Materials & Supplies	12,500	0	0	12,500	0	12,500	12,500	12,495	5	5
6223	Office Materials & Supplies	10,500	0	0	10,500	0	10,500	10,500	10,299	201	201
6224	Print & Non-Print Materials	8,500	0	0	8,500	0	8,500	8,500	8,468	32	32
Fuel & Lubricants		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6231	Fuel & Lubricants	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
Rental & Maintenance of Buildings		21,700	0	0	21,700	0	21,700	21,700	20,477	1,223	1,223
6242	Maintenance of Buildings	17,000	0	0	17,000	0	17,000	17,000	15,777	1,223	1,223
6243	Janitorial & Cleaning Supplies	4,700	0	0	4,700	0	4,700	4,700	4,700	0	0
Maintenance of Infrastructure		20,389	0	0	20,389	0	20,389	20,389	20,113	276	276
6251	Maintenance of Roads	5,400	0	0	5,400	0	5,400	5,400	5,363	37	37
6253	Maintenance of Drainage & Irrigation Works	5,940	0	0	5,940	0	5,940	5,940	5,926	14	14
6255	Maintenance of Other Infrastructure	9,049	0	0	9,049	0	9,049	9,049	8,824	225	225

AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT
PROGRAMME 443 - YOUTH
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		16,400	0	0	16,400	0	16,400	16,400	16,314	86	86
6261	Local Travel & Subsistence	9,180	0	0	9,180	0	9,180	9,180	9,180	0	0
6263	Postage, Telex & Cablegrams	200	0	0	200	0	200	200	200	0	0
6264	Vehicle Spares & Service	4,860	0	0	4,860	0	4,860	4,860	4,789	71	71
6265	Other Transport, Travel & Postage	2,160	0	0	2,160	0	2,160	2,160	2,145	15	15
Utility Charges		45,864	0	0	45,864	0	45,864	45,864	45,482	382	382
6271	Telephone & Internet Charges	4,536	0	0	4,536	0	4,536	4,536	4,536	0	0
6272	Electricity Charges	36,237	0	0	36,237	0	36,237	36,237	36,057	180	180
6273	Water Charges	5,091	0	0	5,091	0	5,091	5,091	4,889	202	202
Other Goods & Services Purchased		74,712	21,000	0	95,712	0	95,712	95,712	92,740	2,972	2,972
6281	Security Services	52,892	21,000	0	73,892	0	73,892	73,892	70,992	2,900	2,900
6282	Equipment Maintenance	6,300	0	0	6,300	0	6,300	6,300	6,300	0	0
6283	Cleaning & Extermination Services	7,020	0	0	7,020	0	7,020	7,020	6,967	53	53
6284	Other	8,500	0	0	8,500	0	8,500	8,500	8,481	19	19
Other Operating Expenses		158,025	0	0	158,025	0	158,025	158,025	156,672	1,353	1,353
6291	National & Other Events	42,120	0	0	42,120	0	42,120	42,120	42,120	0	0
6292	Dietary	39,255	0	0	39,255	0	39,255	39,255	37,963	1,292	1,292
6293	Refreshment & Meals	810	0	0	810	0	810	810	810	0	0
6294	Other	75,840	0	0	75,840	0	75,840	75,840	75,779	61	61
Education Subventions & Training		200,972	0	0	200,972	0	200,972	200,972	200,947	25	25
6302	Training (including Scholarships)	200,972	0	0	200,972	0	200,972	200,972	200,947	25	25
Rates, Taxes & Subvention to Local Authorities		1,650	0	0	1,650	0	1,650	1,650	1,248	402	402
6311	Rates & Taxes	1,650	0	0	1,650	0	1,650	1,650	1,248	402	402
Local Org., Int'l Org. & Constitutional Agencies		10,280	0	0	10,280	0	10,280	10,280	4,065	6,215	6,215
6321	Subsidies & Contributions to Local Organisation	2,700	0	0	2,700	0	2,700	2,700	2,240	460	460
6322	Subsidies & Contributions to Int'l Organisation	7,580	0	0	7,580	0	7,580	7,580	1,825	5,755	5,755

MS. M. TUCKER
HEAD OF BUDGET AGENCY

AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT
PROGRAMME 444 - SPORT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		739,752	8,389	13,000	761,141	0	761,141	760,005	727,244	33,897	32,761
Wages & Salaries		57,671	4,131	0	61,802	0	61,802	61,027	60,940	862	87
6112	Senior Technical	4,569	653	0	5,222	0	5,222	5,192	5,192	30	0
6113	Other Technical & Craft Skilled	1,026	713	0	1,739	0	1,739	1,739	1,739	0	0
6114	Clerical & Office Support	899	0	0	899	0	899	899	899	0	0
6115	Semi-Skilled Operatives & Unskilled	12,423	974	0	13,397	0	13,397	12,653	12,601	796	52
6116	Contracted Employees	38,754	1,791	0	40,545	0	40,545	40,544	40,509	36	35
Overhead Expenses		3,908	258	0	4,166	0	4,166	3,805	3,805	361	0
6131	Other Direct Labour Costs	780	0	0	780	0	780	630	630	150	0
6133	Benefits & Allowances	1,641	85	0	1,726	0	1,726	1,566	1,566	160	0
6134	National Insurance	1,487	173	0	1,660	0	1,660	1,609	1,609	51	0
Materials, Equipment & Supplies		15,467	4,000	13,000	32,467	0	32,467	32,467	29,638	2,829	2,829
6221	Drugs & Medical Supplies	2,200	0	0	2,200	0	2,200	2,200	2,103	97	97
6222	Field Materials & Supplies	6,600	4,000	13,000	23,600	0	23,600	23,600	21,375	2,225	2,225
6223	Office Materials & Supplies	3,000	0	0	3,000	0	3,000	3,000	2,523	477	477
6224	Print & Non-Print Materials	3,667	0	0	3,667	0	3,667	3,667	3,637	30	30
Fuel & Lubricants		4,000	1,136	0	5,136	0	5,136	5,136	5,135	1	1
6231	Fuel & Lubricants	4,000	1,136	0	5,136	0	5,136	5,136	5,135	1	1
Rental & Maintenance of Buildings		33,400	0	0	33,400	0	33,400	33,400	32,346	1,054	1,054
6242	Maintenance of Buildings	23,000	0	0	23,000	0	23,000	23,000	21,974	1,026	1,026
6243	Janitorial & Cleaning Supplies	10,400	0	0	10,400	0	10,400	10,400	10,372	28	28
Maintenance of Infrastructure		22,833	0	0	22,833	0	22,833	22,833	20,645	2,188	2,188
6255	Maintenance of Other Infrastructure	22,833	0	0	22,833	0	22,833	22,833	20,645	2,188	2,188
Transport, Travel & Postage		6,507	0	0	6,507	0	6,507	6,507	5,409	1,098	1,098
6261	Local Travel & Subsistence	2,184	0	0	2,184	0	2,184	2,184	2,147	37	37
6264	Vehicle Spares & Service	3,200	0	0	3,200	0	3,200	3,200	2,143	1,057	1,057
6265	Other Transport, Travel & Postage	1,123	0	0	1,123	0	1,123	1,123	1,119	4	4

AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT
PROGRAMME 444 - SPORT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Utility Charges	54,240	0	0	54,240	0	54,240	54,240	53,533	707	707
6271	Telephone & Internet Charges	2,840	0	0	2,840	0	2,840	2,840	2,720	120	120
6272	Electricity Charges	33,600	0	0	33,600	0	33,600	33,600	33,600	0	0
6273	Water Charges	17,800	0	0	17,800	0	17,800	17,800	17,213	587	587
	Other Goods & Services Purchased	126,326	(1,136)	0	125,190	0	125,190	125,190	100,612	24,578	24,578
6281	Security Services	96,266	0	0	96,266	0	96,266	96,266	71,730	24,536	24,536
6282	Equipment Maintenance	13,560	0	0	13,560	0	13,560	13,560	13,518	42	42
6283	Cleaning & Extermination Services	14,000	(1,136)	0	12,864	0	12,864	12,864	12,864	0	0
6284	Other	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
	Other Operating Expenses	16,900	0	0	16,900	0	16,900	16,900	16,895	5	5
6291	National & Other Events	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
6293	Refreshment & Meals	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6294	Other	2,600	0	0	2,600	0	2,600	2,600	2,595	5	5
	Rates, Taxes & Subvention to Local Authorities	65,000	0	0	65,000	0	65,000	65,000	65,000	0	0
6311	Rates & Taxes	65,000	0	0	65,000	0	65,000	65,000	65,000	0	0
	Local Org., Int'l Org. & Constitutional Agencies	333,500	0	0	333,500	0	333,500	333,500	333,286	214	214
6321	Subsidies & Contributions to Local Organisation	332,000	0	0	332,000	0	332,000	332,000	331,981	19	19
6322	Subsidies & Contributions to Int'l Organisation	1,500	0	0	1,500	0	1,500	1,500	1,305	195	195

MS. M. TUCKER
HEAD OF BUDGET AGENCY

AGENCY 45 - MINISTRY OF HOUSING & WATER
PROGRAMME 451 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		254,309	(889)	0	253,420	0	253,420	240,364	219,233	34,187	21,131
Wages & Salaries		62,899	(89)	0	62,810	0	62,810	51,295	51,295	11,515	0
6112	Senior Technical	1,855	(89)	0	1,766	0	1,766	627	627	1,139	0
6113	Other Technical & Craft Skilled	1,288	0	0	1,288	0	1,288	1,146	1,146	142	0
6114	Clerical & Office Support	5,059	0	0	5,059	0	5,059	4,043	4,043	1,016	0
6115	Semi-Skilled Operatives & Unskilled	2,697	0	0	2,697	0	2,697	2,089	2,089	608	0
6116	Contracted Employees	52,000	0	0	52,000	0	52,000	43,390	43,390	8,610	0
Overhead Expenses		3,630	0	0	3,630	0	3,630	2,089	2,089	1,541	0
6131	Other Direct Labour Costs	990	0	0	990	0	990	584	584	406	0
6133	Benefits & Allowances	1,540	0	0	1,540	0	1,540	883	883	657	0
6134	National Insurance	1,100	0	0	1,100	0	1,100	622	622	478	0
Materials, Equipment & Supplies		8,900	300	0	9,200	0	9,200	9,200	9,200	0	0
6221	Drugs & Medical Supplies	750	300	0	1,050	0	1,050	1,050	1,050	0	0
6222	Field Materials & Supplies	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6223	Office Materials & Supplies	3,300	0	0	3,300	0	3,300	3,300	3,300	0	0
6224	Print & Non-Print Materials	3,250	0	0	3,250	0	3,250	3,250	3,250	0	0
Fuel & Lubricants		6,900	0	0	6,900	0	6,900	6,900	6,900	0	0
6231	Fuel & Lubricants	6,900	0	0	6,900	0	6,900	6,900	6,900	0	0
Rental & Maintenance of Buildings		9,900	0	0	9,900	0	9,900	9,900	9,900	0	0
6242	Maintenance of Buildings	7,900	0	0	7,900	0	7,900	7,900	7,900	0	0
6243	Janitorial & Cleaning Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
Maintenance of Infrastructure		2,000	0	0	2,000	0	2,000	2,000	1,985	15	15
6255	Maintenance of Other Infrastructure	2,000	0	0	2,000	0	2,000	2,000	1,985	15	15
Transport, Travel & Postage		36,700	6,760	0	43,460	0	43,460	43,460	43,413	47	47
6261	Local Travel & Subsistence	13,200	1,500	0	14,700	0	14,700	14,700	14,696	4	4
6264	Vehicle Spares & Service	11,500	3,142	0	14,642	0	14,642	14,642	14,599	43	43
6265	Other Transport, Travel & Postage	12,000	2,118	0	14,118	0	14,118	14,118	14,118	0	0

AGENCY 45 - MINISTRY OF HOUSING & WATER
PROGRAMME 451 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Utility Charges	60,600	(986)	0	59,614	0	59,614	59,614	42,830	16,784	16,784
6271	Telephone & Internet Charges	2,750	788	0	3,538	0	3,538	3,538	3,538	0	0
6272	Electricity Charges	55,850	(2,558)	0	53,292	0	53,292	53,292	36,544	16,748	16,748
6273	Water Charges	2,000	784	0	2,784	0	2,784	2,784	2,748	36	36
	Other Goods & Services Purchased	51,000	(8,174)	0	42,826	0	42,826	42,826	39,167	3,659	3,659
6281	Security Services	31,000	(8,774)	0	22,226	0	22,226	22,226	18,567	3,659	3,659
6282	Equipment Maintenance	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6283	Cleaning & Extermination Services	2,500	600	0	3,100	0	3,100	3,100	3,100	0	0
6284	Other	14,500	0	0	14,500	0	14,500	14,500	14,500	0	0
	Other Operating Expenses	9,980	1,300	0	11,280	0	11,280	11,280	11,275	5	5
6291	National & Other Events	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
6293	Refreshment & Meals	3,580	1,300	0	4,880	0	4,880	4,880	4,880	0	0
6294	Other	4,000	0	0	4,000	0	4,000	4,000	3,995	5	5
	Education Subventions & Training	800	0	0	800	0	800	800	799	1	1
6302	Training (including Scholarships)	800	0	0	800	0	800	800	799	1	1
	Rates, Taxes & Subvention to Local Authorities	1,000	0	0	1,000	0	1,000	1,000	380	620	620
6311	Rates & Taxes	1,000	0	0	1,000	0	1,000	1,000	380	620	620

MR. A. ALLY
HEAD OF BUDGET AGENCY

**AGENCY 45 - MINISTRY OF HOUSING & WATER
PROGRAMME 452 - HOUSING DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,384,856	2,368	0	1,387,224	0	1,387,224	1,386,803	1,386,793	431	10
Wages & Salaries		9,748	1,362	0	11,110	0	11,110	10,689	10,689	421	0
6112	Senior Technical	5,805	1,479	0	7,284	0	7,284	7,284	7,284	0	0
6116	Contracted Employees	3,943	(117)	0	3,826	0	3,826	3,405	3,405	421	0
Overhead Expenses		1,058	206	0	1,264	0	1,264	1,264	1,264	0	0
6133	Benefits & Allowances	570	89	0	659	0	659	659	659	0	0
6134	National Insurance	488	117	0	605	0	605	605	605	0	0
Materials, Equipment & Supplies		2,350	0	0	2,350	0	2,350	2,350	2,350	0	0
6221	Drugs & Medical Supplies	450	0	0	450	0	450	450	450	0	0
6222	Field Materials & Supplies	400	0	0	400	0	400	400	400	0	0
6223	Office Materials & Supplies	700	0	0	700	0	700	700	700	0	0
6224	Print & Non-Print Materials	800	0	0	800	0	800	800	800	0	0
Fuel & Lubricants		1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6231	Fuel & Lubricants	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
Rental & Maintenance of Buildings		600	0	0	600	0	600	600	600	0	0
6243	Janitorial & Cleaning Supplies	600	0	0	600	0	600	600	600	0	0
Transport, Travel & Postage		6,100	800	0	6,900	0	6,900	6,900	6,891	9	9
6261	Local Travel & Subsistence	4,000	800	0	4,800	0	4,800	4,800	4,791	9	9
6264	Vehicle Spares & Service	900	0	0	900	0	900	900	900	0	0
6265	Other Transport, Travel & Postage	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
Other Goods & Services Purchased		27,950	0	0	27,950	0	27,950	27,950	27,949	1	1
6282	Equipment Maintenance	550	0	0	550	0	550	550	550	0	0
6283	Cleaning & Extermination Services	400	0	0	400	0	400	400	399	1	1
6284	Other	27,000	0	0	27,000	0	27,000	27,000	27,000	0	0
Other Operating Expenses		1,250	0	0	1,250	0	1,250	1,250	1,250	0	0
6291	National & Other Events	600	0	0	600	0	600	600	600	0	0
6293	Refreshment & Meals	650	0	0	650	0	650	650	650	0	0
Education Subventions & Training		700	0	0	700	0	700	700	700	0	0
6302	Training (including Scholarships)	700	0	0	700	0	700	700	700	0	0
Local Org., Int'l Org. & Constitutional Agencies		1,334,000	0	0	1,334,000	0	1,334,000	1,334,000	1,334,000	0	0
6321	Subsidies & Contributions to Local Organisation	1,334,000	0	0	1,334,000	0	1,334,000	1,334,000	1,334,000	0	0

MR. A. ALLY
HEAD OF BUDGET AGENCY

AGENCY 45 - MINISTRY OF HOUSING & WATER
PROGRAMME 453 - WATER SERVICE EXPANSION & MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		3,096,862	(1,479)	0	3,095,383	0	3,095,383	3,095,188	3,095,101	282	87
Wages & Salaries		3,552	(1,479)	0	2,073	0	2,073	2,072	2,072	1	0
6112	Senior Technical	3,552	(1,479)	0	2,073	0	2,073	2,072	2,072	1	0
Overhead Expenses		720	0	0	720	0	720	526	526	194	0
6133	Benefits & Allowances	420	0	0	420	0	420	361	361	59	0
6134	National Insurance	300	0	0	300	0	300	165	165	135	0
Materials, Equipment & Supplies		2,650	0	0	2,650	0	2,650	2,650	2,645	5	5
6221	Drugs & Medical Supplies	450	0	0	450	0	450	450	448	2	2
6222	Field Materials & Supplies	400	0	0	400	0	400	400	398	2	2
6223	Office Materials & Supplies	700	0	0	700	0	700	700	699	1	1
6224	Print & Non-Print Materials	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
Fuel & Lubricants		650	0	0	650	0	650	650	650	0	0
6231	Fuel & Lubricants	650	0	0	650	0	650	650	650	0	0
Rental & Maintenance of Buildings		600	0	0	600	0	600	600	599	1	1
6243	Janitorial & Cleaning Supplies	600	0	0	600	0	600	600	599	1	1
Transport, Travel & Postage		6,150	0	0	6,150	0	6,150	6,150	6,100	50	50
6261	Local Travel & Subsistence	3,900	0	0	3,900	0	3,900	3,900	3,900	0	0
6264	Vehicle Spares & Service	1,050	0	0	1,050	0	1,050	1,050	1,050	0	0
6265	Other Transport, Travel & Postage	1,200	0	0	1,200	0	1,200	1,200	1,150	50	50
Other Goods & Services Purchased		3,890	0	0	3,890	0	3,890	3,890	3,860	30	30
6282	Equipment Maintenance	450	0	0	450	0	450	450	448	2	2
6283	Cleaning & Extermination Services	240	0	0	240	0	240	240	240	0	0
6284	Other	3,200	0	0	3,200	0	3,200	3,200	3,172	28	28
Other Operating Expenses		1,100	0	0	1,100	0	1,100	1,100	1,099	1	1
6291	National & Other Events	500	0	0	500	0	500	500	500	0	0
6293	Refreshment & Meals	600	0	0	600	0	600	600	599	1	1
Education Subventions & Training		550	0	0	550	0	550	550	550	0	0
6302	Training (including Scholarships)	550	0	0	550	0	550	550	550	0	0
Local Org., Int'l Org. & Constitutional Agencies		3,077,000	0	0	3,077,000	0	3,077,000	3,077,000	3,077,000	0	0
6321	Subsidies & Contributions to Local Organisation	3,077,000	0	0	3,077,000	0	3,077,000	3,077,000	3,077,000	0	0

MR. A. ALLY
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 471 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,222,296	19,778	332,640	2,574,714	0	2,574,714	2,559,798	2,537,144	37,570	22,654
Wages & Salaries		515,312	(3,704)	0	511,608	0	511,608	497,977	497,897	13,711	80
6111	Administrative	52,082	0	0	52,082	0	52,082	51,382	51,382	700	0
6112	Senior Technical	25,350	5,174	0	30,524	0	30,524	30,524	30,524	0	0
6113	Other Technical & Craft Skilled	23,286	0	0	23,286	0	23,286	23,286	23,286	0	0
6114	Clerical & Office Support	114,273	(7,113)	0	107,160	0	107,160	104,354	104,354	2,806	0
6115	Semi-Skilled Operatives & Unskilled	53,071	0	0	53,071	0	53,071	50,412	50,412	2,659	0
6116	Contracted Employees	222,067	(1,765)	0	220,302	0	220,302	220,302	220,222	80	80
6117	Temporary Employees	25,183	0	0	25,183	0	25,183	17,717	17,717	7,466	0
Overhead Expenses		52,590	2,768	0	55,358	0	55,358	54,073	54,034	1,324	39
6131	Other Direct Labour Costs	6,090	1,174	0	7,264	0	7,264	7,264	7,264	0	0
6133	Benefits & Allowances	23,993	1,594	0	25,587	0	25,587	25,357	25,357	230	0
6134	National Insurance	22,507	0	0	22,507	0	22,507	21,452	21,413	1,094	39
Materials, Equipment & Supplies		49,500	0	0	49,500	0	49,500	49,500	48,574	926	926
6222	Field Materials & Supplies	18,000	0	0	18,000	0	18,000	18,000	17,983	17	17
6223	Office Materials & Supplies	12,500	0	0	12,500	0	12,500	12,500	12,420	80	80
6224	Print & Non-Print Materials	19,000	0	0	19,000	0	19,000	19,000	18,171	829	829
Fuel & Lubricants		24,473	0	0	24,473	0	24,473	24,473	24,473	0	0
6231	Fuel & Lubricants	24,473	0	0	24,473	0	24,473	24,473	24,473	0	0
Rental & Maintenance of Buildings		108,532	(3,700)	0	104,832	0	104,832	104,832	102,277	2,555	2,555
6241	Rental of Buildings	75,632	0	0	75,632	0	75,632	75,632	74,928	704	704
6242	Maintenance of Buildings	24,500	0	0	24,500	0	24,500	24,500	23,091	1,409	1,409
6243	Janitorial & Cleaning Supplies	8,400	(3,700)	0	4,700	0	4,700	4,700	4,258	442	442
Maintenance of Infrastructure		12,000	0	0	12,000	0	12,000	12,000	11,998	2	2
6255	Maintenance of Other Infrastructure	12,000	0	0	12,000	0	12,000	12,000	11,998	2	2

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 471 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Transport, Travel & Postage	52,761	10,712	0	63,473	0	63,473	63,473	63,208	265	265
6261	Local Travel & Subsistence	35,453	3,700	0	39,153	0	39,153	39,153	39,136	17	17
6263	Postage, Telex & Cablegrams	60	0	0	60	0	60	60	51	9	9
6264	Vehicle Spares & Service	14,848	7,012	0	21,860	0	21,860	21,860	21,860	0	0
6265	Other Transport, Travel & Postage	2,400	0	0	2,400	0	2,400	2,400	2,161	239	239
	Utility Charges	152,580	17,298	0	169,878	0	169,878	169,878	169,878	0	0
6271	Telephone & Internet Charges	51,984	0	0	51,984	0	51,984	51,984	51,984	0	0
6272	Electricity Charges	89,346	17,298	0	106,644	0	106,644	106,644	106,644	0	0
6273	Water Charges	11,250	0	0	11,250	0	11,250	11,250	11,250	0	0
	Other Goods & Services Purchased	248,507	(7,012)	332,640	574,135	0	574,135	574,135	567,064	7,071	7,071
6281	Security Services	129,445	0	0	129,445	0	129,445	129,445	129,258	187	187
6282	Equipment Maintenance	21,650	0	0	21,650	0	21,650	21,650	20,834	816	816
6283	Cleaning & Extermination Services	8,500	0	0	8,500	0	8,500	8,500	6,679	1,821	1,821
6284	Other	88,912	(7,012)	332,640	414,540	0	414,540	414,540	410,293	4,247	4,247
	Other Operating Expenses	886,944	0	0	886,944	0	886,944	886,944	878,775	8,169	8,169
6291	National & Other Events	14,564	0	0	14,564	0	14,564	14,564	13,526	1,038	1,038
6293	Refreshment & Meals	8,700	0	0	8,700	0	8,700	8,700	8,507	193	193
6294	Other	863,680	0	0	863,680	0	863,680	863,680	856,742	6,938	6,938
	Education Subventions & Training	15,000	0	0	15,000	0	15,000	15,000	14,229	771	771
6302	Training (including Scholarships)	15,000	0	0	15,000	0	15,000	15,000	14,229	771	771
	Rates, Taxes & Subvention to Local Authorities	4,000	0	0	4,000	0	4,000	4,000	3,660	340	340
6311	Rates & Taxes	4,000	0	0	4,000	0	4,000	4,000	3,660	340	340
	Local Org., Int'l Org. & Constitutional Agencies	100,097	3,416	0	103,513	0	103,513	103,513	101,077	2,436	2,436
6321	Subsidies & Contributions to Local Organisation	31,682	0	0	31,682	0	31,682	31,682	29,340	2,342	2,342
6322	Subsidies & Contributions to Int'l Organisation	68,415	3,416	0	71,831	0	71,831	71,831	71,737	94	94

MR. M. WATKINS
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 472 - DISEASE CONTROL - COMMUNICABLE DISEASES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		6,254,716	(11,445)	0	6,243,271	0	6,243,271	6,228,893	6,194,661	48,610	34,232
Wages & Salaries		508,471	0	0	508,471	0	508,471	497,325	496,341	12,130	984
6111	Administrative	53,422	0	0	53,422	0	53,422	52,729	52,729	693	0
6112	Senior Technical	84,367	0	0	84,367	0	84,367	83,713	83,713	654	0
6113	Other Technical & Craft Skilled	76,493	0	0	76,493	0	76,493	73,678	73,145	3,348	533
6114	Clerical & Office Support	35,180	0	0	35,180	0	35,180	32,839	32,839	2,341	0
6115	Semi-Skilled Operatives & Unskilled	120,895	0	0	120,895	0	120,895	116,252	116,252	4,643	0
6116	Contracted Employees	127,409	0	0	127,409	0	127,409	127,409	127,194	215	215
6117	Temporary Employees	10,705	0	0	10,705	0	10,705	10,705	10,469	236	236
Overhead Expenses		76,710	0	0	76,710	0	76,710	73,478	73,478	3,232	0
6131	Other Direct Labour Costs	13,980	0	0	13,980	0	13,980	11,518	11,518	2,462	0
6133	Benefits & Allowances	32,817	0	0	32,817	0	32,817	32,817	32,817	0	0
6134	National Insurance	29,913	0	0	29,913	0	29,913	29,143	29,143	770	0
Materials, Equipment & Supplies		4,491,336	(123,874)	0	4,367,462	0	4,367,462	4,367,462	4,359,683	7,779	7,779
6221	Drugs & Medical Supplies	4,197,074	10,400	0	4,207,474	0	4,207,474	4,207,474	4,207,474	0	0
6222	Field Materials & Supplies	223,424	(134,274)	0	89,150	0	89,150	89,150	83,334	5,816	5,816
6223	Office Materials & Supplies	10,000	0	0	10,000	0	10,000	10,000	9,031	969	969
6224	Print & Non-Print Materials	60,838	0	0	60,838	0	60,838	60,838	59,844	994	994
Fuel & Lubricants		15,422	0	0	15,422	0	15,422	15,422	15,422	0	0
6231	Fuel & Lubricants	15,422	0	0	15,422	0	15,422	15,422	15,422	0	0
Rental & Maintenance of Buildings		153,701	142,426	0	296,127	0	296,127	296,127	290,086	6,041	6,041
6241	Rental of Buildings	103,200	143,926	0	247,126	0	247,126	247,126	245,358	1,768	1,768
6242	Maintenance of Buildings	31,200	(1,500)	0	29,700	0	29,700	29,700	27,675	2,025	2,025
6243	Janitorial & Cleaning Supplies	19,301	0	0	19,301	0	19,301	19,301	17,053	2,248	2,248
Maintenance of Infrastructure		15,000	0	0	15,000	0	15,000	15,000	14,300	700	700
6255	Maintenance of Other Infrastructure	15,000	0	0	15,000	0	15,000	15,000	14,300	700	700

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 472 - DISEASE CONTROL - COMMUNICABLE DISEASES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		175,389	7,251	0	182,640	0	182,640	182,640	181,575	1,065	1,065
6261	Local Travel & Subsistence	123,493	0	0	123,493	0	123,493	123,493	122,595	898	898
6263	Postage, Telex & Cablegrams	10	0	0	10	0	10	10	8	2	2
6264	Vehicle Spares & Service	20,056	7,251	0	27,307	0	27,307	27,307	27,211	96	96
6265	Other Transport, Travel & Postage	31,830	0	0	31,830	0	31,830	31,830	31,761	69	69
Utility Charges		78,204	69,386	0	147,590	0	147,590	147,590	147,590	0	0
6271	Telephone & Internet Charges	13,204	0	0	13,204	0	13,204	13,204	13,204	0	0
6272	Electricity Charges	55,000	69,386	0	124,386	0	124,386	124,386	124,386	0	0
6273	Water Charges	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
Other Goods & Services Purchased		339,580	(68,151)	0	271,429	0	271,429	271,429	262,779	8,650	8,650
6281	Security Services	83,811	0	0	83,811	0	83,811	83,811	81,198	2,613	2,613
6282	Equipment Maintenance	55,000	0	0	55,000	0	55,000	55,000	52,837	2,163	2,163
6283	Cleaning & Extermination Services	158,433	(68,151)	0	90,282	0	90,282	90,282	86,688	3,594	3,594
6284	Other	42,336	0	0	42,336	0	42,336	42,336	42,056	280	280
Other Operating Expenses		332,955	(38,483)	0	294,472	0	294,472	294,472	287,548	6,924	6,924
6291	National & Other Events	13,204	6,000	0	19,204	0	19,204	19,204	15,306	3,898	3,898
6292	Dietary	306,437	(44,483)	0	261,954	0	261,954	261,954	259,326	2,628	2,628
6293	Refreshment & Meals	4,117	0	0	4,117	0	4,117	4,117	4,043	74	74
6294	Other	9,197	0	0	9,197	0	9,197	9,197	8,873	324	324
Education Subventions & Training		67,948	0	0	67,948	0	67,948	67,948	65,859	2,089	2,089
6302	Training (including Scholarships)	67,948	0	0	67,948	0	67,948	67,948	65,859	2,089	2,089

MR. M. WATKINS
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 473 - FAMILY & PRIMARY HEALTH CARE SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		4,595,464	(17,298)	0	4,578,166	0	4,578,166	4,565,870	4,517,740	60,426	48,130
Wages & Salaries		500,913	(273)	0	500,640	0	500,640	491,923	490,867	9,773	1,056
6111	Administrative	3,930	0	0	3,930	0	3,930	3,930	3,930	0	0
6112	Senior Technical	203,500	(13,947)	0	189,553	0	189,553	185,390	185,390	4,163	0
6113	Other Technical & Craft Skilled	22,493	0	0	22,493	0	22,493	21,135	21,135	1,358	0
6114	Clerical & Office Support	11,519	0	0	11,519	0	11,519	11,519	11,519	0	0
6115	Semi-Skilled Operatives & Unskilled	43,105	0	0	43,105	0	43,105	39,909	39,909	3,196	0
6116	Contracted Employees	203,359	13,674	0	217,033	0	217,033	217,033	215,977	1,056	1,056
6117	Temporary Employees	13,007	0	0	13,007	0	13,007	13,007	13,007	0	0
Overhead Expenses		48,762	274	0	49,036	0	49,036	45,457	45,445	3,591	12
6131	Other Direct Labour Costs	917	0	0	917	0	917	0	0	917	0
6133	Benefits & Allowances	26,035	274	0	26,309	0	26,309	26,309	26,309	0	0
6134	National Insurance	21,810	0	0	21,810	0	21,810	19,148	19,136	2,674	12
Materials, Equipment & Supplies		3,279,391	(83,358)	0	3,196,033	0	3,196,033	3,196,033	3,162,794	33,239	33,239
6221	Drugs & Medical Supplies	3,003,810	0	0	3,003,810	0	3,003,810	3,003,810	3,003,810	0	0
6222	Field Materials & Supplies	161,991	(83,358)	0	78,633	0	78,633	78,633	47,938	30,695	30,695
6223	Office Materials & Supplies	6,600	0	0	6,600	0	6,600	6,600	6,589	11	11
6224	Print & Non-Print Materials	106,990	0	0	106,990	0	106,990	106,990	104,457	2,533	2,533
Fuel & Lubricants		14,355	0	0	14,355	0	14,355	14,355	14,355	0	0
6231	Fuel & Lubricants	14,355	0	0	14,355	0	14,355	14,355	14,355	0	0
Rental & Maintenance of Buildings		17,000	0	0	17,000	0	17,000	17,000	14,734	2,266	2,266
6242	Maintenance of Buildings	12,000	0	0	12,000	0	12,000	12,000	11,729	271	271
6243	Janitorial & Cleaning Supplies	5,000	0	0	5,000	0	5,000	5,000	3,005	1,995	1,995
Maintenance of Infrastructure		2,100	0	0	2,100	0	2,100	2,100	1,891	209	209
6255	Maintenance of Other Infrastructure	2,100	0	0	2,100	0	2,100	2,100	1,891	209	209

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 473 - FAMILY & PRIMARY HEALTH CARE SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		351,549	993	0	352,542	0	352,542	352,542	347,393	5,149	5,149
6261	Local Travel & Subsistence	280,000	0	0	280,000	0	280,000	280,000	276,799	3,201	3,201
6263	Postage, Telex & Cablegrams	400	0	0	400	0	400	400	22	378	378
6264	Vehicle Spares & Service	11,149	993	0	12,142	0	12,142	12,142	12,142	0	0
6265	Other Transport, Travel & Postage	60,000	0	0	60,000	0	60,000	60,000	58,430	1,570	1,570
Utility Charges		17,240	4,019	0	21,259	0	21,259	21,259	21,259	0	0
6271	Telephone & Internet Charges	5,700	0	0	5,700	0	5,700	5,700	5,700	0	0
6272	Electricity Charges	8,540	4,019	0	12,559	0	12,559	12,559	12,559	0	0
6273	Water Charges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
Other Goods & Services Purchased		142,067	(993)	0	141,074	0	141,074	141,074	139,689	1,385	1,385
6281	Security Services	13,421	0	0	13,421	0	13,421	13,421	13,109	312	312
6282	Equipment Maintenance	38,846	(993)	0	37,853	0	37,853	37,853	37,524	329	329
6283	Cleaning & Extermination Services	1,800	0	0	1,800	0	1,800	1,800	1,521	279	279
6284	Other	88,000	0	0	88,000	0	88,000	88,000	87,535	465	465
Other Operating Expenses		130,483	62,040	0	192,523	0	192,523	192,523	187,709	4,814	4,814
6291	National & Other Events	25,000	27,040	0	52,040	0	52,040	52,040	48,504	3,536	3,536
6292	Dietary	35,000	35,000	0	70,000	0	70,000	70,000	70,000	0	0
6293	Refreshment & Meals	13,000	0	0	13,000	0	13,000	13,000	12,937	63	63
6294	Other	57,483	0	0	57,483	0	57,483	57,483	56,268	1,215	1,215
Education Subventions & Training		90,604	0	0	90,604	0	90,604	90,604	90,604	0	0
6302	Training (including Scholarships)	90,604	0	0	90,604	0	90,604	90,604	90,604	0	0
Rates, Taxes & Subvention to Local Authorities		1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6311	Rates & Taxes	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0

MR. M. WATKINS
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 474 - REGIONAL & CLINICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		21,943,352	(12,675)	0	21,930,677	0	21,930,677	21,898,003	21,854,413	76,264	43,590
Wages & Salaries		5,086,359	4,000	0	5,090,359	0	5,090,359	5,071,959	5,067,488	22,871	4,471
6111	Administrative	17,032	0	0	17,032	0	17,032	16,136	16,136	896	0
6112	Senior Technical	1,664,358	(244,280)	0	1,420,078	0	1,420,078	1,420,078	1,419,731	347	347
6113	Other Technical & Craft Skilled	803,437	(76,000)	0	727,437	0	727,437	720,443	720,412	7,025	31
6114	Clerical & Office Support	11,451	0	0	11,451	0	11,451	10,320	10,320	1,131	0
6115	Semi-Skilled Operatives & Unskilled	841,691	(20,000)	0	821,691	0	821,691	821,691	821,663	28	28
6116	Contracted Employees	1,352,661	345,417	0	1,698,078	0	1,698,078	1,698,078	1,694,013	4,065	4,065
6117	Temporary Employees	395,729	(1,137)	0	394,592	0	394,592	385,213	385,213	9,379	0
Overhead Expenses		914,897	(4,000)	0	910,897	0	910,897	906,623	906,602	4,295	21
6131	Other Direct Labour Costs	18,257	0	0	18,257	0	18,257	17,124	17,124	1,133	0
6133	Benefits & Allowances	636,619	16,000	0	652,619	0	652,619	652,619	652,619	0	0
6134	National Insurance	260,021	(20,000)	0	240,021	0	240,021	236,880	236,859	3,162	21
Materials, Equipment & Supplies		1,383,781	536	0	1,384,317	0	1,384,317	1,384,317	1,384,308	9	9
6221	Drugs & Medical Supplies	1,348,525	0	0	1,348,525	0	1,348,525	1,348,525	1,348,525	0	0
6222	Field Materials & Supplies	13,110	0	0	13,110	0	13,110	13,110	13,109	1	1
6223	Office Materials & Supplies	6,586	536	0	7,122	0	7,122	7,122	7,122	0	0
6224	Print & Non-Print Materials	15,560	0	0	15,560	0	15,560	15,560	15,552	8	8
Fuel & Lubricants		34,410	0	0	34,410	0	34,410	34,410	33,410	1,000	1,000
6231	Fuel & Lubricants	34,410	0	0	34,410	0	34,410	34,410	33,410	1,000	1,000
Rental & Maintenance of Buildings		124,402	(20,045)	0	104,357	0	104,357	104,357	104,147	210	210
6241	Rental of Buildings	36,922	9,732	0	46,654	0	46,654	46,654	46,654	0	0
6242	Maintenance of Buildings	36,780	0	0	36,780	0	36,780	36,780	36,570	210	210
6243	Janitorial & Cleaning Supplies	50,700	(29,777)	0	20,923	0	20,923	20,923	20,923	0	0
Maintenance of Infrastructure		22,600	1,622	0	24,222	0	24,222	24,222	24,222	0	0
6255	Maintenance of Other Infrastructure	22,600	1,622	0	24,222	0	24,222	24,222	24,222	0	0

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 474 - REGIONAL & CLINICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		307,000	21,257	0	328,257	0	328,257	328,257	317,507	10,750	10,750
6261	Local Travel & Subsistence	65,632	0	0	65,632	0	65,632	65,632	61,573	4,059	4,059
6263	Postage, Telex & Cablegrams	40	0	0	40	0	40	40	40	0	0
6264	Vehicle Spares & Service	15,556	256	0	15,812	0	15,812	15,812	15,775	37	37
6265	Other Transport, Travel & Postage	225,772	21,001	0	246,773	0	246,773	246,773	240,119	6,654	6,654
Utility Charges		72,823	(13,500)	0	59,323	0	59,323	59,323	59,323	0	0
6271	Telephone & Internet Charges	18,421	(7,700)	0	10,721	0	10,721	10,721	10,721	0	0
6272	Electricity Charges	36,324	0	0	36,324	0	36,324	36,324	36,324	0	0
6273	Water Charges	18,078	(5,800)	0	12,278	0	12,278	12,278	12,278	0	0
Other Goods & Services Purchased		338,719	(4,519)	0	334,200	0	334,200	324,200	312,869	21,331	11,331
6281	Security Services	146,859	(8,424)	0	138,435	0	138,435	138,435	138,031	404	404
6282	Equipment Maintenance	50,520	0	0	50,520	0	50,520	40,520	39,515	11,005	1,005
6283	Cleaning & Extermination Services	15,764	(6,499)	0	9,265	0	9,265	9,265	9,086	179	179
6284	Other	125,576	10,404	0	135,980	0	135,980	135,980	126,237	9,743	9,743
Other Operating Expenses		72,773	4,474	0	77,247	0	77,247	77,247	75,368	1,879	1,879
6291	National & Other Events	5,227	0	0	5,227	0	5,227	5,227	5,135	92	92
6292	Dietary	24,856	4,474	0	29,330	0	29,330	29,330	29,326	4	4
6293	Refreshment & Meals	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6294	Other	38,190	0	0	38,190	0	38,190	38,190	36,407	1,783	1,783
Education Subventions & Training		15,000	(2,500)	0	12,500	0	12,500	12,500	11,576	924	924
6302	Training (including Scholarships)	15,000	(2,500)	0	12,500	0	12,500	12,500	11,576	924	924
Rates, Taxes & Subvention to Local Authorities		1,033	0	0	1,033	0	1,033	1,033	998	35	35
6311	Rates & Taxes	1,033	0	0	1,033	0	1,033	1,033	998	35	35
Local Org., Int'l Org. & Constitutional Agencies		13,569,555	0	0	13,569,555	0	13,569,555	13,569,555	13,556,595	12,960	12,960
6321	Subsidies & Contributions to Local Organisation	13,569,555	0	0	13,569,555	0	13,569,555	13,569,555	13,556,595	12,960	12,960

MR. M. WATKINS
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 475 - HEALTH SCIENCES EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		734,513	0	0	734,513	0	734,513	728,497	708,639	25,874	19,858
Wages & Salaries		126,439	(948)	0	125,491	0	125,491	119,606	119,224	6,267	382
6111	Administrative	3,486	0	0	3,486	0	3,486	3,486	3,486	0	0
6112	Senior Technical	44,830	(948)	0	43,882	0	43,882	41,149	41,149	2,733	0
6113	Other Technical & Craft Skilled	12,261	0	0	12,261	0	12,261	11,250	11,250	1,011	0
6114	Clerical & Office Support	5,005	0	0	5,005	0	5,005	4,747	4,747	258	0
6115	Semi-Skilled Operatives & Unskilled	3,696	0	0	3,696	0	3,696	3,596	3,596	100	0
6116	Contracted Employees	43,936	0	0	43,936	0	43,936	43,936	43,554	382	382
6117	Temporary Employees	13,225	0	0	13,225	0	13,225	11,442	11,442	1,783	0
Overhead Expenses		32,089	948	0	33,037	0	33,037	32,906	32,906	131	0
6131	Other Direct Labour Costs	600	50	0	650	0	650	650	650	0	0
6133	Benefits & Allowances	17,305	898	0	18,203	0	18,203	18,203	18,203	0	0
6134	National Insurance	14,184	0	0	14,184	0	14,184	14,053	14,053	131	0
Materials, Equipment & Supplies		33,114	11,240	0	44,354	0	44,354	44,354	42,375	1,979	1,979
6221	Drugs & Medical Supplies	5,477	0	0	5,477	0	5,477	5,477	5,477	0	0
6222	Field Materials & Supplies	14,597	11,240	0	25,837	0	25,837	25,837	24,806	1,031	1,031
6223	Office Materials & Supplies	5,000	0	0	5,000	0	5,000	5,000	4,998	2	2
6224	Print & Non-Print Materials	8,040	0	0	8,040	0	8,040	8,040	7,094	946	946
Fuel & Lubricants		1,389	0	0	1,389	0	1,389	1,389	1,357	32	32
6231	Fuel & Lubricants	1,389	0	0	1,389	0	1,389	1,389	1,357	32	32
Rental & Maintenance of Buildings		60,460	910	0	61,370	0	61,370	61,370	60,803	567	567
6241	Rental of Buildings	20,460	910	0	21,370	0	21,370	21,370	21,350	20	20
6242	Maintenance of Buildings	25,000	0	0	25,000	0	25,000	25,000	24,538	462	462
6243	Janitorial & Cleaning Supplies	15,000	0	0	15,000	0	15,000	15,000	14,915	85	85
Maintenance of Infrastructure		4,750	3,000	0	7,750	0	7,750	7,750	7,608	142	142
6255	Maintenance of Other Infrastructure	4,750	3,000	0	7,750	0	7,750	7,750	7,608	142	142

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 475 - HEALTH SCIENCES EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		23,376	4,000	0	27,376	0	27,376	27,376	24,998	2,378	2,378
6261	Local Travel & Subsistence	20,500	4,000	0	24,500	0	24,500	24,500	22,154	2,346	2,346
6263	Postage, Telex & Cablegrams	50	0	0	50	0	50	50	19	31	31
6264	Vehicle Spares & Service	826	0	0	826	0	826	826	825	1	1
6265	Other Transport, Travel & Postage	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
Utility Charges		13,570	0	0	13,570	0	13,570	13,570	13,570	0	0
6271	Telephone & Internet Charges	6,554	0	0	6,554	0	6,554	6,554	6,554	0	0
6272	Electricity Charges	4,322	0	0	4,322	0	4,322	4,322	4,322	0	0
6273	Water Charges	2,694	0	0	2,694	0	2,694	2,694	2,694	0	0
Other Goods & Services Purchased		77,404	0	0	77,404	0	77,404	77,404	73,094	4,310	4,310
6281	Security Services	58,004	0	0	58,004	0	58,004	58,004	55,562	2,442	2,442
6282	Equipment Maintenance	6,000	0	0	6,000	0	6,000	6,000	5,909	91	91
6283	Cleaning & Extermination Services	3,900	0	0	3,900	0	3,900	3,900	3,694	206	206
6284	Other	9,500	0	0	9,500	0	9,500	9,500	7,929	1,571	1,571
Other Operating Expenses		71,600	(4,000)	0	67,600	0	67,600	67,600	67,371	229	229
6291	National & Other Events	5,000	0	0	5,000	0	5,000	5,000	4,944	56	56
6292	Dietary	65,000	(4,000)	0	61,000	0	61,000	61,000	61,000	0	0
6293	Refreshment & Meals	1,000	0	0	1,000	0	1,000	1,000	985	15	15
6294	Other	600	0	0	600	0	600	600	442	158	158
Education Subventions & Training		290,069	(15,150)	0	274,919	0	274,919	274,919	265,080	9,839	9,839
6302	Training (including Scholarships)	290,069	(15,150)	0	274,919	0	274,919	274,919	265,080	9,839	9,839
Rates, Taxes & Subvention to Local Authorities		253	0	0	253	0	253	253	253	0	0
6311	Rates & Taxes	253	0	0	253	0	253	253	253	0	0

MR. M. WATKINS
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 476 - STANDARDS & TECHNICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,550,086	9,911	0	1,559,997	0	1,559,997	1,549,097	1,511,304	48,693	37,793
Wages & Salaries		286,128	(803)	0	285,325	0	285,325	275,111	274,993	10,332	118
6111	Administrative	20,730	0	0	20,730	0	20,730	19,205	19,205	1,525	0
6112	Senior Technical	62,031	0	0	62,031	0	62,031	62,031	62,031	0	0
6113	Other Technical & Craft Skilled	120,204	(4,514)	0	115,690	0	115,690	110,588	110,481	5,209	107
6114	Clerical & Office Support	5,480	0	0	5,480	0	5,480	4,629	4,629	851	0
6115	Semi-Skilled Operatives & Unskilled	40,463	0	0	40,463	0	40,463	39,387	39,387	1,076	0
6116	Contracted Employees	20,000	0	0	20,000	0	20,000	20,000	19,989	11	11
6117	Temporary Employees	17,220	3,711	0	20,931	0	20,931	19,271	19,271	1,660	0
Overhead Expenses		42,703	1,453	0	44,156	0	44,156	43,471	43,471	685	0
6131	Other Direct Labour Costs	1,252	612	0	1,864	0	1,864	1,835	1,835	29	0
6133	Benefits & Allowances	21,444	841	0	22,285	0	22,285	22,285	22,285	0	0
6134	National Insurance	20,007	0	0	20,007	0	20,007	19,351	19,351	656	0
Materials, Equipment & Supplies		770,346	126,388	0	896,734	0	896,734	896,734	893,867	2,867	2,867
6221	Drugs & Medical Supplies	746,201	126,388	0	872,589	0	872,589	872,589	872,563	26	26
6222	Field Materials & Supplies	8,963	0	0	8,963	0	8,963	8,963	8,773	190	190
6223	Office Materials & Supplies	4,182	0	0	4,182	0	4,182	4,182	4,117	65	65
6224	Print & Non-Print Materials	11,000	0	0	11,000	0	11,000	11,000	8,414	2,586	2,586
Fuel & Lubricants		4,460	0	0	4,460	0	4,460	4,460	3,188	1,272	1,272
6231	Fuel & Lubricants	4,460	0	0	4,460	0	4,460	4,460	3,188	1,272	1,272
Rental & Maintenance of Buildings		16,230	0	0	16,230	0	16,230	16,230	14,988	1,242	1,242
6242	Maintenance of Buildings	11,610	0	0	11,610	0	11,610	11,610	10,368	1,242	1,242
6243	Janitorial & Cleaning Supplies	4,620	0	0	4,620	0	4,620	4,620	4,620	0	0
Maintenance of Infrastructure		770	0	0	770	0	770	770	540	230	230
6255	Maintenance of Other Infrastructure	770	0	0	770	0	770	770	540	230	230

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 476 - STANDARDS & TECHNICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		55,485	23,337	0	78,822	0	78,822	78,822	69,915	8,907	8,907
6261	Local Travel & Subsistence	45,568	21,300	0	66,868	0	66,868	66,868	59,748	7,120	7,120
6263	Postage, Telex & Cablegrams	50	0	0	50	0	50	50	50	0	0
6264	Vehicle Spares & Service	3,505	337	0	3,842	0	3,842	3,842	3,818	24	24
6265	Other Transport, Travel & Postage	6,362	1,700	0	8,062	0	8,062	8,062	6,299	1,763	1,763
Utility Charges		10,889	12,677	0	23,566	0	23,566	23,566	23,566	0	0
6271	Telephone & Internet Charges	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6272	Electricity Charges	5,389	12,677	0	18,066	0	18,066	18,066	18,066	0	0
6273	Water Charges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
Other Goods & Services Purchased		307,234	(142,000)	0	165,234	0	165,234	165,234	143,489	21,745	21,745
6281	Security Services	5,018	0	0	5,018	0	5,018	5,018	4,579	439	439
6282	Equipment Maintenance	240,000	(132,000)	0	108,000	0	108,000	108,000	97,098	10,902	10,902
6283	Cleaning & Extermination Services	2,175	0	0	2,175	0	2,175	2,175	1,700	475	475
6284	Other	60,041	(10,000)	0	50,041	0	50,041	50,041	40,112	9,929	9,929
Other Operating Expenses		17,273	(337)	0	16,936	0	16,936	16,936	15,901	1,035	1,035
6291	National & Other Events	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6292	Dietary	2,500	0	0	2,500	0	2,500	2,500	2,499	1	1
6293	Refreshment & Meals	3,200	0	0	3,200	0	3,200	3,200	2,897	303	303
6294	Other	5,073	(337)	0	4,736	0	4,736	4,736	4,005	731	731
Education Subventions & Training		29,000	(4,500)	0	24,500	0	24,500	24,499	24,122	378	377
6302	Training (including Scholarships)	29,000	(4,500)	0	24,500	0	24,500	24,499	24,122	378	377
Rates, Taxes and Subvention to Local Authorities		105	0	0	105	0	105	105	105	0	0
6311	Rates & Taxes	105	0	0	105	0	105	105	105	0	0
Local Org., Int'l Org. & Constitutional Agencies		9,463	(6,304)	0	3,159	0	3,159	3,159	3,159	0	0
6322	Subsidies & Contributions to Int'l Organisation	9,463	(6,304)	0	3,159	0	3,159	3,159	3,159	0	0

MR. M. WATKINS
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 477 - DISABILITY & REHABILITATION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		629,540	0	0	629,540	0	629,540	628,570	617,636	11,904	10,934
Wages & Salaries		285,118	0	0	285,118	0	285,118	284,560	284,560	558	0
6111	Administrative	11,069	0	0	11,069	0	11,069	11,069	11,069	0	0
6112	Senior Technical	95,844	0	0	95,844	0	95,844	95,844	95,844	0	0
6113	Other Technical & Craft Skilled	34,031	0	0	34,031	0	34,031	34,031	34,031	0	0
6114	Clerical & Office Support	7,465	0	0	7,465	0	7,465	6,933	6,933	532	0
6115	Semi-Skilled Operatives & Unskilled	45,191	0	0	45,191	0	45,191	45,165	45,165	26	0
6116	Contracted Employees	70,428	0	0	70,428	0	70,428	70,428	70,428	0	0
6117	Temporary Employees	21,090	0	0	21,090	0	21,090	21,090	21,090	0	0
Overhead Expenses		34,618	0	0	34,618	0	34,618	34,206	34,197	421	9
6131	Other Direct Labour Costs	228	0	0	228	0	228	180	180	48	0
6133	Benefits & Allowances	18,130	0	0	18,130	0	18,130	18,130	18,130	0	0
6134	National Insurance	16,260	0	0	16,260	0	16,260	15,896	15,887	373	9
Materials, Equipment & Supplies		27,812	0	0	27,812	0	27,812	27,812	26,781	1,031	1,031
6221	Drugs & Medical Supplies	14,000	0	0	14,000	0	14,000	14,000	13,923	77	77
6222	Field Materials & Supplies	5,511	0	0	5,511	0	5,511	5,511	5,511	0	0
6223	Office Materials & Supplies	3,000	0	0	3,000	0	3,000	3,000	2,304	696	696
6224	Print & Non-Print Materials	5,301	0	0	5,301	0	5,301	5,301	5,043	258	258
Fuel & Lubricants		4,765	0	0	4,765	0	4,765	4,765	4,765	0	0
6231	Fuel & Lubricants	4,765	0	0	4,765	0	4,765	4,765	4,765	0	0
Rental & Maintenance of Buildings		15,500	0	0	15,500	0	15,500	15,500	12,299	3,201	3,201
6242	Maintenance of Buildings	12,000	0	0	12,000	0	12,000	12,000	8,976	3,024	3,024
6243	Janitorial & Cleaning Supplies	3,500	0	0	3,500	0	3,500	3,500	3,323	177	177
Maintenance of Infrastructure		7,670	0	0	7,670	0	7,670	7,670	7,147	523	523
6255	Maintenance of Other Infrastructure	7,670	0	0	7,670	0	7,670	7,670	7,147	523	523

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 477 - DISABILITY & REHABILITATION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		25,278	0	0	25,278	0	25,278	25,278	24,412	866	866
6261	Local Travel & Subsistence	19,000	0	0	19,000	0	19,000	19,000	18,875	125	125
6264	Vehicle Spares & Service	6,278	0	0	6,278	0	6,278	6,278	5,537	741	741
Utility Charges		11,586	0	0	11,586	0	11,586	11,586	11,183	403	403
6271	Telephone & Internet Charges	3,560	0	0	3,560	0	3,560	3,560	3,157	403	403
6272	Electricity Charges	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6273	Water Charges	2,026	0	0	2,026	0	2,026	2,026	2,026	0	0
Other Goods & Services Purchased		48,161	(2,477)	0	45,684	0	45,684	45,684	42,883	2,801	2,801
6281	Security Services	30,695	0	0	30,695	0	30,695	30,695	29,957	738	738
6282	Equipment Maintenance	11,886	(2,477)	0	9,409	0	9,409	9,409	7,528	1,881	1,881
6283	Cleaning & Extermination Services	2,080	0	0	2,080	0	2,080	2,080	2,062	18	18
6284	Other	3,500	0	0	3,500	0	3,500	3,500	3,336	164	164
Other Operating Expenses		38,845	2,477	0	41,322	0	41,322	41,322	39,996	1,326	1,326
6291	National & Other Events	5,700	0	0	5,700	0	5,700	5,700	5,645	55	55
6292	Dietary	12,045	2,477	0	14,522	0	14,522	14,522	13,299	1,223	1,223
6293	Refreshment & Meals	2,100	0	0	2,100	0	2,100	2,100	2,092	8	8
6294	Other	19,000	0	0	19,000	0	19,000	19,000	18,960	40	40
Education Subventions & Training		27,000	0	0	27,000	0	27,000	27,000	26,226	774	774
6302	Training (including Scholarships)	27,000	0	0	27,000	0	27,000	27,000	26,226	774	774
Rates, Taxes & Subvention to Local Authorities		277	0	0	277	0	277	277	277	0	0
6311	Rates & Taxes	277	0	0	277	0	277	277	277	0	0
Local Org., Int'l Org. & Constitutional Agencies		102,910	0	0	102,910	0	102,910	102,910	102,910	0	0
6321	Subsidies & Contributions to Local Organisation	102,910	0	0	102,910	0	102,910	102,910	102,910	0	0

MR. M. WATKINS
HEAD OF BUDGET AGENCY

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 478 - DISEASE CONTROL - NON-COMMUNICABLE DISEASES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		431,840	11,731	0	443,571	0	443,571	440,918	429,943	13,628	10,975
Wages & Salaries		77,862	0	0	77,862	0	77,862	75,505	75,505	2,357	0
6111	Administrative	6,552	0	0	6,552	0	6,552	6,552	6,552	0	0
6112	Senior Technical	34,249	0	0	34,249	0	34,249	33,227	33,227	1,022	0
6113	Other Technical & Craft Skilled	1,148	0	0	1,148	0	1,148	1,148	1,148	0	0
6114	Clerical & Office Support	3,657	0	0	3,657	0	3,657	3,507	3,507	150	0
6115	Semi-Skilled Operatives & Unskilled	2,696	0	0	2,696	0	2,696	2,696	2,696	0	0
6116	Contracted Employees	29,560	0	0	29,560	0	29,560	28,375	28,375	1,185	0
Overhead Expenses		8,502	286	0	8,788	0	8,788	8,492	8,492	296	0
6131	Other Direct Labour Costs	451	0	0	451	0	451	248	248	203	0
6133	Benefits & Allowances	4,211	286	0	4,497	0	4,497	4,497	4,497	0	0
6134	National Insurance	3,840	0	0	3,840	0	3,840	3,747	3,747	93	0
Materials, Equipment & Supplies		174,473	1,711	0	176,184	0	176,184	176,184	174,549	1,635	1,635
6221	Drugs & Medical Supplies	155,973	4,059	0	160,032	0	160,032	160,032	160,032	0	0
6222	Field Materials & Supplies	2,500	0	0	2,500	0	2,500	2,500	2,390	110	110
6223	Office Materials & Supplies	2,000	(948)	0	1,052	0	1,052	1,052	1,052	0	0
6224	Print & Non-Print Materials	14,000	(1,400)	0	12,600	0	12,600	12,600	11,075	1,525	1,525
Fuel & Lubricants		559	0	0	559	0	559	559	440	119	119
6231	Fuel & Lubricants	559	0	0	559	0	559	559	440	119	119
Rental & Maintenance of Buildings		5,225	(1,122)	0	4,103	0	4,103	4,103	4,103	0	0
6242	Maintenance of Buildings	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6243	Janitorial & Cleaning Supplies	1,725	(1,122)	0	603	0	603	603	603	0	0
Maintenance of Infrastructure		2,500	0	0	2,500	0	2,500	2,500	2,389	111	111
6255	Maintenance of Other Infrastructure	2,500	0	0	2,500	0	2,500	2,500	2,389	111	111

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 478 - DISEASE CONTROL - NON-COMMUNICABLE DISEASES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		26,446	0	0	26,446	0	26,446	26,446	24,945	1,501	1,501
6261	Local Travel & Subsistence	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
6264	Vehicle Spares & Service	946	0	0	946	0	946	946	946	0	0
6265	Other Transport, Travel & Postage	3,500	0	0	3,500	0	3,500	3,500	1,999	1,501	1,501
Utility Charges		4,666	11,445	0	16,111	0	16,111	16,111	16,070	41	41
6271	Telephone & Internet Charges	1,500	9,345	0	10,845	0	10,845	10,845	10,845	0	0
6272	Electricity Charges	2,500	2,100	0	4,600	0	4,600	4,600	4,600	0	0
6273	Water Charges	666	0	0	666	0	666	666	625	41	41
Other Goods & Services Purchased		13,302	(589)	0	12,713	0	12,713	12,713	12,341	372	372
6281	Security Services	8,068	0	0	8,068	0	8,068	8,068	8,068	0	0
6282	Equipment Maintenance	734	0	0	734	0	734	734	479	255	255
6283	Cleaning & Extermination Services	1,000	(589)	0	411	0	411	411	411	0	0
6284	Other	3,500	0	0	3,500	0	3,500	3,500	3,383	117	117
Other Operating Expenses		11,622	0	0	11,622	0	11,622	11,622	8,836	2,786	2,786
6291	National & Other Events	5,000	0	0	5,000	0	5,000	5,000	4,971	29	29
6292	Dietary	3,660	0	0	3,660	0	3,660	3,660	1,152	2,508	2,508
6293	Refreshment & Meals	1,462	0	0	1,462	0	1,462	1,462	1,460	2	2
6294	Other	1,500	0	0	1,500	0	1,500	1,500	1,253	247	247
Education Subventions & Training		78,250	0	0	78,250	0	78,250	78,250	73,840	4,410	4,410
6302	Training (including Scholarships)	78,250	0	0	78,250	0	78,250	78,250	73,840	4,410	4,410
Rates, Taxes & Subvention to Local Authorities		747	0	0	747	0	747	747	747	0	0
6311	Rates & Taxes	747	0	0	747	0	747	747	747	0	0
Local Org., Int'l Org. & Constitutional Agencies		27,686	0	0	27,686	0	27,686	27,686	27,686	0	0
6321	Subsidies & Contributions to Local Organisation	27,686	0	0	27,686	0	27,686	27,686	27,686	0	0

MR. M. WATKINS
HEAD OF BUDGET AGENCY

AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 511 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,081,558	57,349	40,000	1,178,907	0	1,178,907	1,178,907	1,170,857	8,050	8,050
Wages & Salaries		492,068	56,702	0	548,770	0	548,770	548,770	548,253	517	517
6111	Administrative	57,392	(625)	0	56,767	0	56,767	56,767	56,767	0	0
6112	Senior Technical	56,679	0	0	56,679	0	56,679	56,679	56,679	0	0
6113	Other Technical & Craft Skilled	21,063	0	0	21,063	0	21,063	21,063	21,060	3	3
6114	Clerical & Office Support	54,677	0	0	54,677	0	54,677	54,677	54,677	0	0
6115	Semi-Skilled Operatives & Unskilled	27,222	(11)	0	27,211	0	27,211	27,211	27,208	3	3
6116	Contracted Employees	244,802	57,338	0	302,140	0	302,140	302,140	301,629	511	511
6117	Temporary Employees	30,233	0	0	30,233	0	30,233	30,233	30,233	0	0
Overhead Expenses		36,588	648	0	37,236	0	37,236	37,236	37,226	10	10
6131	Other Direct Labour Costs	1,105	648	0	1,753	0	1,753	1,753	1,753	0	0
6133	Benefits & Allowances	19,451	0	0	19,451	0	19,451	19,451	19,451	0	0
6134	National Insurance	16,032	0	0	16,032	0	16,032	16,032	16,022	10	10
Materials, Equipment & Supplies		98,112	(5,211)	0	92,901	0	92,901	92,901	92,901	0	0
6221	Drugs & Medical Supplies	51,112	(9,777)	0	41,335	0	41,335	41,335	41,335	0	0
6222	Field Materials & Supplies	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6223	Office Materials & Supplies	29,000	2,366	0	31,366	0	31,366	31,366	31,366	0	0
6224	Print & Non-Print Materials	12,000	2,200	0	14,200	0	14,200	14,200	14,200	0	0
Fuel & Lubricants		9,200	4,000	0	13,200	0	13,200	13,200	13,200	0	0
6231	Fuel & Lubricants	9,200	4,000	0	13,200	0	13,200	13,200	13,200	0	0
Rental & Maintenance of Buildings		47,500	(6,997)	0	40,503	0	40,503	40,503	40,482	21	21
6241	Rental of Buildings	19,100	(8,400)	0	10,700	0	10,700	10,700	10,700	0	0
6242	Maintenance of Buildings	16,300	0	0	16,300	0	16,300	16,300	16,279	21	21
6243	Janitorial & Cleaning Supplies	12,100	1,403	0	13,503	0	13,503	13,503	13,503	0	0
Maintenance of Infrastructure		14,500	0	0	14,500	0	14,500	14,500	14,494	6	6
6255	Maintenance of Other Infrastructure	14,500	0	0	14,500	0	14,500	14,500	14,494	6	6

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 511 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		21,400	2,000	0	23,400	0	23,400	23,400	23,400	0	0
6261	Local Travel & Subsistence	12,000	2,000	0	14,000	0	14,000	14,000	14,000	0	0
6263	Postage, Telex & Cablegrams	200	0	0	200	0	200	200	200	0	0
6264	Vehicle Spares & Service	8,300	0	0	8,300	0	8,300	8,300	8,300	0	0
6265	Other Transport, Travel & Postage	900	0	0	900	0	900	900	900	0	0
Utility Charges		74,006	(11,260)	0	62,746	0	62,746	62,746	62,166	580	580
6271	Telephone & Internet Charges	15,200	(3,360)	0	11,840	0	11,840	11,840	11,265	575	575
6272	Electricity Charges	50,000	(7,900)	0	42,100	0	42,100	42,100	42,095	5	5
6273	Water Charges	8,806	0	0	8,806	0	8,806	8,806	8,806	0	0
Other Goods & Services Purchased		75,761	1,118	0	76,879	0	76,879	76,879	73,199	3,680	3,680
6281	Security Services	11,591	0	0	11,591	0	11,591	11,591	9,902	1,689	1,689
6282	Equipment Maintenance	23,500	1,118	0	24,618	0	24,618	24,618	24,618	0	0
6283	Cleaning & Extermination Services	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6284	Other	34,670	0	0	34,670	0	34,670	34,670	32,679	1,991	1,991
Other Operating Expenses		189,071	16,349	40,000	245,420	0	245,420	245,420	245,414	6	6
6291	National & Other Events	700	0	0	700	0	700	700	694	6	6
6292	Dietary	18,500	0	0	18,500	0	18,500	18,500	18,500	0	0
6293	Refreshment & Meals	5,800	1,000	0	6,800	0	6,800	6,800	6,800	0	0
6294	Other	164,071	15,349	40,000	219,420	0	219,420	219,420	219,420	0	0
Education Subventions & Training		4,725	0	0	4,725	0	4,725	4,725	4,707	18	18
6302	Training (including Scholarships)	4,725	0	0	4,725	0	4,725	4,725	4,707	18	18
Rates, Taxes & Subvention to Local Authorities		2,900	0	0	2,900	0	2,900	2,900	939	1,961	1,961
6311	Rates & Taxes	2,900	0	0	2,900	0	2,900	2,900	939	1,961	1,961
Local Org., Int'l Org. & Constitutional Agencies		15,727	0	0	15,727	0	15,727	15,727	14,476	1,251	1,251
6321	Subsidies & Contributions to Local Organisation	15,662	0	0	15,662	0	15,662	15,662	14,411	1,251	1,251
6322	Subsidies & Contributions to Int'l Organisation	65	0	0	65	0	65	65	65	0	0

MS. M.T. Jr. THOMAS
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 512 - GUYANA POLICE FORCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		15,717,719	1	2,813,189	18,530,909	0	18,530,909	17,634,908	17,605,120	925,789	29,788
Wages & Salaries		9,186,053	(65,930)	0	9,120,123	0	9,120,123	8,229,310	8,226,707	893,416	2,603
6111	Administrative	328,441	85,361	0	413,802	0	413,802	413,802	411,525	2,277	2,277
6113	Other Technical & Craft Skilled	1,383,752	27,521	0	1,411,273	0	1,411,273	1,407,274	1,407,274	3,999	0
6114	Clerical & Office Support	6,542,548	(178,812)	0	6,363,736	0	6,363,736	5,554,868	5,554,868	808,868	0
6115	Semi-Skilled Operatives & Unskilled	639,750	0	0	639,750	0	639,750	610,196	609,870	29,880	326
6116	Contracted Employees	291,562	0	0	291,562	0	291,562	243,170	243,170	48,392	0
Overhead Expenses		2,555,330	65,931	0	2,621,261	0	2,621,261	2,616,073	2,615,970	5,291	103
6131	Other Direct Labour Costs	489,212	14,244	0	503,456	0	503,456	499,641	499,641	3,815	0
6133	Benefits & Allowances	1,451,956	0	0	1,451,956	0	1,451,956	1,451,956	1,451,853	103	103
6134	National Insurance	614,162	51,687	0	665,849	0	665,849	664,476	664,476	1,373	0
Materials, Equipment & Supplies		285,000	0	512,222	797,222	0	797,222	797,222	797,169	53	53
6221	Drugs & Medical Supplies	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6222	Field Materials & Supplies	85,000	0	162,000	247,000	0	247,000	247,000	246,962	38	38
6223	Office Materials & Supplies	70,000	0	225,184	295,184	0	295,184	295,184	295,176	8	8
6224	Print & Non-Print Materials	110,000	0	125,038	235,038	0	235,038	235,038	235,031	7	7
Fuel & Lubricants		460,000	0	600,000	1,060,000	0	1,060,000	1,060,000	1,059,821	179	179
6231	Fuel & Lubricants	460,000	0	600,000	1,060,000	0	1,060,000	1,060,000	1,059,821	179	179
Rental & Maintenance of Buildings		168,401	0	133,352	301,753	0	301,753	301,753	301,619	134	134
6241	Rental of Buildings	15,336	0	0	15,336	0	15,336	15,336	15,205	131	131
6242	Maintenance of Buildings	73,065	0	61,097	134,162	0	134,162	134,162	134,162	0	0
6243	Janitorial & Cleaning Supplies	80,000	0	72,255	152,255	0	152,255	152,255	152,252	3	3
Maintenance of Infrastructure		43,000	0	80,615	123,615	0	123,615	123,615	123,615	0	0
6255	Maintenance of Other Infrastructure	43,000	0	80,615	123,615	0	123,615	123,615	123,615	0	0

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 512 - GUYANA POLICE FORCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		1,382,500	0	642,500	2,025,000	0	2,025,000	2,025,000	2,024,849	151	151
6261	Local Travel & Subsistence	1,100,000	0	560,000	1,660,000	0	1,660,000	1,660,000	1,659,972	28	28
6263	Postage, Telex & Cablegrams	1,900	0	2,500	4,400	0	4,400	4,400	4,400	0	0
6264	Vehicle Spares & Service	260,000	0	40,000	300,000	0	300,000	300,000	299,931	69	69
6265	Other Transport, Travel & Postage	20,600	0	40,000	60,600	0	60,600	60,600	60,546	54	54
Utility Charges		420,305	0	60,000	480,305	0	480,305	480,305	454,937	25,368	25,368
6271	Telephone & Internet Charges	171,558	0	60,000	231,558	0	231,558	231,558	231,558	0	0
6272	Electricity Charges	178,747	0	0	178,747	0	178,747	178,747	169,419	9,328	9,328
6273	Water Charges	70,000	0	0	70,000	0	70,000	70,000	53,960	16,040	16,040
Other Goods & Services Purchased		195,920	0	120,000	315,920	0	315,920	315,920	315,782	138	138
6282	Equipment Maintenance	40,000	0	30,000	70,000	0	70,000	70,000	69,878	122	122
6283	Cleaning & Extermination Services	40,000	0	20,000	60,000	0	60,000	60,000	59,998	2	2
6284	Other	115,920	0	70,000	185,920	0	185,920	185,920	185,906	14	14
Other Operating Expenses		610,203	0	664,500	1,274,703	0	1,274,703	1,274,703	1,274,562	141	141
6291	National & Other Events	5,054	0	0	5,054	0	5,054	5,054	4,966	88	88
6292	Dietary	483,149	0	600,000	1,083,149	0	1,083,149	1,083,149	1,083,143	6	6
6293	Refreshment & Meals	12,000	0	4,500	16,500	0	16,500	16,500	16,496	4	4
6294	Other	110,000	0	60,000	170,000	0	170,000	170,000	169,957	43	43
Education Subventions & Training		120,000	0	0	120,000	0	120,000	120,000	120,000	0	0
6302	Training (including Scholarships)	120,000	0	0	120,000	0	120,000	120,000	120,000	0	0
Rates, Taxes & Subvention to Local Authorities		278,000	0	0	278,000	0	278,000	278,000	278,000	0	0
6311	Rates & Taxes	278,000	0	0	278,000	0	278,000	278,000	278,000	0	0
Local Org., Int'l Org. & Constitutional Agencies		13,007	0	0	13,007	0	13,007	13,007	12,089	918	918
6322	Subsidies & Contributions to Int'l Organisation	13,007	0	0	13,007	0	13,007	13,007	12,089	918	918

MS. M.T. Jr. THOMAS
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 513 - GUYANA PRISON SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,839,563	(41,350)	300,000	3,098,213	0	3,098,213	3,094,952	3,094,878	3,335	74
Wages & Salaries		914,229	(43,490)	0	870,739	0	870,739	870,692	870,630	109	62
6111	Administrative	82,372	0	0	82,372	0	82,372	82,372	82,316	56	56
6113	Other Technical & Craft Skilled	323,126	(13,023)	0	310,103	0	310,103	310,103	310,103	0	0
6114	Clerical & Office Support	474,356	(30,873)	0	443,483	0	443,483	443,483	443,483	0	0
6115	Semi-Skilled Operatives & Unskilled	1,798	0	0	1,798	0	1,798	1,784	1,784	14	0
6116	Contracted Employees	29,923	0	0	29,923	0	29,923	29,923	29,917	6	6
6117	Temporary Employees	2,654	406	0	3,060	0	3,060	3,027	3,027	33	0
Overhead Expenses		261,413	2,140	0	263,553	0	263,553	260,339	260,329	3,224	10
6131	Other Direct Labour Costs	35,114	2,140	0	37,254	0	37,254	37,254	37,254	0	0
6133	Benefits & Allowances	152,240	0	0	152,240	0	152,240	152,240	152,240	0	0
6134	National Insurance	74,059	0	0	74,059	0	74,059	70,845	70,835	3,224	10
Materials, Equipment & Supplies		126,572	2,243	26,000	154,815	0	154,815	154,815	154,815	0	0
6221	Drugs & Medical Supplies	34,022	0	26,000	60,022	0	60,022	60,022	60,022	0	0
6222	Field Materials & Supplies	74,000	0	0	74,000	0	74,000	74,000	74,000	0	0
6223	Office Materials & Supplies	10,450	0	0	10,450	0	10,450	10,450	10,450	0	0
6224	Print & Non-Print Materials	8,100	2,243	0	10,343	0	10,343	10,343	10,343	0	0
Fuel & Lubricants		105,000	0	29,000	134,000	0	134,000	134,000	134,000	0	0
6231	Fuel & Lubricants	105,000	0	29,000	134,000	0	134,000	134,000	134,000	0	0
Rental & Maintenance of Buildings		147,095	(5,295)	0	141,800	0	141,800	141,800	141,799	1	1
6241	Rental of Buildings	7,695	(5,295)	0	2,400	0	2,400	2,400	2,400	0	0
6242	Maintenance of Buildings	63,000	0	0	63,000	0	63,000	63,000	63,000	0	0
6243	Janitorial & Cleaning Supplies	76,400	0	0	76,400	0	76,400	76,400	76,399	1	1
Maintenance of Infrastructure		47,500	0	0	47,500	0	47,500	47,500	47,500	0	0
6255	Maintenance of Other Infrastructure	47,500	0	0	47,500	0	47,500	47,500	47,500	0	0

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 513 - GUYANA PRISON SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		42,040	1,840	9,000	52,880	0	52,880	52,880	52,879	1	1
6261	Local Travel & Subsistence	19,000	0	0	19,000	0	19,000	19,000	18,999	1	1
6263	Postage, Telex & Cablegrams	40	0	0	40	0	40	40	40	0	0
6264	Vehicle Spares & Service	17,500	0	9,000	26,500	0	26,500	26,500	26,500	0	0
6265	Other Transport, Travel & Postage	5,500	1,840	0	7,340	0	7,340	7,340	7,340	0	0
Utility Charges		69,523	(5,119)	0	64,404	0	64,404	64,404	64,404	0	0
6271	Telephone & Internet Charges	20,523	0	0	20,523	0	20,523	20,523	20,523	0	0
6272	Electricity Charges	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6273	Water Charges	19,000	(5,119)	0	13,881	0	13,881	13,881	13,881	0	0
Other Goods & Services Purchased		95,786	5,631	17,600	119,017	0	119,017	119,017	119,017	0	0
6282	Equipment Maintenance	26,380	2,385	0	28,765	0	28,765	28,765	28,765	0	0
6283	Cleaning & Extermination Services	14,500	3,246	0	17,746	0	17,746	17,746	17,746	0	0
6284	Other	54,906	0	17,600	72,506	0	72,506	72,506	72,506	0	0
Other Operating Expenses		936,805	700	218,400	1,155,905	0	1,155,905	1,155,905	1,155,905	0	0
6291	National & Other Events	970	0	0	970	0	970	970	970	0	0
6292	Dietary	828,000	0	200,000	1,028,000	0	1,028,000	1,028,000	1,028,000	0	0
6293	Refreshment & Meals	86,017	0	18,400	104,417	0	104,417	104,417	104,417	0	0
6294	Other	21,818	700	0	22,518	0	22,518	22,518	22,518	0	0
Education Subventions & Training		88,981	0	0	88,981	0	88,981	88,981	88,981	0	0
6302	Training (including Scholarships)	88,981	0	0	88,981	0	88,981	88,981	88,981	0	0
Rates, Taxes & Subvention to Local Authorities		4,239	0	0	4,239	0	4,239	4,239	4,239	0	0
6311	Rates & Taxes	4,239	0	0	4,239	0	4,239	4,239	4,239	0	0
Local Org., Int'l Org. & Constitutional Agencies		380	0	0	380	0	380	380	380	0	0
6321	Subsidies & Contributions to Local Organisation	50	0	0	50	0	50	50	50	0	0
6322	Subsidies & Contributions to Int'l Organisation	330	0	0	330	0	330	330	330	0	0

MS. M.T. Jr. THOMAS
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 515 - GUYANA FIRE SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,656,087	(1)	0	1,656,086	0	1,656,086	1,655,307	1,654,560	1,526	747
Wages & Salaries		870,075	(10,407)	0	859,668	0	859,668	859,066	859,066	602	0
6111	Administrative	76,129	0	0	76,129	0	76,129	76,129	76,129	0	0
6113	Other Technical & Craft Skilled	748,715	(10,407)	0	738,308	0	738,308	738,308	738,308	0	0
6115	Semi-Skilled Operatives & Unskilled	11,126	0	0	11,126	0	11,126	11,126	11,126	0	0
6116	Contracted Employees	32,853	0	0	32,853	0	32,853	32,853	32,853	0	0
6117	Temporary Employees	1,252	0	0	1,252	0	1,252	650	650	602	0
Overhead Expenses		242,377	10,407	0	252,784	0	252,784	252,607	252,607	177	0
6131	Other Direct Labour Costs	32,851	10,407	0	43,258	0	43,258	43,081	43,081	177	0
6133	Benefits & Allowances	139,304	0	0	139,304	0	139,304	139,304	139,304	0	0
6134	National Insurance	70,222	0	0	70,222	0	70,222	70,222	70,222	0	0
Materials, Equipment & Supplies		118,200	36,505	0	154,705	0	154,705	154,705	154,704	1	1
6221	Drugs & Medical Supplies	21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
6222	Field Materials & Supplies	81,000	36,505	0	117,505	0	117,505	117,505	117,505	0	0
6223	Office Materials & Supplies	8,100	0	0	8,100	0	8,100	8,100	8,099	1	1
6224	Print & Non-Print Materials	8,100	0	0	8,100	0	8,100	8,100	8,100	0	0
Fuel & Lubricants		65,000	0	0	65,000	0	65,000	65,000	64,998	2	2
6231	Fuel & Lubricants	65,000	0	0	65,000	0	65,000	65,000	64,998	2	2
Rental & Maintenance of Buildings		45,356	1,840	0	47,196	0	47,196	47,196	47,196	0	0
6241	Rental of Buildings	4,500	1,840	0	6,340	0	6,340	6,340	6,340	0	0
6242	Maintenance of Buildings	30,956	0	0	30,956	0	30,956	30,956	30,956	0	0
6243	Janitorial & Cleaning Supplies	9,900	0	0	9,900	0	9,900	9,900	9,900	0	0
Maintenance of Infrastructure		18,167	0	0	18,167	0	18,167	18,167	18,135	32	32
6255	Maintenance of Other Infrastructure	18,167	0	0	18,167	0	18,167	18,167	18,135	32	32

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 515 - GUYANA FIRE SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		90,282	(15,608)	0	74,674	0	74,674	74,674	74,669	5	5
6261	Local Travel & Subsistence	21,550	0	0	21,550	0	21,550	21,550	21,549	1	1
6263	Postage, Telex & Cablegrams	32	0	0	32	0	32	32	32	0	0
6264	Vehicle Spares & Service	68,000	(15,608)	0	52,392	0	52,392	52,392	52,389	3	3
6265	Other Transport, Travel & Postage	700	0	0	700	0	700	700	699	1	1
Utility Charges		50,000	(27)	0	49,973	0	49,973	49,973	49,502	471	471
6271	Telephone & Internet Charges	13,000	769	0	13,769	0	13,769	13,769	13,769	0	0
6272	Electricity Charges	25,000	0	0	25,000	0	25,000	25,000	24,529	471	471
6273	Water Charges	12,000	(796)	0	11,204	0	11,204	11,204	11,204	0	0
Other Goods & Services Purchased		88,000	(23,024)	0	64,976	0	64,976	64,976	64,976	0	0
6282	Equipment Maintenance	13,000	(5,000)	0	8,000	0	8,000	8,000	8,000	0	0
6283	Cleaning & Extermination Services	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6284	Other	63,000	(18,024)	0	44,976	0	44,976	44,976	44,976	0	0
Other Operating Expenses		40,300	313	0	40,613	0	40,613	40,613	40,609	4	4
6291	National & Other Events	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6292	Dietary	18,000	(4,068)	0	13,932	0	13,932	13,932	13,932	0	0
6293	Refreshment & Meals	5,100	4,381	0	9,481	0	9,481	9,481	9,477	4	4
6294	Other	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
Education Subventions & Training		20,000	0	0	20,000	0	20,000	20,000	19,998	2	2
6302	Training (including Scholarships)	20,000	0	0	20,000	0	20,000	20,000	19,998	2	2
Rates, Taxes & Subvention to Local Authorities		8,300	0	0	8,300	0	8,300	8,300	8,100	200	200
6311	Rates & Taxes	8,300	0	0	8,300	0	8,300	8,300	8,100	200	200
Local Org., Int'l Org. & Constitutional Agencies		30	0	0	30	0	30	30	0	30	30
6321	Subsidies & Contributions to Local Organisation	30	0	0	30	0	30	30	0	30	30

MS. M.T. Jr. THOMAS
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 516 - GENERAL REGISTER OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		214,064	(16,000)	0	198,064	0	198,064	195,518	194,812	3,252	706
Wages & Salaries		103,465	(10,333)	0	93,132	0	93,132	92,685	92,596	536	89
6112	Senior Technical	2,579	0	0	2,579	0	2,579	2,432	2,432	147	0
6113	Other Technical & Craft Skilled	2,958	667	0	3,625	0	3,625	3,625	3,625	0	0
6114	Clerical & Office Support	58,756	(8,000)	0	50,756	0	50,756	50,756	50,667	89	89
6115	Semi-Skilled Operatives & Unskilled	2,299	0	0	2,299	0	2,299	2,159	2,159	140	0
6116	Contracted Employees	24,869	0	0	24,869	0	24,869	24,869	24,869	0	0
6117	Temporary Employees	12,004	(3,000)	0	9,004	0	9,004	8,844	8,844	160	0
Overhead Expenses		19,400	(5,667)	0	13,733	0	13,733	11,634	11,019	2,714	615
6131	Other Direct Labour Costs	733	0	0	733	0	733	733	733	0	0
6133	Benefits & Allowances	11,621	(5,667)	0	5,954	0	5,954	5,954	5,345	609	609
6134	National Insurance	7,046	0	0	7,046	0	7,046	4,947	4,941	2,105	6
Materials, Equipment & Supplies		34,814	(900)	0	33,914	0	33,914	33,914	33,914	0	0
6221	Drugs & Medical Supplies	260	0	0	260	0	260	260	260	0	0
6223	Office Materials & Supplies	4,554	0	0	4,554	0	4,554	4,554	4,554	0	0
6224	Print & Non-Print Materials	30,000	(900)	0	29,100	0	29,100	29,100	29,100	0	0
Fuel & Lubricants		1,000	(238)	0	762	0	762	762	762	0	0
6231	Fuel & Lubricants	1,000	(238)	0	762	0	762	762	762	0	0
Rental & Maintenance of Buildings		12,700	214	0	12,914	0	12,914	12,914	12,914	0	0
6241	Rental of Buildings	12,000	(434)	0	11,566	0	11,566	11,566	11,566	0	0
6243	Janitorial & Cleaning Supplies	700	648	0	1,348	0	1,348	1,348	1,348	0	0
Transport, Travel & Postage		5,240	246	0	5,486	0	5,486	5,486	5,486	0	0
6261	Local Travel & Subsistence	3,840	0	0	3,840	0	3,840	3,840	3,840	0	0
6263	Postage, Telex & Cablegrams	700	(110)	0	590	0	590	590	590	0	0
6264	Vehicle Spares & Service	600	356	0	956	0	956	956	956	0	0
6265	Other Transport, Travel & Postage	100	0	0	100	0	100	100	100	0	0

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 516 - GENERAL REGISTER OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Utility Charges	2,100	320	0	2,420	0	2,420	2,420	2,420	0	0
6271	Telephone & Internet Charges	1,300	320	0	1,620	0	1,620	1,620	1,620	0	0
6272	Electricity Charges	800	0	0	800	0	800	800	800	0	0
	Other Goods & Services Purchased	31,865	(492)	0	31,373	0	31,373	31,373	31,372	1	1
6282	Equipment Maintenance	2,765	(481)	0	2,284	0	2,284	2,284	2,284	0	0
6283	Cleaning & Extermination Services	1,400	(21)	0	1,379	0	1,379	1,379	1,379	0	0
6284	Other	27,700	10	0	27,710	0	27,710	27,710	27,709	1	1
	Other Operating Expenses	600	850	0	1,450	0	1,450	1,450	1,449	1	1
6291	National & Other Event	100	0	0	100	0	100	100	99	1	1
6293	Refreshment & Meals	500	850	0	1,350	0	1,350	1,350	1,350	0	0
	Education Subventions & Training	2,880	0	0	2,880	0	2,880	2,880	2,880	0	0
6302	Training (including Scholarships)	2,880	0	0	2,880	0	2,880	2,880	2,880	0	0

MS. M.T. Jr. THOMAS
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**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 517 - CUSTOMS ANTI NARCOTICS UNIT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		460,445	1	23,500	483,946	0	483,946	457,840	457,658	26,288	182
Wages & Salaries		324,483	0	0	324,483	0	324,483	298,377	298,283	26,200	94
6116	Contracted Employees	324,483	0	0	324,483	0	324,483	298,377	298,283	26,200	94
Overhead Expenses		10,488	1,080	0	11,568	0	11,568	11,568	11,568	0	0
6221	Drugs & Medical Supplies	700	0	0	700	0	700	700	700	0	0
6222	Field Materials & Supplies	6,000	1,080	0	7,080	0	7,080	7,080	7,080	0	0
6223	Office Materials & Supplies	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
6224	Print & Non-Print Materials	688	0	0	688	0	688	688	688	0	0
Fuel & Lubricants		16,500	0	7,500	24,000	0	24,000	24,000	24,000	0	0
6231	Fuel & Lubricants	16,500	0	7,500	24,000	0	24,000	24,000	24,000	0	0
Rental & Maintenance of Buildings		17,240	(1,432)	0	15,808	0	15,808	15,808	15,805	3	3
6241	Rental of Buildings	9,240	(1,520)	0	7,720	0	7,720	7,720	7,720	0	0
6242	Maintenance of Buildings	4,800	0	0	4,800	0	4,800	4,800	4,799	1	1
6243	Janitorial & Cleaning Supplies	3,200	88	0	3,288	0	3,288	3,288	3,286	2	2
Maintenance of Infrastructure		3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
6255	Maintenance of Other Infrastructure	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
Transport, Travel & Postage		15,910	(200)	13,000	28,710	0	28,710	28,710	28,634	76	76
6261	Local Travel & Subsistence	3,500	0	4,500	8,000	0	8,000	8,000	7,924	76	76
6264	Vehicle Spares & Service	9,410	0	8,500	17,910	0	17,910	17,910	17,910	0	0
6265	Other Transport, Travel & Postage	3,000	(200)	0	2,800	0	2,800	2,800	2,800	0	0
Utility Charges		12,593	370	0	12,963	0	12,963	12,963	12,962	1	1
6271	Telephone & Internet Charges	5,737	593	0	6,330	0	6,330	6,330	6,329	1	1
6272	Electricity Charges	6,576	0	0	6,576	0	6,576	6,576	6,576	0	0
6273	Water Charges	280	(223)	0	57	0	57	57	57	0	0

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 517 - CUSTOMS ANTI NARCOTICS UNIT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Other Goods & Services Purchased		5,950	183	0	6,133	0	6,133	6,133	6,131	2	2
6282	Equipment Maintenance	2,500	163	0	2,663	0	2,663	2,663	2,663	0	0
6283	Cleaning & Extermination Services	650	180	0	830	0	830	830	829	1	1
6284	Other	2,800	(160)	0	2,640	0	2,640	2,640	2,639	1	1
Other Operating Expenses		48,861	0	3,000	51,861	0	51,861	51,861	51,855	6	6
6291	National & Other Events	800	0	0	800	0	800	800	800	0	0
6292	Dietary	10,920	0	0	10,920	0	10,920	10,920	10,914	6	6
6293	Refreshment & Meals	17,841	0	0	17,841	0	17,841	17,841	17,841	0	0
6294	Other	19,300	0	3,000	22,300	0	22,300	22,300	22,300	0	0
Education Subventions & Training		4,820	0	0	4,820	0	4,820	4,820	4,820	0	0
6302	Training (including Scholarships)	4,820	0	0	4,820	0	4,820	4,820	4,820	0	0

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AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 521 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		139,903	604	0	140,507	0	140,507	139,287	139,204	1,303	83
Wages & Salaries		70,093	214	0	70,307	0	70,307	69,407	69,407	900	0
6111	Administrative	24,648	132	0	24,780	0	24,780	24,780	24,780	0	0
6112	Senior Technical	1,976	0	0	1,976	0	1,976	1,976	1,976	0	0
6113	Other Technical & Craft Skilled	1,284	0	0	1,284	0	1,284	1,284	1,284	0	0
6114	Clerical & Office Support	21,905	64	0	21,969	0	21,969	21,969	21,969	0	0
6115	Semi-Skilled Operatives & Unskilled	6,563	(849)	0	5,714	0	5,714	4,814	4,814	900	0
6116	Contracted Employees	13,717	819	0	14,536	0	14,536	14,536	14,536	0	0
6117	Temporary Employees	0	48	0	48	0	48	48	48	0	0
Overhead Expenses		11,068	390	0	11,458	0	11,458	11,138	11,138	320	0
6131	Other Direct Labour Costs	1,642	586	0	2,228	0	2,228	2,228	2,228	0	0
6133	Benefits & Allowances	5,135	(196)	0	4,939	0	4,939	4,703	4,703	236	0
6134	National Insurance	4,291	0	0	4,291	0	4,291	4,207	4,207	84	0
Materials, Equipment & Supplies		4,550	0	0	4,550	0	4,550	4,550	4,548	2	2
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6222	Field Materials & Supplies	150	0	0	150	0	150	150	150	0	0
6223	Office Materials & Supplies	2,800	0	0	2,800	0	2,800	2,800	2,799	1	1
6224	Print & Non-Print Materials	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
Fuel & Lubricants		4,000	(2,000)	0	2,000	0	2,000	2,000	2,000	0	0
6231	Fuel & Lubricants	4,000	(2,000)	0	2,000	0	2,000	2,000	2,000	0	0
Rental & Maintenance of Buildings		20,206	(2,625)	0	17,581	0	17,581	17,581	17,580	1	1
6241	Rental of Buildings	7,506	0	0	7,506	0	7,506	7,506	7,506	0	0
6242	Maintenance of Buildings	11,300	(2,625)	0	8,675	0	8,675	8,675	8,674	1	1
6243	Janitorial & Cleaning Supplies	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
Maintenance of Infrastructure		0	2,625	0	2,625	0	2,625	2,625	2,625	0	0
6255	Maintenance of Other Infrastructure	0	2,625	0	2,625	0	2,625	2,625	2,625	0	0
Transport, Travel & Postage		5,595	0	0	5,595	0	5,595	5,595	5,568	27	27
6261	Local Travel & Subsistence	280	0	0	280	0	280	280	280	0	0
6263	Postage, Telex & Cablegrams	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares & Service	5,300	0	0	5,300	0	5,300	5,300	5,273	27	27

**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 521 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Utility Charges	3,442	0	0	3,442	0	3,442	3,442	3,431	11	11
6271	Telephone & Internet Charges	2,000	0	0	2,000	0	2,000	2,000	1,989	11	11
6273	Water Charges	1,442	0	0	1,442	0	1,442	1,442	1,442	0	0
	Other Goods & Services Purchased	15,263	2,000	0	17,263	0	17,263	17,263	17,253	10	10
6281	Security Services	5,110	100	0	5,210	0	5,210	5,210	5,210	0	0
6282	Equipment Maintenance	1,300	(100)	0	1,200	0	1,200	1,200	1,190	10	10
6283	Cleaning & Extermination Services	500	0	0	500	0	500	500	500	0	0
6284	Other	8,353	2,000	0	10,353	0	10,353	10,353	10,353	0	0
	Other Operating Expenses	3,160	0	0	3,160	0	3,160	3,160	3,130	30	30
6291	National & Other Events	400	0	0	400	0	400	400	400	0	0
6293	Refreshment & Meals	2,500	0	0	2,500	0	2,500	2,500	2,493	7	7
6294	Other	260	0	0	260	0	260	260	237	23	23
	Education Subventions & Training	976	0	0	976	0	976	976	974	2	2
6302	Training (including Scholarships)	976	0	0	976	0	976	976	974	2	2
	Rates, Taxes & Subvention to Local Authorities	1,550	0	0	1,550	0	1,550	1,550	1,550	0	0
6311	Rates & Taxes	1,550	0	0	1,550	0	1,550	1,550	1,550	0	0

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**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 523 - ATTORNEY GENERAL'S CHAMBERS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		460,307	(1,899)	100,000	558,408	0	558,408	541,064	540,983	17,425	81
Wages & Salaries		279,581	(1,899)	0	277,682	0	277,682	262,356	262,356	15,326	0
6111	Administrative	94,507	(220)	0	94,287	0	94,287	92,772	92,772	1,515	0
6114	Clerical & Office Support	3,648	0	0	3,648	0	3,648	3,380	3,380	268	0
6115	Semi-Skilled Operatives & Unskilled	2,696	(1,679)	0	1,017	0	1,017	899	899	118	0
6116	Contracted Employees	178,730	0	0	178,730	0	178,730	165,305	165,305	13,425	0
Overhead Expenses		27,277	0	0	27,277	0	27,277	25,259	25,259	2,018	0
6131	Other Direct Labour Costs	9,984	0	0	9,984	0	9,984	9,939	9,939	45	0
6133	Benefits & Allowances	9,770	0	0	9,770	0	9,770	8,227	8,227	1,543	0
6134	National Insurance	7,523	0	0	7,523	0	7,523	7,093	7,093	430	0
Materials, Equipment & Supplies		10,600	(89)	0	10,511	0	10,511	10,511	10,509	2	2
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6223	Office Materials & Supplies	6,500	0	0	6,500	0	6,500	6,500	6,499	1	1
6224	Print & Non-Print Materials	4,000	(89)	0	3,911	0	3,911	3,911	3,910	1	1
Fuel & Lubricants		900	11	0	911	0	911	911	910	1	1
6231	Fuel & Lubricants	900	11	0	911	0	911	911	910	1	1
Rental & Maintenance of Buildings		1,300	0	0	1,300	0	1,300	1,300	1,299	1	1
6243	Janitorial & Cleaning Supplies	1,300	0	0	1,300	0	1,300	1,300	1,299	1	1
Transport, Travel & Postage		3,865	(2,100)	0	1,765	0	1,765	1,765	1,756	9	9
6261	Local Travel & Subsistence	360	0	0	360	0	360	360	355	5	5
6263	Postage, Telex & Cablegrams	20	340	0	360	0	360	360	359	1	1
6264	Vehicle Spares & Service	1,485	(440)	0	1,045	0	1,045	1,045	1,042	3	3
6265	Other Transport, Travel & Postage	2,000	(2,000)	0	0	0	0	0	0	0	0

**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 523 - ATTORNEY GENERAL'S CHAMBERS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Utility Charges	6,620	(38)	0	6,582	0	6,582	6,582	6,528	54	54
6271	Telephone & Internet Charges	1,800	469	0	2,269	0	2,269	2,269	2,221	48	48
6272	Electricity Charges	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
6273	Water Charges	2,420	(507)	0	1,913	0	1,913	1,913	1,907	6	6
	Other Goods & Services Purchased	126,494	3,275	100,000	229,769	0	229,769	229,769	229,757	12	12
6281	Security Services	2,044	729	0	2,773	0	2,773	2,773	2,773	0	0
6282	Equipment Maintenance	1,600	0	0	1,600	0	1,600	1,600	1,588	12	12
6283	Cleaning & Extermination Services	850	0	0	850	0	850	850	850	0	0
6284	Other	122,000	2,546	100,000	224,546	0	224,546	224,546	224,546	0	0
	Other Operating Expenses	1,670	941	0	2,611	0	2,611	2,611	2,609	2	2
6293	Refreshment & Meals	1,550	1,000	0	2,550	0	2,550	2,550	2,549	1	1
6294	Other	120	(59)	0	61	0	61	61	60	1	1
	Education Subventions & Training	2,000	(2,000)	0	0	0	0	0	0	0	0
6302	Training (including Scholarships)	2,000	(2,000)	0	0	0	0	0	0	0	0

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**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 524 - STATE SOLICITOR
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		32,303	1,295	0	33,598	0	33,598	33,598	33,522	76	76
Wages & Salaries		22,828	0	0	22,828	0	22,828	22,828	22,828	0	0
6111	Administrative	15,397	0	0	15,397	0	15,397	15,397	15,397	0	0
6113	Other Technical & Craft Skilled	1,262	0	0	1,262	0	1,262	1,262	1,262	0	0
6114	Clerical & Office Support	5,271	0	0	5,271	0	5,271	5,271	5,271	0	0
6115	Semi-Skilled Operatives & Unskilled	898	0	0	898	0	898	898	898	0	0
Overhead Expenses		1,526	1,295	0	2,821	0	2,821	2,821	2,821	0	0
6133	Benefits & Allowances	619	1,295	0	1,914	0	1,914	1,914	1,914	0	0
6134	National Insurance	907	0	0	907	0	907	907	907	0	0
Materials, Equipment & Supplies		1,800	0	0	1,800	0	1,800	1,800	1,799	1	1
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6223	Office Materials & Supplies	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6224	Print & Non-Print Materials	750	0	0	750	0	750	750	749	1	1
Rental & Maintenance of Buildings		600	0	0	600	0	600	600	600	0	0
6243	Janitorial & Cleaning Supplies	600	0	0	600	0	600	600	600	0	0
Transport, Travel & Postage		220	0	0	220	0	220	220	220	0	0
6261	Local Travel & Subsistence	200	0	0	200	0	200	200	200	0	0
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	20	0	0
Utility Charges		375	0	0	375	0	375	375	321	54	54
6271	Telephone & Internet Charges	375	0	0	375	0	375	375	321	54	54
Other Goods & Services Purchased		3,554	(98)	0	3,456	0	3,456	3,457	3,438	18	19
6282	Equipment Maintenance	682	0	0	682	0	682	682	681	1	1
6283	Cleaning & Extermination Services	172	0	0	172	0	172	172	159	13	13
6284	Other	2,700	(98)	0	2,602	0	2,602	2,603	2,598	4	5
Other Operating Expenses		400	98	0	498	0	498	498	496	2	2
6293	Refreshment & Meals	400	98	0	498	0	498	498	496	2	2
Education Subventions & Training		1,000	0	0	1,000	0	1,000	999	999	1	0
6302	Training (including Scholarships)	1,000	0	0	1,000	0	1,000	999	999	1	0

MS. J. NESTOR-BURROWES
HEAD OF BUDGET AGENCY

AGENCY 53 - GUYANA DEFENCE FORCE
PROGRAMME 531 - DEFENCE & SECURITY SUPPORT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
	A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE	14,823,832	0	674,100	15,497,932	0	15,497,932	15,497,932	15,490,745	7,187	7,187
Wages & Salaries	6,104,213	(51,993)	0	6,052,220	0	6,052,220	6,052,220	6,048,156	4,064	4,064
6111 Administrative	494,428	(30,493)	0	463,935	0	463,935	463,935	463,935	0	0
6112 Senior Technical	505,911	0	0	505,911	0	505,911	505,911	505,871	40	40
6113 Other Technical & Craft Skilled	879,634	0	0	879,634	0	879,634	879,634	879,131	503	503
6114 Clerical & Office Support	2,264,877	0	0	2,264,877	0	2,264,877	2,264,877	2,263,277	1,600	1,600
6115 Semi-Skilled Operatives & Unskilled	1,499,363	(108,497)	0	1,390,866	0	1,390,866	1,390,866	1,389,532	1,334	1,334
6116 Contracted Employees	285,000	0	0	285,000	0	285,000	285,000	285,000	0	0
6117 Temporary Employees	175,000	86,997	0	261,997	0	261,997	261,997	261,410	587	587
Overhead Expenses	2,177,164	51,993	0	2,229,157	0	2,229,157	2,229,157	2,227,701	1,456	1,456
6131 Other Direct Labour Costs	265,489	0	0	265,489	0	265,489	265,489	265,489	0	0
6132 Incentives	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6133 Benefits & Allowances	580,844	2,500	0	583,344	0	583,344	583,344	583,344	0	0
6134 National Insurance	428,131	0	0	428,131	0	428,131	428,131	428,131	0	0
6135 Pensions	890,700	49,493	0	940,193	0	940,193	940,193	938,737	1,456	1,456
Materials, Equipment & Supplies	762,000	(8,836)	30,000	783,164	0	783,164	783,164	783,119	45	45
6221 Drugs & Medical Supplies	55,000	40,000	30,000	125,000	0	125,000	125,000	125,000	0	0
6222 Field Materials & Supplies	610,000	(68,836)	0	541,164	0	541,164	541,164	541,125	39	39
6223 Office Materials & Supplies	55,000	20,000	0	75,000	0	75,000	75,000	75,000	0	0
6224 Print & Non-Print Materials	42,000	0	0	42,000	0	42,000	42,000	41,994	6	6
Fuel & Lubricants	550,000	0	140,500	690,500	0	690,500	690,500	690,500	0	0
6231 Fuel & Lubricants	550,000	0	140,500	690,500	0	690,500	690,500	690,500	0	0
Rental & Maintenance of Buildings	280,955	4,736	0	285,691	0	285,691	285,691	285,611	80	80
6241 Rental of Buildings	10,955	0	0	10,955	0	10,955	10,955	10,875	80	80
6242 Maintenance of Buildings	165,000	4,736	0	169,736	0	169,736	169,736	169,736	0	0
6243 Janitorial & Cleaning Supplies	105,000	0	0	105,000	0	105,000	105,000	105,000	0	0

AGENCY 53 - GUYANA DEFENCE FORCE
PROGRAMME 531 - DEFENCE & SECURITY SUPPORT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
	A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Maintenance of Infrastructure	134,500	24,000	0	158,500	0	158,500	158,500	158,500	0	0
6251 Maintenance of Roads	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
6252 Maintenance of Bridges	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
6253 Maintenance of Drainage & Irrigation Works	24,000	0	0	24,000	0	24,000	24,000	24,000	0	0
6255 Maintenance of Other Infrastructure	80,500	24,000	0	104,500	0	104,500	104,500	104,500	0	0
Transport, Travel & Postage	626,612	30,100	0	656,712	0	656,712	656,712	656,598	114	114
6261 Local Travel & Subsistence	22,612	6,000	0	28,612	0	28,612	28,612	28,612	0	0
6262 Overseas Conferences & Official Visits	40,000	24,100	0	64,100	0	64,100	64,100	64,049	51	51
6263 Postage, Telex & Cablegrams	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6264 Vehicle Spares & Service	337,000	0	0	337,000	0	337,000	337,000	336,944	56	56
6265 Other Transport, Travel & Postage	222,000	0	0	222,000	0	222,000	222,000	221,993	7	7
Utility Charges	311,800	(10,000)	0	301,800	0	301,800	301,800	301,800	0	0
6271 Telephone & Internet Charges	103,000	0	0	103,000	0	103,000	103,000	103,000	0	0
6272 Electricity Charges	160,800	0	0	160,800	0	160,800	160,800	160,800	0	0
6273 Water Charges	48,000	(10,000)	0	38,000	0	38,000	38,000	38,000	0	0
Other Goods & Services Purchased	1,404,388	0	288,600	1,692,988	0	1,692,988	1,692,988	1,692,979	9	9
6281 Security Services	48,388	0	10,700	59,088	0	59,088	59,088	59,088	0	0
6282 Equipment Maintenance	1,200,000	0	277,900	1,477,900	0	1,477,900	1,477,900	1,477,900	0	0
6283 Cleaning & Extermination Services	65,000	0	0	65,000	0	65,000	65,000	64,996	4	4
6284 Other	91,000	0	0	91,000	0	91,000	91,000	90,995	5	5
Other Operating Expenses	2,111,200	(40,000)	215,000	2,286,200	0	2,286,200	2,286,200	2,286,145	55	55
6291 National & Other Events	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6292 Dietary	1,177,000	0	145,000	1,322,000	0	1,322,000	1,322,000	1,321,997	3	3
6293 Refreshment & Meals	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
6294 Other	930,000	(40,000)	70,000	960,000	0	960,000	960,000	959,948	52	52
Education Subventions & Training	350,000	0	0	350,000	0	350,000	350,000	349,999	1	1
6302 Training (including Scholarships)	350,000	0	0	350,000	0	350,000	350,000	349,999	1	1
Rates, Taxes & Subvention to Local Authorities	11,000	0	0	11,000	0	11,000	11,000	9,637	1,363	1,363
6311 Rates & Taxes	11,000	0	0	11,000	0	11,000	11,000	9,637	1,363	1,363

COMMANDER V. BURNETT
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 711 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		283,519	1	23,570	307,090	0	307,090	301,997	301,954	5,136	43
Wages & Salaries		57,835	0	0	57,835	0	57,835	53,048	53,048	4,787	0
6111	Administrative	1,395	0	0	1,395	0	1,395	1,395	1,395	0	0
6112	Senior Technical	1,335	0	0	1,335	0	1,335	1,335	1,335	0	0
6113	Other Technical & Craft Skilled	5,982	0	0	5,982	0	5,982	5,749	5,749	233	0
6114	Clerical & Office Support	16,809	0	0	16,809	0	16,809	15,520	15,520	1,289	0
6115	Semi-Skilled Operatives & Unskilled	14,744	0	0	14,744	0	14,744	13,472	13,472	1,272	0
6116	Contracted Employees	10,230	0	0	10,230	0	10,230	8,879	8,879	1,351	0
6117	Temporary Employees	7,340	0	0	7,340	0	7,340	6,698	6,698	642	0
Overhead Expenses		9,174	0	0	9,174	0	9,174	8,868	8,830	344	38
6131	Other Direct Labour Costs	1,006	0	0	1,006	0	1,006	1,006	999	7	7
6133	Benefits & Allowances	4,785	0	0	4,785	0	4,785	4,670	4,639	146	31
6134	National Insurance	3,383	0	0	3,383	0	3,383	3,192	3,192	191	0
Expenses Specific to the Agency		53,053	0	14,056	67,109	0	67,109	67,109	67,109	0	0
6211	Expenses Specific to the Agency	53,053	0	14,056	67,109	0	67,109	67,109	67,109	0	0
Materials, Equipment & Supplies		9,920	0	0	9,920	0	9,920	9,920	9,920	0	0
6221	Drugs & Medical Supplies	70	0	0	70	0	70	70	70	0	0
6222	Field Materials & Supplies	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6223	Office Materials & Supplies	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6224	Print & Non-Print Materials	4,850	0	0	4,850	0	4,850	4,850	4,850	0	0
Fuel & Lubricants		23,000	0	4,600	27,600	0	27,600	27,600	27,600	0	0
6231	Fuel & Lubricants	23,000	0	4,600	27,600	0	27,600	27,600	27,600	0	0
Rental & Maintenance of Buildings		21,000	128	0	21,128	0	21,128	21,128	21,127	1	1
6242	Maintenance of Buildings	17,500	0	0	17,500	0	17,500	17,500	17,500	0	0
6243	Janitorial & Cleaning Supplies	3,500	128	0	3,628	0	3,628	3,628	3,627	1	1
Maintenance of Infrastructure		20,500	0	0	20,500	0	20,500	20,500	20,500	0	0
6255	Maintenance of Other Infrastructure	20,500	0	0	20,500	0	20,500	20,500	20,500	0	0

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 711 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		37,300	4,010	4,914	46,224	0	46,224	46,224	46,222	2	2
6261	Local Travel & Subsistence	22,000	4,010	0	26,010	0	26,010	26,010	26,010	0	0
6264	Vehicle Spares & Service	6,800	0	0	6,800	0	6,800	6,800	6,799	1	1
6265	Other Transport, Travel & Postage	8,500	0	4,914	13,414	0	13,414	13,414	13,413	1	1
Utility Charges		3,900	(1,710)	0	2,190	0	2,190	2,190	2,190	0	0
6271	Telephone & Internet Charges	2,300	(706)	0	1,594	0	1,594	1,594	1,594	0	0
6272	Electricity Charges	1,600	(1,004)	0	596	0	596	596	596	0	0
Other Goods & Services Purchased		37,817	(2,565)	0	35,252	0	35,252	35,252	35,251	1	1
6281	Security Services	30,817	(2,565)	0	28,252	0	28,252	28,252	28,252	0	0
6282	Equipment Maintenance	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6283	Cleaning & Extermination Services	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6284	Other	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
Other Operating Expenses		7,700	138	0	7,838	0	7,838	7,838	7,837	1	1
6291	National & Other Events	5,500	0	0	5,500	0	5,500	5,500	5,499	1	1
6293	Refreshment & Meals	2,000	138	0	2,138	0	2,138	2,138	2,138	0	0
6294	Other	200	0	0	200	0	200	200	200	0	0
Education Subventions & Training		880	0	0	880	0	880	880	880	0	0
6302	Training (including Scholarships)	880	0	0	880	0	880	880	880	0	0
Rates, Taxes & Subvention to Local Authorities		1,440	0	0	1,440	0	1,440	1,440	1,440	0	0
6312	Subventions to Local Authorities	1,440	0	0	1,440	0	1,440	1,440	1,440	0	0

MR. T. BISESAR
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 712 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		416,093	0	60,640	476,733	0	476,733	475,950	475,762	971	188
Wages & Salaries		28,983	(114)	0	28,869	0	28,869	28,205	28,205	664	0
6113	Other Technical & Craft Skilled	13,112	0	0	13,112	0	13,112	13,107	13,107	5	0
6115	Semi-Skilled Operatives & Unskilled	13,587	0	0	13,587	0	13,587	13,168	13,168	419	0
6116	Contracted Employees	1,281	(114)	0	1,167	0	1,167	1,010	1,010	157	0
6117	Temporary Employees	1,003	0	0	1,003	0	1,003	920	920	83	0
Overhead Expenses		5,331	114	0	5,445	0	5,445	5,326	5,326	119	0
6131	Other Direct Labour Costs	120	0	0	120	0	120	120	120	0	0
6133	Benefits & Allowances	2,860	114	0	2,974	0	2,974	2,974	2,974	0	0
6134	National Insurance	2,351	0	0	2,351	0	2,351	2,232	2,232	119	0
Materials, Equipment & Supplies		6,830	1,116	0	7,946	0	7,946	7,946	7,945	1	1
6221	Drugs & Medical Supplies	180	0	0	180	0	180	180	180	0	0
6222	Field Materials & Supplies	2,850	1,116	0	3,966	0	3,966	3,966	3,966	0	0
6223	Office Materials & Supplies	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
6224	Print & Non-Print Materials	2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
Fuel & Lubricants		148,000	0	60,640	208,640	0	208,640	208,640	208,637	3	3
6231	Fuel & Lubricants	148,000	0	60,640	208,640	0	208,640	208,640	208,637	3	3
Rental & Maintenance of Buildings		20,020	(720)	0	19,300	0	19,300	19,300	19,300	0	0
6241	Rental of Buildings	720	(720)	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	17,500	0	0	17,500	0	17,500	17,500	17,500	0	0
6243	Janitorial & Cleaning Supplies	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
Maintenance of Infrastructure		121,500	0	0	121,500	0	121,500	121,500	121,499	1	1
6251	Maintenance of Roads	59,000	0	0	59,000	0	59,000	59,000	58,999	1	1
6252	Maintenance of Bridges	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6253	Maintenance of Drainage & Irrigation Works	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
6254	Maintenance of Sea & River Defenses	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
6255	Maintenance of Other Infrastructure	16,500	0	0	16,500	0	16,500	16,500	16,500	0	0

**AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 712 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		44,000	4,422	0	48,422	0	48,422	48,422	48,421	1	1
6261	Local Travel & Subsistence	9,000	2,022	0	11,022	0	11,022	11,022	11,022	0	0
6264	Vehicle Spares & Service	26,500	0	0	26,500	0	26,500	26,500	26,499	1	1
6265	Other Transport, Travel & Postage	8,500	2,400	0	10,900	0	10,900	10,900	10,900	0	0
Utility Charges		742	(396)	0	346	0	346	346	165	181	181
6271	Telephone & Internet Charges	346	0	0	346	0	346	346	165	181	181
6272	Electricity Charges	396	(396)	0	0	0	0	0	0	0	0
Other Goods & Services Purchased		40,427	(4,422)	0	36,005	0	36,005	36,005	36,004	1	1
6281	Security Services	31,427	(4,422)	0	27,005	0	27,005	27,005	27,005	0	0
6282	Equipment Maintenance	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6283	Cleaning & Extermination Services	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6284	Other	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
Other Operating Expenses		160	0	0	160	0	160	160	160	0	0
6293	Refreshment & Meals	160	0	0	160	0	160	160	160	0	0
Education Subventions & Training		100	0	0	100	0	100	100	100	0	0
6302	Training (including Scholarships)	100	0	0	100	0	100	100	100	0	0

MR. T. BISESAR
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 713 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,822,584	0	5,000	1,827,584	0	1,827,584	1,803,359	1,803,336	24,248	23
Wages & Salaries		913,713	1,409	0	915,122	0	915,122	903,365	903,365	11,757	0
6111	Administrative	184,255	0	0	184,255	0	184,255	184,255	184,255	0	0
6112	Senior Technical	300,221	32,765	0	332,986	0	332,986	330,295	330,295	2,691	0
6113	Other Technical & Craft Skilled	5,255	0	0	5,255	0	5,255	4,941	4,941	314	0
6114	Clerical & Office Support	4,730	0	0	4,730	0	4,730	4,181	4,181	549	0
6115	Semi-Skilled Operatives & Unskilled	410,938	(32,765)	0	378,173	0	378,173	370,176	370,176	7,997	0
6116	Contracted Employees	1,281	1,409	0	2,690	0	2,690	2,493	2,493	197	0
6117	Temporary Employee	7,033	0	0	7,033	0	7,033	7,024	7,024	9	0
Overhead Expenses		246,744	0	0	246,744	0	246,744	234,276	234,276	12,468	0
6131	Other Direct Labour Costs	7,720	0	0	7,720	0	7,720	7,650	7,650	70	0
6133	Benefits & Allowances	162,970	0	0	162,970	0	162,970	150,572	150,572	12,398	0
6134	National Insurance	76,054	0	0	76,054	0	76,054	76,054	76,054	0	0
Materials, Equipment & Supplies		75,100	(5,000)	0	70,100	0	70,100	70,100	70,098	2	2
6221	Drugs & Medical Supplies	6,100	0	0	6,100	0	6,100	6,100	6,098	2	2
6222	Field Materials & Supplies	24,000	0	0	24,000	0	24,000	24,000	24,000	0	0
6223	Office Materials & Supplies	23,000	0	0	23,000	0	23,000	23,000	23,000	0	0
6224	Print & Non-Print Materials	22,000	(5,000)	0	17,000	0	17,000	17,000	17,000	0	0
Fuel & Lubricants		43,000	0	5,000	48,000	0	48,000	48,000	48,000	0	0
6231	Fuel & Lubricants	43,000	0	5,000	48,000	0	48,000	48,000	48,000	0	0
Rental & Maintenance of Buildings		241,920	(1,255)	0	240,665	0	240,665	240,665	240,665	0	0
6241	Rental of Buildings	1,920	(1,255)	0	665	0	665	665	665	0	0
6242	Maintenance of Buildings	208,000	0	0	208,000	0	208,000	208,000	208,000	0	0
6243	Janitorial & Cleaning Supplies	32,000	0	0	32,000	0	32,000	32,000	32,000	0	0
Maintenance of Infrastructure		53,200	0	0	53,200	0	53,200	53,200	53,194	6	6
6252	Maintenance of Bridges	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6253	Maintenance of Drainage & Irrigation Works	8,900	0	0	8,900	0	8,900	8,900	8,894	6	6
6254	Maintenance of Sea & River Defenses	11,300	0	0	11,300	0	11,300	11,300	11,300	0	0
6255	Maintenance of Other Infrastructure	21,000	0	0	21,000	0	21,000	21,000	21,000	0	0

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 713 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		58,000	0	0	58,000	0	58,000	58,000	57,999	1	1
6261	Local Travel & Subsistence	21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
6264	Vehicle Spares & Service	15,000	0	0	15,000	0	15,000	15,000	14,999	1	1
6265	Other Transport, Travel & Postage	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
Utility Charges		10,332	(7,232)	0	3,100	0	3,100	3,100	3,093	7	7
6271	Telephone & Internet Charges	3,832	(2,520)	0	1,312	0	1,312	1,312	1,305	7	7
6272	Electricity Charges	6,500	(4,712)	0	1,788	0	1,788	1,788	1,788	0	0
Other Goods & Services Purchased		111,279	(6,534)	0	104,745	0	104,745	104,745	104,744	1	1
6281	Security Services	75,579	(2,000)	0	73,579	0	73,579	73,579	73,579	0	0
6282	Equipment Maintenance	4,200	(3,125)	0	1,075	0	1,075	1,075	1,075	0	0
6283	Cleaning & Extermination Services	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6284	Other	24,000	(1,409)	0	22,591	0	22,591	22,591	22,590	1	1
Other Operating Expenses		62,296	18,612	0	80,908	0	80,908	80,908	80,907	1	1
6291	National & Other Events	12,718	11,600	0	24,318	0	24,318	24,318	24,317	1	1
6292	Dietary	44,378	7,012	0	51,390	0	51,390	51,390	51,390	0	0
6293	Refreshment & Meals	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6294	Other	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
Education Subventions & Training		7,000	0	0	7,000	0	7,000	7,000	6,995	5	5
6302	Training (including Scholarships)	7,000	0	0	7,000	0	7,000	7,000	6,995	5	5

MR. T. BISESAR
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 714 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,302,600	0	61,000	1,363,600	0	1,363,600	1,344,303	1,344,300	19,300	3
Wages & Salaries		249,839	0	0	249,839	0	249,839	236,797	236,797	13,042	0
6111	Administrative	3,156	0	0	3,156	0	3,156	3,156	3,156	0	0
6112	Senior Technical	6,855	0	0	6,855	0	6,855	5,061	5,061	1,794	0
6113	Other Technical & Craft Skilled	151,583	0	0	151,583	0	151,583	145,304	145,304	6,279	0
6114	Clerical & Office Support	4,931	0	0	4,931	0	4,931	4,471	4,471	460	0
6115	Semi-Skilled Operatives & Unskilled	58,367	0	0	58,367	0	58,367	55,875	55,875	2,492	0
6117	Temporary Employees	24,947	0	0	24,947	0	24,947	22,930	22,930	2,017	0
Overhead Expenses		85,594	0	0	85,594	0	85,594	79,339	79,339	6,255	0
6131	Other Direct Labour Costs	3,262	0	0	3,262	0	3,262	1,694	1,694	1,568	0
6133	Benefits & Allowances	63,441	0	0	63,441	0	63,441	59,464	59,464	3,977	0
6134	National Insurance	18,891	0	0	18,891	0	18,891	18,181	18,181	710	0
Materials, Equipment & Supplies		360,114	0	0	360,114	0	360,114	360,114	360,114	0	0
6221	Drugs & Medical Supplies	300,000	0	0	300,000	0	300,000	300,000	300,000	0	0
6222	Field Materials & Supplies	40,114	0	0	40,114	0	40,114	40,114	40,114	0	0
6223	Office Materials & Supplies	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6224	Print & Non-Print Materials	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
Fuel & Lubricants		95,000	7,427	10,000	112,427	0	112,427	112,427	112,426	1	1
6231	Fuel & Lubricants	95,000	7,427	10,000	112,427	0	112,427	112,427	112,426	1	1
Rental & Maintenance of Buildings		101,920	(6,500)	0	95,420	0	95,420	95,420	95,420	0	0
6241	Rental of Buildings	7,920	(6,500)	0	1,420	0	1,420	1,420	1,420	0	0
6242	Maintenance of Buildings	57,000	0	0	57,000	0	57,000	57,000	57,000	0	0
6243	Janitorial & Cleaning Supplies	37,000	0	0	37,000	0	37,000	37,000	37,000	0	0

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 714 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Maintenance of Infrastructure		49,500	0	0	49,500	0	49,500	49,500	49,498	2	2
6252	Maintenance of Bridges	7,500	0	0	7,500	0	7,500	7,500	7,499	1	1
6253	Maintenance of Drainage & Irrigation Works	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6254	Maintenance of Sea & River Defenses	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6255	Maintenance of Other Infrastructure	32,000	0	0	32,000	0	32,000	32,000	31,999	1	1
Transport, Travel & Postage		194,000	2,697	10,000	206,697	0	206,697	206,697	206,697	0	0
6261	Local Travel & Subsistence	130,000	3,000	10,000	143,000	0	143,000	143,000	143,000	0	0
6264	Vehicle Spares & Service	16,000	(3,803)	0	12,197	0	12,197	12,197	12,197	0	0
6265	Other Transport, Travel & Postage	48,000	3,500	0	51,500	0	51,500	51,500	51,500	0	0
Utility Charges		14,720	0	0	14,720	0	14,720	14,720	14,720	0	0
6271	Telephone & Internet Charges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6272	Electricity Charges	13,720	0	0	13,720	0	13,720	13,720	13,720	0	0
Other Goods & Services Purchased		59,063	(3,624)	0	55,439	0	55,439	55,439	55,439	0	0
6281	Security Services	27,463	(3,624)	0	23,839	0	23,839	23,839	23,839	0	0
6282	Equipment Maintenance	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
6283	Cleaning & Extermination Services	9,100	0	0	9,100	0	9,100	9,100	9,100	0	0
6284	Other	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
Other Operating Expenses		77,850	0	41,000	118,850	0	118,850	118,850	118,850	0	0
6291	National & Other Events	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6292	Dietary	70,000	0	41,000	111,000	0	111,000	111,000	111,000	0	0
6293	Refreshment & Meals	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
6294	Other	250	0	0	250	0	250	250	250	0	0
Education Subventions & Training		15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6302	Training (including Scholarships)	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0

MR. T. BISESAR
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 715 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		25,850	0	0	25,850	0	25,850	25,850	25,541	309	309
Materials, Equipment & Supplies		6,250	0	0	6,250	0	6,250	6,250	6,249	1	1
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6222	Field Materials & Supplies	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6223	Office Materials & Supplies	500	0	0	500	0	500	500	499	1	1
6224	Print & Non-Print Materials	200	0	0	200	0	200	200	200	0	0
Fuel & Lubricants		5,100	0	0	5,100	0	5,100	5,100	5,099	1	1
6231	Fuel & Lubricants	5,100	0	0	5,100	0	5,100	5,100	5,099	1	1
Rental & Maintenance of Buildings		600	0	0	600	0	600	600	599	1	1
6243	Janitorial & Cleaning Supplies	600	0	0	600	0	600	600	599	1	1
Maintenance of Infrastructure		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6253	Maintenance of Drainage and Irrigation Works	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
Transport, Travel & Postage		4,700	0	0	4,700	0	4,700	4,700	4,699	1	1
6261	Local Travel & Subsistence	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6263	Postage, Telex & Cablegrams	200	0	0	200	0	200	200	199	1	1
6264	Vehicle Spares & Service	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
Utility Charges		300	0	0	300	0	300	300	0	300	300
6271	Telephone & Internet Charges	100	0	0	100	0	100	100	0	100	100
6272	Electricity Charges	200	0	0	200	0	200	200	0	200	200
Other Goods & Services Purchased		1,400	0	0	1,400	0	1,400	1,400	1,396	4	4
6282	Equipment Maintenance	500	0	0	500	0	500	500	500	0	0
6283	Cleaning & Extermination Services	700	0	0	700	0	700	700	696	4	4
6284	Other	200	0	0	200	0	200	200	200	0	0
Other Operating Expenses		2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6291	National & Other Events	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6293	Refreshment & Meals	700	0	0	700	0	700	700	700	0	0
Education Subventions & Training		500	0	0	500	0	500	500	499	1	1
6302	Training (including Scholarships)	500	0	0	500	0	500	500	499	1	1

MR. T. BISESAR
HEAD OF BUDGET AGENCY

AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 721 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		272,664	17,813	0	290,477	0	290,477	285,458	285,430	5,047	28
Wages & Salaries		96,522	(522)	0	96,000	0	96,000	93,906	93,884	2,116	22
6111	Administrative	6,016	0	0	6,016	0	6,016	6,016	6,016	0	0
6112	Senior Technical	5,066	0	0	5,066	0	5,066	5,065	5,065	1	0
6113	Other Technical & Craft Skilled	10,400	0	0	10,400	0	10,400	10,180	10,180	220	0
6114	Clerical & Office Support	39,335	(1,413)	0	37,922	0	37,922	36,756	36,734	1,188	22
6115	Semi-Skilled Operatives & Unskilled	20,214	0	0	20,214	0	20,214	19,640	19,640	574	0
6116	Contracted Employees	12,121	497	0	12,618	0	12,618	12,618	12,618	0	0
6117	Temporary Employees	3,370	394	0	3,764	0	3,764	3,631	3,631	133	0
Overhead Expenses		17,396	522	0	17,918	0	17,918	14,993	14,987	2,931	6
6131	Other Direct Labour Costs	2,952	0	0	2,952	0	2,952	426	426	2,526	0
6133	Benefits & Allowances	7,463	522	0	7,985	0	7,985	7,966	7,966	19	0
6134	National Insurance	6,981	0	0	6,981	0	6,981	6,601	6,595	386	6
Expenses Specific to the Agency		20,000	11,237	0	31,237	0	31,237	31,237	31,237	0	0
6211	Expenses Specific to the Agency	20,000	11,237	0	31,237	0	31,237	31,237	31,237	0	0
Materials, Equipment & Supplies		11,100	0	0	11,100	0	11,100	11,100	11,100	0	0
6221	Drugs & Medical Supplies	1,675	0	0	1,675	0	1,675	1,675	1,675	0	0
6222	Field Materials & Supplies	625	0	0	625	0	625	625	625	0	0
6223	Office Materials & Supplies	6,100	0	0	6,100	0	6,100	6,100	6,100	0	0
6224	Print & Non-Print Materials	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
Fuel & Lubricants		12,515	4,602	0	17,117	0	17,117	17,117	17,117	0	0
6231	Fuel & Lubricants	12,515	4,602	0	17,117	0	17,117	17,117	17,117	0	0
Rental & Maintenance of Buildings		23,100	0	0	23,100	0	23,100	23,100	23,100	0	0
6242	Maintenance of Buildings	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6243	Janitorial & Cleaning Supplies	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
Maintenance of Infrastructure		7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6255	Maintenance of Other Infrastructure	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 721 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		9,084	504	0	9,588	0	9,588	9,588	9,588	0	0
6261	Local Travel & Subsistence	5,000	504	0	5,504	0	5,504	5,504	5,504	0	0
6263	Postage, Telex & Cablegrams	84	0	0	84	0	84	84	84	0	0
6264	Vehicle Spares & Service	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6265	Other Transport, Travel & Postage	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
Utility Charges		16,600	(1,014)	0	15,586	0	15,586	15,586	15,586	0	0
6271	Telephone & Internet Charges	2,000	(1,014)	0	986	0	986	986	986	0	0
6272	Electricity Charges	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6273	Water Charges	7,100	0	0	7,100	0	7,100	7,100	7,100	0	0
Other Goods & Services Purchased		52,731	513	0	53,244	0	53,244	53,244	53,244	0	0
6281	Security Services	42,831	(222)	0	42,609	0	42,609	42,609	42,609	0	0
6282	Equipment Maintenance	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6283	Cleaning & Extermination Services	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6284	Other	4,900	735	0	5,635	0	5,635	5,635	5,635	0	0
Other Operating Expenses		5,000	1,971	0	6,971	0	6,971	6,971	6,971	0	0
6291	National & Other Events	2,000	687	0	2,687	0	2,687	2,687	2,687	0	0
6293	Refreshment & Meals	1,500	1,060	0	2,560	0	2,560	2,560	2,560	0	0
6294	Other	1,500	224	0	1,724	0	1,724	1,724	1,724	0	0
Education Subventions & Training		800	0	0	800	0	800	800	800	0	0
6302	Training (including Scholarships)	800	0	0	800	0	800	800	800	0	0
Rates, Taxes & Subvention to Local Authorities		816	0	0	816	0	816	816	816	0	0
6311	Rates & Taxes	816	0	0	816	0	816	816	816	0	0

MS. S. SAYWACK
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 722 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		478,898	17,478	0	496,376	0	496,376	494,900	494,899	1,477	1
Wages & Salaries		91,662	(687)	0	90,975	0	90,975	89,499	89,499	1,476	0
6113	Other Technical & Craft Skilled	4,554	(246)	0	4,308	0	4,308	4,308	4,308	0	0
6114	Clerical & Office Support	3,596	0	0	3,596	0	3,596	3,428	3,428	168	0
6115	Semi-Skilled Operatives & Unskilled	50,961	(538)	0	50,423	0	50,423	49,543	49,543	880	0
6116	Contracted Employees	30,535	(536)	0	29,999	0	29,999	29,762	29,762	237	0
6117	Temporary Employees	2,016	633	0	2,649	0	2,649	2,458	2,458	191	0
Overhead Expenses		10,354	686	0	11,040	0	11,040	11,040	11,040	0	0
6131	Other Direct Labour Costs	0	65	0	65	0	65	65	65	0	0
6133	Benefits & Allowances	5,313	601	0	5,914	0	5,914	5,914	5,914	0	0
6134	National Insurance	5,041	20	0	5,061	0	5,061	5,061	5,061	0	0
Materials, Equipment & Supplies		2,740	0	0	2,740	0	2,740	2,740	2,739	1	1
6221	Drugs & Medical Supplies	200	0	0	200	0	200	200	200	0	0
6222	Field Materials & Supplies	840	0	0	840	0	840	840	840	0	0
6223	Office Materials & Supplies	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6224	Print & Non-Print Materials	700	0	0	700	0	700	700	700	0	0
Fuel & Lubricants		34,108	0	0	34,108	0	34,108	34,108	34,108	0	0
6231	Fuel & Lubricants	34,108	0	0	34,108	0	34,108	34,108	34,108	0	0
Rental & Maintenance of Buildings		8,800	0	0	8,800	0	8,800	8,800	8,800	0	0
6242	Maintenance of Buildings	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6243	Janitorial & Cleaning Supplies	800	0	0	800	0	800	800	800	0	0
Maintenance of Infrastructure		267,000	17,829	0	284,829	0	284,829	284,829	284,829	0	0
6251	Maintenance of Roads	70,000	0	0	70,000	0	70,000	70,000	70,000	0	0
6253	Maintenance of Drainage & Irrigation Works	190,000	17,829	0	207,829	0	207,829	207,829	207,829	0	0
6255	Maintenance of Other Infrastructure	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 722 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Transport, Travel & Postage	15,760	63	0	15,823	0	15,823	15,823	15,823	0	0
6261	Local Travel & Subsistence	360	413	0	773	0	773	773	773	0	0
6264	Vehicle Spares & Service	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6265	Other Transport, Travel & Postage	400	(350)	0	50	0	50	50	50	0	0
	Utility Charges	3,785	(413)	0	3,372	0	3,372	3,372	3,372	0	0
6271	Telephone & Internet Charges	550	(413)	0	137	0	137	137	137	0	0
6272	Electricity Charges	2,612	0	0	2,612	0	2,612	2,612	2,612	0	0
6273	Water Charges	623	0	0	623	0	623	623	623	0	0
	Other Goods & Services Purchased	43,709	0	0	43,709	0	43,709	43,709	43,709	0	0
6281	Security Services	42,609	0	0	42,609	0	42,609	42,609	42,609	0	0
6282	Equipment Maintenance	800	0	0	800	0	800	800	800	0	0
6283	Cleaning & Extermination Services	300	0	0	300	0	300	300	300	0	0
	Other Operating Expenses	180	0	0	180	0	180	180	180	0	0
6293	Refreshment & Meals	180	0	0	180	0	180	180	180	0	0
	Education Subventions & Training	800	0	0	800	0	800	800	800	0	0
6302	Training (including Scholarships)	800	0	0	800	0	800	800	800	0	0

MS. S. SAYWACK
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 723 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		170,625	350	3,000	173,975	0	173,975	170,918	170,917	3,058	1
Wages & Salaries		43,135	0	0	43,135	0	43,135	40,190	40,190	2,945	0
6111	Administrative	3,014	0	0	3,014	0	3,014	3,013	3,013	1	0
6112	Senior Technical	2,836	0	0	2,836	0	2,836	2,835	2,835	1	0
6113	Other Technical & Craft Skilled	24,924	(180)	0	24,744	0	24,744	22,091	22,091	2,653	0
6114	Clerical & Office Support	1,338	0	0	1,338	0	1,338	1,338	1,338	0	0
6115	Semi-Skilled Operatives & Unskilled	10,048	0	0	10,048	0	10,048	9,758	9,758	290	0
6117	Temporary Employees	975	180	0	1,155	0	1,155	1,155	1,155	0	0
Overhead Expenses		7,477	0	0	7,477	0	7,477	7,365	7,365	112	0
6131	Other Direct Labour Costs	62	0	0	62	0	62	24	24	38	0
6133	Benefits & Allowances	3,998	0	0	3,998	0	3,998	3,964	3,964	34	0
6134	National Insurance	3,417	0	0	3,417	0	3,417	3,377	3,377	40	0
Materials, Equipment & Supplies		2,196	0	0	2,196	0	2,196	2,196	2,195	1	1
6221	Drugs & Medical Supplies	96	0	0	96	0	96	96	96	0	0
6222	Field Materials & Supplies	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6223	Office Materials & Supplies	600	0	0	600	0	600	600	599	1	1
6224	Print & Non-Print Materials	500	0	0	500	0	500	500	500	0	0
Fuel & Lubricants		10,130	0	3,000	13,130	0	13,130	13,130	13,130	0	0
6231	Fuel & Lubricants	10,130	0	3,000	13,130	0	13,130	13,130	13,130	0	0
Rental & Maintenance of Buildings		25,600	0	0	25,600	0	25,600	25,600	25,600	0	0
6242	Maintenance of Buildings	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
6243	Janitorial & Cleaning Supplies	600	0	0	600	0	600	600	600	0	0
Maintenance of Infrastructure		56,800	0	0	56,800	0	56,800	56,800	56,800	0	0
6251	Maintenance of Roads	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6252	Maintenance of Bridges	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6253	Maintenance of Drainage & Irrigation Works	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6254	Maintenance of Sea & River Defenses	3,800	0	0	3,800	0	3,800	3,800	3,800	0	0
6255	Maintenance of Other Infrastructure	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 723 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		7,360	100	0	7,460	0	7,460	7,460	7,460	0	0
6261	Local Travel & Subsistence	360	100	0	460	0	460	460	460	0	0
6264	Vehicle Spares & Service	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
Utility Charges		2,683	(100)	0	2,583	0	2,583	2,583	2,583	0	0
6271	Telephone & Internet Charges	300	(100)	0	200	0	200	200	200	0	0
6272	Electricity Charges	919	0	0	919	0	919	919	919	0	0
6273	Water Charges	1,464	0	0	1,464	0	1,464	1,464	1,464	0	0
Other Goods & Services Purchased		14,244	350	0	14,594	0	14,594	14,594	14,594	0	0
6281	Security Services	11,984	0	0	11,984	0	11,984	11,984	11,984	0	0
6282	Equipment Maintenance	920	0	0	920	0	920	920	920	0	0
6283	Cleaning & Extermination Services	840	0	0	840	0	840	840	840	0	0
6284	Other	500	350	0	850	0	850	850	850	0	0
Other Operating Expenses		200	0	0	200	0	200	200	200	0	0
6293	Refreshment & Meals	200	0	0	200	0	200	200	200	0	0
Education Subventions & Training		800	0	0	800	0	800	800	800	0	0
6302	Training (including Scholarships)	800	0	0	800	0	800	800	800	0	0

MS. S. SAYWACK
HEAD OF BUDGET AGENCY

AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 724 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		3,007,746	(59,343)	0	2,948,403	0	2,948,403	2,948,403	2,948,056	347	347
Wages & Salaries		1,733,672	5,760	0	1,739,432	0	1,739,432	1,739,432	1,739,342	90	90
6111	Administrative	402,948	(1,616)	0	401,332	0	401,332	401,332	401,332	0	0
6112	Senior Technical	970,296	37,606	0	1,007,902	0	1,007,902	1,007,903	1,007,817	85	86
6113	Other Technical & Craft Skilled	241,768	(28,326)	0	213,442	0	213,442	213,442	213,442	0	0
6114	Clerical & Office Support	19,035	(4,345)	0	14,690	0	14,690	14,690	14,686	4	4
6115	Semi-Skilled Operatives & Unskilled	70,993	(1,733)	0	69,260	0	69,260	69,259	69,259	1	0
6116	Contracted Employees	21,357	3,785	0	25,142	0	25,142	25,142	25,142	0	0
6117	Temporary Employees	7,275	389	0	7,664	0	7,664	7,664	7,664	0	0
Overhead Expenses		225,309	4,974	0	230,283	0	230,283	230,283	230,028	255	255
6131	Other Direct Labour Costs	9,118	2,150	0	11,268	0	11,268	11,268	11,268	0	0
6133	Benefits & Allowances	72,134	3,394	0	75,528	0	75,528	75,528	75,273	255	255
6134	National Insurance	144,057	(570)	0	143,487	0	143,487	143,487	143,487	0	0
Materials, Equipment & Supplies		99,800	1,000	0	100,800	0	100,800	100,800	100,800	0	0
6221	Drugs & Medical Supplies	2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
6222	Field Materials & Supplies	30,500	1,000	0	31,500	0	31,500	31,500	31,500	0	0
6223	Office Materials & Supplies	26,000	0	0	26,000	0	26,000	26,000	26,000	0	0
6224	Print & Non-Print Materials	41,000	0	0	41,000	0	41,000	41,000	41,000	0	0
Fuel & Lubricants		16,000	30,000	0	46,000	0	46,000	46,000	46,000	0	0
6231	Fuel & Lubricants	16,000	30,000	0	46,000	0	46,000	46,000	46,000	0	0
Rental & Maintenance of Buildings		109,366	8,515	0	117,881	0	117,881	117,881	117,880	1	1
6241	Rental of Buildings	12,000	(11,883)	0	117	0	117	117	116	1	1
6242	Maintenance of Buildings	70,000	20,398	0	90,398	0	90,398	90,398	90,398	0	0
6243	Janitorial & Cleaning Supplies	27,366	0	0	27,366	0	27,366	27,366	27,366	0	0
Maintenance of Infrastructure		52,000	395	0	52,395	0	52,395	52,395	52,395	0	0
6253	Maintenance of Drainage & Irrigation Works	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6254	Maintenance of Sea & River Defenses	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6255	Maintenance of Other Infrastructure	38,000	395	0	38,395	0	38,395	38,395	38,395	0	0

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 724 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		16,797	566	0	17,363	0	17,363	17,363	17,363	0	0
6261	Local Travel & Subsistence	8,000	555	0	8,555	0	8,555	8,555	8,555	0	0
6263	Postage, Telex & Cablegrams	20	11	0	31	0	31	31	31	0	0
6264	Vehicle Spares & Service	7,622	0	0	7,622	0	7,622	7,622	7,622	0	0
6265	Other Transport, Travel & Postage	1,155	0	0	1,155	0	1,155	1,155	1,155	0	0
Utility Charges		85,400	(315)	0	85,085	0	85,085	85,085	85,085	0	0
6271	Telephone & Internet Charges	400	(315)	0	85	0	85	85	85	0	0
6272	Electricity Charges	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6273	Water Charges	55,000	0	0	55,000	0	55,000	55,000	55,000	0	0
Other Goods & Services Purchased		590,029	(164,390)	0	425,639	0	425,639	425,639	425,639	0	0
6281	Security Services	443,396	(173,097)	0	270,299	0	270,299	270,299	270,299	0	0
6282	Equipment Maintenance	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6283	Cleaning & Extermination Services	19,500	0	0	19,500	0	19,500	19,500	19,500	0	0
6284	Other	122,633	8,707	0	131,340	0	131,340	131,340	131,340	0	0
Other Operating Expenses		66,873	54,152	0	121,025	0	121,025	121,025	121,024	1	1
6291	National & Other Events	5,800	10,245	0	16,045	0	16,045	16,045	16,045	0	0
6292	Dietary	59,073	41,527	0	100,600	0	100,600	100,600	100,600	0	0
6293	Refreshment & Meals	700	0	0	700	0	700	700	699	1	1
6294	Other	1,300	2,380	0	3,680	0	3,680	3,680	3,680	0	0
Education Subventions & Training		12,500	0	0	12,500	0	12,500	12,500	12,500	0	0
6302	Training (including Scholarships)	12,500	0	0	12,500	0	12,500	12,500	12,500	0	0

MS. S. SAYWACK
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 725 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,305,295	23,701	0	1,328,996	0	1,328,996	1,319,005	1,318,929	10,067	76
Wages & Salaries		378,348	721	0	379,069	0	379,069	370,258	370,185	8,884	73
6111	Administrative	6,842	0	0	6,842	0	6,842	6,842	6,842	0	0
6112	Senior Technical	13,436	771	0	14,207	0	14,207	14,207	14,207	0	0
6113	Other Technical & Craft Skilled	146,599	(1,090)	0	145,509	0	145,509	141,868	141,868	3,641	0
6114	Clerical & Office Support	26,053	(2,266)	0	23,787	0	23,787	21,906	21,891	1,896	15
6115	Semi-Skilled Operatives & Unskilled	155,537	(4,134)	0	151,403	0	151,403	148,114	148,056	3,347	58
6116	Contracted Employees	24,495	4,593	0	29,088	0	29,088	29,088	29,088	0	0
6117	Temporary Employees	5,386	2,847	0	8,233	0	8,233	8,233	8,233	0	0
Overhead Expenses		98,384	(722)	0	97,662	0	97,662	96,482	96,482	1,180	0
6131	Other Direct Labour Costs	1,947	0	0	1,947	0	1,947	1,601	1,601	346	0
6133	Benefits & Allowances	67,454	(544)	0	66,910	0	66,910	66,739	66,739	171	0
6134	National Insurance	28,983	(178)	0	28,805	0	28,805	28,142	28,142	663	0
Materials, Equipment & Supplies		475,739	0	0	475,739	0	475,739	475,739	475,739	0	0
6221	Drugs & Medical Supplies	450,000	0	0	450,000	0	450,000	450,000	450,000	0	0
6222	Field Materials & Supplies	8,639	0	0	8,639	0	8,639	8,639	8,639	0	0
6223	Office Materials & Supplies	7,100	0	0	7,100	0	7,100	7,100	7,100	0	0
6224	Print & Non-Print Materials	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
Fuel & Lubricants		20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6231	Fuel & Lubricants	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
Rental & Maintenance of Buildings		65,000	0	0	65,000	0	65,000	65,000	65,000	0	0
6242	Maintenance of Buildings	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
6243	Janitorial & Cleaning Supplies	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
Maintenance of Infrastructure		37,880	0	0	37,880	0	37,880	37,880	37,879	1	1
6252	Maintenance of Bridges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6253	Maintenance of Drainage & Irrigation Works	5,500	0	0	5,500	0	5,500	5,500	5,499	1	1
6255	Maintenance of Other Infrastructure	29,380	0	0	29,380	0	29,380	29,380	29,380	0	0

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 725 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		20,900	3,950	0	24,850	0	24,850	24,850	24,850	0	0
6261	Local Travel & Subsistence	11,500	648	0	12,148	0	12,148	12,148	12,148	0	0
6264	Vehicle Spares & Service	8,500	3,302	0	11,802	0	11,802	11,802	11,802	0	0
6265	Other Transport, Travel & Postage	900	0	0	900	0	900	900	900	0	0
Utility Charges		63,834	(648)	0	63,186	0	63,186	63,186	63,186	0	0
6271	Telephone & Internet Charges	1,200	(648)	0	552	0	552	552	552	0	0
6272	Electricity Charges	49,634	0	0	49,634	0	49,634	49,634	49,634	0	0
6273	Water Charges	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
Other Goods & Services Purchased		101,460	0	0	101,460	0	101,460	101,460	101,458	2	2
6281	Security Services	78,560	0	0	78,560	0	78,560	78,560	78,560	0	0
6282	Equipment Maintenance	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6283	Cleaning & Extermination Services	7,700	0	0	7,700	0	7,700	7,700	7,700	0	0
6284	Other	200	0	0	200	0	200	200	198	2	2
Other Operating Expenses		41,050	20,400	0	61,450	0	61,450	61,450	61,450	0	0
6291	National & Other Events	350	0	0	350	0	350	350	350	0	0
6292	Dietary	34,000	20,400	0	54,400	0	54,400	54,400	54,400	0	0
6293	Refreshment & Meals	700	0	0	700	0	700	700	700	0	0
6294	Other	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
Education Subventions & Training		2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
6302	Training (including Scholarships)	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0

MS. S. SAYWACK
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AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 731 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		280,245	2,154	4,000	286,399	0	286,399	278,466	272,574	13,825	5,892
Wages & Salaries		144,880	1,998	0	146,878	0	146,878	139,610	139,552	7,326	58
6111	Administrative	14,782	0	0	14,782	0	14,782	14,384	14,384	398	0
6113	Other Technical & Craft Skilled	16,180	0	0	16,180	0	16,180	15,890	15,884	296	6
6114	Clerical & Office Support	42,428	0	0	42,428	0	42,428	39,836	39,831	2,597	5
6115	Semi-Skilled Operatives & Unskilled	39,211	0	0	39,211	0	39,211	37,601	37,566	1,645	35
6116	Contracted Employees	2,505	2,589	0	5,094	0	5,094	5,094	5,094	0	0
6117	Temporary Employees	29,774	(591)	0	29,183	0	29,183	26,805	26,793	2,390	12
Overhead Expenses		20,362	156	0	20,518	0	20,518	20,215	20,165	353	50
6131	Other Direct Labour Costs	2,580	0	0	2,580	0	2,580	2,526	2,476	104	50
6133	Benefits & Allowances	8,324	156	0	8,480	0	8,480	8,480	8,480	0	0
6134	National Insurance	9,458	0	0	9,458	0	9,458	9,209	9,209	249	0
Expenses Specific to the Agency		14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
6211	Expenses Specific to the Agency	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
Materials, Equipment & Supplies		9,415	0	0	9,415	0	9,415	9,415	9,412	3	3
6221	Drugs & Medical Supplies	615	0	0	615	0	615	615	613	2	2
6222	Field Materials & Supplies	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6223	Office Materials & Supplies	4,600	0	0	4,600	0	4,600	4,600	4,600	0	0
6224	Print & Non-Print Materials	3,100	0	0	3,100	0	3,100	3,100	3,099	1	1
Fuel & Lubricants		5,100	0	0	5,100	0	5,100	5,100	5,100	0	0
6231	Fuel & Lubricants	5,100	0	0	5,100	0	5,100	5,100	5,100	0	0
Rental & Maintenance of Buildings		17,450	300	0	17,750	0	17,750	17,750	17,749	1	1
6242	Maintenance of Buildings	16,000	0	0	16,000	0	16,000	16,000	15,999	1	1
6243	Janitorial & Cleaning Supplies	1,450	300	0	1,750	0	1,750	1,750	1,750	0	0
Maintenance of Infrastructure		6,000	0	0	6,000	0	6,000	6,000	5,966	34	34
6255	Maintenance of Other Infrastructure	6,000	0	0	6,000	0	6,000	6,000	5,966	34	34

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 731 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		4,800	2,000	0	6,800	0	6,800	6,800	6,681	119	119
6261	Local Travel & Subsistence	1,500	2,000	0	3,500	0	3,500	3,500	3,500	0	0
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	0	100	100
6264	Vehicle Spares & Service	3,200	0	0	3,200	0	3,200	3,200	3,181	19	19
Utility Charges		12,076	5,700	0	17,776	0	17,776	17,776	17,776	0	0
6271	Telephone & Internet Charges	3,276	0	0	3,276	0	3,276	3,276	3,276	0	0
6272	Electricity Charges	6,000	5,700	0	11,700	0	11,700	11,700	11,700	0	0
6273	Water Charges	2,800	0	0	2,800	0	2,800	2,800	2,800	0	0
Other Goods & Services Purchased		39,162	(8,000)	4,000	35,162	0	35,162	35,162	31,053	4,109	4,109
6281	Security Services	36,117	(8,800)	0	27,317	0	27,317	27,317	23,215	4,102	4,102
6282	Equipment Maintenance	1,300	0	0	1,300	0	1,300	1,300	1,293	7	7
6283	Cleaning & Extermination Services	750	0	0	750	0	750	750	750	0	0
6284	Other	995	800	4,000	5,795	0	5,795	5,795	5,795	0	0
Other Operating Expenses		5,150	0	0	5,150	0	5,150	4,788	4,771	379	17
6291	National & Other Events	2,350	0	0	2,350	0	2,350	2,350	2,350	0	0
6293	Refreshment & Meals	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
6294	Other	1,300	0	0	1,300	0	1,300	938	922	378	16
Education Subventions & Training		350	0	0	350	0	350	350	349	1	1
6302	Training (including Scholarships)	350	0	0	350	0	350	350	349	1	1
Rates, Taxes & Subvention to Local Authorities		1,500	0	0	1,500	0	1,500	1,500	0	1,500	1,500
6311	Rates & Taxes	1,500	0	0	1,500	0	1,500	1,500	0	1,500	1,500

MR. J. SOMWAR
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AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 732 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		518,288	(830)	0	517,458	0	517,458	511,751	511,409	6,049	342
Wages & Salaries		84,573	(650)	0	83,923	0	83,923	78,534	78,534	5,389	0
6112	Senior Technical	650	(650)	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	47,971	0	0	47,971	0	47,971	43,962	43,962	4,009	0
6116	Contracted Employees	13,411	0	0	13,411	0	13,411	12,194	12,194	1,217	0
6117	Temporary Employees	22,541	0	0	22,541	0	22,541	22,378	22,378	163	0
Overhead Expenses		7,968	(180)	0	7,788	0	7,788	7,474	7,474	314	0
6131	Other Direct Labour Costs	180	(180)	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	3,758	0	0	3,758	0	3,758	3,758	3,758	0	0
6134	National Insurance	4,030	0	0	4,030	0	4,030	3,716	3,716	314	0
Materials, Equipment & Supplies		2,071	0	0	2,071	0	2,071	2,071	2,070	1	1
6221	Drugs & Medical Supplies	21	0	0	21	0	21	21	21	0	0
6222	Field Materials & Supplies	300	0	0	300	0	300	300	300	0	0
6223	Office Materials & Supplies	650	0	0	650	0	650	650	650	0	0
6224	Print & Non-Print Materials	1,100	0	0	1,100	0	1,100	1,100	1,099	1	1
Fuel & Lubricants		14,000	0	0	14,000	0	14,000	14,000	13,912	88	88
6231	Fuel & Lubricants	14,000	0	0	14,000	0	14,000	14,000	13,912	88	88
Rental & Maintenance of Buildings		80	0	0	80	0	80	80	78	2	2
6243	Janitorial & Cleaning Supplies	80	0	0	80	0	80	80	78	2	2
Maintenance of Infrastructure		392,000	0	0	392,000	0	392,000	392,000	391,969	31	31
6252	Maintenance of Bridges	18,000	0	0	18,000	0	18,000	18,000	17,999	1	1
6253	Maintenance of Drainage & Irrigation	347,000	0	0	347,000	0	347,000	347,000	346,981	19	19
6255	Maintenance of Other Infrastructure	27,000	0	0	27,000	0	27,000	27,000	26,989	11	11
Transport, Travel & Postage		5,000	0	0	5,000	0	5,000	5,000	4,989	11	11
6261	Local Travel & Subsistence	1,000	0	0	1,000	0	1,000	1,000	998	2	2
6264	Vehicle Spares & Service	4,000	0	0	4,000	0	4,000	4,000	3,991	9	9

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 732 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Utility Charges	1,370	0	0	1,370	0	1,370	1,370	1,370	0	0
6271	Telephone & Internet Charges	120	0	0	120	0	120	120	120	0	0
6272	Electricity Charges	900	0	0	900	0	900	900	900	0	0
6273	Water Charges	350	0	0	350	0	350	350	350	0	0
	Other Goods & Services Purchased	8,576	0	0	8,576	0	8,576	8,572	8,367	209	205
6281	Security Services	8,196	0	0	8,196	0	8,196	8,196	8,031	165	165
6282	Equipment Maintenance	220	0	0	220	0	220	220	183	37	37
6283	Cleaning & Extermination Services	40	0	0	40	0	40	40	40	0	0
6284	Other	120	0	0	120	0	120	116	113	7	3
	Other Operating Expenses	150	0	0	150	0	150	150	150	0	0
6293	Refreshment & Meals	150	0	0	150	0	150	150	150	0	0
	Rates, Taxes & Subvention to Local Authorities	2,500	0	0	2,500	0	2,500	2,500	2,496	4	4
6311	Rates & Taxes	2,500	0	0	2,500	0	2,500	2,500	2,496	4	4

MR. J. SOMWAR
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AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 733 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		218,502	(1,324)	0	217,178	0	217,178	215,862	214,838	2,340	1,024
Wages & Salaries		13,153	(1,268)	0	11,885	0	11,885	11,163	11,160	725	3
6112	Senior Technical	6,599	0	0	6,599	0	6,599	6,599	6,599	0	0
6114	Clerical & Office Support	977	0	0	977	0	977	977	977	0	0
6115	Semi-Skilled Operatives & Unskilled	4,309	0	0	4,309	0	4,309	3,587	3,584	725	3
6116	Contracted Employees	100	(100)	0	0	0	0	0	0	0	0
6117	Temporary Employees	1,168	(1,168)	0	0	0	0	0	0	0	0
Overhead Expenses		2,355	(56)	0	2,299	0	2,299	2,175	2,175	124	0
6131	Other Direct Labour Costs	100	(56)	0	44	0	44	0	0	44	0
6133	Benefits & Allowances	1,257	0	0	1,257	0	1,257	1,230	1,230	27	0
6134	National Insurance	998	0	0	998	0	998	945	945	53	0
Materials, Equipment & Supplies		2,015	0	0	2,015	0	2,015	2,015	1,991	24	24
6221	Drugs & Medical Supplies	30	0	0	30	0	30	30	17	13	13
6222	Field Materials & Supplies	175	0	0	175	0	175	175	165	10	10
6223	Office Materials & Supplies	950	0	0	950	0	950	950	949	1	1
6224	Print & Non-Print Materials	860	0	0	860	0	860	860	860	0	0
Fuel & Lubricants		4,499	0	0	4,499	0	4,499	4,499	4,485	14	14
6231	Fuel & Lubricants	4,499	0	0	4,499	0	4,499	4,499	4,485	14	14
Rental & Maintenance of Buildings		8,400	0	0	8,400	0	8,400	8,400	8,392	8	8
6242	Maintenance of Buildings	8,000	0	0	8,000	0	8,000	8,000	7,997	3	3
6243	Janitorial & Cleaning Supplies	400	0	0	400	0	400	400	395	5	5
Maintenance of Infrastructure		168,000	0	0	168,000	0	168,000	168,000	167,982	18	18
6251	Maintenance of Roads	95,000	0	0	95,000	0	95,000	95,000	94,985	15	15
6252	Maintenance of Bridges	55,000	0	0	55,000	0	55,000	55,000	54,999	1	1
6255	Maintenance of Other Infrastructure	18,000	0	0	18,000	0	18,000	18,000	17,998	2	2
Transport, Travel & Postage		9,200	0	0	9,200	0	9,200	9,200	9,172	28	28
6261	Local Travel & Subsistence	1,200	0	0	1,200	0	1,200	1,200	1,195	5	5
6264	Vehicle Spares & Service	8,000	0	0	8,000	0	8,000	8,000	7,977	23	23

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 733 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Utility Charges	980	0	0	980	0	980	980	980	0	0
6271	Telephone & Internet Charges	180	0	0	180	0	180	180	180	0	0
6272	Electricity Charges	300	0	0	300	0	300	300	300	0	0
6273	Water Charges	500	0	0	500	0	500	500	500	0	0
	Other Goods & Services Purchased	9,040	0	0	9,040	0	9,040	8,570	7,656	1,384	914
6281	Security Services	5,680	0	0	5,680	0	5,680	5,680	4,814	866	866
6282	Equipment Maintenance	220	0	0	220	0	220	220	212	8	8
6283	Cleaning & Extermination Services	2,000	0	0	2,000	0	2,000	2,000	1,962	38	38
6284	Other	1,140	0	0	1,140	0	1,140	670	668	472	2
	Other Operating Expenses	860	0	0	860	0	860	860	845	15	15
6291	National & Other Events	660	0	0	660	0	660	660	645	15	15
6293	Refreshment & Meals	200	0	0	200	0	200	200	200	0	0

MR. J. SOMWAR
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AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 734 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		4,408,187	0	0	4,408,187	0	4,408,187	4,407,402	4,405,556	2,631	1,846
Wages & Salaries		2,871,396	(6,211)	0	2,865,185	0	2,865,185	2,865,184	2,864,084	1,101	1,100
6111	Administrative	1,700,000	2,446	0	1,702,446	0	1,702,446	1,702,446	1,701,651	795	795
6112	Senior Technical	656,003	62,287	0	718,290	0	718,290	718,289	718,267	23	22
6113	Other Technical & Craft Skilled	357,503	(58,866)	0	298,637	0	298,637	298,638	298,359	278	279
6114	Clerical & Office Support	29,292	(2,747)	0	26,545	0	26,545	26,544	26,540	5	4
6115	Semi-Skilled Operatives & Unskilled	118,316	(6,416)	0	111,900	0	111,900	111,900	111,900	0	0
6116	Contracted Employees	1,100	(1,100)	0	0	0	0	0	0	0	0
6117	Temporary Employees	9,182	(1,815)	0	7,367	0	7,367	7,367	7,367	0	0
Overhead Expenses		274,492	6,211	0	280,703	0	280,703	279,920	279,351	1,352	569
6131	Other Direct Labour Costs	10,392	2,793	0	13,185	0	13,185	13,185	12,740	445	445
6133	Benefits & Allowances	25,811	3,824	0	29,635	0	29,635	28,853	28,756	879	97
6134	National Insurance	238,289	(406)	0	237,883	0	237,883	237,882	237,855	28	27
Materials, Equipment & Supplies		72,130	(3,700)	0	68,430	0	68,430	68,430	68,424	6	6
6221	Drugs & Medical Supplies	22,630	(3,700)	0	18,930	0	18,930	18,930	18,927	3	3
6222	Field Materials & Supplies	14,500	0	0	14,500	0	14,500	14,500	14,497	3	3
6223	Office Materials & Supplies	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
6224	Print & Non-Print Materials	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
Fuel & Lubricants		7,000	0	0	7,000	0	7,000	7,000	6,968	32	32
6231	Fuel & Lubricants	7,000	0	0	7,000	0	7,000	7,000	6,968	32	32
Rental & Maintenance of Buildings		198,500	8,000	0	206,500	0	206,500	206,500	206,496	4	4
6242	Maintenance of Buildings	175,000	8,000	0	183,000	0	183,000	183,000	182,996	4	4
6243	Janitorial & Cleaning Supplies	23,500	0	0	23,500	0	23,500	23,500	23,500	0	0
Maintenance of Infrastructure		171,000	0	0	171,000	0	171,000	171,000	170,999	1	1
6252	Maintenance of Bridges	25,000	0	0	25,000	0	25,000	25,000	24,999	1	1
6255	Maintenance of Other Infrastructure	146,000	0	0	146,000	0	146,000	146,000	146,000	0	0

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 734 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Transport, Travel & Postage	13,105	4,500	0	17,605	0	17,605	17,605	17,527	78	78
6261	Local Travel & Subsistence	6,000	800	0	6,800	0	6,800	6,800	6,794	6	6
6263	Postage, Telex & Cablegrams	5	0	0	5	0	5	5	5	0	0
6264	Vehicle Spares & Service	5,000	0	0	5,000	0	5,000	5,000	4,988	12	12
6265	Other Transport, Travel & Postage	2,100	3,700	0	5,800	0	5,800	5,800	5,740	60	60
	Utility Charges	98,000	25,808	0	123,808	0	123,808	123,808	123,787	21	21
6271	Telephone & Internet Charges	3,000	800	0	3,800	0	3,800	3,800	3,779	21	21
6272	Electricity Charges	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
6273	Water Charges	55,000	25,008	0	80,008	0	80,008	80,008	80,008	0	0
	Other Goods & Services Purchased	670,066	(23,392)	0	646,674	0	646,674	646,674	646,652	22	22
6281	Security Services	456,029	(25,008)	0	431,021	0	431,021	431,021	431,021	0	0
6282	Equipment Maintenance	10,537	0	0	10,537	0	10,537	10,537	10,529	8	8
6283	Cleaning & Extermination Services	29,500	0	0	29,500	0	29,500	29,500	29,490	10	10
6284	Other	174,000	1,616	0	175,616	0	175,616	175,616	175,612	4	4
	Other Operating Expenses	26,998	(11,216)	0	15,782	0	15,782	15,782	15,773	9	9
6291	National & Other Events	9,570	4,012	0	13,582	0	13,582	13,582	13,581	1	1
6292	Dietary	15,228	(15,228)	0	0	0	0	0	0	0	0
6293	Refreshment & Meals	1,200	0	0	1,200	0	1,200	1,200	1,192	8	8
6294	Other	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
	Education Subventions & Training	5,500	0	0	5,500	0	5,500	5,499	5,495	5	4
6302	Training (including Scholarships)	5,500	0	0	5,500	0	5,500	5,499	5,495	5	4

MR. J. SOMWAR
HEAD OF BUDGET AGENCY

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 735 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,145,529	(1)	12,000	2,157,528	0	2,157,528	2,150,278	2,137,050	20,478	13,228
Wages & Salaries		464,909	(1,141)	0	463,768	0	463,768	457,692	457,517	6,251	175
6111	Administrative	1,234	0	0	1,234	0	1,234	1,234	1,234	0	0
6112	Senior Technical	35,060	(568)	0	34,492	0	34,492	34,029	34,029	463	0
6113	Other Technical & Craft Skilled	165,249	(6,165)	0	159,084	0	159,084	159,084	159,059	25	25
6114	Clerical & Office Support	33,835	0	0	33,835	0	33,835	32,693	32,582	1,253	111
6115	Semi-Skilled Operatives & Unskilled	173,650	(1,116)	0	172,534	0	172,534	168,063	168,024	4,510	39
6116	Contracted Employees	41,862	2,938	0	44,800	0	44,800	44,800	44,800	0	0
6117	Temporary Employees	14,019	3,770	0	17,789	0	17,789	17,789	17,789	0	0
Overhead Expenses		89,542	1,140	0	90,682	0	90,682	89,515	89,515	1,167	0
6131	Other Direct Labour Costs	3,786	24	0	3,810	0	3,810	3,811	3,811	(1)	0
6133	Benefits & Allowances	51,398	1,116	0	52,514	0	52,514	52,514	52,514	0	0
6134	National Insurance	34,358	0	0	34,358	0	34,358	33,190	33,190	1,168	0
Materials, Equipment & Supplies		961,485	0	0	961,485	0	961,485	961,485	959,897	1,588	1,588
6221	Drugs & Medical Supplies	906,000	0	0	906,000	0	906,000	906,000	905,942	58	58
6222	Field Materials & Supplies	25,260	0	0	25,260	0	25,260	25,260	24,181	1,079	1,079
6223	Office Materials & Supplies	15,725	0	0	15,725	0	15,725	15,725	15,319	406	406
6224	Print & Non-Print Materials	14,500	0	0	14,500	0	14,500	14,500	14,455	45	45
Fuel & Lubricants		17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
6231	Fuel & Lubricants	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
Rental & Maintenance of Buildings		97,000	0	12,000	109,000	0	109,000	109,000	109,000	0	0
6242	Maintenance of Buildings	69,000	0	0	69,000	0	69,000	69,000	69,000	0	0
6243	Janitorial & Cleaning Supplies	28,000	0	12,000	40,000	0	40,000	40,000	40,000	0	0
Maintenance of Infrastructure		43,500	3,600	0	47,100	0	47,100	47,100	47,068	32	32
6251	Maintenance of Roads	12,000	0	0	12,000	0	12,000	12,000	11,999	1	1
6252	Maintenance of Bridges	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6255	Maintenance of Other Infrastructure	25,000	3,600	0	28,600	0	28,600	28,600	28,569	31	31

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 735 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Transport, Travel & Postage	14,236	0	0	14,236	0	14,236	14,236	14,194	42	42
6261	Local Travel & Subsistence	5,500	0	0	5,500	0	5,500	5,500	5,499	1	1
6263	Postage, Telex & Cablegrams	36	0	0	36	0	36	36	0	36	36
6264	Vehicle Spares & Service	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6265	Other Transport, Travel & Postage	3,200	0	0	3,200	0	3,200	3,200	3,195	5	5
	Utility Charges	122,800	(24,000)	0	98,800	0	98,800	98,800	98,800	0	0
6271	Telephone & Internet Charges	6,800	0	0	6,800	0	6,800	6,800	6,800	0	0
6272	Electricity Charges	68,000	0	0	68,000	0	68,000	68,000	68,000	0	0
6273	Water Charges	48,000	(24,000)	0	24,000	0	24,000	24,000	24,000	0	0
	Other Goods & Services Purchased	262,217	(10,600)	0	251,617	0	251,617	251,617	240,292	11,325	11,325
6281	Security Services	217,017	(3,600)	0	213,417	0	213,417	213,417	202,736	10,681	10,681
6282	Equipment Maintenance	23,700	(7,000)	0	16,700	0	16,700	16,700	16,157	543	543
6283	Cleaning & Extermination Services	16,500	0	0	16,500	0	16,500	16,500	16,473	27	27
6284	Other	5,000	0	0	5,000	0	5,000	5,000	4,926	74	74
	Other Operating Expenses	69,840	31,000	0	100,840	0	100,840	100,840	100,776	64	64
6291	National & Other Events	5,640	0	0	5,640	0	5,640	5,640	5,636	4	4
6292	Dietary	62,000	31,000	0	93,000	0	93,000	93,000	92,941	59	59
6293	Refreshment & Meals	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6294	Other	100	0	0	100	0	100	100	99	1	1
	Education Subventions & Training	3,000	0	0	3,000	0	3,000	2,993	2,991	9	2
6302	Training (including Scholarships)	3,000	0	0	3,000	0	3,000	2,993	2,991	9	2

MR. J. SOMWAR
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 741 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		274,609	(4,500)	0	270,109	0	270,109	242,133	241,291	28,818	842
Wages & Salaries		89,510	(184)	0	89,326	0	89,326	82,103	81,860	7,466	243
6111	Administrative	21,050	(636)	0	20,414	0	20,414	16,304	16,304	4,110	0
6112	Senior Technical	2,513	0	0	2,513	0	2,513	2,513	2,513	0	0
6113	Other Technical & Craft Skilled	6,555	0	0	6,555	0	6,555	6,555	6,555	0	0
6114	Clerical & Office Support	36,988	217	0	37,205	0	37,205	35,160	34,944	2,261	216
6115	Semi-Skilled Operatives & Unskilled	11,664	0	0	11,664	0	11,664	11,241	11,241	423	0
6116	Contracted Employees	9,660	476	0	10,136	0	10,136	10,136	10,136	0	0
6117	Temporary Employees	1,080	(241)	0	839	0	839	194	167	672	27
Overhead Expenses		18,043	184	0	18,227	0	18,227	13,674	13,081	5,146	593
6131	Other Direct Labour Costs	255	184	0	439	0	439	439	385	54	54
6133	Benefits & Allowances	11,171	0	0	11,171	0	11,171	7,243	6,738	4,433	505
6134	National Insurance	6,617	0	0	6,617	0	6,617	5,992	5,958	659	34
Expenses Specific to the Agency		18,230	0	0	18,230	0	18,230	18,230	18,230	0	0
6211	Expenses Specific to the Agency	18,230	0	0	18,230	0	18,230	18,230	18,230	0	0
Materials, Equipment & Supplies		4,690	200	0	4,890	0	4,890	4,890	4,890	0	0
6221	Drugs & Medical Supplies	330	0	0	330	0	330	330	330	0	0
6222	Field Materials & Supplies	660	0	0	660	0	660	660	660	0	0
6223	Office Materials & Supplies	2,500	200	0	2,700	0	2,700	2,700	2,700	0	0
6224	Print & Non-Print Materials	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
Fuel & Lubricants		6,600	(4,500)	0	2,100	0	2,100	2,100	2,100	0	0
6231	Fuel & Lubricants	6,600	(4,500)	0	2,100	0	2,100	2,100	2,100	0	0
Rental & Maintenance of Buildings		8,800	2,250	0	11,050	0	11,050	11,050	11,050	0	0
6242	Maintenance of Buildings	7,600	2,250	0	9,850	0	9,850	9,850	9,850	0	0
6243	Janitorial & Cleaning Supplies	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
Maintenance of Infrastructure		3,500	500	0	4,000	0	4,000	4,000	4,000	0	0
6255	Maintenance of Other Infrastructure	3,500	500	0	4,000	0	4,000	4,000	4,000	0	0

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 741 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		4,561	0	0	4,561	0	4,561	4,561	4,559	2	2
6261	Local Travel & Subsistence	2,750	0	0	2,750	0	2,750	2,750	2,748	2	2
6263	Postage, Telex & Cablegrams	6	0	0	6	0	6	6	6	0	0
6264	Vehicle Spares & Service	1,320	0	0	1,320	0	1,320	1,320	1,320	0	0
6265	Other Transport, Travel & Postage	485	0	0	485	0	485	485	485	0	0
Utility Charges		10,985	0	0	10,985	0	10,985	10,985	10,982	3	3
6271	Telephone & Internet Charges	4,190	0	0	4,190	0	4,190	4,190	4,190	0	0
6272	Electricity Charges	2,715	0	0	2,715	0	2,715	2,715	2,712	3	3
6273	Water Charges	4,080	0	0	4,080	0	4,080	4,080	4,080	0	0
Other Goods & Services Purchased		79,698	(2,950)	0	76,748	0	76,748	76,748	76,748	0	0
6281	Security Services	71,998	(550)	0	71,448	0	71,448	71,448	71,448	0	0
6282	Equipment Maintenance	1,880	0	0	1,880	0	1,880	1,880	1,880	0	0
6283	Cleaning & Extermination Services	1,320	0	0	1,320	0	1,320	1,320	1,320	0	0
6284	Other	4,500	(2,400)	0	2,100	0	2,100	2,100	2,100	0	0
Other Operating Expenses		11,992	0	0	11,992	0	11,992	11,992	11,992	0	0
6291	National & Other Events	10,802	0	0	10,802	0	10,802	10,802	10,802	0	0
6293	Refreshment & Meals	990	0	0	990	0	990	990	990	0	0
6294	Other	200	0	0	200	0	200	200	200	0	0
Education Subventions & Training		1,800	0	0	1,800	0	1,800	1,800	1,799	1	1
6302	Training (including Scholarships)	1,800	0	0	1,800	0	1,800	1,800	1,799	1	1
Rates, Taxes & Subvention to Local Authorities		16,200	0	0	16,200	0	16,200	16,200	16,200	0	0
6312	Subventions to Local Authorities	16,200	0	0	16,200	0	16,200	16,200	16,200	0	0

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 742 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		381,843	(2)	0	381,841	0	381,841	381,843	381,040	801	803
Wages & Salaries		96,706	2,483	0	99,189	0	99,189	99,190	98,428	761	762
6112	Senior Technical	2,889	(506)	0	2,383	0	2,383	2,383	2,383	0	0
6113	Other Technical & Craft Skilled	5,620	(374)	0	5,246	0	5,246	5,246	5,246	0	0
6114	Clerical & Office Support	960	(320)	0	640	0	640	640	640	0	0
6115	Semi-Skilled Operatives & Unskilled	54,546	(4,958)	0	49,588	0	49,588	49,589	49,589	(1)	0
6116	Contracted Employees	31,611	7,947	0	39,558	0	39,558	39,558	38,796	762	762
6117	Temporary Employees	1,080	694	0	1,774	0	1,774	1,774	1,774	0	0
Overhead Expenses		13,478	(2,485)	0	10,993	0	10,993	10,994	10,994	(1)	0
6131	Other Direct Labour Costs	2,400	(860)	0	1,540	0	1,540	1,540	1,540	0	0
6133	Benefits & Allowances	5,701	(663)	0	5,038	0	5,038	5,038	5,038	0	0
6134	National Insurance	5,377	(962)	0	4,415	0	4,415	4,416	4,416	(1)	0
Materials, Equipment & Supplies		2,560	0	0	2,560	0	2,560	2,560	2,560	0	0
6221	Drugs & Medical Supplies	60	0	0	60	0	60	60	60	0	0
6222	Field Materials & Supplies	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6223	Office Materials & Supplies	650	0	0	650	0	650	650	650	0	0
6224	Print & Non-Print Materials	250	0	0	250	0	250	250	250	0	0
Fuel & Lubricants		6,000	0	0	6,000	0	6,000	6,000	5,996	4	4
6231	Fuel & Lubricants	6,000	0	0	6,000	0	6,000	6,000	5,996	4	4
Rental & Maintenance of Buildings		4,085	0	0	4,085	0	4,085	4,085	4,085	0	0
6242	Maintenance of Buildings	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6243	Janitorial & Cleaning Supplies	585	0	0	585	0	585	585	585	0	0
Maintenance of Infrastructure		179,500	2,767	0	182,267	0	182,267	182,267	182,267	0	0
6253	Maintenance of Drainage & Irrigation Works	175,000	2,767	0	177,767	0	177,767	177,767	177,767	0	0
6255	Maintenance of Other Infrastructure	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
Transport, Travel & Postage		2,825	0	0	2,825	0	2,825	2,825	2,825	0	0
6261	Local Travel & Subsistence	825	0	0	825	0	825	825	825	0	0
6264	Vehicle Spares & Service	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0

**AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 742 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Utility Charges	30,300	0	0	30,300	0	30,300	30,300	30,300	0	0
6271	Telephone & Internet Charges	50	0	0	50	0	50	50	50	0	0
6272	Electricity Charges	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6273	Water Charges	250	0	0	250	0	250	250	250	0	0
	Other Goods & Services Purchased	42,219	(2,767)	0	39,452	0	39,452	39,452	39,415	37	37
6281	Security Services	25,107	285	0	25,392	0	25,392	25,392	25,356	36	36
6282	Equipment Maintenance	225	0	0	225	0	225	225	225	0	0
6283	Cleaning & Extermination Services	400	0	0	400	0	400	400	400	0	0
6284	Other	16,487	(3,052)	0	13,435	0	13,435	13,435	13,434	1	1
	Other Operating Expenses	375	0	0	375	0	375	375	375	0	0
6293	Refreshment & Meals	300	0	0	300	0	300	300	300	0	0
6294	Other	75	0	0	75	0	75	75	75	0	0
	Education Subventions & Training	150	0	0	150	0	150	150	150	0	0
6302	Training (including Scholarships)	150	0	0	150	0	150	150	150	0	0
	Rates, Taxes & Subvention to Local Authorities	3,645	0	0	3,645	0	3,645	3,645	3,645	0	0
6311	Rates & Taxes	3,645	0	0	3,645	0	3,645	3,645	3,645	0	0

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 743 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		229,847	0	0	229,847	0	229,847	226,701	226,013	3,834	688
Wages & Salaries		26,744	490	0	27,234	0	27,234	24,586	23,912	3,322	674
6112	Senior Technical	7,330	0	0	7,330	0	7,330	7,148	7,148	182	0
6113	Other Technical & Craft Skilled	6,309	(550)	0	5,759	0	5,759	5,310	5,310	449	0
6115	Semi-Skilled Operatives & Unskilled	5,554	0	0	5,554	0	5,554	4,637	4,637	917	0
6116	Contracted Employees	6,451	1,040	0	7,491	0	7,491	7,491	6,817	674	674
6117	Temporary Employees	1,100	0	0	1,100	0	1,100	0	0	1,100	0
Overhead Expenses		4,747	(490)	0	4,257	0	4,257	3,759	3,759	498	0
6131	Other Direct Labour Costs	629	0	0	629	0	629	611	611	18	0
6133	Benefits & Allowances	2,506	(490)	0	2,016	0	2,016	1,669	1,669	347	0
6134	National Insurance	1,612	0	0	1,612	0	1,612	1,479	1,479	133	0
Materials, Equipment & Supplies		2,350	0	0	2,350	0	2,350	2,350	2,349	1	1
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6222	Field Materials & Supplies	900	0	0	900	0	900	900	900	0	0
6223	Office Materials & Supplies	600	0	0	600	0	600	600	600	0	0
6224	Print & Non-Print Materials	800	0	0	800	0	800	800	799	1	1
Fuel & Lubricants		3,900	0	0	3,900	0	3,900	3,900	3,900	0	0
6231	Fuel & Lubricants	3,900	0	0	3,900	0	3,900	3,900	3,900	0	0
Rental & Maintenance of Buildings		6,550	0	0	6,550	0	6,550	6,550	6,550	0	0
6242	Maintenance of Buildings	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6243	Janitorial & Cleaning Supplies	550	0	0	550	0	550	550	550	0	0
Maintenance of Infrastructure		165,700	0	0	165,700	0	165,700	165,700	165,692	8	8
6251	Maintenance of Roads	120,000	0	0	120,000	0	120,000	120,000	119,992	8	8
6252	Maintenance of Bridges	39,000	0	0	39,000	0	39,000	39,000	39,000	0	0
6255	Maintenance of Other Infrastructure	6,700	0	0	6,700	0	6,700	6,700	6,700	0	0
Transport, Travel & Postage		5,685	0	0	5,685	0	5,685	5,685	5,680	5	5
6261	Local Travel & Subsistence	985	0	0	985	0	985	985	980	5	5
6264	Vehicle Spares & Service	4,700	0	0	4,700	0	4,700	4,700	4,700	0	0

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 743 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Utility Charges	10,591	0	0	10,591	0	10,591	10,591	10,591	0	0
6271	Telephone & Internet Charges	350	0	0	350	0	350	350	350	0	0
6272	Electricity Charges	9,041	0	0	9,041	0	9,041	9,041	9,041	0	0
6273	Water Charges	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
	Other Goods & Services Purchased	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6282	Equipment Maintenance	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6283	Cleaning & Extermination Services	800	0	0	800	0	800	800	800	0	0
6284	Other	900	0	0	900	0	900	900	900	0	0
	Other Operating Expenses	80	0	0	80	0	80	80	80	0	0
6293	Refreshment & Meals	80	0	0	80	0	80	80	80	0	0
	Education Subventions & Training	500	0	0	500	0	500	500	500	0	0
6302	Training (including Scholarships)	500	0	0	500	0	500	500	500	0	0

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

**AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 744 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		6,370,116	4,500	0	6,374,616	0	6,374,616	6,367,525	6,362,150	12,466	5,375
Wages & Salaries		4,002,552	(7,954)	0	3,994,598	0	3,994,598	3,994,598	3,991,754	2,844	2,844
6111	Administrative	997,121	(41,781)	0	955,340	0	955,340	955,340	954,864	476	476
6112	Senior Technical	2,330,009	121,772	0	2,451,781	0	2,451,781	2,451,782	2,450,818	963	964
6113	Other Technical & Craft Skilled	600,918	(84,592)	0	516,326	0	516,326	516,326	514,923	1,403	1,403
6114	Clerical & Office Support	17,101	(769)	0	16,332	0	16,332	16,332	16,332	0	0
6115	Semi-Skilled Operatives & Unskilled	37,394	(1,609)	0	35,785	0	35,785	35,784	35,784	1	0
6116	Contracted Employees	5,394	630	0	6,024	0	6,024	6,024	6,024	0	0
6117	Temporary Employees	14,615	(1,605)	0	13,010	0	13,010	13,010	13,009	1	1
Overhead Expenses		452,789	7,954	0	460,743	0	460,743	453,652	451,200	9,543	2,452
6131	Other Direct Labour Costs	11,032	12,185	0	23,217	0	23,217	23,217	23,217	0	0
6133	Benefits & Allowances	107,223	0	0	107,223	0	107,223	100,133	97,681	9,542	2,452
6134	National Insurance	334,534	(4,231)	0	330,303	0	330,303	330,302	330,302	1	0
Materials, Equipment & Supplies		51,500	(5,000)	0	46,500	0	46,500	46,500	46,498	2	2
6221	Drugs & Medical Supplies	3,000	(2,500)	0	500	0	500	500	499	1	1
6222	Field Materials & Supplies	12,000	(1,500)	0	10,500	0	10,500	10,500	10,500	0	0
6223	Office Materials & Supplies	7,000	(500)	0	6,500	0	6,500	6,500	6,500	0	0
6224	Print & Non-Print Materials	29,500	(500)	0	29,000	0	29,000	29,000	28,999	1	1
Fuel & Lubricants		6,000	(5,500)	0	500	0	500	500	500	0	0
6231	Fuel & Lubricants	6,000	(5,500)	0	500	0	500	500	500	0	0
Rental & Maintenance of Buildings		288,480	8,000	0	296,480	0	296,480	296,480	296,479	1	1
6241	Rental of Buildings	480	0	0	480	0	480	480	480	0	0
6242	Maintenance of Buildings	250,000	11,500	0	261,500	0	261,500	261,500	261,500	0	0
6243	Janitorial & Cleaning Supplies	38,000	(3,500)	0	34,500	0	34,500	34,500	34,499	1	1
Maintenance of Infrastructure		167,500	16,500	0	184,000	0	184,000	184,000	183,999	1	1
6252	Maintenance of Bridges	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6255	Maintenance of Other Infrastructure	160,000	16,500	0	176,500	0	176,500	176,500	176,499	1	1

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 744 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Transport, Travel & Postage	29,500	(11,500)	0	18,000	0	18,000	18,000	17,988	12	12
6261	Local Travel & Subsistence	5,500	(2,300)	0	3,200	0	3,200	3,200	3,200	0	0
6264	Vehicle Spares & Service	12,000	(8,000)	0	4,000	0	4,000	4,000	3,998	2	2
6265	Other Transport, Travel & Postage	12,000	(1,200)	0	10,800	0	10,800	10,800	10,790	10	10
	Utility Charges	223,000	(7,500)	0	215,500	0	215,500	215,500	215,500	0	0
6271	Telephone & Internet Charges	3,000	(1,500)	0	1,500	0	1,500	1,500	1,500	0	0
6272	Electricity Charges	60,000	(4,000)	0	56,000	0	56,000	56,000	56,000	0	0
6273	Water Charges	160,000	(2,000)	0	158,000	0	158,000	158,000	158,000	0	0
	Other Goods & Services Purchased	1,138,295	(7,445)	0	1,130,850	0	1,130,850	1,130,850	1,130,807	43	43
6281	Security Services	860,295	(11,889)	0	848,406	0	848,406	848,406	848,406	0	0
6282	Equipment Maintenance	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6283	Cleaning & Extermination Services	35,000	4,444	0	39,444	0	39,444	39,444	39,444	0	0
6284	Other	237,000	0	0	237,000	0	237,000	237,000	236,957	43	43
	Other Operating Expenses	7,500	17,445	0	24,945	0	24,945	24,945	24,940	5	5
6291	National & Other Events	5,000	17,500	0	22,500	0	22,500	22,500	22,498	2	2
6293	Refreshment & Meals	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
6294	Other	1,000	(55)	0	945	0	945	945	943	2	2
	Education Subventions & Training	3,000	(500)	0	2,500	0	2,500	2,500	2,485	15	15
6302	Training (including Scholarships)	3,000	(500)	0	2,500	0	2,500	2,500	2,485	15	15

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 745 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,804,908	0	0	1,804,908	0	1,804,908	1,793,712	1,792,195	12,713	1,517
Wages & Salaries		258,744	728	0	259,472	0	259,472	250,228	248,805	10,667	1,423
6111	Administrative	2,899	20	0	2,919	0	2,919	2,919	2,919	0	0
6112	Senior Technical	16,250	0	0	16,250	0	16,250	15,970	15,970	280	0
6113	Other Technical & Craft Skilled	51,002	(2,652)	0	48,350	0	48,350	47,501	47,298	1,052	203
6114	Clerical & Office Support	21,616	0	0	21,616	0	21,616	16,992	16,881	4,735	111
6115	Semi-Skilled Operatives & Unskilled	108,608	(3,467)	0	105,141	0	105,141	102,009	101,578	3,563	431
6116	Contracted Employees	45,654	10,732	0	56,386	0	56,386	56,386	55,780	606	606
6117	Temporary Employees	12,715	(3,905)	0	8,810	0	8,810	8,451	8,379	431	72
Overhead Expenses		40,162	(728)	0	39,434	0	39,434	37,482	37,416	2,018	66
6131	Other Direct Labour Costs	998	0	0	998	0	998	752	752	246	0
6133	Benefits & Allowances	22,332	0	0	22,332	0	22,332	21,136	21,126	1,206	10
6134	National Insurance	16,832	(728)	0	16,104	0	16,104	15,594	15,538	566	56
Materials, Equipment & Supplies		1,019,500	(2,379)	0	1,017,121	0	1,017,121	1,017,121	1,017,121	0	0
6221	Drugs & Medical Supplies	990,000	0	0	990,000	0	990,000	990,000	990,000	0	0
6222	Field Materials & Supplies	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6223	Office Materials & Supplies	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6224	Print & Non-Print Materials	17,000	(2,379)	0	14,621	0	14,621	14,621	14,621	0	0
Fuel & Lubricants		6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6231	Fuel & Lubricants	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
Rental & Maintenance of Buildings		67,500	10,000	0	77,500	0	77,500	77,500	77,476	24	24
6242	Maintenance of Buildings	50,000	10,000	0	60,000	0	60,000	60,000	59,976	24	24
6243	Janitorial & Cleaning Supplies	17,500	0	0	17,500	0	17,500	17,500	17,500	0	0
Maintenance of Infrastructure		45,000	11,637	0	56,637	0	56,637	56,637	56,637	0	0
6255	Maintenance of Other Infrastructure	45,000	11,637	0	56,637	0	56,637	56,637	56,637	0	0
Transport, Travel & Postage		31,050	(4,789)	0	26,261	0	26,261	26,261	26,261	0	0
6261	Local Travel & Subsistence	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6263	Postage, Telex & Cablegrams	50	0	0	50	0	50	50	50	0	0
6264	Vehicle Spares & Service	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6265	Other Transport, Travel & Postage	18,000	(4,789)	0	13,211	0	13,211	13,211	13,211	0	0

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 745 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Utility Charges	80,322	0	0	80,322	0	80,322	80,322	80,322	0	0
6271	Telephone & Internet Charges	8,655	0	0	8,655	0	8,655	8,655	8,655	0	0
6272	Electricity Charges	51,833	0	0	51,833	0	51,833	51,833	51,833	0	0
6273	Water Charges	19,834	0	0	19,834	0	19,834	19,834	19,834	0	0
	Other Goods & Services Purchased	227,007	(11,443)	0	215,564	0	215,564	215,564	215,562	2	2
6281	Security Services	183,107	(5,511)	0	177,596	0	177,596	177,596	177,596	0	0
6282	Equipment Maintenance	12,000	0	0	12,000	0	12,000	12,000	11,999	1	1
6283	Cleaning & Extermination Services	21,500	0	0	21,500	0	21,500	21,500	21,499	1	1
6284	Other	10,400	(5,932)	0	4,468	0	4,468	4,468	4,468	0	0
	Other Operating Expenses	26,623	(3,026)	0	23,597	0	23,597	23,597	23,595	2	2
6291	National & Other Events	6,023	0	0	6,023	0	6,023	6,023	6,022	1	1
6292	Dietary	17,000	(3,026)	0	13,974	0	13,974	13,974	13,973	1	1
6293	Refreshment & Meals	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6294	Other	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
	Education Subventions & Training	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6302	Training (including Scholarships)	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

AGENCY 75- REGION 5: MAHAICA/BERBICE
PROGRAMME 751- REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		250,611	329	2,934	253,874	0	253,874	253,157	253,041	833	116
Wages & Salaries		78,467	(1,770)	0	76,697	0	76,697	75,987	75,985	712	2
6111	Administrative	19,493	(230)	0	19,263	0	19,263	18,961	18,961	302	0
6113	Other Technical & Craft Skilled	5,954	0	0	5,954	0	5,954	5,904	5,904	50	0
6114	Clerical & Office Support	32,211	(1,540)	0	30,671	0	30,671	30,583	30,581	90	2
6115	Semi-Skilled Operatives & Unskilled	12,805	0	0	12,805	0	12,805	12,759	12,759	46	0
6116	Contracted Employees	8,004	0	0	8,004	0	8,004	7,780	7,780	224	0
Overhead Expenses		14,583	626	0	15,209	0	15,209	15,202	15,202	7	0
6131	Other Direct Labour Costs	1,922	651	0	2,573	0	2,573	2,566	2,566	7	0
6133	Benefits & Allowances	6,748	190	0	6,938	0	6,938	6,938	6,938	0	0
6134	National Insurance	5,913	(215)	0	5,698	0	5,698	5,698	5,698	0	0
Expenses Specific to the Agency		22,831	0	0	22,831	0	22,831	22,831	22,831	0	0
6211	Expenses Specific to the Agency	22,831	0	0	22,831	0	22,831	22,831	22,831	0	0
Materials, Equipment & Supplies		6,420	0	0	6,420	0	6,420	6,420	6,420	0	0
6221	Drugs & Medical Supplies	120	0	0	120	0	120	120	120	0	0
6222	Field Materials & Supplies	2,600	0	0	2,600	0	2,600	2,600	2,600	0	0
6223	Office Materials & Supplies	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6224	Print & Non-Print Materials	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
Fuel & Lubricants		6,500	2,832	0	9,332	0	9,332	9,332	9,332	0	0
6231	Fuel & Lubricants	6,500	2,832	0	9,332	0	9,332	9,332	9,332	0	0
Rental & Maintenance of Buildings		18,100	0	0	18,100	0	18,100	18,100	18,099	1	1
6242	Maintenance of Buildings	15,000	0	0	15,000	0	15,000	15,000	14,999	1	1
6243	Janitorial & Cleaning Supplies	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0

AGENCY 75- REGION 5: MAHAICA/BERBICE
PROGRAMME 751- REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		5,294	0	0	5,294	0	5,294	5,294	5,286	8	8
6261	Local Travel & Subsistence	1,600	190	0	1,790	0	1,790	1,790	1,782	8	8
6263	Postage, Telex & Cablegrams	44	(40)	0	4	0	4	4	4	0	0
6264	Vehicle Spares & Service	3,300	0	0	3,300	0	3,300	3,300	3,300	0	0
6265	Other Transport, Travel & Postage	350	(150)	0	200	0	200	200	200	0	0
Utility Charges		10,992	(4,292)	0	6,700	0	6,700	6,700	6,610	90	90
6271	Telephone & Internet Charges	2,575	0	0	2,575	0	2,575	2,575	2,575	0	0
6272	Electricity Charges	5,720	(3,632)	0	2,088	0	2,088	2,088	2,088	0	0
6273	Water Charges	2,697	(660)	0	2,037	0	2,037	2,037	1,947	90	90
Other Goods & Services Purchased		70,172	2,133	2,934	75,239	0	75,239	75,239	75,225	14	14
6281	Security Services	61,249	0	2,934	64,183	0	64,183	64,183	64,172	11	11
6282	Equipment Maintenance	2,923	2,133	0	5,056	0	5,056	5,056	5,053	3	3
6283	Cleaning & Extermination Services	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6284	Other	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
Other Operating Expenses		5,750	800	0	6,550	0	6,550	6,550	6,549	1	1
6291	National & Other Events	2,550	0	0	2,550	0	2,550	2,550	2,550	0	0
6293	Refreshment & Meals	3,000	800	0	3,800	0	3,800	3,800	3,800	0	0
6294	Other	200	0	0	200	0	200	200	199	1	1
Education Subventions & Training		1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6302	Training (including Scholarships)	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
Rates, Taxes & Subvention to Local Authorities		10,502	0	0	10,502	0	10,502	10,502	10,502	0	0
6311	Rates & Taxes	502	0	0	502	0	502	502	502	0	0
6312	Subventions to Local Authorities	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0

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AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 752 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		230,593	(1,356)	0	229,237	0	229,237	229,228	229,181	56	47
Wages & Salaries		23,800	(1,229)	0	22,571	0	22,571	22,563	22,526	45	37
6113	Other Technical & Craft Skilled	920	0	0	920	0	920	919	918	2	1
6114	Clerical & Office Support	1,842	0	0	1,842	0	1,842	1,841	1,841	1	0
6115	Semi-Skilled Operatives & Unskilled	19,516	(768)	0	18,748	0	18,748	18,742	18,706	42	36
6116	Contracted Employees	1,522	(461)	0	1,061	0	1,061	1,061	1,061	0	0
Overhead Expenses		3,853	(127)	0	3,726	0	3,726	3,725	3,725	1	0
6133	Benefits & Allowances	1,981	(69)	0	1,912	0	1,912	1,911	1,911	1	0
6134	National Insurance	1,872	(58)	0	1,814	0	1,814	1,814	1,814	0	0
Materials, Equipment & Supplies		1,256	0	0	1,256	0	1,256	1,256	1,255	1	1
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6222	Field Materials & Supplies	476	0	0	476	0	476	476	475	1	1
6223	Office Materials & Supplies	380	0	0	380	0	380	380	380	0	0
6224	Print & Non-Print Materials	300	0	0	300	0	300	300	300	0	0
Fuel & Lubricants		5,271	0	0	5,271	0	5,271	5,271	5,269	2	2
6231	Fuel & Lubricants	5,271	0	0	5,271	0	5,271	5,271	5,269	2	2
Rental & Maintenance of Buildings		500	0	0	500	0	500	500	500	0	0
6243	Janitorial & Cleaning Supplies	500	0	0	500	0	500	500	500	0	0
Maintenance of Infrastructure		192,000	0	0	192,000	0	192,000	192,000	191,997	3	3
6251	Maintenance of Roads	58,000	0	0	58,000	0	58,000	58,000	57,999	1	1
6252	Maintenance of Bridges	19,000	0	0	19,000	0	19,000	19,000	19,000	0	0
6253	Maintenance of Drainage & Irrigation Works	105,000	0	0	105,000	0	105,000	105,000	104,999	1	1
6255	Maintenance of Other Infrastructure	10,000	0	0	10,000	0	10,000	10,000	9,999	1	1
Transport, Travel & Postage		2,620	0	0	2,620	0	2,620	2,620	2,616	4	4
6261	Local Travel & Subsistence	120	0	0	120	0	120	120	120	0	0
6264	Vehicle Spares & Service	2,500	0	0	2,500	0	2,500	2,500	2,496	4	4
Other Goods & Services Purchased		1,183	0	0	1,183	0	1,183	1,183	1,183	0	0
6282	Equipment Maintenance	1,183	0	0	1,183	0	1,183	1,183	1,183	0	0
Other Operating Expenses		110	0	0	110	0	110	110	110	0	0
6293	Refreshment & Meals	110	0	0	110	0	110	110	110	0	0

MS. G. BLACKMAN
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AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 753 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		201,437	(835)	0	200,602	0	200,602	200,149	199,514	1,088	635
Wages & Salaries		45,530	(475)	0	45,055	0	45,055	44,702	44,702	353	0
6112	Senior Technical	7,389	(612)	0	6,777	0	6,777	6,776	6,776	1	0
6113	Other Technical & Craft Skilled	9,748	(493)	0	9,255	0	9,255	9,251	9,251	4	0
6114	Clerical & Office Support	2,798	0	0	2,798	0	2,798	2,797	2,797	1	0
6115	Semi-Skilled Operatives & Unskilled	13,580	(551)	0	13,029	0	13,029	12,991	12,991	38	0
6116	Contracted Employees	10,875	1,656	0	12,531	0	12,531	12,222	12,222	309	0
6117	Temporary Employees	1,140	(475)	0	665	0	665	665	665	0	0
Overhead Expenses		6,942	(360)	0	6,582	0	6,582	6,514	6,514	68	0
6131	Other Direct Labour Costs	780	0	0	780	0	780	780	780	0	0
6133	Benefits & Allowances	3,346	(140)	0	3,206	0	3,206	3,139	3,139	67	0
6134	National Insurance	2,816	(220)	0	2,596	0	2,596	2,595	2,595	1	0
Materials, Equipment & Supplies		2,031	0	0	2,031	0	2,031	2,031	2,026	5	5
6221	Drugs & Medical Supplies	120	0	0	120	0	120	120	120	0	0
6222	Field Materials & Supplies	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6223	Office Materials & Supplies	500	0	0	500	0	500	500	500	0	0
6224	Print & Non-Print Materials	411	0	0	411	0	411	411	406	5	5
Fuel & Lubricants		5,494	0	0	5,494	0	5,494	5,494	5,492	2	2
6231	Fuel & Lubricants	5,494	0	0	5,494	0	5,494	5,494	5,492	2	2
Rental & Maintenance of Buildings		5,900	0	0	5,900	0	5,900	5,900	5,900	0	0
6242	Maintenance of Buildings	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6243	Janitorial & Cleaning Supplies	900	0	0	900	0	900	900	900	0	0
Maintenance of Infrastructure		127,550	0	0	127,550	0	127,550	127,550	127,548	2	2
6251	Maintenance of Roads	76,000	0	0	76,000	0	76,000	76,000	76,000	0	0
6252	Maintenance of Bridges	22,050	0	0	22,050	0	22,050	22,050	22,049	1	1
6254	Maintenance of Sea & River Defenses	17,500	0	0	17,500	0	17,500	17,500	17,499	1	1
6255	Maintenance of Other Infrastructure	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 753 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Transport, Travel & Postage	2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
6261	Local Travel & Subsistence	300	0	0	300	0	300	300	300	0	0
6264	Vehicle Spares & Service	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
	Utility Charges	1,025	0	0	1,025	0	1,025	1,025	400	625	625
6271	Telephone & Internet Charges	400	0	0	400	0	400	400	400	0	0
6273	Water Charges	625	0	0	625	0	625	625	0	625	625
	Other Goods & Services Purchased	3,760	0	0	3,760	0	3,760	3,760	3,759	1	1
6282	Equipment Maintenance	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6283	Cleaning & Extermination Services	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6284	Other	760	0	0	760	0	760	760	760	0	0
	Other Operating Expenses	120	0	0	120	0	120	120	120	0	0
6293	Refreshment & Meals	120	0	0	120	0	120	120	120	0	0
	Education Subventions & Training	720	0	0	720	0	720	688	688	32	0
6302	Training (including Scholarships)	720	0	0	720	0	720	688	688	32	0
	Rates, Taxes & Subvention to Local Authorities	65	0	0	65	0	65	65	65	0	0
6311	Rates & Taxes	65	0	0	65	0	65	65	65	0	0

MS. G. BLACKMAN
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AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 754 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,471,956	13,702	37,244	2,522,902	0	2,522,902	2,511,417	2,506,686	16,216	4,731
Wages & Salaries		1,535,229	6,680	0	1,541,909	0	1,541,909	1,532,962	1,532,475	9,434	487
6111	Administrative	465,217	(22,960)	0	442,257	0	442,257	439,583	439,424	2,833	159
6112	Senior Technical	859,006	57,343	0	916,349	0	916,349	911,032	910,709	5,640	323
6113	Other Technical & Craft Skilled	185,068	(38,000)	0	147,068	0	147,068	147,068	147,068	0	0
6114	Clerical & Office Support	5,341	0	0	5,341	0	5,341	5,258	5,255	86	3
6115	Semi-Skilled Operatives & Unskilled	17,669	(212)	0	17,457	0	17,457	16,980	16,978	479	2
6116	Contracted Employees	1,252	10,625	0	11,877	0	11,877	11,792	11,792	85	0
6117	Temporary Employees	1,676	(116)	0	1,560	0	1,560	1,249	1,249	311	0
Overhead Expenses		176,347	8,494	0	184,841	0	184,841	182,303	182,303	2,538	0
6131	Other Direct Labour Costs	8,086	1,330	0	9,416	0	9,416	9,415	9,415	1	0
6133	Benefits & Allowances	39,730	8,672	0	48,402	0	48,402	47,120	47,120	1,282	0
6134	National Insurance	128,531	(1,508)	0	127,023	0	127,023	125,768	125,768	1,255	0
Materials, Equipment & Supplies		49,000	(3,090)	0	45,910	0	45,910	45,910	45,909	1	1
6221	Drugs & Medical Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6222	Field Materials & Supplies	20,000	(3,090)	0	16,910	0	16,910	16,910	16,909	1	1
6223	Office Materials & Supplies	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6224	Print & Non-Print Materials	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
Fuel & Lubricants		12,500	2,603	0	15,103	0	15,103	15,103	15,103	0	0
6231	Fuel & Lubricants	12,500	2,603	0	15,103	0	15,103	15,103	15,103	0	0
Rental & Maintenance of Buildings		100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
6242	Maintenance of Buildings	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
6243	Janitorial & Cleaning Supplies	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
Maintenance of Infrastructure		45,500	9,662	0	55,162	0	55,162	55,162	55,160	2	2
6252	Maintenance of Bridges	10,500	0	0	10,500	0	10,500	10,500	10,499	1	1
6255	Maintenance of Other Infrastructure	35,000	9,662	0	44,662	0	44,662	44,662	44,661	1	1

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 754 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		10,540	0	0	10,540	0	10,540	10,540	10,538	2	2
6261	Local Travel & Subsistence	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6263	Postage, Telex & Cablegrams	40	0	0	40	0	40	40	38	2	2
6264	Vehicle Spares & Service	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6265	Other Transport, Travel & Postage	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
Utility Charges		89,793	(15,714)	0	74,079	0	74,079	74,079	72,508	1,571	1,571
6271	Telephone & Internet Charges	2,000	(1,400)	0	600	0	600	600	600	0	0
6272	Electricity Charges	27,793	(6,457)	0	21,336	0	21,336	21,336	21,057	279	279
6273	Water Charges	60,000	(7,857)	0	52,143	0	52,143	52,143	50,851	1,292	1,292
Other Goods & Services Purchased		430,581	(2,824)	37,244	465,001	0	465,001	465,001	463,420	1,581	1,581
6281	Security Services	307,581	1,581	37,244	346,406	0	346,406	346,406	344,825	1,581	1,581
6282	Equipment Maintenance	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6283	Cleaning & Extermination Services	17,000	(6,572)	0	10,428	0	10,428	10,428	10,428	0	0
6284	Other	100,000	2,167	0	102,167	0	102,167	102,167	102,167	0	0
Other Operating Expenses		13,710	7,891	0	21,601	0	21,601	21,601	21,601	0	0
6291	National & Other Events	5,000	5,254	0	10,254	0	10,254	10,254	10,254	0	0
6292	Dietary	7,040	2,637	0	9,677	0	9,677	9,677	9,677	0	0
6293	Refreshment & Meals	850	0	0	850	0	850	850	850	0	0
6294	Other	820	0	0	820	0	820	820	820	0	0
Education Subventions & Training		6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6302	Training (including Scholarships)	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
Rates, Taxes & Subvention to Local Authorities		2,756	0	0	2,756	0	2,756	2,756	1,669	1,087	1,087
6311	Rates & Taxes	2,756	0	0	2,756	0	2,756	2,756	1,669	1,087	1,087

MS. G. BLACKMAN
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AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 755 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,104,865	(11,838)	13,607	1,106,634	0	1,106,634	1,100,798	1,098,896	7,738	1,902
Wages & Salaries		334,912	(10,839)	0	324,073	0	324,073	318,336	318,207	5,866	129
6111	Administrative	3,156	0	0	3,156	0	3,156	3,156	3,156	0	0
6112	Senior Technical	8,384	0	0	8,384	0	8,384	8,355	8,355	29	0
6113	Other Technical & Craft Skilled	102,672	(3,260)	0	99,412	0	99,412	98,718	98,616	796	102
6114	Clerical & Office Support	28,337	(425)	0	27,912	0	27,912	27,541	27,536	376	5
6115	Semi-Skilled Operatives & Unskilled	136,391	(5,500)	0	130,891	0	130,891	129,557	129,547	1,344	10
6116	Contracted Employees	41,176	(1,214)	0	39,962	0	39,962	36,818	36,806	3,156	12
6117	Temporary Employees	14,796	(440)	0	14,356	0	14,356	14,191	14,191	165	0
Overhead Expenses		56,447	(1,000)	0	55,447	0	55,447	55,349	55,349	98	0
6131	Other Direct Labour Costs	1,812	0	0	1,812	0	1,812	1,732	1,732	80	0
6133	Benefits & Allowances	31,204	(500)	0	30,704	0	30,704	30,686	30,686	18	0
6134	National Insurance	23,431	(500)	0	22,931	0	22,931	22,931	22,931	0	0
Materials, Equipment & Supplies		384,196	(1,340)	0	382,856	0	382,856	382,856	382,856	0	0
6221	Drugs & Medical Supplies	368,717	0	0	368,717	0	368,717	368,717	368,717	0	0
6222	Field Materials & Supplies	5,300	(1,340)	0	3,960	0	3,960	3,960	3,960	0	0
6223	Office Materials & Supplies	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6224	Print & Non-Print Materials	6,179	0	0	6,179	0	6,179	6,179	6,179	0	0
Fuel & Lubricants		17,600	1,958	0	19,558	0	19,558	19,558	19,555	3	3
6231	Fuel & Lubricants	17,600	1,958	0	19,558	0	19,558	19,558	19,555	3	3
Rental & Maintenance of Buildings		47,018	0	0	47,018	0	47,018	47,018	47,017	1	1
6242	Maintenance of Buildings	29,700	0	0	29,700	0	29,700	29,700	29,699	1	1
6243	Janitorial & Cleaning Supplies	17,318	0	0	17,318	0	17,318	17,318	17,318	0	0
Maintenance of Infrastructure		24,200	0	0	24,200	0	24,200	24,200	24,195	5	5
6255	Maintenance of Other Infrastructure	24,200	0	0	24,200	0	24,200	24,200	24,195	5	5

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 755 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		6,911	0	0	6,911	0	6,911	6,911	6,906	5	5
6261	Local Travel & Subsistence	1,571	0	0	1,571	0	1,571	1,571	1,571	0	0
6264	Vehicle Spares & Service	4,400	0	0	4,400	0	4,400	4,400	4,399	1	1
6265	Other Transport, Travel & Postage	940	0	0	940	0	940	940	936	4	4
Utility Charges		97,223	(5,999)	0	91,224	0	91,224	91,224	91,224	0	0
6271	Telephone & Internet Charges	2,915	0	0	2,915	0	2,915	2,915	2,915	0	0
6272	Electricity Charges	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
6273	Water Charges	14,308	(5,999)	0	8,309	0	8,309	8,309	8,309	0	0
Other Goods & Services Purchased		115,693	6,482	13,607	135,782	0	135,782	135,781	134,211	1,571	1,570
6281	Security Services	96,119	4,042	13,607	113,768	0	113,768	113,767	112,202	1,566	1,565
6282	Equipment Maintenance	8,027	2,440	0	10,467	0	10,467	10,467	10,462	5	5
6283	Cleaning & Extermination Services	8,800	0	0	8,800	0	8,800	8,800	8,800	0	0
6284	Other	2,747	0	0	2,747	0	2,747	2,747	2,747	0	0
Other Operating Expenses		17,885	0	0	17,885	0	17,885	17,885	17,884	1	1
6291	National & Other Events	667	0	0	667	0	667	667	667	0	0
6292	Dietary	10,618	0	0	10,618	0	10,618	10,618	10,617	1	1
6293	Refreshment & Meals	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6294	Other	100	0	0	100	0	100	100	100	0	0
Education Subventions & Training		2,200	(1,100)	0	1,100	0	1,100	1,100	1,100	0	0
6302	Training (including Scholarships)	2,200	(1,100)	0	1,100	0	1,100	1,100	1,100	0	0
Rates, Taxes & Subvention to Local Authorities		580	0	0	580	0	580	580	392	188	188
6311	Rates & Taxes	580	0	0	580	0	580	580	392	188	188

MS. G. BLACKMAN
HEAD OF BUDGET AGENCY

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 761 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		222,426	(2,060)	0	220,366	0	220,366	214,399	214,385	5,981	14
Wages & Salaries		61,263	0	0	61,263	0	61,263	58,426	58,412	2,851	14
6111	Administrative	8,529	0	0	8,529	0	8,529	8,372	8,358	171	14
6113	Other Technical & Craft Skilled	5,896	0	0	5,896	0	5,896	4,802	4,802	1,094	0
6114	Clerical & Office Support	37,499	(1,438)	0	36,061	0	36,061	34,475	34,475	1,586	0
6116	Contracted Employees	9,339	1,438	0	10,777	0	10,777	10,777	10,777	0	0
Overhead Expenses		14,987	0	0	14,987	0	14,987	11,857	11,857	3,130	0
6131	Other Direct Labour Costs	3,408	0	0	3,408	0	3,408	2,514	2,514	894	0
6133	Benefits & Allowances	6,433	0	0	6,433	0	6,433	5,067	5,067	1,366	0
6134	National Insurance	5,146	0	0	5,146	0	5,146	4,276	4,276	870	0
Expenses Specific to the Agency		22,500	0	0	22,500	0	22,500	22,500	22,500	0	0
6211	Expenses Specific to the Agency	22,500	0	0	22,500	0	22,500	22,500	22,500	0	0
Materials, Equipment & Supplies		9,485	0	0	9,485	0	9,485	9,485	9,485	0	0
6221	Drugs & Medical Supplies	90	0	0	90	0	90	90	90	0	0
6222	Field Materials & Supplies	1,505	0	0	1,505	0	1,505	1,505	1,505	0	0
6223	Office Materials & Supplies	4,090	0	0	4,090	0	4,090	4,090	4,090	0	0
6224	Print & Non-Print Materials	3,800	0	0	3,800	0	3,800	3,800	3,800	0	0
Fuel & Lubricants		3,176	0	0	3,176	0	3,176	3,176	3,176	0	0
6231	Fuel & Lubricants	3,176	0	0	3,176	0	3,176	3,176	3,176	0	0
Rental & Maintenance of Buildings		17,200	1,000	0	18,200	0	18,200	18,200	18,200	0	0
6242	Maintenance of Buildings	15,000	1,000	0	16,000	0	16,000	16,000	16,000	0	0
6243	Janitorial & Cleaning Supplies	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
Maintenance of Infrastructure		10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6255	Maintenance of Other Infrastructure	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 761 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		6,573	0	0	6,573	0	6,573	6,573	6,573	0	0
6261	Local Travel & Subsistence	2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Service	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6265	Other Transport, Travel & Postage	253	0	0	253	0	253	253	253	0	0
Utility Charges		15,105	(991)	0	14,114	0	14,114	14,114	14,114	0	0
6271	Telephone & Internet Charges	3,120	0	0	3,120	0	3,120	3,120	3,120	0	0
6272	Electricity Charges	3,000	2,412	0	5,412	0	5,412	5,412	5,412	0	0
6273	Water Charges	8,985	(3,403)	0	5,582	0	5,582	5,582	5,582	0	0
Other Goods & Services Purchased		45,519	1,117	0	46,636	0	46,636	46,636	46,636	0	0
6281	Security Services	37,869	(8)	0	37,861	0	37,861	37,861	37,861	0	0
6282	Equipment Maintenance	4,880	1,125	0	6,005	0	6,005	6,005	6,005	0	0
6283	Cleaning & Extermination Services	1,910	0	0	1,910	0	1,910	1,910	1,910	0	0
6284	Other	860	0	0	860	0	860	860	860	0	0
Other Operating Expenses		8,386	0	0	8,386	0	8,386	8,386	8,386	0	0
6291	National & Other Events	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6293	Refreshment & Meals	450	0	0	450	0	450	450	450	0	0
6294	Other	4,936	0	0	4,936	0	4,936	4,936	4,936	0	0
Education Subventions & Training		400	0	0	400	0	400	400	400	0	0
6302	Training (including Scholarships)	400	0	0	400	0	400	400	400	0	0
Rates, Taxes & Subvention to Local Authorities		7,452	(3,186)	0	4,266	0	4,266	4,266	4,266	0	0
6311	Rates & Taxes	6,452	(3,186)	0	3,266	0	3,266	3,266	3,266	0	0
6312	Subventions to Local Authorities	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
Local Org., Int'l Org. & Constitutional Agencies		380	0	0	380	0	380	380	380	0	0
6321	Subsidies & Contributions to Local Organisation	380	0	0	380	0	380	380	380	0	0

MR. N. PERSAUD
HEAD OF BUDGET AGENCY

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 762 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,260,014	0	0	1,260,014	0	1,260,014	1,258,942	1,258,853	1,161	89
Wages & Salaries		98,286	0	0	98,286	0	98,286	97,414	97,325	961	89
6113	Other Technical & Craft Skilled	6,882	0	0	6,882	0	6,882	6,785	6,777	105	8
6114	Clerical & Office Support	1,824	0	0	1,824	0	1,824	1,818	1,818	6	0
6115	Semi-Skilled Operatives & Unskilled	74,532	0	0	74,532	0	74,532	73,763	73,682	850	81
6116	Contracted Employees	15,048	0	0	15,048	0	15,048	15,048	15,048	0	0
Overhead Expenses		14,001	0	0	14,001	0	14,001	13,801	13,801	200	0
6131	Other Direct Labour Costs	240	0	0	240	0	240	97	97	143	0
6133	Benefits & Allowances	6,769	0	0	6,769	0	6,769	6,744	6,744	25	0
6134	National Insurance	6,992	0	0	6,992	0	6,992	6,960	6,960	32	0
Materials, Equipment & Supplies		3,660	0	0	3,660	0	3,660	3,660	3,660	0	0
6221	Drugs & Medical Supplies	160	0	0	160	0	160	160	160	0	0
6222	Field Materials & Supplies	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6223	Office Materials & Supplies	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6224	Print & Non-Print Materials	800	0	0	800	0	800	800	800	0	0
Fuel & Lubricants		300,000	12,355	0	312,355	0	312,355	312,355	312,355	0	0
6231	Fuel & Lubricants	300,000	12,355	0	312,355	0	312,355	312,355	312,355	0	0
Rental & Maintenance of Buildings		13,600	0	0	13,600	0	13,600	13,600	13,600	0	0
6242	Maintenance of Buildings	11,500	0	0	11,500	0	11,500	11,500	11,500	0	0
6243	Janitorial & Cleaning Supplies	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
Maintenance of Infrastructure		620,000	0	0	620,000	0	620,000	620,000	620,000	0	0
6253	Maintenance of Drainage & Irrigation	620,000	0	0	620,000	0	620,000	620,000	620,000	0	0
Transport, Travel & Postage		71,789	3,500	0	75,289	0	75,289	75,289	75,289	0	0
6261	Local Travel & Subsistence	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6264	Vehicle Spares & Service	36,800	9,000	0	45,800	0	45,800	45,800	45,800	0	0
6265	Other Transport, Travel & Postage	33,989	(5,500)	0	28,489	0	28,489	28,489	28,489	0	0

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 762 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Utility Charges	3,973	0	0	3,973	0	3,973	3,973	3,973	0	0
6271	Telephone & Internet Charges	611	0	0	611	0	611	611	611	0	0
6272	Electricity Charges	1,377	0	0	1,377	0	1,377	1,377	1,377	0	0
6273	Water Charges	1,985	0	0	1,985	0	1,985	1,985	1,985	0	0
	Other Goods & Services Purchased	133,785	(15,855)	0	117,930	0	117,930	117,930	117,930	0	0
6281	Security Services	132,540	(16,855)	0	115,685	0	115,685	115,685	115,685	0	0
6282	Equipment Maintenance	600	1,000	0	1,600	0	1,600	1,600	1,600	0	0
6283	Cleaning & Extermination Services	500	0	0	500	0	500	500	500	0	0
6284	Other	145	0	0	145	0	145	145	145	0	0
	Other Operating Expenses	420	0	0	420	0	420	420	420	0	0
6291	National & Other Events	200	0	0	200	0	200	200	200	0	0
6293	Refreshment & Meals	220	0	0	220	0	220	220	220	0	0
	Education Subventions & Training	500	0	0	500	0	500	500	500	0	0
6302	Training (including Scholarships)	500	0	0	500	0	500	500	500	0	0

MR. N. PERSAUD
HEAD OF BUDGET AGENCY

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 763 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		509,135	2,059	0	511,194	0	511,194	507,562	507,562	3,632	0
Wages & Salaries		50,231	(16)	0	50,215	0	50,215	47,746	47,746	2,469	0
6112	Senior Technical	6,051	0	0	6,051	0	6,051	6,027	6,027	24	0
6113	Other Technical & Craft Skilled	15,872	(947)	0	14,925	0	14,925	14,725	14,725	200	0
6114	Clerical & Office Support	899	0	0	899	0	899	899	899	0	0
6115	Semi-Skilled Operatives & Unskilled	24,241	(564)	0	23,677	0	23,677	21,432	21,432	2,245	0
6116	Contracted Employees	3,168	1,495	0	4,663	0	4,663	4,663	4,663	0	0
Overhead Expenses		10,200	15	0	10,215	0	10,215	9,052	9,052	1,163	0
6131	Other Direct Labour Costs	1,440	15	0	1,455	0	1,455	1,455	1,455	0	0
6133	Benefits & Allowances	4,807	0	0	4,807	0	4,807	4,038	4,038	769	0
6134	National Insurance	3,953	0	0	3,953	0	3,953	3,559	3,559	394	0
Materials, Equipment & Supplies		5,200	0	0	5,200	0	5,200	5,200	5,200	0	0
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6222	Field Materials & Supplies	2,600	0	0	2,600	0	2,600	2,600	2,600	0	0
6223	Office Materials & Supplies	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6224	Print & Non-Print Materials	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
Fuel & Lubricants		8,605	0	0	8,605	0	8,605	8,605	8,605	0	0
6231	Fuel & Lubricants	8,605	0	0	8,605	0	8,605	8,605	8,605	0	0
Rental & Maintenance of Buildings		42,300	0	0	42,300	0	42,300	42,300	42,300	0	0
6242	Maintenance of Buildings	39,900	0	0	39,900	0	39,900	39,900	39,900	0	0
6243	Janitorial & Cleaning Supplies	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
Maintenance of Infrastructure		293,000	5,713	0	298,713	0	298,713	298,713	298,713	0	0
6251	Maintenance of Roads	200,000	1,232	0	201,232	0	201,232	201,232	201,232	0	0
6252	Maintenance of Bridges	68,000	4,481	0	72,481	0	72,481	72,481	72,481	0	0
6255	Maintenance of Other Infrastructure	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
Transport, Travel & Postage		8,800	0	0	8,800	0	8,800	8,800	8,800	0	0
6261	Local Travel & Subsistence	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6264	Vehicle Spares & Service	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 763 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Utility Charges	6,884	(1,232)	0	5,652	0	5,652	5,652	5,652	0	0
6271	Telephone & Internet Charges	550	0	0	550	0	550	550	550	0	0
6272	Electricity Charges	2,900	0	0	2,900	0	2,900	2,900	2,900	0	0
6273	Water Charges	3,434	(1,232)	0	2,202	0	2,202	2,202	2,202	0	0
	Other Goods & Services Purchased	83,095	(2,421)	0	80,674	0	80,674	80,674	80,674	0	0
6281	Security Services	80,245	(2,421)	0	77,824	0	77,824	77,824	77,824	0	0
6282	Equipment Maintenance	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6283	Cleaning & Extermination Services	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6284	Other	150	0	0	150	0	150	150	150	0	0
	Other Operating Expenses	200	0	0	200	0	200	200	200	0	0
6291	National & Other Events	100	0	0	100	0	100	100	100	0	0
6293	Refreshment & Meals	100	0	0	100	0	100	100	100	0	0
	Education Subventions & Training	620	0	0	620	0	620	620	620	0	0
6302	Training (including Scholarships)	620	0	0	620	0	620	620	620	0	0

MR. N. PERSAUD
HEAD OF BUDGET AGENCY

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 764 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		5,076,350	1	0	5,076,351	0	5,076,351	5,013,710	5,012,573	63,778	1,137
Wages & Salaries		3,082,183	10,345	0	3,092,528	0	3,092,528	3,031,766	3,030,630	61,898	1,136
6111	Administrative	931,576	0	0	931,576	0	931,576	908,201	907,926	23,650	275
6112	Senior Technical	1,705,334	0	0	1,705,334	0	1,705,334	1,705,334	1,704,768	566	566
6113	Other Technical & Craft Skilled	329,158	(18,554)	0	310,604	0	310,604	278,097	278,036	32,568	61
6114	Clerical & Office Support	25,700	0	0	25,700	0	25,700	24,422	24,401	1,299	21
6115	Semi-Skilled Operatives & Unskilled	56,205	0	0	56,205	0	56,205	55,395	55,380	825	15
6116	Contracted Employees	34,210	28,899	0	63,109	0	63,109	60,317	60,119	2,990	198
Overhead Expenses		349,993	18,554	0	368,547	0	368,547	366,668	366,668	1,879	0
6131	Other Direct Labour Costs	15,635	3,726	0	19,361	0	19,361	19,361	19,361	0	0
6133	Benefits & Allowances	78,328	14,828	0	93,156	0	93,156	93,156	93,156	0	0
6134	National Insurance	256,030	0	0	256,030	0	256,030	254,151	254,151	1,879	0
Materials, Equipment & Supplies		82,910	0	0	82,910	0	82,910	82,910	82,910	0	0
6221	Drugs & Medical Supplies	8,900	0	0	8,900	0	8,900	8,900	8,900	0	0
6222	Field Materials & Supplies	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6223	Office Materials & Supplies	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
6224	Print & Non-Print Materials	27,010	0	0	27,010	0	27,010	27,010	27,010	0	0
Fuel & Lubricants		12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6231	Fuel & Lubricants	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
Rental & Maintenance of Buildings		313,040	22,000	0	335,040	0	335,040	335,040	335,040	0	0
6241	Rental of Buildings	840	0	0	840	0	840	840	840	0	0
6242	Maintenance of Buildings	242,200	22,000	0	264,200	0	264,200	264,200	264,200	0	0
6243	Janitorial & Cleaning Supplies	70,000	0	0	70,000	0	70,000	70,000	70,000	0	0
Maintenance of Infrastructure		164,400	5,000	0	169,400	0	169,400	169,400	169,400	0	0
6252	Maintenance of Bridges	4,400	0	0	4,400	0	4,400	4,400	4,400	0	0
6255	Maintenance of Other Infrastructure	160,000	5,000	0	165,000	0	165,000	165,000	165,000	0	0

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 764 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		59,350	(10,324)	0	49,026	0	49,026	49,026	49,026	0	0
6261	Local Travel & Subsistence	8,100	0	0	8,100	0	8,100	8,100	8,100	0	0
6263	Postage, Telex & Cablegrams	50	0	0	50	0	50	50	50	0	0
6264	Vehicle Spares & Service	40,000	(10,324)	0	29,676	0	29,676	29,676	29,676	0	0
6265	Other Transport, Travel & Postage	11,200	0	0	11,200	0	11,200	11,200	11,200	0	0
Utility Charges		187,712	(26,588)	0	161,124	0	161,124	161,124	161,124	0	0
6271	Telephone & Internet Charges	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6272	Electricity Charges	35,712	13,941	0	49,653	0	49,653	49,653	49,653	0	0
6273	Water Charges	150,000	(40,529)	0	109,471	0	109,471	109,471	109,471	0	0
Other Goods & Services Purchased		788,962	(23,314)	0	765,648	0	765,648	765,648	765,647	1	1
6281	Security Services	532,562	(411)	0	532,151	0	532,151	532,151	532,151	0	0
6282	Equipment Maintenance	12,000	5,996	0	17,996	0	17,996	17,996	17,996	0	0
6283	Cleaning & Extermination Services	25,000	0	0	25,000	0	25,000	25,000	24,999	1	1
6284	Other	219,400	(28,899)	0	190,501	0	190,501	190,501	190,501	0	0
Other Operating Expenses		20,800	4,328	0	25,128	0	25,128	25,128	25,128	0	0
6291	National & Other Events	8,000	4,328	0	12,328	0	12,328	12,328	12,328	0	0
6292	Dietary	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6293	Refreshment & Meals	500	0	0	500	0	500	500	500	0	0
6294	Other	300	0	0	300	0	300	300	300	0	0
Education Subventions & Training		15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6302	Training (including Scholarships)	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0

MR. N. PERSAUD
HEAD OF BUDGET AGENCY

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 765 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,746,877	0	0	2,746,877	0	2,746,877	2,699,980	2,699,314	47,563	666
Wages & Salaries		661,008	(568)	0	660,440	0	660,440	633,913	633,248	27,192	665
6111	Administrative	6,005	0	0	6,005	0	6,005	5,972	5,972	33	0
6112	Senior Technical	35,334	(568)	0	34,766	0	34,766	30,594	30,594	4,172	0
6113	Other Technical & Craft Skilled	186,065	0	0	186,065	0	186,065	174,978	174,934	11,131	44
6114	Clerical & Office Support	41,484	0	0	41,484	0	41,484	41,484	41,465	19	19
6115	Semi-Skilled Operatives & Unskilled	314,966	0	0	314,966	0	314,966	306,426	305,969	8,997	457
6116	Contracted Employees	77,154	0	0	77,154	0	77,154	74,459	74,314	2,840	145
Overhead Expenses		150,425	568	0	150,993	0	150,993	130,623	130,623	20,370	0
6131	Other Direct Labour Costs	10,506	568	0	11,074	0	11,074	11,074	11,074	0	0
6133	Benefits & Allowances	90,875	0	0	90,875	0	90,875	72,219	72,219	18,656	0
6134	National Insurance	49,044	0	0	49,044	0	49,044	47,330	47,330	1,714	0
Materials, Equipment & Supplies		945,761	(11,014)	0	934,747	0	934,747	934,747	934,747	0	0
6221	Drugs & Medical Supplies	846,261	0	0	846,261	0	846,261	846,261	846,261	0	0
6222	Field Materials & Supplies	63,000	(16,744)	0	46,256	0	46,256	46,256	46,256	0	0
6223	Office Materials & Supplies	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
6224	Print & Non-Print Materials	19,500	5,730	0	25,230	0	25,230	25,230	25,230	0	0
Fuel & Lubricants		32,000	3,088	0	35,088	0	35,088	35,088	35,088	0	0
6231	Fuel & Lubricants	32,000	3,088	0	35,088	0	35,088	35,088	35,088	0	0
Rental & Maintenance of Buildings		191,572	0	0	191,572	0	191,572	191,572	191,571	1	1
6241	Rental of Buildings	1,572	0	0	1,572	0	1,572	1,572	1,571	1	1
6242	Maintenance of Buildings	130,000	0	0	130,000	0	130,000	130,000	130,000	0	0
6243	Janitorial & Cleaning Supplies	60,000	0	0	60,000	0	60,000	60,000	60,000	0	0
Maintenance of Infrastructure		89,900	1,878	0	91,778	0	91,778	91,778	91,778	0	0
6251	Maintenance of Roads	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6252	Maintenance of Bridges	4,800	0	0	4,800	0	4,800	4,800	4,800	0	0
6255	Maintenance of Other Infrastructure	78,100	1,878	0	79,978	0	79,978	79,978	79,978	0	0

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 765 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		71,450	(120)	0	71,330	0	71,330	71,330	71,330	0	0
6261	Local Travel & Subsistence	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
6263	Postage, Telex & Cablegrams	120	(120)	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	41,490	0	0	41,490	0	41,490	41,490	41,490	0	0
6265	Other Transport, Travel & Postage	20,340	0	0	20,340	0	20,340	20,340	20,340	0	0
Utility Charges		181,354	(1,168)	0	180,186	0	180,186	180,186	180,186	0	0
6271	Telephone & Internet Charges	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6272	Electricity Charges	149,543	0	0	149,543	0	149,543	149,543	149,543	0	0
6273	Water Charges	23,811	(1,168)	0	22,643	0	22,643	22,643	22,643	0	0
Other Goods & Services Purchased		295,607	7,336	0	302,943	0	302,943	302,943	302,943	0	0
6281	Security Services	225,107	(88)	0	225,019	0	225,019	225,019	225,019	0	0
6282	Equipment Maintenance	33,000	0	0	33,000	0	33,000	33,000	33,000	0	0
6283	Cleaning & Extermination Services	30,000	7,424	0	37,424	0	37,424	37,424	37,424	0	0
6284	Other	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
Other Operating Expenses		123,800	0	0	123,800	0	123,800	123,800	123,800	0	0
6291	National & Other Events	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6292	Dietary	115,000	0	0	115,000	0	115,000	115,000	115,000	0	0
6293	Refreshment & Meals	3,300	0	0	3,300	0	3,300	3,300	3,300	0	0
6294	Other	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
Education Subventions & Training		4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6302	Training (including Scholarships)	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0

MR. N. PERSAUD
HEAD OF BUDGET AGENCY

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 771 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		366,993	0	0	366,993	0	366,993	362,842	362,823	4,170	19
Wages & Salaries		61,812	(131)	0	61,681	0	61,681	58,199	58,199	3,482	0
6111	Administrative	7,468	0	0	7,468	0	7,468	6,370	6,370	1,098	0
6113	Other Technical & Craft Skilled	2,306	0	0	2,306	0	2,306	2,149	2,149	157	0
6114	Clerical & Office Support	19,370	(1,231)	0	18,139	0	18,139	17,205	17,205	934	0
6115	Semi-Skilled Operatives & Unskilled	17,027	0	0	17,027	0	17,027	16,036	16,036	991	0
6116	Contracted Employees	8,450	0	0	8,450	0	8,450	8,148	8,148	302	0
6117	Temporary Employees	7,191	1,100	0	8,291	0	8,291	8,291	8,291	0	0
Overhead Expenses		10,000	131	0	10,131	0	10,131	9,463	9,463	668	0
6131	Other Direct Labour Costs	877	131	0	1,008	0	1,008	1,008	1,008	0	0
6133	Benefits & Allowances	5,169	0	0	5,169	0	5,169	4,910	4,910	259	0
6134	National Insurance	3,954	0	0	3,954	0	3,954	3,545	3,545	409	0
Expenses Specific to the Agency		54,009	0	0	54,009	0	54,009	54,009	54,009	0	0
6211	Expenses Specific to the Agency	54,009	0	0	54,009	0	54,009	54,009	54,009	0	0
Materials, Equipment & Supplies		6,100	0	0	6,100	0	6,100	6,100	6,099	1	1
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	499	1	1
6222	Field Materials & Supplies	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6223	Office Materials & Supplies	2,600	0	0	2,600	0	2,600	2,600	2,600	0	0
6224	Print & Non-Print Materials	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
Fuel & Lubricants		11,778	0	0	11,778	0	11,778	11,778	11,778	0	0
6231	Fuel & Lubricants	11,778	0	0	11,778	0	11,778	11,778	11,778	0	0
Rental & Maintenance of Buildings		47,100	1,505	0	48,605	0	48,605	48,605	48,605	0	0
6242	Maintenance of Buildings	44,000	1,505	0	45,505	0	45,505	45,505	45,505	0	0
6243	Janitorial & Cleaning Supplies	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
Maintenance of Infrastructure		38,850	0	0	38,850	0	38,850	38,850	38,850	0	0
6255	Maintenance of Other Infrastructure	38,850	0	0	38,850	0	38,850	38,850	38,850	0	0

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 771 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		25,900	2,120	0	28,020	0	28,020	28,020	28,011	9	9
6261	Local Travel & Subsistence	8,500	0	0	8,500	0	8,500	8,500	8,499	1	1
6264	Vehicle Spares & Service	4,900	0	0	4,900	0	4,900	4,900	4,900	0	0
6265	Other Transport, Travel & Postage	12,500	2,120	0	14,620	0	14,620	14,620	14,612	8	8
Utility Charges		24,366	(2,120)	0	22,246	0	22,246	22,246	22,246	0	0
6271	Telephone & Internet Charges	3,500	1,980	0	5,480	0	5,480	5,480	5,480	0	0
6272	Electricity Charges	12,061	0	0	12,061	0	12,061	12,061	12,061	0	0
6273	Water Charges	8,805	(4,100)	0	4,705	0	4,705	4,705	4,705	0	0
Other Goods & Services Purchased		59,498	(1,505)	0	57,993	0	57,993	57,992	57,985	8	7
6281	Security Services	51,598	(1,505)	0	50,093	0	50,093	50,092	50,092	1	0
6282	Equipment Maintenance	1,200	0	0	1,200	0	1,200	1,200	1,193	7	7
6283	Cleaning & Extermination Services	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6284	Other	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
Other Operating Expenses		10,900	0	0	10,900	0	10,900	10,900	10,900	0	0
6291	National & Other Events	6,150	0	0	6,150	0	6,150	6,150	6,150	0	0
6293	Refreshment & Meals	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6294	Other	3,650	0	0	3,650	0	3,650	3,650	3,650	0	0
Education Subventions & Training		430	0	0	430	0	430	430	430	0	0
6302	Training (including Scholarships)	430	0	0	430	0	430	430	430	0	0
Rates, Taxes & Subvention to Local Authorities		16,250	0	0	16,250	0	16,250	16,250	16,248	2	2
6311	Rates & Taxes	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6312	Subventions to Local Authorities	5,250	0	0	5,250	0	5,250	5,250	5,248	2	2

MR. K. WARD
HEAD OF BUDGET AGENCY

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 772 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		204,138	0	0	204,138	0	204,138	204,137	204,112	26	25
Wages & Salaries		7,251	0	0	7,251	0	7,251	7,251	7,251	0	0
6112	Senior Technical	2,902	0	0	2,902	0	2,902	2,902	2,902	0	0
6113	Other Technical & Craft Skilled	3,063	0	0	3,063	0	3,063	3,063	3,063	0	0
6117	Temporary Employees	1,286	0	0	1,286	0	1,286	1,286	1,286	0	0
Overhead Expenses		1,150	0	0	1,150	0	1,150	1,149	1,149	1	0
6133	Benefits & Allowances	649	0	0	649	0	649	648	648	1	0
6134	National Insurance	501	0	0	501	0	501	501	501	0	0
Materials, Equipment & Supplies		2,570	0	0	2,570	0	2,570	2,570	2,567	3	3
6221	Drugs & Medical Supplies	350	0	0	350	0	350	350	350	0	0
6222	Field Materials & Supplies	720	0	0	720	0	720	720	720	0	0
6223	Office Materials & Supplies	750	0	0	750	0	750	750	750	0	0
6224	Print & Non-Print Materials	750	0	0	750	0	750	750	747	3	3
Fuel & Lubricants		19,920	0	0	19,920	0	19,920	19,920	19,920	0	0
6231	Fuel & Lubricants	19,920	0	0	19,920	0	19,920	19,920	19,920	0	0
Rental & Maintenance of Buildings		1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6243	Janitorial & Cleaning Supplies	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
Maintenance of Infrastructure		148,410	0	0	148,410	0	148,410	148,410	148,398	12	12
6251	Maintenance of Roads	69,825	0	0	69,825	0	69,825	69,825	69,821	4	4
6252	Maintenance of Bridges	37,800	0	0	37,800	0	37,800	37,800	37,800	0	0
6253	Maintenance of Drainage & Irrigation Works	34,545	0	0	34,545	0	34,545	34,545	34,545	0	0
6254	Maintenance of Sea & River Defenses	6,240	0	0	6,240	0	6,240	6,240	6,232	8	8

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 772 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Transport, Travel & Postage	15,140	0	0	15,140	0	15,140	15,140	15,130	10	10
6261	Local Travel & Subsistence	6,000	0	0	6,000	0	6,000	6,000	5,991	9	9
6264	Vehicle Spares & Service	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6265	Other Transport, Travel & Postage	4,140	0	0	4,140	0	4,140	4,140	4,139	1	1
	Utility Charges	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6271	Telephone & Internet Charges	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
	Other Goods & Services Purchased	5,633	0	0	5,633	0	5,633	5,633	5,633	0	0
6282	Equipment Maintenance	3,280	0	0	3,280	0	3,280	3,280	3,280	0	0
6283	Cleaning & Extermination Services	1,275	0	0	1,275	0	1,275	1,275	1,275	0	0
6284	Other	1,078	0	0	1,078	0	1,078	1,078	1,078	0	0
	Other Operating Expenses	1,214	0	0	1,214	0	1,214	1,214	1,214	0	0
6293	Refreshment & Meals	194	0	0	194	0	194	194	194	0	0
6294	Other	1,020	0	0	1,020	0	1,020	1,020	1,020	0	0
	Education Subventions & Training	250	0	0	250	0	250	250	250	0	0
6302	Training (including Scholarships)	250	0	0	250	0	250	250	250	0	0

MR. K. WARD
HEAD OF BUDGET AGENCY

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 773 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,550,017	(1)	99,800	1,649,816	0	1,649,816	1,646,413	1,580,977	68,839	65,436
Wages & Salaries		654,593	2,700	0	657,293	0	657,293	653,890	653,785	3,508	105
6111	Administrative	80,193	(1,323)	0	78,870	0	78,870	78,870	78,870	0	0
6112	Senior Technical	282,665	22,659	0	305,324	0	305,324	305,324	305,225	99	99
6113	Other Technical & Craft Skilled	172,850	(14,917)	0	157,933	0	157,933	155,221	155,218	2,715	3
6114	Clerical & Office Support	899	0	0	899	0	899	899	899	0	0
6115	Semi-Skilled Operatives & Unskilled	71,852	(2,052)	0	69,800	0	69,800	69,326	69,326	474	0
6116	Contracted Employees	40,930	(1,000)	0	39,930	0	39,930	39,930	39,927	3	3
6117	Temporary Employees	5,204	(667)	0	4,537	0	4,537	4,320	4,320	217	0
Overhead Expenses		148,381	(2,700)	0	145,681	0	145,681	145,681	145,646	35	35
6131	Other Direct Labour Costs	11,376	(2,700)	0	8,676	0	8,676	8,676	8,673	3	3
6133	Benefits & Allowances	87,750	0	0	87,750	0	87,750	87,750	87,718	32	32
6134	National Insurance	49,255	0	0	49,255	0	49,255	49,255	49,255	0	0
Materials, Equipment & Supplies		35,928	0	0	35,928	0	35,928	35,928	35,921	7	7
6221	Drugs & Medical Supplies	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
6222	Field Materials & Supplies	16,800	0	0	16,800	0	16,800	16,800	16,796	4	4
6223	Office Materials & Supplies	8,828	0	0	8,828	0	8,828	8,828	8,828	0	0
6224	Print & Non-Print Materials	7,300	0	0	7,300	0	7,300	7,300	7,298	2	2
Fuel & Lubricants		50,500	0	0	50,500	0	50,500	50,500	50,500	0	0
6231	Fuel & Lubricants	50,500	0	0	50,500	0	50,500	50,500	50,500	0	0
Rental & Maintenance of Buildings		90,600	0	0	90,600	0	90,600	90,600	90,600	0	0
6241	Rental of Buildings	1,200	(1,200)	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	72,500	1,200	0	73,700	0	73,700	73,700	73,700	0	0
6243	Janitorial & Cleaning Supplies	16,900	0	0	16,900	0	16,900	16,900	16,900	0	0
Maintenance of Infrastructure		83,055	0	0	83,055	0	83,055	83,055	83,055	0	0
6255	Maintenance of Other Infrastructure	83,055	0	0	83,055	0	83,055	83,055	83,055	0	0

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 773 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		60,378	19,130	0	79,508	0	79,508	79,508	79,501	7	7
6261	Local Travel & Subsistence	9,828	0	0	9,828	0	9,828	9,828	9,826	2	2
6264	Vehicle Spares & Service	11,550	0	0	11,550	0	11,550	11,550	11,550	0	0
6265	Other Transport, Travel & Postage	39,000	19,130	0	58,130	0	58,130	58,130	58,125	5	5
Utility Charges		51,560	(30,244)	0	21,316	0	21,316	21,316	21,303	13	13
6271	Telephone & Internet Charges	7,560	5,000	0	12,560	0	12,560	12,560	12,560	0	0
6272	Electricity Charges	23,000	(20,345)	0	2,655	0	2,655	2,655	2,642	13	13
6273	Water Charges	21,000	(14,899)	0	6,101	0	6,101	6,101	6,101	0	0
Other Goods & Services Purchased		184,411	1,900	0	186,311	0	186,311	186,311	186,303	8	8
6281	Security Services	113,411	0	0	113,411	0	113,411	113,411	113,411	0	0
6282	Equipment Maintenance	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6283	Cleaning & Extermination Services	18,000	0	0	18,000	0	18,000	18,000	17,992	8	8
6284	Other	44,000	1,900	0	45,900	0	45,900	45,900	45,900	0	0
Other Operating Expenses		185,100	9,213	99,800	294,113	0	294,113	294,113	228,852	65,261	65,261
6291	National & Other Events	7,500	9,213	0	16,713	0	16,713	16,713	16,713	0	0
6292	Dietary	170,000	0	99,800	269,800	0	269,800	269,800	204,539	65,261	65,261
6293	Refreshment & Meals	3,800	0	0	3,800	0	3,800	3,800	3,800	0	0
6294	Other	3,800	0	0	3,800	0	3,800	3,800	3,800	0	0
Education Subventions & Training		3,811	0	0	3,811	0	3,811	3,811	3,811	0	0
6302	Training (including Scholarships)	3,811	0	0	3,811	0	3,811	3,811	3,811	0	0
Rates, Taxes & Subvention to Local Authorities		1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6311	Rates & Taxes	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0

MR. K. WARD
HEAD OF BUDGET AGENCY

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 774 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		967,927	0	0	967,927	0	967,927	954,200	953,676	14,251	524
Wages & Salaries		266,819	0	0	266,819	0	266,819	256,276	256,228	10,591	48
6112	Senior Technical	13,826	0	0	13,826	0	13,826	13,825	13,825	1	0
6113	Other Technical & Craft Skilled	123,933	0	0	123,933	0	123,933	116,132	116,132	7,801	0
6114	Clerical & Office Support	7,008	0	0	7,008	0	7,008	7,008	7,008	0	0
6115	Semi-Skilled Operatives & Unskilled	72,354	0	0	72,354	0	72,354	71,968	71,968	386	0
6116	Contracted Employees	25,500	0	0	25,500	0	25,500	23,145	23,097	2,403	48
6117	Temporary Employees	24,198	0	0	24,198	0	24,198	24,198	24,198	0	0
Overhead Expenses		94,558	0	0	94,558	0	94,558	91,374	91,374	3,184	0
6131	Other Direct Labour Costs	6,308	0	0	6,308	0	6,308	3,927	3,927	2,381	0
6133	Benefits & Allowances	70,998	0	0	70,998	0	70,998	70,195	70,195	803	0
6134	National Insurance	17,252	0	0	17,252	0	17,252	17,252	17,252	0	0
Materials, Equipment & Supplies		175,000	0	0	175,000	0	175,000	175,000	174,998	2	2
6221	Drugs & Medical Supplies	160,000	0	0	160,000	0	160,000	160,000	160,000	0	0
6222	Field Materials & Supplies	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6223	Office Materials & Supplies	3,000	0	0	3,000	0	3,000	3,000	2,998	2	2
6224	Print & Non-Print Materials	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
Fuel & Lubricants		31,000	0	0	31,000	0	31,000	31,000	30,997	3	3
6231	Fuel & Lubricants	31,000	0	0	31,000	0	31,000	31,000	30,997	3	3
Rental & Maintenance of Buildings		71,000	(5,000)	0	66,000	0	66,000	66,000	65,999	1	1
6241	Rental of Buildings	8,000	(5,000)	0	3,000	0	3,000	3,000	3,000	0	0
6242	Maintenance of Buildings	51,000	0	0	51,000	0	51,000	51,000	51,000	0	0
6243	Janitorial & Cleaning Supplies	12,000	0	0	12,000	0	12,000	12,000	11,999	1	1
Maintenance of Infrastructure		26,125	0	0	26,125	0	26,125	26,125	26,121	4	4
6255	Maintenance of Other Infrastructure	26,125	0	0	26,125	0	26,125	26,125	26,121	4	4

**AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 774 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		107,800	15,000	0	122,800	0	122,800	122,800	122,798	2	2
6261	Local Travel & Subsistence	27,000	5,000	0	32,000	0	32,000	32,000	31,999	1	1
6264	Vehicle Spares & Service	13,800	0	0	13,800	0	13,800	13,800	13,799	1	1
6265	Other Transport, Travel & Postage	67,000	10,000	0	77,000	0	77,000	77,000	77,000	0	0
Utility Charges		45,000	(15,700)	0	29,300	0	29,300	29,300	29,298	2	2
6271	Telephone & Internet Charges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6272	Electricity Charges	30,000	(10,000)	0	20,000	0	20,000	20,000	19,999	1	1
6273	Water Charges	12,000	(5,700)	0	6,300	0	6,300	6,300	6,299	1	1
Other Goods & Services Purchased		107,525	5,700	0	113,225	0	113,225	113,225	112,764	461	461
6281	Security Services	48,025	(3,094)	0	44,931	0	44,931	44,931	44,481	450	450
6282	Equipment Maintenance	26,000	5,700	0	31,700	0	31,700	31,700	31,700	0	0
6283	Cleaning & Extermination Services	6,500	3,094	0	9,594	0	9,594	9,594	9,594	0	0
6284	Other	27,000	0	0	27,000	0	27,000	27,000	26,989	11	11
Other Operating Expenses		38,900	0	0	38,900	0	38,900	38,900	38,899	1	1
6291	National & Other Events	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6292	Dietary	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
6293	Refreshment & Meals	1,900	0	0	1,900	0	1,900	1,900	1,899	1	1
Education Subventions & Training		3,300	0	0	3,300	0	3,300	3,300	3,300	0	0
6302	Training (including Scholarships)	3,300	0	0	3,300	0	3,300	3,300	3,300	0	0
Rates, Taxes & Subvention to Local Authorities		900	0	0	900	0	900	900	900	0	0
6311	Rates & Taxes	900	0	0	900	0	900	900	900	0	0

MR. K. WARD
HEAD OF BUDGET AGENCY

AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 781 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		177,414	(1)	0	177,413	0	177,413	175,213	175,206	2,207	7
Wages & Salaries		45,024	(301)	0	44,723	0	44,723	42,644	42,644	2,079	0
6111	Administrative	10,752	0	0	10,752	0	10,752	10,752	10,752	0	0
6114	Clerical & Office Support	6,893	0	0	6,893	0	6,893	6,489	6,489	404	0
6115	Semi-Skilled Operatives & Unskilled	3,595	0	0	3,595	0	3,595	3,595	3,595	0	0
6116	Contracted Employees	20,049	0	0	20,049	0	20,049	19,521	19,521	528	0
6117	Temporary Employees	3,735	(301)	0	3,434	0	3,434	2,287	2,287	1,147	0
Overhead Expenses		4,238	301	0	4,539	0	4,539	4,418	4,418	121	0
6133	Benefits & Allowances	2,394	301	0	2,695	0	2,695	2,637	2,637	58	0
6134	National Insurance	1,844	0	0	1,844	0	1,844	1,781	1,781	63	0
Expenses Specific to the Agency		36,000	0	0	36,000	0	36,000	36,000	36,000	0	0
6211	Expenses Specific to the Agency	36,000	0	0	36,000	0	36,000	36,000	36,000	0	0
Materials, Equipment & Supplies		6,965	(548)	0	6,417	0	6,417	6,417	6,417	0	0
6221	Drugs & Medical Supplies	320	(48)	0	272	0	272	272	272	0	0
6222	Field Materials & Supplies	1,220	(300)	0	920	0	920	920	920	0	0
6223	Office Materials & Supplies	1,600	(200)	0	1,400	0	1,400	1,400	1,400	0	0
6224	Print & Non-Print Materials	3,825	0	0	3,825	0	3,825	3,825	3,825	0	0
Fuel & Lubricants		5,000	(1,918)	0	3,082	0	3,082	3,082	3,082	0	0
6231	Fuel & Lubricants	5,000	(1,918)	0	3,082	0	3,082	3,082	3,082	0	0
Rental & Maintenance of Buildings		17,000	(500)	0	16,500	0	16,500	16,500	16,500	0	0
6242	Maintenance of Buildings	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6243	Janitorial & Cleaning Supplies	2,000	(500)	0	1,500	0	1,500	1,500	1,500	0	0
Maintenance of Infrastructure		6,200	0	0	6,200	0	6,200	6,200	6,200	0	0
6255	Maintenance of Other Infrastructure	6,200	0	0	6,200	0	6,200	6,200	6,200	0	0

AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 781 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		22,130	3,065	0	25,195	0	25,195	25,195	25,195	0	0
6261	Local Travel & Subsistence	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6263	Postage, Telex & Cablegrams	180	0	0	180	0	180	180	180	0	0
6264	Vehicle Spares & Service	2,650	0	0	2,650	0	2,650	2,650	2,650	0	0
6265	Other Transport, Travel & Postage	10,300	3,065	0	13,365	0	13,365	13,365	13,365	0	0
Utility Charges		11,000	0	0	11,000	0	11,000	11,000	10,995	5	5
6271	Telephone & Internet Charges	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6272	Electricity Charges	9,500	0	0	9,500	0	9,500	9,500	9,495	5	5
Other Goods & Services Purchased		20,057	0	0	20,057	0	20,057	20,057	20,055	2	2
6281	Security Services	14,507	0	0	14,507	0	14,507	14,507	14,507	0	0
6282	Equipment Maintenance	1,200	0	0	1,200	0	1,200	1,200	1,199	1	1
6283	Cleaning & Extermination Services	2,350	0	0	2,350	0	2,350	2,350	2,349	1	1
6284	Other	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
Other Operating Expenses		3,700	0	0	3,700	0	3,700	3,700	3,700	0	0
6291	National & Other Events	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6293	Refreshment & Meals	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6294	Other	700	0	0	700	0	700	700	700	0	0
Education Subventions & Training		100	(100)	0	0	0	0	0	0	0	0
6302	Training (including Scholarships)	100	(100)	0	0	0	0	0	0	0	0

MR. P. RAMOTAR
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AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 782 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		189,620	0	0	189,620	0	189,620	188,150	188,148	1,472	2
Wages & Salaries		22,095	0	0	22,095	0	22,095	20,715	20,715	1,380	0
6111	Administrative	3,160	0	0	3,160	0	3,160	3,160	3,160	0	0
6112	Senior Technical	3,013	0	0	3,013	0	3,013	3,013	3,013	0	0
6113	Other Technical & Craft Skilled	3,699	0	0	3,699	0	3,699	2,526	2,526	1,173	0
6115	Semi-Skilled Operatives & Unskilled	8,134	0	0	8,134	0	8,134	8,134	8,134	0	0
6116	Contracted Employees	4,089	0	0	4,089	0	4,089	3,882	3,882	207	0
Overhead Expenses		3,593	0	0	3,593	0	3,593	3,503	3,503	90	0
6133	Benefits & Allowances	2,080	0	0	2,080	0	2,080	2,080	2,080	0	0
6134	National Insurance	1,513	0	0	1,513	0	1,513	1,423	1,423	90	0
Materials, Equipment & Supplies		1,680	(299)	0	1,381	0	1,381	1,381	1,381	0	0
6221	Drugs & Medical Supplies	85	0	0	85	0	85	85	85	0	0
6222	Field Materials & Supplies	525	0	0	525	0	525	525	525	0	0
6223	Office Materials & Supplies	780	(299)	0	481	0	481	481	481	0	0
6224	Print & Non-Print Materials	290	0	0	290	0	290	290	290	0	0
Fuel & Lubricants		10,000	(2,466)	0	7,534	0	7,534	7,534	7,534	0	0
6231	Fuel & Lubricants	10,000	(2,466)	0	7,534	0	7,534	7,534	7,534	0	0
Rental & Maintenance of Buildings		5,200	(229)	0	4,971	0	4,971	4,971	4,971	0	0
6242	Maintenance of Buildings	4,800	(229)	0	4,571	0	4,571	4,571	4,571	0	0
6243	Janitorial & Cleaning Supplies	400	0	0	400	0	400	400	400	0	0
Maintenance of Infrastructure		117,190	(4,620)	0	112,570	0	112,570	112,570	112,568	2	2
6251	Maintenance of Roads	50,000	(3,633)	0	46,367	0	46,367	46,367	46,367	0	0
6252	Maintenance of Bridges	44,000	3	0	44,003	0	44,003	44,003	44,001	2	2
6253	Maintenance of Drainage & Irrigation Works	8,600	(1,374)	0	7,226	0	7,226	7,226	7,226	0	0
6254	Maintenance of Sea & River Defenses	10,590	(378)	0	10,212	0	10,212	10,212	10,212	0	0
6255	Maintenance of Other Infrastructure	4,000	762	0	4,762	0	4,762	4,762	4,762	0	0

**AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 782 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		23,230	9,437	0	32,667	0	32,667	32,667	32,667	0	0
6261	Local Travel & Subsistence	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6263	Postage, Telex & Cablegrams	30	(30)	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	11,100	0	0	11,100	0	11,100	11,100	11,100	0	0
6265	Other Transport, Travel & Postage	6,100	9,467	0	15,567	0	15,567	15,567	15,567	0	0
Utility Charges		2,025	0	0	2,025	0	2,025	2,025	2,025	0	0
6271	Telephone & Internet Charges	425	0	0	425	0	425	425	425	0	0
6272	Electricity Charges	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
Other Goods & Services Purchased		4,485	(1,723)	0	2,762	0	2,762	2,762	2,762	0	0
6282	Equipment Maintenance	1,885	(410)	0	1,475	0	1,475	1,475	1,475	0	0
6283	Cleaning & Extermination Services	2,000	(1,081)	0	919	0	919	919	919	0	0
6284	Other	600	(232)	0	368	0	368	368	368	0	0
Other Operating Expenses		22	0	0	22	0	22	22	22	0	0
6293	Refreshment & Meals	22	0	0	22	0	22	22	22	0	0
Education Subventions & Training		100	(100)	0	0	0	0	0	0	0	0
6302	Training (including Scholarships)	100	(100)	0	0	0	0	0	0	0	0

MR. P. RAMOTAR
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**AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 783 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,210,070	0	0	1,210,070	0	1,210,070	1,196,921	1,196,914	13,156	7
Wages & Salaries		349,883	0	0	349,883	0	349,883	336,734	336,734	13,149	0
6111	Administrative	67,676	0	0	67,676	0	67,676	67,676	67,676	0	0
6112	Senior Technical	100,359	(447)	0	99,912	0	99,912	98,340	98,340	1,572	0
6113	Other Technical & Craft Skilled	69,040	0	0	69,040	0	69,040	62,915	62,915	6,125	0
6114	Clerical & Office Support	1,032	447	0	1,479	0	1,479	1,479	1,479	0	0
6115	Semi-Skilled Operatives & Unskilled	92,766	0	0	92,766	0	92,766	88,581	88,581	4,185	0
6116	Contracted Employees	12,434	0	0	12,434	0	12,434	12,434	12,434	0	0
6117	Temporary Employees	6,576	0	0	6,576	0	6,576	5,309	5,309	1,267	0
Overhead Expenses		87,801	0	0	87,801	0	87,801	87,801	87,801	0	0
6131	Other Direct Labour Costs	2,668	0	0	2,668	0	2,668	2,668	2,668	0	0
6133	Benefits & Allowances	57,278	0	0	57,278	0	57,278	57,278	57,278	0	0
6134	National Insurance	27,855	0	0	27,855	0	27,855	27,855	27,855	0	0
Materials, Equipment & Supplies		36,930	(1,465)	0	35,465	0	35,465	35,465	35,465	0	0
6221	Drugs & Medical Supplies	9,500	(266)	0	9,234	0	9,234	9,234	9,234	0	0
6222	Field Materials & Supplies	14,500	0	0	14,500	0	14,500	14,500	14,500	0	0
6223	Office Materials & Supplies	5,350	0	0	5,350	0	5,350	5,350	5,350	0	0
6224	Print & Non-Print Materials	7,580	(1,199)	0	6,381	0	6,381	6,381	6,381	0	0
Fuel & Lubricants		38,000	(22,286)	0	15,714	0	15,714	15,714	15,714	0	0
6231	Fuel & Lubricants	38,000	(22,286)	0	15,714	0	15,714	15,714	15,714	0	0
Rental & Maintenance of Buildings		130,600	(14,540)	0	116,060	0	115,628	116,060	116,055	5	5
6241	Rental of Buildings	3,600	(3,168)	0	432	0	53,525	432	432	2	2
6242	Maintenance of Buildings	102,000	1,382	0	103,382	0	103,382	103,382	103,377	5	5
6243	Janitorial & Cleaning Supplies	25,000	(12,754)	0	12,246	0	12,246	12,246	12,246	0	0
Maintenance of Infrastructure		48,200	(6,921)	0	41,279	0	41,279	41,279	41,277	2	2
6255	Maintenance of Other Infrastructure	48,200	(6,921)	0	41,279	0	41,279	41,279	41,277	2	2

**AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 783 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		62,380	(4,115)	0	58,265	0	58,265	58,265	58,265	0	0
6261	Local Travel & Subsistence	11,480	0	0	11,480	0	11,480	11,480	11,480	0	0
6263	Postage, Telex & Cablegrams	200	0	0	200	0	200	200	200	0	0
6264	Vehicle Spares & Service	9,200	(4,115)	0	5,085	0	5,085	5,085	5,085	0	0
6265	Other Transport, Travel & Postage	41,500	0	0	41,500	0	41,500	41,500	41,500	0	0
Utility Charges		18,925	(7,277)	0	11,648	0	11,648	11,648	11,648	0	0
6271	Telephone & Internet Charges	5,800	(3,000)	0	2,800	0	2,800	2,800	2,800	0	0
6272	Electricity Charges	13,125	(4,277)	0	8,848	0	8,848	8,848	8,848	0	0
Other Goods & Services Purchased		117,551	(4,879)	0	112,672	0	112,672	112,672	112,672	0	0
6281	Security Services	54,401	0	0	54,401	0	54,401	54,401	54,401	0	0
6282	Equipment Maintenance	11,400	(4,879)	0	6,521	0	6,521	6,521	6,521	0	0
6283	Cleaning & Extermination Services	25,750	0	0	25,750	0	25,750	25,750	25,750	0	0
6284	Other	26,000	0	0	26,000	0	26,000	26,000	26,000	0	0
Other Operating Expenses		314,600	61,483	0	376,083	0	376,083	376,083	376,083	0	0
6291	National & Other Events	14,000	22,286	0	36,286	0	36,286	36,286	36,286	0	0
6292	Dietary	300,000	39,197	0	339,197	0	339,197	339,197	339,197	0	0
6293	Refreshment & Meals	600	0	0	600	0	600	600	600	0	0
Education Subventions & Training		5,200	0	0	5,200	0	5,200	5,200	5,200	0	0
6302	Training (including Scholarships)	5,200	0	0	5,200	0	5,200	5,200	5,200	0	0

MR. P. RAMOTAR
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**AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 784 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		428,473	(1)	0	428,472	0	428,472	423,661	423,654	4,818	7
Wages & Salaries		118,844	0	0	118,844	0	118,844	114,124	114,124	4,720	0
6112	Senior Technical	5,812	0	0	5,812	0	5,812	5,812	5,812	0	0
6113	Other Technical & Craft Skilled	73,731	0	0	73,731	0	73,731	71,673	71,673	2,058	0
6114	Clerical & Office Support	2,171	0	0	2,171	0	2,171	2,014	2,014	157	0
6115	Semi-Skilled Operatives & Unskilled	24,344	0	0	24,344	0	24,344	24,344	24,344	0	0
6116	Contracted Employees	10,382	0	0	10,382	0	10,382	7,972	7,972	2,410	0
6117	Temporary Employees	2,404	0	0	2,404	0	2,404	2,309	2,309	95	0
Overhead Expenses		40,327	0	0	40,327	0	40,327	40,235	40,235	92	0
6131	Other Direct Labour Costs	840	0	0	840	0	840	840	840	0	0
6133	Benefits & Allowances	30,578	0	0	30,578	0	30,578	30,578	30,578	0	0
6134	National Insurance	8,909	0	0	8,909	0	8,909	8,817	8,817	92	0
Materials, Equipment & Supplies		65,835	(276)	0	65,559	0	65,559	65,559	65,559	0	0
6221	Drugs & Medical Supplies	55,000	0	0	55,000	0	55,000	55,000	55,000	0	0
6222	Field Materials & Supplies	5,400	0	0	5,400	0	5,400	5,400	5,400	0	0
6223	Office Materials & Supplies	3,035	(120)	0	2,915	0	2,915	2,915	2,915	0	0
6224	Print & Non-Print Materials	2,400	(156)	0	2,244	0	2,244	2,244	2,244	0	0
Fuel & Lubricants		8,400	(4,014)	0	4,386	0	4,386	4,386	4,386	0	0
6231	Fuel & Lubricants	8,400	(4,014)	0	4,386	0	4,386	4,386	4,386	0	0
Rental & Maintenance of Buildings		56,420	(4,746)	0	51,674	0	51,674	51,674	51,672	2	2
6241	Rental of Buildings	3,600	(3,600)	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	44,820	(1,044)	0	43,776	0	43,776	43,776	43,774	2	2
6243	Janitorial & Cleaning Supplies	8,000	(102)	0	7,898	0	7,898	7,898	7,898	0	0
Maintenance of Infrastructure		13,000	(4,725)	0	8,275	0	8,275	8,275	8,275	0	0
6255	Maintenance of Other Infrastructure	13,000	(4,725)	0	8,275	0	8,275	8,275	8,275	0	0

AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 784 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		57,126	15,432	0	72,558	0	72,558	72,558	72,558	0	0
6261	Local Travel & Subsistence	10,400	(394)	0	10,006	0	10,006	10,006	10,006	0	0
6263	Postage, Telex & Cablegrams	26	0	0	26	0	26	26	26	0	0
6264	Vehicle Spares & Service	3,300	(933)	0	2,367	0	2,367	2,367	2,367	0	0
6265	Other Transport, Travel & Postage	43,400	16,759	0	60,159	0	60,159	60,159	60,159	0	0
Utility Charges		26,400	(6,323)	0	20,077	0	20,077	20,077	20,077	0	0
6271	Telephone & Internet Charges	3,900	(2,200)	0	1,700	0	1,700	1,700	1,700	0	0
6272	Electricity Charges	22,500	(4,123)	0	18,377	0	18,377	18,377	18,377	0	0
Other Goods & Services Purchased		15,261	(1,660)	0	13,601	0	13,601	13,602	13,598	3	4
6281	Security Services	3,111	0	0	3,111	0	3,111	3,111	3,111	0	0
6282	Equipment Maintenance	3,650	(1,660)	0	1,990	0	1,990	1,991	1,991	(1)	0
6283	Cleaning & Extermination Services	4,500	0	0	4,500	0	4,500	4,500	4,497	3	3
6284	Other	4,000	0	0	4,000	0	4,000	4,000	3,999	1	1
Other Operating Expenses		24,960	6,311	0	31,271	0	31,271	31,271	31,271	0	0
6291	National & Other Events	4,200	(952)	0	3,248	0	3,248	3,248	3,248	0	0
6292	Dietary	18,600	7,994	0	26,594	0	26,594	26,594	26,594	0	0
6293	Refreshment & Meals	1,360	0	0	1,360	0	1,360	1,360	1,360	0	0
6294	Other	800	(731)	0	69	0	69	69	69	0	0
Education Subventions & Training		1,900	0	0	1,900	0	1,900	1,900	1,899	1	1
6302	Training (including Scholarships)	1,900	0	0	1,900	0	1,900	1,900	1,899	1	1

MR. P. RAMOTAR
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AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 785 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		25,869	(1)	0	25,868	0	25,868	25,868	25,868	0	0
Materials, Equipment & Supplies		2,450	(254)	0	2,196	0	2,196	2,196	2,196	0	0
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6222	Field Materials & Supplies	2,200	(254)	0	1,946	0	1,946	1,946	1,946	0	0
6223	Office Materials & Supplies	100	0	0	100	0	100	100	100	0	0
6224	Print & Non-Print Materials	50	0	0	50	0	50	50	50	0	0
Fuel & Lubricants		260	0	0	260	0	260	260	260	0	0
6231	Fuel & Lubricants	260	0	0	260	0	260	260	260	0	0
Rental & Maintenance of Buildings		3,930	(145)	0	3,785	0	3,785	3,785	3,785	0	0
6242	Maintenance of Buildings	3,730	(145)	0	3,585	0	3,585	3,585	3,585	0	0
6243	Janitorial & Cleaning Supplies	200	0	0	200	0	200	200	200	0	0
Maintenance of Infrastructure		13,100	(563)	0	12,537	0	12,537	12,537	12,537	0	0
6253	Maintenance of Drainage & Irrigation	13,100	(563)	0	12,537	0	12,537	12,537	12,537	0	0
Transport, Travel & Postage		2,490	(1,455)	0	1,035	0	1,035	1,035	1,035	0	0
6261	Local Travel & Subsistence	580	0	0	580	0	580	580	580	0	0
6263	Postage, Telex & Cablegrams	30	0	0	30	0	30	30	30	0	0
6264	Vehicle Spares & Service	585	(185)	0	400	0	400	400	400	0	0
6265	Other Transport, Travel & Postage	1,295	(1,270)	0	25	0	25	25	25	0	0
Utility Charges		1,839	(1,800)	0	39	0	39	39	39	0	0
6271	Telephone & Internet Charges	39	0	0	39	0	39	39	39	0	0
6272	Electricity Charges	1,800	(1,800)	0	0	0	0	0	0	0	0
Other Goods & Services Purchased		210	0	0	210	0	210	210	210	0	0
6283	Cleaning & Extermination Services	160	0	0	160	0	160	160	160	0	0
6284	Other	50	0	0	50	0	50	50	50	0	0
Other Operating Expenses		1,490	4,216	0	5,706	0	5,706	5,706	5,706	0	0
6291	National & Other Events	1,284	4,216	0	5,500	0	5,500	5,500	5,500	0	0
6293	Refreshment & Meals	206	0	0	206	0	206	206	206	0	0
Education Subventions & Training		100	0	0	100	0	100	100	100	0	0
6302	Training (including Scholarships)	100	0	0	100	0	100	100	100	0	0

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

**AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO
PROGRAMME 791 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		310,216	(10,000)	2,994	303,210	0	303,210	292,144	292,120	11,090	24
Wages & Salaries		107,635	(50)	0	107,585	0	107,585	97,018	96,995	10,590	23
6111	Administrative	5,557	0	0	5,557	0	5,557	5,557	5,557	0	0
6113	Other Technical & Craft Skilled	4,010	0	0	4,010	0	4,010	4,010	4,010	0	0
6114	Clerical & Office Support	15,975	(50)	0	15,925	0	15,925	14,269	14,269	1,656	0
6115	Semi-Skilled Operatives & Unskilled	18,511	0	0	18,511	0	18,511	17,750	17,750	761	0
6116	Contracted Employees	63,582	0	0	63,582	0	63,582	55,432	55,409	8,173	23
Overhead Expenses		9,466	50	0	9,516	0	9,516	9,017	9,017	499	0
6131	Other Direct Labour Costs	542	50	0	592	0	592	592	592	0	0
6133	Benefits & Allowances	5,224	0	0	5,224	0	5,224	4,855	4,855	369	0
6134	National Insurance	3,700	0	0	3,700	0	3,700	3,570	3,570	130	0
Expenses Specific to the Agency		40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
6211	Expenses Specific to the Agency	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
Materials, Equipment & Supplies		8,800	0	0	8,800	0	8,800	8,800	8,800	0	0
6221	Drugs & Medical Supplies	200	0	0	200	0	200	200	200	0	0
6222	Field Materials & Supplies	4,200	0	0	4,200	0	4,200	4,200	4,200	0	0
6223	Office Materials & Supplies	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6224	Print & Non-Print Materials	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
Fuel & Lubricants		12,500	0	2,994	15,494	0	15,494	15,494	15,494	0	0
6231	Fuel & Lubricants	12,500	0	2,994	15,494	0	15,494	15,494	15,494	0	0
Rental & Maintenance of Buildings		8,000	(1,000)	0	7,000	0	7,000	7,000	7,000	0	0
6243	Janitorial & Cleaning Supplies	8,000	(1,000)	0	7,000	0	7,000	7,000	7,000	0	0
Transport, Travel & Postage		25,600	0	0	25,600	0	25,600	25,600	25,600	0	0
6261	Local Travel & Subsistence	11,500	0	0	11,500	0	11,500	11,500	11,500	0	0
6263	Postage, Telex & Cablegrams	600	0	0	600	0	600	600	600	0	0
6264	Vehicle Spares & Service	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6265	Other Transport, Travel & Postage	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0

**AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO
PROGRAMME 791 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Utility Charges	27,290	0	0	27,290	0	27,290	27,290	27,289	1	1
6271	Telephone & Internet Charges	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6272	Electricity Charges	18,967	0	0	18,967	0	18,967	18,967	18,966	1	1
6273	Water Charges	1,323	0	0	1,323	0	1,323	1,323	1,323	0	0
	Other Goods & Services Purchased	41,525	(9,000)	0	32,525	0	32,525	32,525	32,525	0	0
6281	Security Services	34,425	(9,000)	0	25,425	0	25,425	25,425	25,425	0	0
6282	Equipment Maintenance	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6283	Cleaning & Extermination Services	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6284	Other	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
	Other Operating Expenses	3,900	0	0	3,900	0	3,900	3,900	3,900	0	0
6291	National & Other Events	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6293	Refreshment & Meals	400	0	0	400	0	400	400	400	0	0
6294	Other	500	0	0	500	0	500	500	500	0	0
	Education Subventions & Training	11,500	0	0	11,500	0	11,500	11,500	11,500	0	0
6302	Training (including Scholarships)	11,500	0	0	11,500	0	11,500	11,500	11,500	0	0
	Local Org., Int'l Org. & Constitutional Agencies	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
6312	Subventions to Local Authorities	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0

MR. K. SINGH
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO
PROGRAMME 792 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		79,128	0	0	79,128	0	79,128	78,169	78,169	959	0
Wages & Salaries		19,755	0	0	19,755	0	19,755	18,869	18,869	886	0
6114	Clerical & Office Support	1,969	0	0	1,969	0	1,969	1,969	1,969	0	0
6115	Semi-Skilled Operatives & Unskilled	7,492	0	0	7,492	0	7,492	6,826	6,826	666	0
6116	Contracted Employees	10,294	0	0	10,294	0	10,294	10,074	10,074	220	0
Overhead Expenses		1,932	0	0	1,932	0	1,932	1,859	1,859	73	0
6133	Benefits & Allowances	1,137	0	0	1,137	0	1,137	1,115	1,115	22	0
6134	National Insurance	795	0	0	795	0	795	744	744	51	0
Materials, Equipment & Supplies		8,280	0	0	8,280	0	8,280	8,280	8,280	0	0
6221	Drugs & Medical Supplies	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6222	Field Materials & Supplies	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
6223	Office Materials & Supplies	500	0	0	500	0	500	500	500	0	0
6224	Print & Non-Print Materials	180	0	0	180	0	180	180	180	0	0
Fuel & Lubricants		6,750	0	0	6,750	0	6,750	6,750	6,750	0	0
6231	Fuel & Lubricants	6,750	0	0	6,750	0	6,750	6,750	6,750	0	0
Rental & Maintenance of Buildings		15,500	0	0	15,500	0	15,500	15,500	15,500	0	0
6242	Maintenance of Buildings	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6243	Janitorial & Cleaning Supplies	500	0	0	500	0	500	500	500	0	0
Transport, Travel & Postage		9,360	0	0	9,360	0	9,360	9,360	9,360	0	0
6261	Local Travel & Subsistence	5,220	0	0	5,220	0	5,220	5,220	5,220	0	0
6263	Postage, Telex & Cablegrams	40	0	0	40	0	40	40	40	0	0
6264	Vehicle Spares & Service	4,100	0	0	4,100	0	4,100	4,100	4,100	0	0
Utility Charges		790	0	0	790	0	790	790	790	0	0
6271	Telephone & Internet Charges	190	0	0	190	0	190	190	190	0	0
6272	Electricity Charges	600	0	0	600	0	600	600	600	0	0

AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO
PROGRAMME 792 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Other Goods & Services Purchased		6,626	0	0	6,626	0	6,626	6,626	6,626	0	0
6281	Security Services	4,616	0	0	4,616	0	4,616	4,616	4,616	0	0
6282	Equipment Maintenance	950	0	0	950	0	950	950	950	0	0
6283	Cleaning & Extermination Services	460	0	0	460	0	460	460	460	0	0
6284	Other	600	0	0	600	0	600	600	600	0	0
Other Operating Expenses		6,635	0	0	6,635	0	6,635	6,635	6,635	0	0
6291	National & Other Events	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6293	Refreshment & Meals	75	0	0	75	0	75	75	75	0	0
6294	Other	60	0	0	60	0	60	60	60	0	0
Education Subventions & Training		3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6302	Training (including Scholarships)	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0

MR. K. SINGH
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO
PROGRAMME 793 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		255,491	0	1,569	257,060	0	257,060	256,191	256,103	957	88
Wages & Salaries		31,734	0	0	31,734	0	31,734	30,879	30,793	941	86
6112	Senior Technical	1,715	0	0	1,715	0	1,715	1,715	1,715	0	0
6113	Other Technical & Craft Skilled	3,272	0	0	3,272	0	3,272	3,255	3,245	27	10
6114	Clerical & Office Support	1,008	0	0	1,008	0	1,008	1,008	1,008	0	0
6115	Semi-Skilled Operatives & Unskilled	7,554	0	0	7,554	0	7,554	7,465	7,397	157	68
6116	Contracted Employees	18,185	0	0	18,185	0	18,185	17,436	17,428	757	8
Overhead Expenses		3,184	0	0	3,184	0	3,184	3,170	3,168	16	2
6131	Other Direct Labour Costs	360	0	0	360	0	360	360	360	0	0
6133	Benefits & Allowances	1,686	0	0	1,686	0	1,686	1,672	1,670	16	2
6134	National Insurance	1,138	0	0	1,138	0	1,138	1,138	1,138	0	0
Materials, Equipment & Supplies		2,435	0	0	2,435	0	2,435	2,435	2,435	0	0
6221	Drugs & Medical Supplies	75	0	0	75	0	75	75	75	0	0
6222	Field Materials & Supplies	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6223	Office Materials & Supplies	960	0	0	960	0	960	960	960	0	0
6224	Print & Non-Print Materials	200	0	0	200	0	200	200	200	0	0
Fuel & Lubricants		10,600	0	1,569	12,169	0	12,169	12,169	12,169	0	0
6231	Fuel & Lubricants	10,600	0	1,569	12,169	0	12,169	12,169	12,169	0	0
Rental & Maintenance of Buildings		44,500	0	0	44,500	0	44,500	44,500	44,500	0	0
6242	Maintenance of Buildings	44,000	0	0	44,000	0	44,000	44,000	44,000	0	0
6243	Janitorial & Cleaning Supplies	500	0	0	500	0	500	500	500	0	0
Maintenance of Infrastructure		133,000	0	0	133,000	0	133,000	133,000	133,000	0	0
6251	Maintenance of Roads	70,000	0	0	70,000	0	70,000	70,000	70,000	0	0
6252	Maintenance of Bridges	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
6255	Maintenance of Other Infrastructure	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0

AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO
PROGRAMME 793 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		15,460	0	0	15,460	0	15,460	15,460	15,460	0	0
6261	Local Travel & Subsistence	4,650	0	0	4,650	0	4,650	4,650	4,650	0	0
6264	Vehicle Spares & Service	10,400	0	0	10,400	0	10,400	10,400	10,400	0	0
6265	Other Transport, Travel & Postage	410	0	0	410	0	410	410	410	0	0
Utility Charges		2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
6271	Telephone & Internet Charges	200	0	0	200	0	200	200	200	0	0
6272	Electricity Charges	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
Other Goods & Services Purchased		12,070	0	0	12,070	0	12,070	12,070	12,070	0	0
6281	Security Services	5,305	0	0	5,305	0	5,305	5,305	5,305	0	0
6282	Equipment Maintenance	250	0	0	250	0	250	250	250	0	0
6283	Cleaning & Extermination Services	315	0	0	315	0	315	315	315	0	0
6284	Other	6,200	0	0	6,200	0	6,200	6,200	6,200	0	0
Other Operating Expenses		208	0	0	208	0	208	208	208	0	0
6293	Refreshment & Meals	208	0	0	208	0	208	208	208	0	0

MR. K. SINGH
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO
PROGRAMME 794 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,831,601	10,000	58,158	1,899,759	0	1,899,759	1,883,951	1,883,818	15,941	133
Wages & Salaries		931,251	40,918	0	972,169	0	972,169	963,793	963,668	8,501	125
6111	Administrative	121,470	(3,102)	0	118,368	0	118,368	115,880	115,880	2,488	0
6112	Senior Technical	376,946	44,020	0	420,966	0	420,966	420,966	420,888	78	78
6113	Other Technical & Craft Skilled	251,725	0	0	251,725	0	251,725	251,725	251,688	37	37
6114	Clerical & Office Support	4,781	0	0	4,781	0	4,781	3,455	3,455	1,326	0
6115	Semi-Skilled Operatives & Unskilled	107,996	0	0	107,996	0	107,996	103,434	103,434	4,562	0
6116	Contracted Employees	68,333	0	0	68,333	0	68,333	68,333	68,323	10	10
Overhead Expenses		285,455	(40,918)	0	244,537	0	244,537	237,105	237,100	7,437	5
6131	Other Direct Labour Costs	3,977	3,102	0	7,079	0	7,079	7,079	7,079	0	0
6133	Benefits & Allowances	209,162	(44,020)	0	165,142	0	165,142	157,710	157,705	7,437	5
6134	National Insurance	72,316	0	0	72,316	0	72,316	72,316	72,316	0	0
Materials, Equipment & Supplies		31,350	0	0	31,350	0	31,350	31,350	31,349	1	1
6221	Drugs & Medical Supplies	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6222	Field Materials & Supplies	12,150	0	0	12,150	0	12,150	12,150	12,150	0	0
6223	Office Materials & Supplies	9,050	0	0	9,050	0	9,050	9,050	9,050	0	0
6224	Print & Non-Print Materials	7,150	0	0	7,150	0	7,150	7,150	7,149	1	1
Fuel & Lubricants		15,000	0	5,158	20,158	0	20,158	20,158	20,158	0	0
6231	Fuel & Lubricants	15,000	0	5,158	20,158	0	20,158	20,158	20,158	0	0
Rental & Maintenance of Buildings		76,380	0	0	76,380	0	76,380	76,380	76,380	0	0
6241	Rental of Buildings	2,880	0	0	2,880	0	2,880	2,880	2,880	0	0
6242	Maintenance of Buildings	60,000	0	0	60,000	0	60,000	60,000	60,000	0	0
6243	Janitorial & Cleaning Supplies	13,500	0	0	13,500	0	13,500	13,500	13,500	0	0
Maintenance of Infrastructure		43,500	0	0	43,500	0	43,500	43,500	43,499	1	1
6255	Maintenance of Other Infrastructure	43,500	0	0	43,500	0	43,500	43,500	43,499	1	1

AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO
PROGRAMME 794 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		49,450	0	0	49,450	0	49,450	49,450	49,450	0	0
6261	Local Travel & Subsistence	19,500	0	0	19,500	0	19,500	19,500	19,500	0	0
6263	Postage, Telex & Cablegrams	700	0	0	700	0	700	700	700	0	0
6264	Vehicle Spares & Service	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
6265	Other Transport, Travel & Postage	26,150	0	0	26,150	0	26,150	26,150	26,150	0	0
Utility Charges		22,600	(4,385)	0	18,215	0	18,215	18,215	18,215	0	0
6271	Telephone & Internet Charges	4,100	0	0	4,100	0	4,100	4,100	4,100	0	0
6272	Electricity Charges	18,500	(4,385)	0	14,115	0	14,115	14,115	14,115	0	0
Other Goods & Services Purchased		196,585	(12,730)	0	183,855	0	183,855	183,855	183,855	0	0
6281	Security Services	72,585	(17,115)	0	55,470	0	55,470	55,470	55,470	0	0
6282	Equipment Maintenance	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6283	Cleaning & Extermination Services	31,000	4,385	0	35,385	0	35,385	35,385	35,385	0	0
6284	Other	91,000	0	0	91,000	0	91,000	91,000	91,000	0	0
Other Operating Expenses		158,530	27,115	53,000	238,645	0	238,645	238,645	238,645	0	0
6291	National & Other Events	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
6292	Dietary	140,000	27,115	53,000	220,115	0	220,115	220,115	220,115	0	0
6293	Refreshment & Meals	730	0	0	730	0	730	730	730	0	0
6294	Other	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
Education Subventions & Training		21,500	0	0	21,500	0	21,500	21,500	21,499	1	1
6302	Training (including Scholarships)	21,500	0	0	21,500	0	21,500	21,500	21,499	1	1

MR. K. SINGH
HEAD OF BUDGET AGENCY

**AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO
PROGRAMME 795 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		914,572	0	4,533	919,105	0	919,105	908,565	908,528	10,577	37
Wages & Salaries		265,480	(388)	0	265,092	0	265,092	262,118	262,084	3,008	34
6112	Senior Technical	3,868	0	0	3,868	0	3,868	3,868	3,868	0	0
6113	Other Technical & Craft Skilled	120,011	(388)	0	119,623	0	119,623	116,649	116,649	2,974	0
6114	Clerical & Office Support	5,005	0	0	5,005	0	5,005	5,005	5,005	0	0
6115	Semi-Skilled Operatives & Unskilled	55,966	0	0	55,966	0	55,966	55,966	55,957	9	9
6116	Contracted Employees	80,630	0	0	80,630	0	80,630	80,630	80,605	25	25
Overhead Expenses		74,946	388	0	75,334	0	75,334	67,768	67,768	7,566	0
6131	Other Direct Labour Costs	1,636	388	0	2,024	0	2,024	2,024	2,024	0	0
6133	Benefits & Allowances	57,783	0	0	57,783	0	57,783	50,284	50,284	7,499	0
6134	National Insurance	15,527	0	0	15,527	0	15,527	15,460	15,460	67	0
Materials, Equipment & Supplies		270,550	0	0	270,550	0	270,550	270,550	270,550	0	0
6221	Drugs & Medical Supplies	255,000	0	0	255,000	0	255,000	255,000	255,000	0	0
6222	Field Materials & Supplies	8,650	0	0	8,650	0	8,650	8,650	8,650	0	0
6223	Office Materials & Supplies	4,400	0	0	4,400	0	4,400	4,400	4,400	0	0
6224	Print & Non-Print Materials	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
Fuel & Lubricants		21,000	0	4,533	25,533	0	25,533	25,533	25,533	0	0
6231	Fuel & Lubricants	21,000	0	4,533	25,533	0	25,533	25,533	25,533	0	0
Rental & Maintenance of Buildings		82,950	0	0	82,950	0	82,950	82,950	82,950	0	0
6241	Rental of Buildings	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6242	Maintenance of Buildings	58,800	0	0	58,800	0	58,800	58,800	58,800	0	0
6243	Janitorial & Cleaning Supplies	22,650	0	0	22,650	0	22,650	22,650	22,650	0	0
Maintenance of Infrastructure		22,500	0	0	22,500	0	22,500	22,500	22,500	0	0
6251	Maintenance of Roads	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6255	Maintenance of Other Infrastructure	15,500	0	0	15,500	0	15,500	15,500	15,500	0	0

AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO
PROGRAMME 795 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		45,681	2,927	0	48,608	0	48,608	48,608	48,607	1	1
6261	Local Travel & Subsistence	11,250	0	0	11,250	0	11,250	11,250	11,249	1	1
6263	Postage, Telex & Cablegrams	331	0	0	331	0	331	331	331	0	0
6264	Vehicle Spares & Service	17,600	0	0	17,600	0	17,600	17,600	17,600	0	0
6265	Other Transport, Travel & Postage	16,500	2,927	0	19,427	0	19,427	19,427	19,427	0	0
Utility Charges		45,000	(2,927)	0	42,073	0	42,073	42,073	42,073	0	0
6271	Telephone & Internet Charges	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6272	Electricity Charges	38,000	(2,927)	0	35,073	0	35,073	35,073	35,073	0	0
Other Goods & Services Purchased		57,460	0	0	57,460	0	57,460	57,460	57,459	1	1
6281	Security Services	37,060	0	0	37,060	0	37,060	37,060	37,060	0	0
6282	Equipment Maintenance	8,800	0	0	8,800	0	8,800	8,800	8,799	1	1
6283	Cleaning & Extermination Services	6,400	0	0	6,400	0	6,400	6,400	6,400	0	0
6284	Other	5,200	0	0	5,200	0	5,200	5,200	5,200	0	0
Other Operating Expenses		23,505	0	0	23,505	0	23,505	23,505	23,505	0	0
6291	National & Other Events	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6292	Dietary	21,405	0	0	21,405	0	21,405	21,405	21,405	0	0
6293	Refreshment & Meals	600	0	0	600	0	600	600	600	0	0
Education Subventions & Training		5,500	0	0	5,500	0	5,500	5,500	5,499	1	1
6302	Training (including Scholarships)	5,500	0	0	5,500	0	5,500	5,500	5,499	1	1

MR. K. SINGH
HEAD OF BUDGET AGENCY

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 801 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		272,811	3,473	0	276,284	0	276,284	266,668	266,427	9,857	241
Wages & Salaries		91,856	0	0	91,856	0	91,856	83,893	83,892	7,964	1
6111	Administrative	20,119	0	0	20,119	0	20,119	17,060	17,060	3,059	0
6113	Other Technical & Craft Skilled	4,937	0	0	4,937	0	4,937	4,937	4,937	0	0
6114	Clerical & Office Support	38,806	0	0	38,806	0	38,806	37,011	37,010	1,796	1
6115	Semi-Skilled Operatives & Unskilled	21,734	0	0	21,734	0	21,734	19,194	19,194	2,540	0
6116	Contracted Employees	2,587	0	0	2,587	0	2,587	2,261	2,261	326	0
6117	Temporary Employees	3,673	0	0	3,673	0	3,673	3,430	3,430	243	0
Overhead Expenses		18,109	0	0	18,109	0	18,109	16,456	16,456	1,653	0
6131	Other Direct Labour Costs	287	0	0	287	0	287	287	287	0	0
6133	Benefits & Allowances	10,546	0	0	10,546	0	10,546	10,032	10,032	514	0
6134	National Insurance	7,276	0	0	7,276	0	7,276	6,137	6,137	1,139	0
Expenses Specific to the Agency		40,500	0	0	40,500	0	40,500	40,500	40,500	0	0
6211	Expenses Specific to the Agency	40,500	0	0	40,500	0	40,500	40,500	40,500	0	0
Materials, Equipment & Supplies		10,450	0	0	10,450	0	10,450	10,450	10,436	14	14
6221	Drugs & Medical Supplies	2,150	0	0	2,150	0	2,150	2,150	2,149	1	1
6222	Field Materials & Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6223	Office Materials & Supplies	4,300	0	0	4,300	0	4,300	4,300	4,290	10	10
6224	Print & Non-Print Materials	2,000	0	0	2,000	0	2,000	2,000	1,997	3	3
Fuel & Lubricants		5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6231	Fuel & Lubricants	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
Rental & Maintenance of Buildings		7,600	0	0	7,600	0	7,600	7,600	7,600	0	0
6242	Maintenance of Buildings	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6243	Janitorial & Cleaning Supplies	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
Maintenance of Infrastructure		6,000	0	0	6,000	0	6,000	6,000	5,983	17	17
6255	Maintenance of Other Infrastructure	6,000	0	0	6,000	0	6,000	6,000	5,983	17	17

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 801 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Transport, Travel & Postage	9,287	2,500	0	11,787	0	11,787	11,787	11,764	23	23
6261	Local Travel & Subsistence	5,200	0	0	5,200	0	5,200	5,200	5,189	11	11
6263	Postage, Telex & Cablegrams	17	0	0	17	0	17	17	17	0	0
6264	Vehicle Spares & Service	3,050	2,500	0	5,550	0	5,550	5,550	5,543	7	7
6265	Other Transport, Travel & Postage	1,020	0	0	1,020	0	1,020	1,020	1,015	5	5
	Utility Charges	6,212	709	0	6,921	0	6,921	6,921	6,768	153	153
6271	Telephone & Internet Charges	2,200	0	0	2,200	0	2,200	2,200	2,177	23	23
6272	Electricity Charges	1,112	709	0	1,821	0	1,821	1,821	1,691	130	130
6273	Water Charges	2,900	0	0	2,900	0	2,900	2,900	2,900	0	0
	Other Goods & Services Purchased	51,406	0	0	51,406	0	51,406	51,406	51,388	18	18
6281	Security Services	42,156	0	0	42,156	0	42,156	42,156	42,153	3	3
6282	Equipment Maintenance	2,900	0	0	2,900	0	2,900	2,900	2,900	0	0
6283	Cleaning & Extermination Services	1,950	0	0	1,950	0	1,950	1,950	1,949	1	1
6284	Other	4,400	0	0	4,400	0	4,400	4,400	4,386	14	14
	Other Operating Expenses	14,700	264	0	14,964	0	14,964	14,964	14,962	2	2
6291	National & Other Events	11,900	0	0	11,900	0	11,900	11,900	11,899	1	1
6293	Refreshment & Meals	1,600	264	0	1,864	0	1,864	1,864	1,864	0	0
6294	Other	1,200	0	0	1,200	0	1,200	1,200	1,199	1	1
	Education Subventions & Training	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6302	Training (including Scholarships)	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
	Rates, Taxes & Subvention to Local Authorities	10,191	0	0	10,191	0	10,191	10,191	10,178	13	13
6311	Rates & Taxes	301	0	0	301	0	301	301	301	0	0
6312	Subventions to Local Authorities	9,890	0	0	9,890	0	9,890	9,890	9,877	13	13

MR. D. JOHN
HEAD OF BUDGET AGENCY

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 802 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		219,666	(3,473)	0	216,193	0	216,193	213,763	213,204	2,989	559
Wages & Salaries		20,910	(181)	0	20,729	0	20,729	18,404	18,404	2,325	0
6112	Senior Technical	8,882	0	0	8,882	0	8,882	8,832	8,832	50	0
6113	Other Technical & Craft Skilled	4,102	0	0	4,102	0	4,102	4,102	4,102	0	0
6114	Clerical & Office Support	1,973	0	0	1,973	0	1,973	1,973	1,973	0	0
6115	Semi-Skilled Operatives & Unskilled	2,696	0	0	2,696	0	2,696	2,418	2,418	278	0
6116	Contracted Employees	1,251	(181)	0	1,070	0	1,070	84	84	986	0
6117	Temporary Employees	2,006	0	0	2,006	0	2,006	995	995	1,011	0
Overhead Expenses		3,531	181	0	3,712	0	3,712	3,607	3,607	105	0
6133	Benefits & Allowances	2,048	181	0	2,229	0	2,229	2,229	2,229	0	0
6134	National Insurance	1,483	0	0	1,483	0	1,483	1,378	1,378	105	0
Materials, Equipment & Supplies		5,730	240	0	5,970	0	5,970	5,970	5,956	14	14
6221	Drugs & Medical Supplies	150	0	0	150	0	150	150	150	0	0
6222	Field Materials & Supplies	1,100	0	0	1,100	0	1,100	1,100	1,096	4	4
6223	Office Materials & Supplies	3,280	0	0	3,280	0	3,280	3,280	3,279	1	1
6224	Print & Non-Print Materials	1,200	240	0	1,440	0	1,440	1,440	1,431	9	9
Fuel & Lubricants		5,600	817	0	6,417	0	6,417	6,417	6,417	0	0
6231	Fuel & Lubricants	5,600	817	0	6,417	0	6,417	6,417	6,417	0	0
Rental & Maintenance of Buildings		17,100	0	0	17,100	0	17,100	17,100	16,949	151	151
6242	Maintenance of Buildings	16,000	0	0	16,000	0	16,000	16,000	15,851	149	149
6243	Janitorial & Cleaning Supplies	1,100	0	0	1,100	0	1,100	1,100	1,098	2	2
Maintenance of Infrastructure		113,500	0	0	113,500	0	113,500	113,500	113,466	34	34
6251	Maintenance of Roads	62,500	0	0	62,500	0	62,500	62,500	62,491	9	9
6252	Maintenance of Bridges	5,500	0	0	5,500	0	5,500	5,500	5,491	9	9
6253	Maintenance of Drainage & Irrigation Works	21,000	0	0	21,000	0	21,000	21,000	20,990	10	10
6254	Maintenance of Sea & River Defenses	9,500	0	0	9,500	0	9,500	9,500	9,499	1	1
6255	Maintenance of Other Infrastructure	15,000	0	0	15,000	0	15,000	15,000	14,995	5	5

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 802 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		13,115	608	0	13,723	0	13,723	13,723	13,673	50	50
6261	Local Travel & Subsistence	4,100	608	0	4,708	0	4,708	4,708	4,707	1	1
6263	Postage, Telex & Cablegrams	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares & Service	7,000	0	0	7,000	0	7,000	7,000	6,966	34	34
6265	Other Transport, Travel & Postage	2,000	0	0	2,000	0	2,000	2,000	1,985	15	15
Utility Charges		10,500	(6,521)	0	3,979	0	3,979	3,979	3,737	242	242
6271	Telephone & Internet Charges	300	0	0	300	0	300	300	220	80	80
6272	Electricity Charges	200	0	0	200	0	200	200	38	162	162
6273	Water Charges	10,000	(6,521)	0	3,479	0	3,479	3,479	3,479	0	0
Other Goods & Services Purchased		28,330	1,140	0	29,470	0	29,470	29,470	29,403	67	67
6281	Security Services	23,860	0	0	23,860	0	23,860	23,860	23,793	67	67
6282	Equipment Maintenance	2,020	0	0	2,020	0	2,020	2,020	2,020	0	0
6283	Cleaning & Extermination Services	750	0	0	750	0	750	750	750	0	0
6284	Other	1,700	1,140	0	2,840	0	2,840	2,840	2,840	0	0
Other Operating Expenses		850	243	0	1,093	0	1,093	1,093	1,092	1	1
6293	Refreshment & Meals	850	243	0	1,093	0	1,093	1,093	1,092	1	1
Education Subventions & Training		500	0	0	500	0	500	500	500	0	0
6302	Training (including Scholarships)	500	0	0	500	0	500	500	500	0	0

MR. D. JOHN
HEAD OF BUDGET AGENCY

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 803 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		3,080,714	0	0	3,080,714	0	3,080,714	3,054,995	3,036,156	44,558	18,839
Wages & Salaries		1,709,221	0	0	1,709,221	0	1,709,221	1,692,321	1,692,128	17,093	193
6111	Administrative	986,450	0	0	986,450	0	986,450	986,450	986,394	56	56
6112	Senior Technical	473,841	0	0	473,841	0	473,841	472,691	472,601	1,240	90
6113	Other Technical & Craft Skilled	111,363	0	0	111,363	0	111,363	99,562	99,562	11,801	0
6114	Clerical & Office Support	15,666	0	0	15,666	0	15,666	15,350	15,350	316	0
6115	Semi-Skilled Operatives & Unskilled	83,532	0	0	83,532	0	83,532	79,899	79,852	3,680	47
6116	Contracted Employees	17,529	(9,348)	0	8,181	0	8,181	8,181	8,181	0	0
6117	Temporary Employees	20,840	9,348	0	30,188	0	30,188	30,188	30,188	0	0
Overhead Expenses		276,693	0	0	276,693	0	276,693	267,874	267,853	8,840	21
6131	Other Direct Labour Costs	5,341	0	0	5,341	0	5,341	5,341	5,320	21	21
6133	Benefits & Allowances	131,000	0	0	131,000	0	131,000	122,181	122,181	8,819	0
6134	National Insurance	140,352	0	0	140,352	0	140,352	140,352	140,352	0	0
Materials, Equipment & Supplies		80,000	0	0	80,000	0	80,000	80,000	79,999	1	1
6221	Drugs & Medical Supplies	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6222	Field Materials & Supplies	38,000	0	0	38,000	0	38,000	38,000	37,999	1	1
6223	Office Materials & Supplies	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
6224	Print & Non-Print Materials	24,000	0	0	24,000	0	24,000	24,000	24,000	0	0
Fuel & Lubricants		12,900	2,324	0	15,224	0	15,224	15,224	15,224	0	0
6231	Fuel & Lubricants	12,900	2,324	0	15,224	0	15,224	15,224	15,224	0	0
Rental & Maintenance of Buildings		176,600	0	0	176,600	0	176,600	176,600	176,516	84	84
6241	Rental of Buildings	3,600	0	0	3,600	0	3,600	3,600	3,555	45	45
6242	Maintenance of Buildings	125,000	0	0	125,000	0	125,000	125,000	124,962	38	38
6243	Janitorial & Cleaning Supplies	48,000	0	0	48,000	0	48,000	48,000	47,999	1	1
Maintenance of Infrastructure		72,800	0	0	72,800	0	72,800	72,800	70,101	2,699	2,699
6255	Maintenance of Other Infrastructure	72,800	0	0	72,800	0	72,800	72,800	70,101	2,699	2,699

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 803 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Transport, Travel & Postage	32,980	7,565	0	40,545	0	40,545	40,545	40,544	1	1
6261	Local Travel & Subsistence	10,880	1,968	0	12,848	0	12,848	12,848	12,848	0	0
6264	Vehicle Spares & Service	11,600	4,087	0	15,687	0	15,687	15,687	15,686	1	1
6265	Other Transport, Travel & Postage	10,500	1,510	0	12,010	0	12,010	12,010	12,010	0	0
	Utility Charges	106,264	(33,532)	0	72,732	0	72,732	72,732	60,537	12,195	12,195
6271	Telephone & Internet Charges	4,500	0	0	4,500	0	4,500	4,500	3,605	895	895
6272	Electricity Charges	37,684	(14,969)	0	22,715	0	22,715	22,715	11,415	11,300	11,300
6273	Water Charges	64,080	(18,563)	0	45,517	0	45,517	45,517	45,517	0	0
	Other Goods & Services Purchased	553,456	16,092	0	569,548	0	569,548	569,548	565,927	3,621	3,621
6281	Security Services	349,956	0	0	349,956	0	349,956	349,956	349,956	0	0
6282	Equipment Maintenance	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
6283	Cleaning & Extermination Services	33,000	2,537	0	35,537	0	35,537	35,537	35,436	101	101
6284	Other	161,000	13,555	0	174,555	0	174,555	174,555	171,035	3,520	3,520
	Other Operating Expenses	54,800	7,551	0	62,351	0	62,351	62,351	62,336	15	15
6291	National & Other Events	15,000	7,551	0	22,551	0	22,551	22,551	22,549	2	2
6292	Dietary	31,400	0	0	31,400	0	31,400	31,400	31,400	0	0
6293	Refreshment & Meals	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6294	Other	6,400	0	0	6,400	0	6,400	6,400	6,387	13	13
	Education Subventions & Training	5,000	0	0	5,000	0	5,000	5,000	4,991	9	9
6302	Training (including Scholarships)	5,000	0	0	5,000	0	5,000	5,000	4,991	9	9

MR. D. JOHN
HEAD OF BUDGET AGENCY

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 804 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,020,996	1	0	1,020,997	0	1,020,997	1,002,739	997,213	23,784	5,526
Wages & Salaries		286,729	0	0	286,729	0	286,729	279,376	278,269	8,460	1,107
6111	Administrative	1,485	0	0	1,485	0	1,485	1,485	1,485	0	0
6112	Senior Technical	26,667	0	0	26,667	0	26,667	24,903	24,903	1,764	0
6113	Other Technical & Craft Skilled	127,532	0	0	127,532	0	127,532	123,553	123,543	3,989	10
6114	Clerical & Office Support	15,257	0	0	15,257	0	15,257	14,939	14,939	318	0
6115	Semi-Skilled Operatives & Unskilled	67,736	0	0	67,736	0	67,736	66,444	66,444	1,292	0
6116	Contracted Employees	6,299	0	0	6,299	0	6,299	6,299	6,299	0	0
6117	Temporary Employees	41,753	0	0	41,753	0	41,753	41,753	40,656	1,097	1,097
Overhead Expenses		68,002	0	0	68,002	0	68,002	57,097	57,097	10,905	0
6131	Other Direct Labour Costs	3,260	0	0	3,260	0	3,260	2,469	2,469	791	0
6133	Benefits & Allowances	44,693	0	0	44,693	0	44,693	36,649	36,649	8,044	0
6134	National Insurance	20,049	0	0	20,049	0	20,049	17,979	17,979	2,070	0
Materials, Equipment & Supplies		257,300	0	0	257,300	0	257,300	257,300	256,996	304	304
6221	Drugs & Medical Supplies	225,000	0	0	225,000	0	225,000	225,000	224,700	300	300
6222	Field Materials & Supplies	17,000	0	0	17,000	0	17,000	17,000	16,999	1	1
6223	Office Materials & Supplies	10,800	0	0	10,800	0	10,800	10,800	10,797	3	3
6224	Print & Non-Print Materials	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
Fuel & Lubricants		12,700	0	0	12,700	0	12,700	12,700	12,700	0	0
6231	Fuel & Lubricants	12,700	0	0	12,700	0	12,700	12,700	12,700	0	0
Rental & Maintenance of Buildings		76,427	0	0	76,427	0	76,427	76,427	76,038	389	389
6241	Rental of Buildings	16,527	0	0	16,527	0	16,527	16,527	16,517	10	10
6242	Maintenance of Buildings	40,000	0	0	40,000	0	40,000	40,000	39,622	378	378
6243	Janitorial & Cleaning Supplies	19,900	0	0	19,900	0	19,900	19,900	19,899	1	1
Maintenance of Infrastructure		35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
6255	Maintenance of Other Infrastructure	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 804 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transport, Travel & Postage		21,420	5,868	0	27,288	0	27,288	27,288	27,038	250	250
6261	Local Travel & Subsistence	11,000	3,000	0	14,000	0	14,000	14,000	13,751	249	249
6263	Postage, Telex and Cablegrams	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Service	6,200	2,868	0	9,068	0	9,068	9,068	9,068	0	0
6265	Other Transport, Travel & Postage	4,200	0	0	4,200	0	4,200	4,200	4,199	1	1
Utility Charges		30,000	(8,790)	0	21,210	0	21,210	21,210	18,039	3,171	3,171
6271	Telephone & Internet Charges	5,000	0	0	5,000	0	5,000	5,000	2,861	2,139	2,139
6272	Electricity Charges	7,000	(1,300)	0	5,700	0	5,700	5,700	4,668	1,032	1,032
6273	Water Charges	18,000	(7,490)	0	10,510	0	10,510	10,510	10,510	0	0
Other Goods & Services Purchased		203,568	(6,300)	0	197,268	0	197,268	197,268	197,158	110	110
6281	Security Services	178,668	(6,300)	0	172,368	0	172,368	172,368	172,366	2	2
6282	Equipment Maintenance	7,000	0	0	7,000	0	7,000	7,000	6,901	99	99
6283	Cleaning & Extermination Services	6,900	0	0	6,900	0	6,900	6,900	6,892	8	8
6284	Other	11,000	0	0	11,000	0	11,000	11,000	10,999	1	1
Other Operating Expenses		27,950	9,223	0	37,173	0	37,173	37,173	36,979	194	194
6291	National & Other Events	1,200	560	0	1,760	0	1,760	1,760	1,609	151	151
6292	Dietary	25,500	8,663	0	34,163	0	34,163	34,163	34,133	30	30
6293	Refreshment & Meals	850	0	0	850	0	850	850	837	13	13
6294	Other	400	0	0	400	0	400	400	400	0	0
Education Subventions & Training		1,900	0	0	1,900	0	1,900	1,900	1,899	1	1
6302	Training (including Scholarships)	1,900	0	0	1,900	0	1,900	1,900	1,899	1	1

MR. D. JOHN
HEAD OF BUDGET AGENCY

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 805 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		35,502	0	0	35,502	0	35,502	35,495	35,085	417	410
Wages & Salaries		7,995	0	0	7,995	0	7,995	7,988	7,988	7	0
6112	Senior Technical	2,889	0	0	2,889	0	2,889	2,882	2,882	7	0
6114	Clerical & Office Support	977	0	0	977	0	977	977	977	0	0
6117	Temporary Employees	4,129	0	0	4,129	0	4,129	4,129	4,129	0	0
Overhead Expenses		647	0	0	647	0	647	647	647	0	0
6133	Benefits & Allowances	322	0	0	322	0	322	322	322	0	0
6134	National Insurance	325	0	0	325	0	325	325	325	0	0
Materials, Equipment & Supplies		6,080	0	0	6,080	0	6,080	6,080	6,080	0	0
6221	Drugs & Medical Supplies	150	0	0	150	0	150	150	150	0	0
6222	Field Materials & Supplies	5,100	0	0	5,100	0	5,100	5,100	5,100	0	0
6223	Office Materials & Supplies	580	0	0	580	0	580	580	580	0	0
6224	Print & Non-Print Materials	250	0	0	250	0	250	250	250	0	0
Fuel & Lubricants		800	0	0	800	0	800	800	800	0	0
6231	Fuel & Lubricants	800	0	0	800	0	800	800	800	0	0
Rental & Maintenance of Buildings		2,650	0	0	2,650	0	2,650	2,650	2,649	1	1
6242	Maintenance of Buildings	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6243	Janitorial & Cleaning Supplies	650	0	0	650	0	650	650	650	0	0
Maintenance of Infrastructure		2,200	0	0	2,200	0	2,200	2,200	2,199	1	1
6255	Maintenance of Other Infrastructure	2,200	0	0	2,200	0	2,200	2,200	2,199	1	1
Transport, Travel & Postage		3,520	0	0	3,520	0	3,520	3,520	3,518	2	2
6261	Local Travel & Subsistence	1,200	0	0	1,200	0	1,200	1,200	1,199	1	1
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Service	1,300	0	0	1,300	0	1,300	1,300	1,299	1	1
6265	Other Transport, Travel & Postage	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 805 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Utility Charges	1,400	0	0	1,400	0	1,400	1,400	996	404	404
6271	Telephone & Internet Charges	500	0	0	500	0	500	500	301	199	199
6272	Electricity Charges	500	0	0	500	0	500	500	295	205	205
6273	Water Charges	400	0	0	400	0	400	400	400	0	0
	Other Goods & Services Purchased	3,800	0	0	3,800	0	3,800	3,800	3,798	2	2
6282	Equipment Maintenance	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
6283	Cleaning & Extermination Services	500	0	0	500	0	500	500	500	0	0
6284	Other	1,400	0	0	1,400	0	1,400	1,400	1,398	2	2
	Other Operating Expenses	5,210	0	0	5,210	0	5,210	5,210	5,210	0	0
6291	National & Other Events	4,650	0	0	4,650	0	4,650	4,650	4,650	0	0
6293	Refreshment & Meals	260	0	0	260	0	260	260	260	0	0
6294	Other	300	0	0	300	0	300	300	300	0	0
	Education Subventions & Training	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6302	Training (including Scholarships)	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0

MR. D. JOHN
HEAD OF BUDGET AGENCY

**AGENCY 01 - OFFICE OF THE PRESIDENT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,381,613	0	0	2,381,613	0	2,381,613	1,012,341	1,010,435	1,371,178	1,906
011 - ADMINISTRATION		511,000	0	0	511,000	0	511,000	510,883	510,883	117	0
12141 Office & Residence of the President		120,000	0	0	120,000	0	120,000	120,000	120,000	0	0
1214100 Office & Residence of the President		120,000	0	0	120,000	0	120,000	120,000	120,000	0	0
17017 Minor Works		245,000	0	0	245,000	0	245,000	245,000	245,000	0	0
1701700 Minor Works		245,000	0	0	245,000	0	245,000	245,000	245,000	0	0
24052 Land Transport		71,000	0	0	71,000	0	71,000	70,883	70,883	117	0
2405200 Land Transport		71,000	0	0	71,000	0	71,000	70,883	70,883	117	0
25079 Purchase of Equipment		75,000	0	0	75,000	0	75,000	75,000	75,000	0	0
2507900 Furniture & Equipment		75,000	0	0	75,000	0	75,000	75,000	75,000	0	0
012 - NATIONAL POLICY DEVELOPMENT PRESIDENTIAL ADVISORY		112,800	0	0	112,800	0	112,800	112,800	112,800	0	0
25079 Purchase of Equipment		7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
2507900 Purchase of Equipment		7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
33011 Lands & Surveys		100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
3301100 Lands & Surveys		100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
45045 Institute of Applied Science & Technology		5,800	0	0	5,800	0	5,800	5,800	5,800	0	0
4504500 Institute of Applied Science & Technology		5,800	0	0	5,800	0	5,800	5,800	5,800	0	0
013 - DEFENCE & NATIONAL SECURITY		47,540	0	0	47,540	0	47,540	46,635	46,435	1,105	200
12206 Buildings		22,540	0	0	22,540	0	22,540	21,635	21,435	1,105	200
1220600 Buildings		22,540	0	0	22,540	0	22,540	21,635	21,435	1,105	200
25079 Purchase of Equipment		25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
2507900 Furniture & Equipment		25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
014 - PUBLIC POLICY & PLANNING		23,500	0	0	23,500	0	23,500	23,500	23,500	0	0
25079 Purchase of Equipment		2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
2507900 Purchase of Equipment		2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
34019 Guyana Office for Investment		21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
3401900 Guyana Office for Investment		21,000	0	0	21,000	0	21,000	21,000	21,000	0	0

**AGENCY 01 - OFFICE OF THE PRESIDENT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
015 - ENVIRONMENTAL MANAGEMENT & COMPLIANCE		1,685,780	0	0	1,685,780	0	1,685,780	317,594	315,888	1,369,892	1,706
25079	Purchase of Equipment	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
2507900	Furniture & Equipment	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
34015	Environmental Protection Agency	100,000	0	0	100,000	0	100,000	100,000	98,294	1,706	1,706
3401500	Environmental Protection Agency	100,000	0	0	100,000	0	100,000	100,000	98,294	1,706	1,706
34017	National Parks Commission	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
3401700	National Parks Commission	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
34018	Protected Areas Commission	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
3401800	Protected Areas Commission	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
34025	Wildlife Management Authority	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
3402500	Wildlife Management Authority	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
34028	Guyana-China Friendship Park	1,229,780	0	0	1,229,780	0	1,229,780	0	0	1,229,780	0
3402800	Guyana-China Friendship Park	1,229,780	0	0	1,229,780	0	1,229,780	0	0	1,229,780	0
44036	Guyana Protected Areas System	300,000	0	0	300,000	0	300,000	161,594	161,594	138,406	0
4403600	Guyana Protected Areas System	300,000	0	0	300,000	0	300,000	161,594	161,594	138,406	0
016 - POLICE COMPLAINTS AUTHORITY		993	0	0	993	0	993	929	929	64	0
26087	Police Complaints Authority	993	0	0	993	0	993	929	929	64	0
2608700	Police Complaints Authority	993	0	0	993	0	993	929	929	64	0

MS. A. MOORE
HEAD OF BUDGET AGENCY

**AGENCY 02 - OFFICE OF THE PRIME MINISTER
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		27,335,504	0	85,800	27,421,304	3,813,000	31,234,304	29,823,296	29,823,296	1,411,008	-
021 - PRIME MINISTER'S SECRETARIAT		51,778	0	0	51,778	0	51,778	40,295	40,295	11,483	0
12193 Buildings		31,778	0	0	31,778	0	31,778	20,295	20,295	11,483	0
1219300 Buildings		31,778	0	0	31,778	0	31,778	20,295	20,295	11,483	0
17010 Minor Works		10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
1701000 Minor Works		10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
25096 Furniture & Equipment		10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
2509600 Furniture & Equipment		10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
022 - DISASTER PREPAREDNESS, RESPONSE & MANAGEMENT		100,000	0	0	100,000	0	100,000	67,393	67,393	32,607	0
26064 Civil Defence Commission		100,000	0	0	100,000	0	100,000	67,393	67,393	32,607	0
2606400 Civil Defence Commission		100,000	0	0	100,000	0	100,000	67,393	67,393	32,607	0
023 - POWER GENERATION		24,379,870	0	85,800	24,465,670	3,813,000	28,278,670	26,911,752	26,911,752	1,366,918	0
26066 Lethem Power Company		50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
2606600 Lethem Power Company		50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
26067 Hinterland Electrification		200,000	0	0	200,000	0	200,000	200,000	200,000	0	0
2606700 Hinterland Electrification		200,000	0	0	200,000	0	200,000	200,000	200,000	0	0
26068 Power Utility Upgrade Programme		436,386	0	85,800	522,186	0	522,186	497,557	497,557	24,629	0
2606800 Power Utility Upgrade Programme		436,386	0	85,800	522,186	0	522,186	497,557	497,557	24,629	0
26069 Sustainable Energy Programme		128,240	0	0	128,240	0	128,240	128,240	128,240	0	0
2606900 Sustainable Energy Programme		128,240	0	0	128,240	0	128,240	128,240	128,240	0	0
26095 Renewable Energy Improvement Power System Project		469,154	0	0	469,154	0	469,154	5,723	5,723	463,431	0
2609500 Renewable Energy Improvement - Power System Project		469,154	0	0	469,154	0	469,154	5,723	5,723	463,431	0
26098 Energy Matrix Diversification Programme		1,600,000	0	0	1,600,000	0	1,600,000	742,018	742,018	857,982	0
2609800 Energy Matrix Diversification Programme		1,600,000	0	0	1,600,000	0	1,600,000	742,018	742,018	857,982	0
26100 Solar System Project		171,090	0	0	171,090	0	171,090	171,090	171,090	0	0
2610000 Solar System Project		171,090	0	0	171,090	0	171,090	171,090	171,090	0	0
26101 Small Hydro Projects		300,000	0	0	300,000	0	300,000	279,124	279,124	20,876	0
2610100 Small Hydro Projects		300,000	0	0	300,000	0	300,000	279,124	279,124	20,876	0
26106 Gas to Power Project		20,800,000	0	0	20,800,000	3,813,000	24,613,000	24,613,000	24,613,000	0	0
2610600 Gas to Power Project		20,800,000	0	0	20,800,000	3,813,000	24,613,000	24,613,000	24,613,000	0	0
34024 Guyana Energy Agency		225,000	0	0	225,000	0	225,000	225,000	225,000	0	0
3402400 Guyana Energy Agency		225,000	0	0	225,000	0	225,000	225,000	225,000	0	0

**AGENCY 02 - OFFICE OF THE PRIME MINISTER
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
024 - TELECOMMUNICATIONS & INNOVATION		2,653,856	0	0	2,653,856	0	2,653,856	2,653,856	2,653,856	0	0
12190	National Broadband Project	2,647,356	0	0	2,647,356	0	2,647,356	2,647,356	2,647,356	0	0
1219000	National Broadband Project	2,647,356	0	0	2,647,356	0	2,647,356	2,647,356	2,647,356	0	0
25096	Furniture & Equipment	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
2509600	Furniture & Equipment	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
025 - GOVERNMENT INFORMATION & COMMUNICATION SERVICE		150,000	0	0	150,000	0	150,000	150,000	150,000	0	0
25096	Furniture & Equipment	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
2509600	Furniture & Equipment	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
45029	National Communication Network	125,000	0	0	125,000	0	125,000	125,000	125,000	0	0
4502900	National Communication Network	125,000	0	0	125,000	0	125,000	125,000	125,000	0	0

MR. D. CUMMINGS
HEAD OF BUDGET AGENCY

**AGENCY 03 - MINISTRY OF FINANCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		9,198,408	0	0	9,384,326	0	9,384,326	5,794,577	5,767,342	3,616,984	27,235
031 - POLICY & ADMINISTRATION		9,074,108	0	185,918	9,260,026	0	9,260,026	5,670,277	5,643,470	3,616,556	26,807
12022 Buildings		100,000	0	40,592	140,592	0	140,592	140,592	137,577	3,015	0
1202200 Buildings		100,000	0	40,592	140,592	0	140,592	140,592	137,577	3,015	0
19004 Basic Needs Trust Fund (BNTF)		920,540	0	145,326	1,065,866	0	1,065,866	1,065,865	1,065,865	1	0
1900400 Basic Needs Trust Fund (BNTF)		920,540	0	145,326	1,065,866	0	1,065,866	1,065,865	1,065,865	1	0
24013 Land Transport		250,000	0	0	250,000	0	250,000	249,897	249,897	103	0
2401300 Land Transport		250,000	0	0	250,000	0	250,000	249,897	249,897	103	0
25023 Furniture & Equipment		30,000	0	0	30,000	0	30,000	30,000	29,857	143	0
2502300 Furniture & Equipment		30,000	0	0	30,000	0	30,000	30,000	29,857	143	0
25078 Financial Intelligence Unit		600	0	0	600	0	600	564	564	36	0
2507800 Financial Intelligence Unit		600	0	0	600	0	600	564	564	36	0
26012 Statistical Bureau		450,000	0	0	450,000	0	450,000	327,427	303,778	146,222	0
2601200 Statistical Bureau		450,000	0	0	450,000	0	450,000	327,427	303,778	146,222	0
34010 Low Carbon Development Programmes		4,000,000	0	0	4,000,000	0	4,000,000	866,291	866,291	3,133,709	0
3401000 Low Carbon Development Programme		4,000,000	0	0	4,000,000	0	4,000,000	866,291	866,291	3,133,709	0
44007 Poverty Programme		100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
4400700 Poverty Programme		100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
45008 Guyana Revenue Authority		1,500,000	0	0	1,500,000	0	1,500,000	1,252,844	1,252,844	247,156	0
4500800 Guyana Revenue Authority		1,500,000	0	0	1,500,000	0	1,500,000	1,252,844	1,252,844	247,156	0
45024 Technical Assistance		50,000	0	0	50,000	0	50,000	26,371	26,371	23,629	0
4502400 Technical Assistance		50,000	0	0	50,000	0	50,000	26,371	26,371	23,629	0
45030 Contribution to International Organisations		1,472,968	0	0	1,472,968	0	1,472,968	1,472,620	1,472,620	348	0
4503001 CDB		640,151	(1,220)	0	638,931	0	638,931	638,931	638,931	0	1
4503002 CDF		790,000	0	0	790,000	0	790,000	790,000	790,000	0	2
4503003 IDB		3,405	0	0	3,405	0	3,405	3,405	3,405	0	3
4503004 IBRD		3,157	1,234	0	4,391	0	4,391	4,391	4,391	0	4
4503005 Islamic Development Bank		36,255	(14)	0	36,241	0	36,241	35,893	35,893	348	5
45031 Contribution to Local Organisations		50,000	0	0	50,000	0	50,000	50,000	50,000	0	6
4503101 Linden Enterprise Network		50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
45047 National Payments System		150,000	0	0	150,000	0	150,000	87,806	87,806	62,194	0
4504700 National Payments System		150,000	0	0	150,000	0	150,000	87,806	87,806	62,194	0

**AGENCY 03 - MINISTRY OF FINANCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
032	- PUBLIC FINANCIAL MANAGEMENT POLICIES & SERVICES	124,300	0	0	124,300	0	124,300	124,300	123,872	428	428
24013	Land Transport	32,500	0	0	32,500	0	32,500	32,500	32,500	0	(2)
2401300	Land Transport	32,500	0	0	32,500	0	32,500	32,500	32,500	0	(1)
25023	Furniture & Equipment	91,800	0	0	91,800	0	91,800	91,800	91,372	428	0
2502300	Furniture & Equipment	91,800	0	0	91,800	0	91,800	91,800	91,372	428	1

MS. T. BLAIR
HEAD OF BUDGET AGENCY

AGENCY 06 - MINISTRY OF PARLIAMENTARY AFFAIRS & GOVERNANCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		12,440	0	0	12,440	0	12,440	12,440	12,338	102	102
061 - POLICY DEVELOPMENT & ADMINISTRATION		10,200	0	0	10,200	0	10,200	10,200	10,103	97	97
12200 Buildings		4,200	0	0	4,200	0	4,200	4,200	4,106	94	94
1220000 Buildings		4,200	0	0	4,200	0	4,200	4,200	4,106	94	94
25122 Furniture & Equipment		6,000	0	0	6,000	0	6,000	6,000	5,997	3	3
2512200 Furniture & Equipment		6,000	0	0	6,000	0	6,000	6,000	5,997	3	3
063 - GOVERNANCE		2,240	0	0	2,240	0	2,240	2,240	2,235	5	5
25073 Integrity Commission		2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
2507300 Integrity Commission		2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
25122 Furniture & Equipment		240	0	0	240	0	240	240	235	5	5
2512200 Furniture & Equipment		240	0	0	240	0	240	240	235	5	5

MR. K. SEEPAUL
HEAD OF BUDGET AGENCY

**AGENCY 07 - PARLIAMENT OFFICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		50,000	0	0	50,000	0	50,000	50,000	49,979	21	21
071 - NATIONAL ASSEMBLY		50,000	0	0	50,000	0	50,000	50,000	49,979	21	21
4001	Constitutional Agencies	50,000	0	0	50,000	0	50,000	50,000	49,979	21	21
4000100	Constitutional Agencies	50,000	0	0	50,000	0	50,000	50,000	49,979	21	21

MR. S. ISSACS
HEAD OF BUDGET AGENCY

**AGENCY 08 - AUDIT OFFICE OF GUYANA
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
081 - AUDIT OFFICE		25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
40002	Constitutional Agencies	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
4002000	Constitutional Agencies	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0

MS. A. BADLEY
HEAD OF BUDGET AGENCY

**AGENCY 09 - PUBLIC & POLICE SERVICE COMMISSIONS
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
091 - PUBLIC & POLICE SERVICE COMMISSIONS		2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
40003	Constitutional Agencies	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
4000300	Constitutional Agencies	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0

MS. M. STEPHENS
 HEAD OF BUDGET AGENCY

**AGENCY 10 - TEACHING SERVICE COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		4,000	0	0	4,000	0	4,000	4,000	3,796	204	204
101 - TEACHING SERVICE COMMISSION		4,000	0	0	4,000	0	4,000	4,000	3,796	204	204
40004	Constitutional Agencies	4,000	0	0	4,000	0	4,000	4,000	3,796	204	204
4000400	Constitutional Agencies	4,000	0	0	4,000	0	4,000	4,000	3,796	204	204

MS. S. HUNTE
HEAD OF BUDGET AGENCY

**AGENCY 11 - GUYANA ELECTIONS COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		120,000	0	0	120,000	0	120,000	120,000	84,440	35,560	35,560
111 - ELECTIONS COMMISSION		120,000	0	0	120,000	0	120,000	120,000	84,440	35,560	35,560
40005	Constitutional Agencies	120,000	0	0	120,000	0	120,000	120,000	84,440	35,560	35,560
4000500	Constitutional Agencies	120,000	0	0	120,000	0	120,000	120,000	84,440	35,560	35,560

MR. V. PERSAUD
HEAD OF BUDGET AGENCY

AGENCY 12 - MINISTRY OF FOREIGN AFFAIRS & INTERNATIONAL COOPERATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		69,340	0	0	69,340	0	69,340	55,437	55,373	13,967	64
121 - DEVELOPMENT OF FOREIGN POLICY		8,500	0	0	8,500	0	8,500	8,500	8,496	4	4
12014	Buildings	153,200	0	0	153,200		153,200	153,200	153,184	16	16
1201400	Buildings	153,200	0	0	153,200		153,200	153,200	153,184	16	16
25125	Furniture & Equipment	8,500	0	0	8,500	0	8,500	8,500	8,496	4	4
2512500	Furniture & Equipment	8,500	0	0	8,500	0	8,500	8,500	8,496	4	4
122 - FOREIGN POLICY PROMOTION		60,340	0	0	60,340	0	60,340	46,437	46,437	13,903	0
12014	Buildings	24,340	0	0	24,340	0	24,340	10,437	10,437	13,903	0
1201400	Buildings	24,340	0	0	24,340	0	24,340	10,437	10,437	13,903	0
24078	Land Transport	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
2407800	Land Transport	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
25125	Furniture & Equipment	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
2512500	Furniture & Equipment	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
123 - DEVELOPMENT OF FOREIGN TRADE POLICY		500	0	0	500	0	500	500	440	60	60
25125	Furniture & Equipment	500	0	0	500	0	500	500	440	60	60
2512500	Furniture & Equipment	500	0	0	500	0	500	500	440	60	60

MS. E. HARPER
HEAD OF BUDGET AGENCY

AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		8,563,005	0	1296000	9,859,005	0	9,859,005	9,835,335	9,816,036	42,969	19,299
131 - POLICY DEVELOPMENT & ADMINISTRATION		43,105	0	0	43,105	0	43,105	19,435	19,420	23,685	15
28031	Technical Assistance - Planning & Support for Local Councils	34,105	0	0	34,105	0	34,105	10,435	10,435	23,670	0
2803100	Technical Assistance - Planning & Support for Local Councils	34,105	0	0	34,105	0	34,105	10,435	10,435	23,670	0
35001	Furniture & Equipment	9,000	0	0	9,000	0	9,000	9,000	8,985	15	15
3500100	Furniture & Equipment	9,000	0	0	9,000	0	9,000	9,000	8,985	15	15
133 - REGIONAL DEVELOPMENT		400,500	0	0	400,500	0	400,500	400,500	400,342	158	158
19041	Georgetown Enhancement Programme	400,000	0	0	400,000	0	400,000	400,000	399,845	155	155
1904100	Georgetown Enhancement Programme	400,000	0	0	400,000	0	400,000	400,000	399,845	155	155
35001	Furniture & Equipment	500	0	0	500	0	500	500	497	3	3
3500100	Furniture & Equipment	500	0	0	500	0	500	500	497	3	3
134 - LOCAL GOVERNMENT DEVELOPMENT		8,119,400	0	1,296,000	9,415,400	0	9,415,400	9,415,400	9,396,274	19,126	19,126
13022	Community Infrastructure Improvement Project	6,300,000	0	600,000	6,900,000	0	6,900,000	6,900,000	6,880,918	19,082	19,082
1302200	Community Infrastructure Improvement Project	6,300,000	0	600,000	6,900,000	0	6,900,000	6,900,000	6,880,918	19,082	19,082
19029	Project Development & Assistance	714,000	0	0	714,000	0	714,000	714,000	714,000	0	0
1902900	Project Development & Assistance	714,000	0	0	714,000	0	714,000	714,000	714,000	0	0
19043	Regional Economic Transformation	400,000	0	696,000	1,096,000	0	1,096,000	1,096,000	1,096,000	0	0
1904300	Regional Economic Transformation	400,000	0	696,000	1,096,000	0	1,096,000	1,096,000	1,096,000	0	0
25111	Local Government Commission	1,500	0	0	1,500	0	1,500	1,500	1,487	13	13
2511100	Local Government Commission	1,500	0	0	1,500	0	1,500	1,500	1,487	13	13
35001	Furniture & Equipment	2,800	0	0	2,800	0	2,800	2,800	2,769	31	31
3500100	Furniture & Equipment	2,800	0	0	2,800	0	2,800	2,800	2,769	31	31
36003	Solid Waste Disposal Programme	701,100	0	0	701,100	0	701,100	701,100	701,100	0	0
3600300	Solid Waste Disposal Programme	701,100	0	0	701,100	0	701,100	701,100	701,100	0	0

MS. P. ROOPNARINE
HEAD OF BUDGET AGENCY

**AGENCY 14 - MINISTRY OF PUBLIC SERVICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		119,300	0	0	119,300	0	119,300	119,300	119,296	4	4
141 - POLICY DEVELOPMENT & ADMINISTRATION		3,500	0	0	3,500	0	3,500	3,500	3,498	2	2
25062 Furniture & Equipment		3,500	0	0	3,500	0	3,500	3,500	3,498	2	2
2506200 Furniture & Equipment		3,500	0	0	3,500	0	3,500	3,500	3,498	2	2
142 - HUMAN RESOURCE DEVELOPMENT		112,800	0	0	112,800	0	112,800	112,800	112,800	0	0
25062 Furniture & Equipment		112,800	0	0	112,800	0	112,800	112,800	112,800	0	0
2506200 Furniture & Equipment		112,800	0	0	112,800	0	112,800	112,800	112,800	0	0
143 - HUMAN RESOURCE MANAGEMENT		3,000	0	0	3,000	0	3,000	3,000	2,998	2	2
25062 Furniture & Equipment		3,000	0	0	3,000	0	3,000	3,000	2,998	2	2
2506200 Furniture & Equipment		3,000	0	0	3,000	0	3,000	3,000	2,998	2	2

MS. S. GROGAN
HEAD OF BUDGET AGENCY

AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS'
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,917,325	0	3,116,000	5,033,325	0	5,033,325	5,032,578	5,031,505	1,820	1,073
161 - POLICY DEVELOPMENT & ADMINISTRATION		37,325	0	0	37,325	0	37,325	36,700	36,700	625	0
12145 Buildings		17,825	0	0	17,825	0	17,825	17,235	17,235	590	0
1214500 Buildings		17,825	0	0	17,825	0	17,825	17,235	17,235	590	0
24067 Air, Land & Water Transport		9,500	0	0	9,500	0	9,500	9,465	9,465	35	0
2406700 Land & Water Transport		9,500	0	0	9,500	0	9,500	9,465	9,465	35	0
25083 Pure Water Supply		10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
2508300 Office Furniture & Equipment		10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
162 - COMMUNITY DEVELOPMENT & EMPOWERMENT		1,880,000	0	3,116,000	4,996,000	0	4,996,000	4,995,878	4,994,805	1,195	1,073
14001 Amerindian Development Fund		1,835,000	0	3,116,000	4,951,000	0	4,951,000	4,950,999	4,949,926	1,074	1,073
1400100 Amerindian Development Fund		1,835,000	0	3,116,000	4,951,000	0	4,951,000	4,950,999	4,949,926	1,074	1,073
24067 Air, Land & Water Transport		45,000	0	0	45,000	0	45,000	44,879	44,879	121	0
2406700 Air, Land & Water Transport		45,000	0	0	45,000	0	45,000	44,879	44,879	121	0

MS. S. HICKS
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		13,438,013	0	2,648,908	16,086,921	0	16,086,921	15,923,956	15,923,952	162,969	4
211 - MINISTRY ADMINISTRATION		1,362,510	0	0	1,362,510	0	1,362,510	1,210,000	1,209,999	152,511	1
13023	Drainage & Irrigation - Pumps	152,510	0	0	152,510	0	152,510	0	0	152,510	0
1302300	Drainage & Irrigation - Pumps	152,510	0	0	152,510	0	152,510	0	0	152,510	0
21007	Flood Risk Management Project	1,200,000	0	0	1,200,000	0	1,200,000	1,200,000	1,200,000	0	0
2100700	Flood Risk Management Project	1,200,000	0	0	1,200,000	0	1,200,000	1,200,000	1,200,000	0	0
25112	Furniture & Equipment	10,000	0	0	10,000	0	10,000	10,000	9,999	1	1
2511200	Furniture & Equipment	10,000	0	0	10,000	0	10,000	10,000	9,999	1	1
212 - AGRICULTURE DEVELOPMENT & SUPPORT SERVICES		11,959,553	0	2,648,908	14,608,461	0	14,608,461	14,598,006	14,598,004	10,457	2
13016	National Drainage & Irrigation Authority	4,100,000	0	740,156	4,840,156	0	4,840,156	4,840,156	4,840,156	0	0
1301600	National Drainage & Irrigation Authority	4,100,000	0	740,156	4,840,156	0	4,840,156	4,840,156	4,840,156	0	0
13019	Mangrove Management	70,000	0	0	70,000	0	70,000	68,240	68,240	1,760	0
1301900	Mangrove Management	70,000	0	0	70,000	0	70,000	68,240	68,240	1,760	0
13024	Mahaica/Mahaicony/Abary	166,000	0	0	166,000	0	166,000	166,000	166,000	0	0
1302400	Mahaica/Mahaicony/Abary	166,000	0	0	166,000	0	166,000	166,000	166,000	0	0
14055	Rural Agricultural Infrastructure Development	183,000	0	0	183,000	0	183,000	174,308	174,308	8,692	0
1405500	Rural Agricultural Infrastructure Development	183,000	0	0	183,000	0	183,000	174,308	174,308	8,692	0
17004	Guyana School of Agriculture	16,500	0	0	16,500	0	16,500	16,500	16,500	0	0
1700400	Guyana School of Agriculture	16,500	0	0	16,500	0	16,500	16,500	16,500	0	0
17015	Guyana Livestock Development Authority	42,317	0	177,752	220,069	0	220,069	220,069	220,069	0	0
1701500	Guyana Livestock Development Authority	42,317	0	177,752	220,069	0	220,069	220,069	220,069	0	0
17016	National Agricultural & Research Institute	29,500	0	0	29,500	0	29,500	29,500	29,500	0	0
1701600	National Agricultural & Research Institute	29,500	0	0	29,500	0	29,500	29,500	29,500	0	0
17021	Hope Coconut Estate	33,000	0	0	33,000	0	33,000	33,000	33,000	0	0
1702100	Hope Coconut Estate	33,000	0	0	33,000	0	33,000	33,000	33,000	0	0

**AGENCY 21 - MINISTRY OF AGRICULTURE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
28029	Sustainable Agriculture Development Project	350,000	0	0	350,000	0	350,000	350,000	350,000	0	0
2802900	Sustainable Agriculture Development Project	350,000	0	0	350,000	0	350,000	350,000	350,000	0	0
28030	Hinterland Environmentally Sustainable Agriculture	450,000	0	0	450,000	0	450,000	450,000	450,000	0	0
2803000	Hinterland Environmentally Sustainable Agriculture	450,000	0	0	450,000	0	450,000	450,000	450,000	0	0
28033	Flood & Economic Recovery & Resilience	1,000,000	0	0	1,000,000	0	1,000,000	0	0	1,000,000	0
2803300	Flood & Economic Recovery & Resilience	1,000,000	0	0	1,000,000	0	1,000,000	0	0	1,000,000	0
33008	New Guyana Marketing Corporation	15,000	0	0	15,000	0	15,000	14,997	14,997	3	0
3300800	New Guyana Marketing Corporation	15,000	0	0	15,000	0	15,000	14,997	14,997	3	0
34027	Food Safety Authority	4,236	0	0	4,236	0	4,236	4,236	4,234	2	2
3402700	Food Safety Authority	4,236	0	0	4,236	0	4,236	4,236	4,234	2	2
45032	Contribution to Local Corporation - GUYSUCO	4,000,000	0	1,431,000	5,431,000	0	5,431,000	5,431,000	5,431,000	0	0
4503200	Contribution to Local Corporation - GUYSUCO	4,000,000	0	1,431,000	5,431,000	0	5,431,000	5,431,000	5,431,000	0	0
45034	Integrated Agriculture Development Programme	2,500,000	0	300,000	2,800,000	0	2,800,000	2,800,000	2,800,000	0	0
4503400	Integrated Agriculture Development Programme	2,500,000	0	300,000	2,800,000	0	2,800,000	2,800,000	2,800,000	0	0
213 - FISHERIES		55,000	0	0	55,000	0	55,000	55,000	54,999	1	1
12011	Aquaculture Development	55,000	0	0	55,000	0	55,000	55,000	54,999	1	1
1201100	Aquaculture Development	55,000	0	0	55,000	0	55,000	55,000	54,999	1	1
214 - HYDROMETEOROLOGICAL SERVICES		60,950	0	0	60,950	0	60,950	60,950	60,950	0	0
21001	Hydrometeorology	60,950	0	0	60,950	0	60,950	60,950	60,950	0	0
2100100	Hydrometeorology	60,950	0	0	60,950	0	60,950	60,950	60,950	0	0

MS. D. NEDD
HEAD OF BUDGET AGENCY

AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		3,911,432	0	282,856	4,194,288	0	4,194,288	4,107,262	4,098,526	95,762	8,736
231 - POLICY DEVELOPMENT & ADMINISTRATION		53,000	0	0	53,000	0	53,000	53,000	48,544	4,456	4,456
24063 Land Transport		38,000	0	0	38,000	0	38,000	38,000	33,545	4,455	4,455
2406300 Land Transport		38,000	0	0	38,000	0	38,000	38,000	33,545	4,455	4,455
25085 Furniture & Equipment		15,000	0	0	15,000	0	15,000	15,000	14,999	1	1
2508500 Furniture & Equipment		15,000	0	0	15,000	0	15,000	15,000	14,999	1	1
232 - BUSINESS DEVELOPMENT, SUPPORT & PROMOTION		3,783,434	0	282,856	4,066,290	0	4,066,290	3,979,264	3,974,984	91,306	4,280
12147 Buildings		30,000			30,000	0	30,000	30,000	28,668	1,332	1,332
1214700 Buildings		30,000			30,000	0	30,000	30,000	28,668	1,332	1,332
24063 Land Transport		11,500	0	0	11,500	0	11,500	8,831	8,831	2,669	0
2406300 Land Transport		11,500	0	0	11,500	0	11,500	8,831	8,831	2,669	0
25085 Furniture & Equipment		15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
2508500 Furniture & Equipment		15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
44031 National Quality Infrastructure		306,000	0	282,856	588,856	0	588,856	588,856	588,787	69	69
4403100 National Quality Infrastructure		306,000	0	282,856	588,856	0	588,856	588,856	588,787	69	69
44042 Small Business Development Fund		300,000	0	0	300,000	0	300,000	300,000	300,000	0	0
4404200 Small Business Development Fund		300,000	0	0	300,000	0	300,000	300,000	300,000	0	0
44043 Single Window Automated Processing System (SWAPS)		305,000	0	0	305,000	0	305,000	220,643	220,643	84,357	0
4404300 Single Window Automated Processing System (SWAPS)		305,000	0	0	305,000	0	305,000	220,643	220,643	84,357	0
45028 Rural Enterprise Development		2,000,000	0	0	2,000,000	0	2,000,000	2,000,000	2,000,000	0	0
4502800 Rural Enterprise Development		2,000,000	0	0	2,000,000	0	2,000,000	2,000,000	2,000,000	0	0
45033 Competitiveness Programme		699,800	0	0	699,800	0	699,800	699,800	696,921	2,879	2,879
4503300 Industrial Development		699,800	0	0	699,800	0	699,800	699,800	696,921	2,879	2,879
47005 Bureau of Standards		116,134	0	0	116,134	0	116,134	116,134	116,134	0	0
4700500 Bureau of Standards		116,134	0	0	116,134	0	116,134	116,134	116,134	0	0

AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
233 - CONSUMER PROTECTION		1,498	0	0	1,498	0	1,498	1,498	1,498	0	0
44030	Competition & Consumer Protection Commission	1,498	0	0	1,498	0	1,498	1,498	1,498	0	0
4403000	Competition & Consumer Protection Commission	1,498	0	0	1,498	0	1,498	1,498	1,498	0	0
234 - TOURISM DEVELOPMENT & PROMOTION		73,500	0	0	73,500	0	73,500	73,500	73,500	0	0
12083	Arthur Chung Conference Centre	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
1208300	Arthur Chung Conference Centre	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
41004	Tourism Development	43,500	0	0	43,500	0	43,500	43,500	43,500	0	0
4100400	Tourism Development	43,500	0	0	43,500	0	43,500	43,500	43,500	0	0

MS. S. ROOPCHAND-EDWARDS
HEAD OF BUDGET AGENCY

**AGENCY 26 - MINISTRY OF NATURAL RESOURCES
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		227,600	0	0	227,600	0	227,600	227,600	227,600	0	0
261 - POLICY DEVELOPMENT & ADMINISTRATION		2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
25100 Furniture & Equipment		2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
2510000 Furniture & Equipment		2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
262 - NATURAL RESOURCE MANAGEMENT		18,400	0	0	18,400	0	18,400	18,400	18,400	0	0
24068 Land Transport		18,400	0	0	18,400	0	18,400	18,400	18,400	0	0
2406800 Land Transport		18,400	0	0	18,400	0	18,400	18,400	18,400	0	0
264 - PETROLEUM MANAGEMENT		207,000	0	0	207,000	0	207,000	207,000	207,000	0	0
25100 Furniture & Equipment		7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
2510000 Furniture & Equipment		7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
44046 Oil & Gas Sector Development Programme		200,000	0	0	200,000	0	200,000	200,000	200,000	0	0
4404600 Oil & Gas Sector Development Programme		200,000	0	0	200,000	0	200,000	200,000	200,000	0	0

MR. J. McKENZIE
HEAD OF BUDGET AGENCY

AGENCY 31 - MINISTRY OF PUBLIC WORKS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		64,461,328	0	32,888,737	97,350,065	0	97,350,065	85,921,360	85,921,030	11,429,035	330
311 - POLICY DEVELOPMENT & ADMINISTRATION		2,725,487	0	0	2,725,487	0	2,725,487	2,725,487	2,725,486	1	1
12148 Government Buildings		2,654,387	0	0	2,654,387	0	2,654,387	2,654,387	2,654,387	0	0
1214800 Government Buildings		2,654,387	0	0	2,654,387	0	2,654,387	2,654,387	2,654,387	0	0
24052 Land Transport		58,600	0	0	58,600	0	58,600	58,600	58,600	0	0
2405200 Land Transport		58,600	0	0	58,600	0	58,600	58,600	58,600	0	0
25086 Furniture & Equipment		11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
2508600 Furniture & Equipment		11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
25087 Furnishings - Government Quarters		1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
2508700 Furnishings - Government Quarters		1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
312 - PUBLIC WORKS		57,783,355	0	32,888,737	90,672,092	0	90,672,092	79,527,958	79,527,629	11,144,463	329
11011 Demerara Harbour Bridge		946,000	0	233,088	1,179,088	0	1,179,088	1,179,088	1,179,088	0	0
1101100 Demerara Harbour Bridge		946,000	0	233,088	1,179,088	0	1,179,088	1,179,088	1,179,088	0	0
11012 New Demerara River Crossing		21,100,000	0	0	21,100,000	0	21,100,000	21,100,000	21,100,000	0	0
1101200 New Demerara River Crossing		21,100,000	0	0	21,100,000	0	21,100,000	21,100,000	21,100,000	0	0
12149 Infrastructural Development		3,697,000	0	0	3,697,000	0	3,697,000	3,697,000	3,697,000	0	0
1214900 Infrastructural Development		3,697,000	0	0	3,697,000	0	3,697,000	3,697,000	3,697,000	0	0
14038 East Bank - East Coast Demerara Road Linkage		2,350,000	0	2,604,159	4,954,159	0	4,954,159	4,851,628	4,851,628	102,531	0
1403800 East Bank - East Coast Demerara Road Linkage		2,350,000	0	2,604,159	4,954,159	0	4,954,159	4,851,628	4,851,628	102,531	0
14039 Dredging		270,000	0	0	270,000	0	270,000	270,000	270,000	0	0
1403900 Dredging		270,000	0	0	270,000	0	270,000	270,000	270,000	0	0
14040 Bridges		4,460,000	0	0	4,460,000	0	4,460,000	4,460,000	4,460,000	0	0
1404000 Bridges		4,460,000	0	0	4,460,000	0	4,460,000	4,460,000	4,460,000	0	0
14041 Miscellaneous Roads/Drainage		14,049,000	0	21,187,975	35,236,975	0	35,236,975	35,236,975	35,236,975	0	0
1404100 Miscellaneous Roads/Drainage		14,049,000	0	21,187,975	35,236,975	0	35,236,975	35,236,975	35,236,975	0	0
14042 Urban Roads/Drainage		1,200,000	0	0	1,200,000	0	1,200,000	1,200,000	1,200,000	0	0
1404200 Urban Roads/Drainage		1,200,000	0	0	1,200,000	0	1,200,000	1,200,000	1,200,000	0	0
14045 Highway Improvement East Coast Demerara		1,323,000	0	7,243,784	8,566,784	0	8,566,784	566,317	566,317	8,000,467	0
1404500 Highway Improvement East Coast Demerara		1,323,000	0	7,243,784	8,566,784	0	8,566,784	566,317	566,317	8,000,467	0

**AGENCY 31 - MINISTRY OF PUBLIC WORKS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
14047	Road Network & Expansion Project	1,098,155	0	0	1,098,155	0	1,098,155	1,098,155	1,098,155	0	0
1404700	Road Network & Expansion Project	1,098,155	0	0	1,098,155	0	1,098,155	1,098,155	1,098,155	0	0
14049	Rehabilitation of Public & Main Access Roads	9,120,000	0	0	9,120,000	0	9,120,000	9,120,000	9,120,000	0	0
1404900	Rehabilitation of Public & Main Access Roads	9,120,000	0	0	9,120,000	0	9,120,000	9,120,000	9,120,000	0	0
14052	Hinterland Roads	3,400,000	0	0	3,400,000	0	3,400,000	3,400,000	3,400,000	0	0
1405200	Hinterland Roads	3,400,000	0	0	3,400,000	0	3,400,000	3,400,000	3,400,000	0	0
14056	Linden - Mabura Road & Kurupukari Bridge	6,005,000	0	938,220	6,943,220	0	6,943,220	6,498,084	6,498,084	445,136	0
1405600	Linden - Mabura Road & Kurupukari Bridge	6,005,000	0	938,220	6,943,220	0	6,943,220	6,498,084	6,498,084	445,136	0
14060	Farm Access Roads	905,000	0	0	905,000	0	905,000	905,000	905,000	0	0
1406000	Farm Access Roads	905,000	0	0	905,000	0	905,000	905,000	905,000	0	0
14061	Schoonord - Parika Road	165,000	0	0	165,000	0	165,000	65,000	65,000	100,000	0
1406100	Schoonord - Parika Road	165,000	0	0	165,000	0	165,000	65,000	65,000	100,000	0
14062	Linden - Soesdyke Highway	2,596,000	0	0	2,596,000	0	2,596,000	100,000	99,977	2,496,000	23
1406200	Linden - Soesdyke Highway	2,596,000	0	0	2,596,000	0	2,596,000	100,000	99,977	2,496,000	23
14064	Transport Infrastructure Programme	2,280,000	0	0	2,280,000	0	2,280,000	100,000	100,000	2,180,000	0
1406400	Transport Infrastructure Programme	2,280,000	0	0	2,280,000	0	2,280,000	100,000	100,000	2,180,000	0
14065	Eccles - Timehri Road Linkage	100,000	0	0	100,000	0	100,000	0	0	100,000	0
1406500	Eccles - Timehri Road Linkage	100,000	0	0	100,000	0	100,000	0	0	100,000	0
15013	Sea Defences	1,422,390	0	0	1,422,390	0	1,422,390	1,422,390	1,422,390	0	0
1501300	Sea Defences	1,422,390	0	0	1,422,390	0	1,422,390	1,422,390	1,422,390	0	0
15014	Sea & River Defence Works	2,500,000	0	550,000	3,050,000	0	3,050,000	3,050,000	3,050,000	0	0
1501400	Sea & River Defence Works	2,500,000	0	550,000	3,050,000	0	3,050,000	3,050,000	3,050,000	0	0
15017	Water Front Development	259,000	0	0	259,000	0	259,000	259,000	259,000	0	0
1501700	Water Front Development	259,000	0	0	259,000	0	259,000	259,000	259,000	0	0
16010	Stellings	455,810	0	0	455,810	0	455,810	455,810	455,810	0	0
1601000	Stellings	455,810	0	0	455,810	0	455,810	455,810	455,810	0	0
19028	Equipment	125,000	0	0	125,000	0	125,000	125,000	125,000	0	0
1902800	Equipment	125,000	0	0	125,000	0	125,000	125,000	125,000	0	0
19034	Guyana Restoration Project	200,000	0	0	200,000	0	200,000	200,000	199,694	306	306
1903400	Guyana Restoration Project	200,000	0	0	200,000	0	200,000	200,000	199,694	306	306
26070	Navigational Aids	800,000	0	0	800,000	0	800,000	800,000	800,000	0	0
2607000	Navigational Aids	800,000	0	0	800,000	0	800,000	800,000	800,000	0	0
27005	Reconditioning of Ferry Vessels	562,000	0	131,511	693,511	0	693,511	693,511	693,511	0	0
2700500	Reconditioning of Ferry Vessels	562,000	0	131,511	693,511	0	693,511	693,511	693,511	0	0

**AGENCY 31 - MINISTRY OF PUBLIC WORKS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
313-	TRANSPORT	3,952,486	0	0	3,952,486	0	3,952,486	3,667,915	3,667,915	284,571	0
16011	Hinterland/Coastal Airstrips	600,000	0	0	600,000	0	600,000	600,000	600,000	0	0
1601100	Hinterland/Coastal Airstrips	600,000	0	0	600,000	0	600,000	600,000	600,000	0	0
16013	CJIA Modernisation Project	827,140	0	0	827,140	0	827,140	827,140	827,140	0	0
1601300	CJIA Modernisation Project	827,140	0	0	827,140	0	827,140	827,140	827,140	0	0
16014	Central Transport Planning	68,346	0	0	68,346	0	68,346	68,346	68,346	0	0
1601400	Central Transport Planning	68,346	0	0	68,346	0	68,346	68,346	68,346	0	0
16015	CJIA Corporation	100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
1601500	CJIA Corporation	100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
16020	Civil Aviation Authority	292,000	0	0	292,000	0	292,000	292,000	292,000	0	0
1602000	Civil Aviation Authority	292,000	0	0	292,000	0	292,000	292,000	292,000	0	0
27007	Ferry Vessel & Stellings	2,065,000	0	0	2,065,000	0	2,065,000	1,780,429	1,780,429	284,571	0
2700700	Ferry Vessel & Stellings	2,065,000	0	0	2,065,000	0	2,065,000	1,780,429	1,780,429	284,571	0

MR. V. PERSAUD
HEAD OF BUDGET AGENCY

**AGENCY 38 - MINISTRY OF LABOUR
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		90,500	0	0	90,500	0	90,500	90,245	90,190	310	55
381 - POLICY DEVELOPMENT & ADMINISTRATION		72,500	0	0	72,500	0	72,500	72,500	72,480	20	20
12201 Buildings		52,500	0	0	52,500	0	52,500	52,500	52,480	20	20
1220100 Buildings		52,500	0	0	52,500	0	52,500	52,500	52,480	20	20
25123 Furniture & Equipment		20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
2512300 Furniture & Equipment		20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
382 - LABOUR ADMINISTRATION SERVICES		18,000	0	0	18,000	0	18,000	17,745	17,710	290	35
24074 Land Transport		9,000	0	0	9,000	0	9,000	8,745	8,745	255	0
2407400 Land & Water Transport		9,000	0	0	9,000	0	9,000	8,745	8,745	255	0
25123 Furniture & Equipment		9,000	0	0	9,000	0	9,000	9,000	8,965	35	35
2512300 Furniture & Equipment		9,000	0	0	9,000	0	9,000	9,000	8,965	35	35

MR. B. KUPPEN
HEAD OF BUDGET AGENCY

AGENCY 39 - MINISTRY OF HUMAN SERVICES & SOCIAL SECURITY
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,225,719	0	0	1,225,719	0	1,225,719	889,660	889,632	336,087	28
391 - POLICY DEVELOPMENT & ADMINISTRATION		1,032,082	0	0	1,032,082	0	1,032,082	697,088	697,079	335,003	9
12202 Buildings		5,582	0	0	5,582	0	5,582	5,263	5,256	326	7
1220200 Buildings		5,582	0	0	5,582	0	5,582	5,263	5,256	326	7
25124 Furniture & Equipment		6,500	0	0	6,500	0	6,500	6,500	6,498	2	2
2512400 Furniture & Equipment		6,500	0	0	6,500	0	6,500	6,500	6,498	2	2
44055 Safety Nets for Vulnerable Populations		970,000	0	0	970,000	0	970,000	663,801	663,801	306,199	0
4405500 Safety Nets for Vulnerable Populations		970,000	0	0	970,000	0	970,000	663,801	663,801	306,199	0
45044 Technical Assistance		50,000	0	0	50,000	0	50,000	21,524	21,524	28,476	0
4504400 Technical Assistance		50,000	0	0	50,000	0	50,000	21,524	21,524	28,476	0
392 - SOCIAL SERVICES		124,569	0	0	124,569	0	124,569	124,299	124,283	286	16
12202 Buildings		78,569	0	0	78,569	0	78,569	78,299	78,299	270	0
1220200 Buildings		78,569	0	0	78,569	0	78,569	78,299	78,299	270	0
24075 Land Transport		26,000	0	0	26,000	0	26,000	26,000	25,985	15	15
2407500 Land Transport		26,000	0	0	26,000	0	26,000	26,000	25,985	15	15
25124 Furniture & Equipment		20,000	0	0	20,000	0	20,000	20,000	19,999	1	1
2512400 Furniture & Equipment		20,000	0	0	20,000	0	20,000	20,000	19,999	1	1
393 - CHILD CARE & PROTECTION		69,068	0	0	69,068	0	69,068	68,273	68,270	798	3
12202 Buildings		59,068	0	0	59,068	0	59,068	58,273	58,273	795	0
1220200 Buildings		59,068	0	0	59,068	0	59,068	58,273	58,273	795	0
25124 Furniture & Equipment		10,000	0	0	10,000	0	10,000	10,000	9,997	3	3
2512400 Furniture & Equipment		10,000	0	0	10,000	0	10,000	10,000	9,997	3	3

MS. S. HOOSEIN-OUTAR
HEAD OF BUDGET AGENCY

**AGENCY 40 - MINISTRY OF EDUCATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		7,724,000	0	307,028	8,031,028	0	8,031,028	5,327,540	5,319,211	2,711,817	8,329
401 - POLICY DEVELOPMENT & ADMINISTRATION		2,986,880	0	0	2,986,880	0	2,986,880	1,355,415	1,355,415	1,631,465	0
26071 Furniture & Equipment		15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
2607100 Furniture & Equipment		15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
26094 Education Sector Improvement Project		500,000	0	0	500,000	0	500,000	164,819	164,819	335,181	0
2609400 Education Sector Improvement Project		500,000	0	0	500,000	0	500,000	164,819	164,819	335,181	0
26099 COVID-19 Accelerated Programme		151,880	0	0	151,880	0	151,880	151,880	151,880	0	0
2609900 COVID-19 Accelerated Programme		151,880	0	0	151,880	0	151,880	151,880	151,880	0	0
26102 Technical Assistance - Education Sector		250,000	0	0	250,000	0	250,000	80,357	80,357	169,643	0
2610200 Technical Assistance - Education Sector		250,000	0	0	250,000	0	250,000	80,357	80,357	169,643	0
26103 Technical Assistance - Indigenous Education		60,000	0	0	60,000	0	60,000	60,000	60,000	0	0
2610300 Technical Assistance - Indigenous Education		60,000	0	0	60,000	0	60,000	60,000	60,000	0	0
26104 Education Recovery & Transformation Project		10,000	0	0	10,000	0	10,000	0	0	10,000	0
2610400 Education Recovery & Transformation Project		10,000	0	0	10,000	0	10,000	0	0	10,000	0
44055 Safety Nets for Vulnerable Populations		2,000,000	0	0	2,000,000	0	2,000,000	883,359	883,359	1,116,641	0
4405500 Safety Nets for Vulnerable Populations		2,000,000	0	0	2,000,000	0	2,000,000	883,359	883,359	1,116,641	0
402 - TRAINING & DEVELOPMENT		218,317	0	0	218,317	0	218,317	218,317	217,527	790	790
12150 Administrative Buildings		20,000	0	0	20,000	0	20,000	20,000	19,788	212	212
1215000 Administrative Buildings		20,000	0	0	20,000	0	20,000	20,000	19,788	212	212
12151 Teachers' Training Complex		30,000	0	0	30,000	0	30,000	30,000	29,423	577	577
1215100 Teachers' Training Complex		30,000	0	0	30,000	0	30,000	30,000	29,423	577	577
12174 Buildings - National Library		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
1217400 Buildings - National Library		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
26071 Furniture & Equipment		23,000	0	0	23,000	0	23,000	23,000	22,999	1	1
2607100 Furniture & Equipment		23,000	0	0	23,000	0	23,000	23,000	22,999	1	1
26072 Resource Development Centre		140,317	0	0	140,317	0	140,317	140,317	140,317	0	0
2607200 Resource Development Centre		140,317	0	0	140,317	0	140,317	140,317	140,317	0	0

**AGENCY 40 - MINISTRY OF EDUCATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
403 - NURSERY EDUCATION		93,000	0	0	93,000	0	93,000	93,000	92,713	287	287
12153	Nursery Schools	78,500	0	0	78,500	0	78,500	78,500	78,213	287	287
1215300	Nursery Schools	78,500	0	0	78,500	0	78,500	78,500	78,213	287	287
26071	Furniture & Equipment	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
2607100	Furniture & Equipment	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
26074	School Furniture & Equipment	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
2607400	School Furniture & Equipment	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
404 - PRIMARY EDUCATION		119,500	0	27,233	146,733	0	146,733	146,733	146,733	0	0
12154	Primary Schools	57,000	0	27,233	84,233	0	84,233	84,233	84,233	0	0
1215400	Primary Schools	57,000	0	27,233	84,233	0	84,233	84,233	84,233	0	0
26071	Furniture & Equipment	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
2607100	Furniture & Equipment	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
26074	School Furniture & Equipment	62,500	0	0	62,500	0	62,500	62,500	62,500	0	0
2607400	School Furniture & Equipment	62,500	0	0	62,500	0	62,500	62,500	62,500	0	0
405 - SECONDARY EDUCATION		2,104,450	0	279,795	2,384,245	0	2,384,245	1,914,571	1,914,519	469,726	52
12155	Secondary Schools	1,000,000	0	0	1,000,000	0	1,000,000	1,000,000	999,959	41	41
1215500	Secondary Schools	1,000,000	0	0	1,000,000	0	1,000,000	1,000,000	999,959	41	41
12156	President's College	3,450	0	0	3,450	0	3,450	3,450	3,450	0	0
1215600	President's College	3,450	0	0	3,450	0	3,450	3,450	3,450	0	0
26071	Furniture & Equipment	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
2607100	Furniture & Equipment	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
26074	School Furniture & Equipment	400,000	0	279,795	679,795	0	679,795	679,795	679,784	11	11
2607400	School Furniture & Equipment	400,000	0	279,795	679,795	0	679,795	679,795	679,784	11	11
26075	Secondary Education Improvement Project	700,000	0	0	700,000	0	700,000	230,326	230,326	469,674	0
2607500	Secondary Education Improvement Project	700,000	0	0	700,000	0	700,000	230,326	230,326	469,674	0
26105	Human Capital Strengthening Project	20,000	0	0	20,000	0	20,000	0	0	20,000	0
2610500	Human Capital Strengthening Project	20,000	0	0	20,000	0	20,000	0	0	20,000	0

**AGENCY 40 - MINISTRY OF EDUCATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
406 - POST-SECONDARY/TERTIARY EDUCATION		2,201,853	0	0	2,201,853	0	2,201,853	1,599,504	1,592,304	609,549	7,200
12158	Kuru Kuru Co-op College	500	0	0	500	0	500	500	500	0	0
1215800	Kuru Kuru Co-op College	500	0	0	500	0	500	500	500	0	0
12159	Adult Education Association	500	0	0	500	0	500	500	500	0	0
1215900	Adult Education Association	500	0	0	500	0	500	500	500	0	0
12160	University of Guyana - Turkeyen	160,000	0	0	160,000	0	160,000	160,000	155,788	4,212	4,212
1216000	University of Guyana - Turkeyen	160,000	0	0	160,000	0	160,000	160,000	155,788	4,212	4,212
12161	University of Guyana - Berbice	24,733	0	0	24,733	0	24,733	24,733	24,733	0	0
1216100	University of Guyana - Berbice	24,733	0	0	24,733	0	24,733	24,733	24,733	0	0
12179	Technical Institutes/Centres	691,120	0	0	691,120	0	691,120	691,120	690,061	1,059	1,059
1217901	Buildings	291,120	0	0	291,120	0	291,120	291,120	290,066	1,054	1,054
1217902	Furniture & Equipment	400,000	0	0	400,000	0	400,000	400,000	399,995	5	5
26071	Furniture & Equipment	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
2607100	Furniture & Equipment	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
26079	Carnegie School of Home Economics	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
2607900	Carnegie School of Home Economics	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
26081	Skills Development & Employability Project	1,160,000	0	0	1,160,000	0	1,160,000	709,457	708,939	451,061	518
2608100	Skills Development & Employability Project	1,160,000	0	0	1,160,000	0	1,160,000	709,457	708,939	451,061	518
44066	Hospitality Training Institute	160,000	0	0	160,000	0	160,000	8,194	6,783	153,217	1,411
4406600	Hospitality Training Institute	160,000	0	0	160,000	0	160,000	8,194	6,783	153,217	1,411

MR. A. KING
HEAD OF BUDGET AGENCY

**AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,674,847	0	216,000	2,890,847	0	2,890,847	2,640,826	2,640,078	250,769	748
441- POLICY DEVELOPMENT & ADMINISTRATION		6,647	0	0	6,647	0	6,647	6,630	6,630	17	0
12057 Buildings		647	0	0	647	0	647	639	639	8	0
1205700 Buildings		647	0	0	647	0	647	639	639	8	0
25066 Furniture & Equipment		6,000	0	0	6,000	0	6,000	5,991	5,991	9	0
2506600 Furniture & Equipment		6,000	0	0	6,000	0	6,000	5,991	5,991	9	0
442- CULTURE		200,200	0	0	200,200	0	200,200	200,196	199,885	315	311
12057 Buildings		115,200	0	0	115,200	0	115,200	115,200	114,889	311	311
1205700 Buildings		115,200	0	0	115,200	0	115,200	115,200	114,889	311	311
25066 Furniture & Equipment		85,000	0	0	85,000	0	85,000	84,996	84,996	4	0
2506600 Furniture & Equipment		85,000	0	0	85,000	0	85,000	84,996	84,996	4	0
443 - YOUTH		50,000	0	16,000	66,000	0	66,000	66,000	66,000	0	0
18004 Youth		50,000	0	16,000	66,000	0	66,000	66,000	66,000	0	0
1800400 Youth		50,000	0	16,000	66,000	0	66,000	66,000	66,000	0	0
444 - SPORT		2,418,000	0	200,000	2,618,000	0	2,618,000	2,368,000	2,367,563	250,437	437
44064 Mini Stadiums & Park Programme		1,718,000	0	0	1,718,000	0	1,718,000	1,468,000	1,468,000	250,000	0
4406400 Mini Stadiums & Park Programme		1,718,000	0	0	1,718,000	0	1,718,000	1,468,000	1,468,000	250,000	0
45063 National Sports Commission		450,000	0	0	450,000	0	450,000	450,000	449,925	75	75
4506300 National Sports Commission		450,000	0	0	450,000	0	450,000	450,000	449,925	75	75
45064 Grounds Enhancement Programme		250,000	0	200,000	450,000	0	450,000	450,000	449,638	362	362
4506400 Grounds Enhancement Programme		250,000	0	200,000	450,000	0	450,000	450,000	449,638	362	362

MS. M. TUCKER
HEAD OF BUDGET AGENCY

**AGENCY 45 - MINISTRY OF HOUSING & WATER
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		12,706,700	0	21,326,430	34,033,130	0	34,033,130	33,358,002	33,328,296	704,834	29,706
451 - HOUSING & WATER		3,500	0	0	3,500	0	3,500	3,500	3,499	1	1
25070 Furniture & Equipment		3,500	0	0	3,500	0	3,500	3,500	3,499	1	1
2507000 Furniture & Equipment		3,500	0	0	3,500	0	3,500	3,500	3,499	1	1
452 - HOUSING DEVELOPMENT		11,000,000	0	15,908,368	26,908,368	0	26,908,368	26,767,156	26,737,451	170,917	29,705
19031 Infrastructural Development & Buildings		10,000,000	0	15,908,368	25,908,368	0	25,908,368	25,908,368	25,908,368	0	0
1903100 Infrastructural Development & Buildings		10,000,000	0	15,908,368	25,908,368	0	25,908,368	25,908,368	25,908,368	0	0
19039 Adequate Housing & Urban Accessibility Programme		1,000,000	0	0	1,000,000	0	1,000,000	858,788	829,083	170,917	29,705
1903900 Adequate Housing & Urban Accessibility Programme		1,000,000	0	0	1,000,000	0	1,000,000	858,788	829,083	170,917	29,705
453 - WATER SERVICE EXPANSION & MANAGEMENT		1,703,200	0	5,418,062	7,121,262	0	7,121,262	6,587,346	6,587,346	533,916	0
16018 Water Supply Improvement Project		640,000	0	0	640,000	0	640,000	106,084	106,084	533,916	0
1601800 Water Supply Improvement Project		640,000	0	0	640,000	0	640,000	106,084	106,084	533,916	0
28021 Hinterland Water Supply		394,500	0	526,230	920,730	0	920,730	920,730	920,730	0	0
2802100 Hinterland Water Supply		394,500	0	526,230	920,730	0	920,730	920,730	920,730	0	0
28022 Coastal Water Supply		200,000	0	4,231,832	4,431,832	0	4,431,832	4,431,832	4,431,832	0	0
2802200 Coastal Water Supply		200,000	0	4,231,832	4,431,832	0	4,431,832	4,431,832	4,431,832	0	0
28026 Urban Sewerage & Water		468,700	0	660,000	1,128,700	0	1,128,700	1,128,700	1,128,700	0	0
2802600 Urban Sewerage & Water		468,700	0	660,000	1,128,700	0	1,128,700	1,128,700	1,128,700	0	0

MR. A. ALLY
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		18,974,299	0	0	18,974,299	0	18,974,299	18,307,711	18,297,220	677,079	10,491
471- POLICY DEVELOPMENT & ADMINISTRATION		334,168	0	0	334,168	0	334,168	306,480	306,472	27,696	8
12162 Ministry of Health - Buildings		273,168	0	0	273,168	0	273,168	245,480	245,480	27,688	0
1216200 Ministry of Health - Buildings		273,168	0	0	273,168	0	273,168	245,480	245,480	27,688	0
24056 Land & Water Transport		6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
2405600 Land & Water Transport		6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
25089 Office Furniture & Equipment		55,000	0	0	55,000	0	55,000	55,000	54,992	8	8
2508900 Office Furniture & Equipment		55,000	0	0	55,000	0	55,000	55,000	54,992	8	8
472 - DISEASE CONTROL - COMMUNICABLE DISEASES		2,270,452	0	0	2,270,452	0	2,270,452	2,232,415	2,231,174	39,278	1,241
12162 Ministry of Health - Buildings		9,452	0	0	9,452	0	9,452	7,117	7,117	2,335	0
1216200 Ministry of Health - Buildings		9,452	0	0	9,452	0	9,452	7,117	7,117	2,335	0
24056 Land & Water Transport		8,000	0	0	8,000	0	8,000	7,800	7,800	200	0
2405600 Land & Water Transport		8,000	0	0	8,000	0	8,000	7,800	7,800	200	0
25089 Office Furniture & Equipment		3,000	0	0	3,000	0	3,000	2,267	2,267	733	0
2508900 Office Furniture & Equipment		3,000	0	0	3,000	0	3,000	2,267	2,267	733	0
25090 Equipment - Medical		100,000	0	0	100,000	0	100,000	99,162	99,156	844	6
2509000 Equipment - Medical		100,000	0	0	100,000	0	100,000	99,162	99,156	844	6
44027 HIV/TB/Malaria Programmes		300,000	0	0	300,000	0	300,000	300,000	300,000	0	0
4402700 HIV/TB/Malaria Programmes		300,000	0	0	300,000	0	300,000	300,000	300,000	0	0
44052 COVID-19 Response Programme		1,850,000	0	0	1,850,000	0	1,850,000	1,816,069	1,814,834	35,166	1,235
4405200 COVID-19 Response Programme		1,850,000	0	0	1,850,000	0	1,850,000	1,816,069	1,814,834	35,166	1,235
473 - FAMILY & PRIMARY HEALTH CARE SERVICES		568,645	0	0	568,645	0	568,645	440,241	440,241	128,404	0
12162 Ministry of Health - Buildings		32,985	0	0	32,985	0	32,985	11,609	11,609	21,376	0
1216200 Ministry of Health - Buildings		32,985	0	0	32,985	0	32,985	11,609	11,609	21,376	0
24056 Land & Water Transport		28,500	0	0	28,500	0	28,500	28,500	28,500	0	0
2405600 Land & Water Transport		28,500	0	0	28,500	0	28,500	28,500	28,500	0	0
25089 Office Furniture & Equipment		4,500	0	0	4,500	0	4,500	4,117	4,117	383	0
2508900 Office Furniture & Equipment		4,500	0	0	4,500	0	4,500	4,117	4,117	383	0

**AGENCY 47 - MINISTRY OF HEALTH
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
25090	Equipment - Medical	56,000	0	0	56,000	0	56,000	55,494	55,494	506	0
2509000	Equipment - Medical	56,000	0	0	56,000	0	56,000	55,494	55,494	506	0
44032	Maternal & Child Health Improvement	446,660	0	0	446,660	0	446,660	340,521	340,521	106,139	0
4403200	Maternal & Child Health Improvement	446,660	0	0	446,660	0	446,660	340,521	340,521	106,139	0
474 - REGIONAL & CLINICAL SERVICES		15,345,775	0	0	15,345,775	0	15,345,775	14,911,186	14,911,186	434,589	0
12162	Ministry of Health - Buildings	1,540,030	0	0	1,540,030	0	1,540,030	1,540,030	1,540,030	0	0
1216200	Ministry of Health - Buildings	1,540,030	0	0	1,540,030	0	1,540,030	1,540,030	1,540,030	0	0
12163	Georgetown Public Hospital Corporation	855,925	0	0	855,925	0	855,925	855,925	855,925	0	0
1216300	Georgetown Public Hospital Corporation	855,925	0	0	855,925	0	855,925	855,925	855,925	0	0
24056	Land & Water Transport	106,100	0	0	106,100	0	106,100	106,011	106,011	89	0
2405600	Land & Water Transport	106,100	0	0	106,100	0	106,100	106,011	106,011	89	0
25089	Office Furniture & Equipment	15,000	0	0	15,000	0	15,000	12,526	12,526	2,474	0
2508900	Office Furniture & Equipment	15,000	0	0	15,000	0	15,000	12,526	12,526	2,474	0
25090	Equipment - Medical	450,000	0	0	450,000	0	450,000	448,245	448,245	1,755	0
2509000	Equipment - Medical	450,000	0	0	450,000	0	450,000	448,245	448,245	1,755	0
44028	Modernisation of Primary Health Care System	450,000	0	0	450,000	0	450,000	47,778	47,778	402,222	0
4402800	Modernisation of Primary Health Care System	450,000	0	0	450,000	0	450,000	47,778	47,778	402,222	0
44056	Health Sector Improvement Programme	11,928,720	0	0	11,928,720	0	11,928,720	11,900,671	11,900,671	28,049	0
4405600	Health Sector Improvement Programme	11,928,720	0	0	11,928,720	0	11,928,720	11,900,671	11,900,671	28,049	0
475 - HEALTH SCIENCES EDUCATION		46,781	0	0	46,781	0	46,781	29,014	29,014	17,767	0
12162	Ministry of Health - Buildings	26,781	0	0	26,781	0	26,781	15,493	15,493	11,288	0
1216200	Ministry of Health - Buildings	26,781	0	0	26,781	0	26,781	15,493	15,493	11,288	0
25089	Office Furniture & Equipment	20,000	0	0	20,000	0	20,000	13,521	13,521	6,479	0
2508900	Office Furniture & Equipment	20,000	0	0	20,000	0	20,000	13,521	13,521	6,479	0

**AGENCY 47 - MINISTRY OF HEALTH
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
476 - STANDARDS & TECHNICAL SERVICES		220,244	0	0	220,244	0	220,244	217,407	217,352	2,892	55
12162	Ministry of Health - Buildings	6,394	0	0	6,394	0	6,394	4,039	4,039	2,355	0
1216200	Ministry of Health - Buildings	6,394	0	0	6,394	0	6,394	4,039	4,039	2,355	0
24056	Land & Water Transport	8,000	0	0	8,000	0	8,000	7,800	7,800	200	0
2405600	Land & Water Transport	8,000	0	0	8,000	0	8,000	7,800	7,800	200	0
25089	Office Furniture & Equipment	5,850	0	0	5,850	0	5,850	5,590	5,590	260	0
2508900	Office Furniture & Equipment	5,850	0	0	5,850	0	5,850	5,590	5,590	260	0
25090	Equipment - Medical	200,000	0	0	200,000	0	200,000	199,978	199,923	77	55
2509000	Equipment - Medical	200,000	0	0	200,000	0	200,000	199,978	199,923	77	55
477 - DISABILITY & REHABILITATION SERVICES		20,500	0	0	20,500	0	20,500	19,130	19,123	1,377	7
25089	Office Furniture & Equipment	5,500	0	0	5,500	0	5,500	4,361	4,361	1,139	0
2508900	Office Furniture & Equipment	5,500	0	0	5,500	0	5,500	4,361	4,361	1,139	0
25090	Equipment - Medical	15,000	0	0	15,000	0	15,000	14,769	14,762	238	7
2509000	Equipment - Medical	15,000	0	0	15,000	0	15,000	14,769	14,762	238	7
478 - DISEASE CONTROL - NON-COMMUNICABLE DISEASES		167,734	0	0	167,734	0	167,734	151,838	142,658	25,076	9,180
12162	Ministry of Health - Buildings	45,734	0	0	45,734	0	45,734	30,234	21,234	24,500	9,000
1216200	Ministry of Health - Buildings	45,734	0	0	45,734	0	45,734	30,234	21,234	24,500	9,000
25089	Office Furniture & Equipment	2,000	0	0	2,000	0	2,000	1,793	1,613	387	180
2508900	Office Furniture & Equipment	2,000	0	0	2,000	0	2,000	1,793	1,613	387	180
25090	Equipment - Medical	120,000	0	0	120,000	0	120,000	119,811	119,811	189	0
2509000	Equipment - Medical	120,000	0	0	120,000	0	120,000	119,811	119,811	189	0

MR. M. WATKINS
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		5,915,447	0	500,485	6,415,932	0	6,415,932	6,402,831	6,402,301	13,631	530
511 - POLICY DEVELOPMENT & ADMINISTRATION		583,901	0	129,370	713,271	0	713,271	700,170	699,881	13,390	289
12165	Citizen Security Strengthening Programme	475,000	0	56,395	531,395	0	531,395	531,395	531,395	0	0
1216500	Citizen Security Strengthening Programme	475,000	0	56,395	531,395	0	531,395	531,395	531,395	0	0
12166	Buildings	19,400	0	22,437	41,837	0	41,837	41,837	41,555	282	282
1216600	Buildings	19,400	0	22,437	41,837	0	41,837	41,837	41,555	282	282
24058	Land Transport	12,721	0	0	12,721	0	12,721	12,704	12,704	17	0
2405800	Land Transport	12,721	0	0	12,721	0	12,721	12,704	12,704	17	0
26082	Office Equipment & Furniture	35,000	0	50,538	85,538	0	85,538	85,538	85,538	0	0
2608200	Office Equipment & Furniture	35,000	0	50,538	85,538	0	85,538	85,538	85,538	0	0
26091	Community Policing	24,120	0	0	24,120	0	24,120	24,120	24,113	7	7
2609100	Community Policing	24,120	0	0	24,120	0	24,120	24,120	24,113	7	7
44050	Technical Assistance - Enhancing Citizen Security - TIP	17,660	0	0	17,660	0	17,660	4,576	4,576	13,084	0
4405000	Technical Assistance - Enhancing Citizen Security - TIP	17,660	0	0	17,660	0	17,660	4,576	4,576	13,084	0
512 - GUYANA POLICE FORCE		1,785,600	0	371,115	2,156,715	0	2,156,715	2,156,715	2,156,673	42	42
12168	Police Stations & Buildings	1,005,600	0	0	1,005,600	0	1,005,600	1,005,600	1,005,558	42	42
1216800	Police Stations & Buildings	1,005,600	0	0	1,005,600	0	1,005,600	1,005,600	1,005,558	42	42
24059	Land & Water Transport - Police	300,000	0	371,115	671,115	0	671,115	671,115	671,115	0	0
2405900	Land & Water Transport - Police	300,000	0	371,115	671,115	0	671,115	671,115	671,115	0	0
25095	Equipment & Furniture - Police	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
2509500	Equipment & Furniture - Police	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
26083	Equipment - Police	450,000	0	0	450,000	0	450,000	450,000	450,000	0	0
2608300	Equipment - Police	450,000	0	0	450,000	0	450,000	450,000	450,000	0	0

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
513 - GUYANA PRISON SERVICE		2,418,481	0	0	2,418,481	0	2,418,481	2,418,481	2,418,322	159	159
12169	Buildings - Prisons	2,255,939	0	0	2,255,939	0	2,255,939	2,255,939	2,255,780	159	159
1216900	Buildings - Prisons	2,255,939	0	0	2,255,939	0	2,255,939	2,255,939	2,255,780	159	159
24060	Land & Water Transport - Prisons	20,542	0	0	20,542	0	20,542	20,542	20,542	0	0
2406000	Land & Water Transport - Prisons	20,542	0	0	20,542	0	20,542	20,542	20,542	0	0
26084	Other Equipment - Prisons	135,000	0	0	135,000	0	135,000	135,000	135,000	0	0
2608400	Other Equipment - Prisons	135,000	0	0	135,000	0	135,000	135,000	135,000	0	0
26086	Tools & Equipment - Prisons	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
2608600	Tools & Equipment - Prisons	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
515 - GUYANA FIRE SERVICE		1,058,560	0	-	1,058,560	0	1,058,560	1,058,560	1,058,523	37	37
12204	Buildings - Fire	507,860	0	0	507,860	0	507,860	507,860	507,857	3	3
1220400	Buildings - Fire	507,860	0	0	507,860	0	507,860	507,860	507,857	3	3
24061	Land & Water Transport - Fire	400,000	0	0	400,000	0	400,000	400,000	399,998	2	2
2406100	Land & Water Transport - Fire	400,000	0	0	400,000	0	400,000	400,000	399,998	2	2
26088	Communication Equipment - Fire	10,700	0	0	10,700	0	10,700	10,700	10,700	0	0
2608800	Communication Equipment - Fire	10,700	0	0	10,700	0	10,700	10,700	10,700	0	0
26089	Tools & Equipment - Fire	125,000	0	0	125,000	0	125,000	125,000	124,968	32	32
2608900	Tools & Equipment - Fire	125,000	0	0	125,000	0	125,000	125,000	124,968	32	32
26090	Office Equipment & Furniture - Fire	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
2609000	Office Equipment & Furniture - Fire	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
516 - GENERAL REGISTER OFFICE		4,950	0	0	4,950	0	4,950	4,950	4,949	1	1
17002	General Registrar's Office	4,950	0	0	4,950	0	4,950	4,950	4,949	1	1
1700200	General Registrar's Office	4,950	0	0	4,950	0	4,950	4,950	4,949	1	1
517 - CUSTOMS ANTI NARCOTICS		63,955	0	0	63,955	0	63,955	63,955	63,953	2	2
26092	Customs Anti Narcotics Unit	63,955	0	0	63,955	0	63,955	63,955	63,953	2	2
2609200	Customs Anti Narcotics Unit	63,955	0	0	63,955	0	63,955	63,955	63,953	2	2

MS. M.T. Jr. THOMAS
HEAD OF BUDGET AGENCY

**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		299,800	0	56,813	356,613	0	356,613	298,572	298,569	58,044	3
521 - POLICY DEVELOPMENT & ADMINISTRATION		287,500	0	56,813	344,313	0	344,313	286,273	286,273	58,040	0
12013 Buildings		10,500	0	0	10,500	0	10,500	9,273	9,273	1,227	0
1201300 Buildings		10,500	0	0	10,500	0	10,500	9,273	9,273	1,227	0
15015 Justice Sector Programme		250,000	0	56,813	306,813	0	306,813	250,000	250,000	56,813	0
1501500 Justice Sector Programme		250,000	0	56,813	306,813	0	306,813	250,000	250,000	56,813	0
24011 Land Transport		12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
2401100 Land Transport		12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
25016 Furniture & Equipment		15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
2501600 Furniture & Equipment		15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
523 - ATTORNEY GENERAL'S CHAMBERS		9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
25016 Furniture & Equipment		9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
2501600 Furniture & Equipment		9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
524 - STATE SOLICITOR		2,800	0	0	2,800	0	2,800	2,799	2,796	4	3
25017 Furniture & Equipment		2,800	0	0	2,800	0	2,800	2,799	2,796	4	3
2501700 Furniture & Equipment		2,800	0	0	2,800	0	2,800	2,799	2,796	4	3

MS. J. NESTOR-BURROWES
HEAD OF BUDGET AGENCY

**AGENCY 53 - GUYANA DEFENCE FORCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,807,182	0	157,875	2,965,057	0	2,965,057	2,965,057	2,964,786	271	271
531 - DEFENCE & SECURITY SUPPORT		2,807,182	0	157,875	2,965,057	0	2,965,057	2,965,057	2,964,786	271	271
12001 Buildings		480,000	0	0	480,000	0	480,000	480,000	480,000	0	0
1200100 Buildings		480,000	0	0	480,000	0	480,000	480,000	480,000	0	0
12003 Marine Development		202,182	0	0	202,182	0	202,182	202,182	201,959	223	223
1200300 Marine Development		202,182	0	0	202,182	0	202,182	202,182	201,959	223	223
24046 Air, Land & Water Transport		1,950,000	0	157,875	2,107,875	0	2,107,875	2,107,875	2,107,840	35	35
2404600 Air, Land & Water Transport		1,950,000	0	157,875	2,107,875	0	2,107,875	2,107,875	2,107,840	35	35
25126 Furniture & Equipment		75,000	0	0	75,000	0	75,000	75,000	74,987	13	13
2512600 Furniture & Equipment		75,000	0	0	75,000	0	75,000	75,000	74,987	13	13
28001 Pure Water Supply		20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
2800100 Pure Water Supply		20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
28002 Agriculture Development		80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
2800200 Agriculture Development		80,000	0	0	80,000	0	80,000	80,000	80,000	0	0

COMMANDER V. BURNETT
HEAD OF BUDGET AGENCY

**AGENCY 55 - SUPREME COURT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,250,000	0	0	1,250,000	0	1,250,000	879,060	857,817	392,183	21,243
551 - SUPREME COURT OF JUDICATURE		1,250,000	0	0	1,250,000	0	1,250,000	879,060	857,817	392,183	21,243
40006	Constitutional Agencies	1,250,000	0	0	1,250,000	0	1,250,000	879,060	857,817	392,183	21,243
4000600	Constitutional Agencies	1,250,000	0	0	1,250,000	0	1,250,000	879,060	857,817	392,183	21,243

MS. S. LOVELL
HEAD OF BUDGET AGENCY

**AGENCY 56 - PUBLIC PROSECUTIONS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		7,500	0	0	7,500	0	7,500	7,500	7,480	20	20
561 - PUBLIC PROSECUTIONS		7,500	0	0	7,500	0	7,500	7,500	7,480	20	20
40007	Constitutional Agencies	7,500	0	0	7,500	0	7,500	7,500	7,480	20	20
4000700	Constitutional Agencies	7,500	0	0	7,500	0	7,500	7,500	7,480	20	20

MS. S. ALI-HACK
HEAD OF BUDGET AGENCY

**AGENCY 58 - PUBLIC SERVICE APPELLATE TRIBUNAL
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		800	0	0	800	0	800	714	714	86	0
581 - PUBLIC SERVICE APPELLATE TRIBUNAL		800	0	0	800	0	800	714	714	86	0
40009	Constitutional Agencies	800	0	0	800	0	800	714	714	86	0
4000900	Constitutional Agencies	800	0	0	800	0	800	714	714	86	0

MS. R. CHESTER
HEAD OF BUDGET AGENCY

**AGENCY 61 - RIGHTS COMMISSIONS OF GUYANA
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		200	0	0	200	0	200	195	195	5	0
611 - RIGHTS COMMISSIONS OF GUYANA		200	0	0	200	0	200	195	195	5	0
40011	Constitutional Agencies	200	0	0	200	0	200	195	195	5	0
4001100	Constitutional Agencies	200	0	0	200	0	200	195	195	5	0

MS. C. BRANFORD
HEAD OF BUDGET AGENCY

**AGENCY 62 - PUBLIC PROCUREMENT COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		3,385	0	0	3,385	0	3,385	3,359	3,359	26	0
621 - PUBLIC PROCUREMENT COMMISSION		3,385	0	0	3,385	0	3,385	3,359	3,359	26	0
40012	Constitutional Agencies	3,385	0	0	3,385	0	3,385	3,359	3,359	26	0
4001200	Constitutional Agencies	3,385	0	0	3,385	0	3,385	3,359	3,359	26	0

MS. C. CORBIN
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA/WAINI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		817,800	0	0	817,800	0	817,800	817,449	817,344	456	105
711 - REGIONAL ADMINISTRATION & FINANCE		23,000	0	0	23,000	0	23,000	22,950	22,947	53	3
12086 Buildings - Administration		10,000	0	0	10,000	0	10,000	9,960	9,958	42	2
1208600 Buildings - Administration		10,000	0	0	10,000	0	10,000	9,960	9,958	42	2
24015 Land & Water Transport		8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
2401500 Land & Water Transport		8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
25025 Furniture & Equipment - Administration		4,000	0	0	4,000	0	4,000	3,993	3,993	7	0
2502500 Furniture & Equipment - Administration		4,000	0	0	4,000	0	4,000	3,993	3,993	7	0
25027 Furniture & Equipment - Staff Quarters		1,000	0	0	1,000	0	1,000	997	996	4	1
2502700 Furniture & Equipment - Staff Quarters		1,000	0	0	1,000	0	1,000	997	996	4	1
712 - PUBLIC WORKS		235,300	0	0	235,300	0	235,300	235,296	235,238	62	58
11002 Bridges		35,000	0	0	35,000	0	35,000	34,996	34,955	45	41
1100200 Bridges		35,000	0	0	35,000	0	35,000	34,996	34,955	45	41
14004 Roads		85,100	0	0	85,100	0	85,100	85,100	85,086	14	14
1400400 Roads		85,100	0	0	85,100	0	85,100	85,100	85,086	14	14
19026 Infrastructural Development		29,000	0	0	29,000	0	29,000	29,000	29,000	0	0
1902600 Infrastructural Development		29,000	0	0	29,000	0	29,000	29,000	29,000	0	0
25096 Furniture & Equipment		1,200	0	0	1,200	0	1,200	1,200	1,198	2	2
2509600 Furniture & Equipment		1,200	0	0	1,200	0	1,200	1,200	1,198	2	2
26014 Power Supply		85,000	0	0	85,000	0	85,000	85,000	84,999	1	1
2601400 Power Supply		85,000	0	0	85,000	0	85,000	85,000	84,999	1	1
713 - EDUCATION DELIVERY		198,500	0	0	198,500	0	198,500	198,203	198,198	302	5
12026 Buildings - Education		128,500	0	0	128,500	0	128,500	128,203	128,203	297	0
1202600 Buildings - Education		128,500	0	0	128,500	0	128,500	128,203	128,203	297	0
24015 Land & Water Transport		29,500	0	0	29,500	0	29,500	29,500	29,496	0	4
2401500 Land & Water Transport		29,500	0	0	29,500	0	29,500	29,500	29,496	0	4
25026 Furniture & Equipment - Education		35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
2502600 Furniture & Equipment - Education		35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
25027 Furniture & Equipment - Staff Quarters		5,500	0	0	5,500	0	5,500	5,500	5,499	1	1
2502700 Furniture & Equipment - Staff Quarters		5,500	0	0	5,500	0	5,500	5,500	5,499	1	1

AGENCY 71 - REGION 1: BARIMA/WAINI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
714 - HEALTH SERVICES		340,000	0	0	340,000	0	340,000	340,000	339,991	9	9
12024	Buildings-Health	235,500	0	0	235,500	0	235,500	235,500	235,500	0	0
1202400	Buildings - Health	235,500	0	0	235,500	0	235,500	235,500	235,500	0	0
24015	Land & Water Transport	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
2401500	Land & Water Transport	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
25027	Furniture & Equipment - Staff Quarters	12,500	0	0	12,500	0	12,500	12,500	12,493	7	7
2502700	Furniture & Equipment - Staff Quarters	12,500	0	0	12,500	0	12,500	12,500	12,493	7	7
25028	Furniture & Equipment - Health	70,000	0	0	70,000	0	70,000	70,000	69,998	2	2
2502800	Furniture & Equipment - Health	70,000	0	0	70,000	0	70,000	70,000	69,998	2	2
715 - AGRICULTURE		21,000	0	0	21,000	0	21,000	21,000	20,970	30	30
13012	Agricultural Development	21,000	0	0	21,000	0	21,000	21,000	20,970	0	30
1301200	Agricultural Development	21,000	0	0	21,000	0	21,000	21,000	20,970	0	30

MR. T. BISESAR
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		866,415	0	0	866,415	0	866,415	866,403	866,401	14	2
721 - REGIONAL ADMINISTRATION & FINANCE		24,230	0	0	24,230	0	24,230	24,230	24,229	1	1
12029	Buildings - Administration	16,730	0	0	16,730	0	16,730	16,730	16,730	0	0
1202900	Buildings - Administration	16,730	0	0	16,730	0	16,730	16,730	16,730	0	0
24016	Land & Water Transport	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
2401600	Land & Water Transport	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
25030	Furniture & Equipment - Administration	3,500	0	0	3,500	0	3,500	3,500	3,499	1	1
2503000	Furniture & Equipment - Administration	3,500	0	0	3,500	0	3,500	3,500	3,499	1	1
722 - AGRICULTURE		146,680	0	0	146,680	0	146,680	146,678	146,678	2	0
13007	Miscellaneous Drainage & Irrigation	71,180	0	0	71,180	0	71,180	71,180	71,180	0	0
1300700	Miscellaneous Drainage & Irrigation	71,180	0	0	71,180	0	71,180	71,180	71,180	0	0
25120	Furniture & Equipment	500	0	0	500	0	500	498	498	2	0
2512000	Furniture & Equipment	500	0	0	500	0	500	498	498	2	0
44008	Other Equipment	75,000	0	0	75,000	0	75,000	75,000	75,000	0	0
4400800	Other Equipment	75,000	0	0	75,000	0	75,000	75,000	75,000	0	0
723 - PUBLIC WORKS		119,000	0	0	119,000	0	119,000	119,000	118,999	1	1
11003	Bridges	28,000	0	0	28,000	0	28,000	28,000	27,999	1	1
1100300	Bridges	28,000	0	0	28,000	0	28,000	28,000	27,999	1	1
14005	Roads	90,000	0	0	90,000	0	90,000	90,000	90,000	0	0
1400500	Roads	90,000	0	0	90,000	0	90,000	90,000	90,000	0	0
25120	Furniture & Equipment	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
2512000	Furniture & Equipment	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
724 - EDUCATION DELIVERY		417,505	0	0	417,505	0	417,505	417,505	417,505	0	0
12028	Buildings - Education	385,505	0	0	385,505	0	385,505	385,505	385,505	0	0
1202800	Buildings - Education	385,505	0	0	385,505	0	385,505	385,505	385,505	0	0
25029	Furniture & Equipment - Education	32,000	0	0	32,000	0	32,000	32,000	32,000	0	0
2502900	Furniture & Equipment - Education	32,000	0	0	32,000	0	32,000	32,000	32,000	0	0
725 - HEALTH SERVICES		159,000	0	0	159,000	0	159,000	158,990	158,990	10	0
12027	Buildings- Health	59,000	0	0	59,000	0	59,000	59,000	59,000	0	0
1202700	Buildings - Health	59,000	0	0	59,000	0	59,000	59,000	59,000	0	0
24016	Land & Water Transport	15,000	0	0	15,000	0	15,000	14,990	14,990	10	0
2401600	Land & Water Transport	15,000	0	0	15,000	0	15,000	14,990	14,990	10	0
26016	Furniture & Equipment- Health	85,000	0	0	85,000	0	85,000	85,000	85,000	0	0
2601600	Furniture & Equipment- Health	85,000	0	0	85,000	0	85,000	85,000	85,000	0	0

MS. S. SAYWACK
HEAD OF BUDGET AGENCY

**AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		898,000	0	0	898,000	0	898,000	897,024	896,405	1,595	619
731 - REGIONAL ADMINISTRATION & FINANCE		21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
12087 Buildings - Administration		17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
1208700 Buildings - Administration		17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
25032 Furniture & Equipment - Administration		4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
2503200 Furniture & Equipment - Administration		4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
732 - AGRICULTURE		131,000	0	0	131,000	0	131,000	131,000	130,965	35	35
13008 Agricultural Development- D & I		110,000	0	0	110,000	0	110,000	110,000	109,965	35	35
1300800 Agricultural Development- D & I		110,000	0	0	110,000	0	110,000	110,000	109,965	35	35
44065 Multi-purpose Sport Facilities		21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
4406500 Multi-purpose Sport Facilities		21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
733 - PUBLIC WORKS		255,000	0	0	255,000	0	255,000	255,000	254,748	252	252
11004 Bridges		120,000	0	0	120,000	0	120,000	120,000	119,752	248	248
1100400 Bridges		120,000	0	0	120,000	0	120,000	120,000	119,752	248	248
14006 Roads		135,000	0	0	135,000	0	135,000	135,000	134,996	4	4
1400600 Roads		135,000	0	0	135,000	0	135,000	135,000	134,996	4	4
734 - EDUCATION DELIVERY		277,000	0	0	277,000	0	277,000	277,000	276,887	113	113
12030 Buildings - Education		220,000	0	0	220,000	0	220,000	220,000	220,000	0	0
1203000 Buildings - Education		220,000	0	0	220,000	0	220,000	220,000	220,000	0	0
24017 Land & Water Transport		12,000	0	0	12,000	0	12,000	12,000	11,896	104	104
2401700 Land & Water Transport		12,000	0	0	12,000	0	12,000	12,000	11,896	104	104
25033 Furniture & Equipment - Education		45,000	0	0	45,000	0	45,000	45,000	44,991	9	9
2503300 Furniture & Equipment - Education		45,000	0	0	45,000	0	45,000	45,000	44,991	9	9
735 - HEALTH SERVICES		214,000	0	0	214,000	0	214,000	213,024	212,805	1,195	219
12031 Buildings-Health		66,000	0	0	66,000	0	66,000	65,024	64,832	1,168	192
1203100 Buildings - Health		66,000	0	0	66,000	0	66,000	65,024	64,832	1,168	192
24017 Land & Water Transport		18,000	0	0	18,000	0	18,000	18,000	17,985	15	15
2401700 Land & Water Transport		18,000	0	0	18,000	0	18,000	18,000	17,985	15	15
25031 Equipment - Health		130,000	0	0	130,000	0	130,000	130,000	129,988	12	12
2503100 Equipment - Health		130,000	0	0	130,000	0	130,000	130,000	129,988	12	12

MR. J. SOMWAR
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		781,050	0	0	781,050	0	781,050	780,955	780,875	175	80
741 - REGIONAL ADMINISTRATION & FINANCE		22,000	0	0	22,000	0	22,000	21,999	21,999	1	0
12088 Buildings - Administration		16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
1208800 Buildings - Administration		16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
25068 Furniture & Equipment		6,000	0	0	6,000	0	6,000	5,999	5,999	1	0
2506800 Furniture & Equipment		6,000	0	0	6,000	0	6,000	5,999	5,999	1	0
742 - AGRICULTURE		30,000	0	0	30,000	0	30,000	29,995	29,995	5	0
17012 Agricultural Development		30,000	0	0	30,000	0	30,000	29,995	29,995	5	0
1701200 Agricultural Development		30,000	0	0	30,000	0	30,000	29,995	29,995	5	0
743 - PUBLIC WORKS		175,000	0	0	175,000	0	175,000	175,000	175,000	0	0
11005 Bridges		38,000	0	0	38,000	0	38,000	38,000	38,000	0	0
1100500 Bridges		38,000	0	0	38,000	0	38,000	38,000	38,000	0	0
14007 Roads		137,000	0	0	137,000	0	137,000	137,000	137,000	0	0
1400700 Roads		137,000	0	0	137,000	0	137,000	137,000	137,000	0	0
744 - EDUCATION DELIVERY		358,050	0	0	358,050	0	358,050	357,961	357,936	114	25
12033 Buildings - Education		312,050	0	0	312,050	0	312,050	311,961	311,959	91	2
1203300 Buildings - Education		312,050	0	0	312,050	0	312,050	311,961	311,959	91	2
24079 Land & Water Transport		16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
2407900 Land & Water Transport		16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
25034 Furniture & Equipment - Education		30,000	0	0	30,000	0	30,000	30,000	29,977	23	23
2503400 Furniture & Equipment - Education		30,000	0	0	30,000	0	30,000	30,000	29,977	23	23
745 - HEALTH SERVICES		196,000	0	0	196,000	0	196,000	196,000	195,945	55	55
12035 Buildings - Health		120,000	0	0	120,000	0	120,000	120,000	119,952	48	48
1203500 Buildings - Health		120,000	0	0	120,000	0	120,000	120,000	119,952	48	48
25037 Furniture & Equipment - Health		76,000	0	0	76,000	0	76,000	76,000	75,993	7	7
2503700 Furniture & Equipment - Health		76,000	0	0	76,000	0	76,000	76,000	75,993	7	7

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA/BERBICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		599,000	0	0	599,000	0	599,000	598,366	598,246	754	120
751 - REGIONAL ADMINISTRATION & FINANCE		11,000	0	0	11,000	0	11,000	10,986	10,986	14	0
12081 Building - Administration		6,000	0	0	6,000	0	6,000	5,987	5,987	13	0
1208100 Building - Administration		6,000	0	0	6,000	0	6,000	5,987	5,987	13	0
25039 Furniture & Equipment - Administration		5,000	0	0	5,000	0	5,000	4,999	4,999	1	0
2503900 Furniture & Equipment - Administration		5,000	0	0	5,000	0	5,000	4,999	4,999	1	0
752 - AGRICULTURE		81,000	0	0	81,000	0	81,000	80,998	80,933	67	65
13009 Drainage & Irrigation		81,000	0	0	81,000	0	81,000	80,998	80,933	67	65
1300900 Drainage & Irrigation		81,000	0	0	81,000	0	81,000	80,998	80,933	67	65
753 - PUBLIC WORKS		131,500	0	0	131,500	0	131,500	131,471	131,469	31	2
11006 Bridges		29,000	0	0	29,000	0	29,000	28,973	28,973	27	0
1100600 Bridges		29,000	0	0	29,000	0	29,000	28,973	28,973	27	0
14008 Roads		102,000	0	0	102,000	0	102,000	102,000	102,000	0	0
1400800 Roads		102,000	0	0	102,000	0	102,000	102,000	102,000	0	0
25039 Office Furniture & Equipment		500	0	0	500	0	500	498	496	4	2
2503900 Office Furniture & Equipment		500	0	0	500	0	500	498	496	4	2
754 - EDUCATION DELIVERY		156,000	0	0	156,000	0	156,000	155,892	155,843	157	49
12036 Buildings - Education		101,000	0	0	101,000	0	101,000	100,963	100,914	86	49
1203600 Buildings - Education		101,000	0	0	101,000	0	101,000	100,963	100,914	86	49
24019 Land & Water Transport		13,000	0	0	13,000	0	13,000	12,937	12,937	63	0
2401900 Land & Water Transport		13,000	0	0	13,000	0	13,000	12,937	12,937	63	0
25038 Furniture & Equipment - Education		42,000	0	0	42,000	0	42,000	41,992	41,992	8	0
2503800 Furniture & Equipment - Education		42,000	0	0	42,000	0	42,000	41,992	41,992	8	0
755 - HEALTH SERVICES		219,500	0	0	219,500	0	219,500	219,019	219,015	485	4
12037 Buildings - Health		72,000	0	0	72,000	0	72,000	71,819	71,819	181	0
1203700 Buildings - Health		72,000	0	0	72,000	0	72,000	71,819	71,819	181	0
24019 Land & Water Transport		22,500	0	0	22,500	0	22,500	22,200	22,200	300	0
2401900 Land & Water Transport		22,500	0	0	22,500	0	22,500	22,200	22,200	300	0
25040 Furniture & Equipment - Health		125,000	0	0	125,000	0	125,000	125,000	124,996	4	4
2504000 Furniture & Equipment - Health		125,000	0	0	125,000	0	125,000	125,000	124,996	4	4

MS. G. BLACKMAN
HEAD OF BUDGET AGENCY

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		962,500	0	0	962,500	0	962,500	962,500	962,500	0	0
761 - REGIONAL ADMINISTRATION & FINANCE		34,000	0	0	34,000	0	34,000	34,000	34,000	0	0
12081 Buildings - Administration		31,000	0	0	31,000	0	31,000	31,000	31,000	0	0
1208100 Buildings - Administration		31,000	0	0	31,000	0	31,000	31,000	31,000	0	0
25042 Furniture & Equipment - Administration		3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
2504200 Furniture & Equipment - Administration		3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
762 - AGRICULTURE		74,000	0	0	74,000	0	74,000	74,000	74,000	0	0
13010 Drainage & Irrigation		71,000	0	0	71,000	0	71,000	71,000	71,000	0	0
1301000 Drainage & Irrigation		71,000	0	0	71,000	0	71,000	71,000	71,000	0	0
24020 Land & Water Transport		3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
2402000 Land & Water Transport		3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
763 - PUBLIC WORKS		343,500	0	0	343,500	0	343,500	343,500	343,500	0	0
11007 Bridges		54,000	0	0	54,000	0	54,000	54,000	54,000	0	0
1100700 Bridges		54,000	0	0	54,000	0	54,000	54,000	54,000	0	0
14010 Roads		275,000	0	0	275,000	0	275,000	275,000	275,000	0	0
1401000 Roads		275,000	0	0	275,000	0	275,000	275,000	275,000	0	0
24020 Land & Water Transport		14,500	0	0	14,500	0	14,500	14,500	14,500	0	0
2402000 Land & Water Transport		14,500	0	0	14,500	0	14,500	14,500	14,500	0	0
764 - EDUCATION DELIVERY		264,000	0	0	264,000	0	264,000	264,000	264,000	0	0
12039 Buildings - Education		184,000	0	0	184,000	0	184,000	184,000	184,000	0	0
1203900 Buildings - Education		184,000	0	0	184,000	0	184,000	184,000	184,000	0	0
24020 Land & Water Transport		35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
2402000 Land & Water Transport		35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
25041 Furniture & Equipment - Education		45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
2504100 Furniture & Equipment - Education		45,000	0	0	45,000	0	45,000	45,000	45,000	0	0

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
765	HEALTH SERVICES	247,000	0	0	247,000	0	247,000	247,000	247,000	0	0
12040	Buildings- Health	160,000	0	0	160,000	0	160,000	160,000	160,000	0	0
1204000	Buildings - Health	160,000	0	0	160,000	0	160,000	160,000	160,000	0	0
24020	Land & Water Transport	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
2402000	Land & Water Transport	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
25043	Furniture & Equipment - Health	75,000	0	0	75,000	0	75,000	75,000	75,000	0	0
2504300	Furniture & Equipment - Health	75,000	0	0	75,000	0	75,000	75,000	75,000	0	0

MR. N. PERSAUD
HEAD OF BUDGET AGENCY

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		574,465	0	0	574,465	0	574,465	574,457	574,283	182	174
771- REGIONAL ADMINISTRATION & FINANCE		35,500	0	0	35,500	0	35,500	35,497	35,492	8	5
12043 Buildings - Administration		26,000	0	0	26,000	0	26,000	26,000	26,000	0	0
1204300 Buildings - Administration		26,000	0	0	26,000	0	26,000	26,000	26,000	0	0
24021 Land & Water Transport		4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
2402100 Land & Water Transport		4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
25076 Furniture & Equipment		1,500	0	0	1,500	0	1,500	1,497	1,497	3	0
2507600 Furniture & Equipment		1,500	0	0	1,500	0	1,500	1,497	1,497	3	0
26019 Furniture & Equipment		4,000	0	0	4,000	0	4,000	4,000	3,995	5	5
2601900 Furniture & Equipment		4,000	0	0	4,000	0	4,000	4,000	3,995	5	5
772 - PUBLIC WORKS		102,000	0	0	102,000	0	102,000	101,999	101,874	126	125
14011 Roads		56,000	0	0	56,000	0	56,000	55,999	55,999	1	0
1401100 Roads		56,000	0	0	56,000	0	56,000	55,999	55,999	1	0
14021 Bridges		27,000	0	0	27,000	0	27,000	27,000	26,876	124	124
1402100 Bridges		27,000	0	0	27,000	0	27,000	27,000	26,876	124	124
15009 Sea & River Defence		12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
1500900 Sea & River Defence		12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
24021 Land & Water Transport		6,000	0	0	6,000	0	6,000	6,000	5,999	1	1
2402100 Land & Water Transport		6,000	0	0	6,000	0	6,000	6,000	5,999	1	1
25119 Furniture & Equipment		1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
2511900 Furniture & Equipment		1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
773 - EDUCATION DELIVERY		257,965	0	0	257,965	0	257,965	257,965	257,964	1	1
12041 Buildings - Education		150,965	0	0	150,965	0	150,965	150,965	150,965	0	0
1204100 Buildings - Education		150,965	0	0	150,965	0	150,965	150,965	150,965	0	0
24021 Land & Water Transport		36,000	0	0	36,000	0	36,000	36,000	35,999	1	1
2402100 Land & Water Transport		36,000	0	0	36,000	0	36,000	36,000	35,999	1	1
25044 Furniture & Equipment - Education		40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
2504400 Furniture & Equipment - Education		40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
25076 Furniture & Equipment - Staff Quarters		9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
2507600 Furniture & Equipment - Staff Quarters		9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
28006 Water Supply		22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
2800600 Water Supply		22,000	0	0	22,000	0	22,000	22,000	22,000	0	0

**AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
774 - HEALTH SERVICES		174,000	0	0	174,000	0	174,000	173,996	173,953	47	43
12042	Buildings - Health	121,000	0	0	121,000	0	121,000	121,000	120,960	40	40
1204200	Buildings - Health	121,000	0	0	121,000	0	121,000	121,000	120,960	40	40
24021	Land & Water Transport	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
2402100	Land & Water Transport	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
25076	Furniture & Equipment - Staff Quarts	3,000	0	0	3,000	0	3,000	2,996	2,996	4	0
2507600	Furniture & Equipment - Staff Quarts	3,000	0	0	3,000	0	3,000	2,996	2,996	4	0
26018	Furniture & Equipment - Health	30,000	0	0	30,000	0	30,000	30,000	29,997	3	3
2601800	Furniture & Equipment - Health	30,000	0	0	30,000	0	30,000	30,000	29,997	3	3
775 - AGRICULTURE		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
13012	Agricultural Development	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
1301200	Agricultural Development	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0

MR. K. WARD
HEAD OF BUDGET AGENCY

**AGENCY 78 - REGION 8: POTARO/SIPARUNI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		560,070	0	0	560,070	0	560,070	560,059	560,019	51	40
781 - REGIONAL ADMINISTRATION & FINANCE		13,250	0	0	13,250	0	13,250	13,250	13,250	0	0
12090 Buildings - Administration		5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
1209000 Buildings - Administration		5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
12091 Furniture & Equipment - Staff Quarters		1,250	0	0	1,250	0	1,250	1,250	1,250	0	0
1209100 Furniture & Equipment - Staff Quarters		1,250	0	0	1,250	0	1,250	1,250	1,250	0	0
24022 Land & Water Transport		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
2402200 Land & Water Transport		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
25047 Furniture & Equipment - Administration		1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
2504700 Furniture & Equipment - Administration		1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
782 - PUBLIC WORKS		77,500	0	0	77,500	0	77,500	77,500	77,467	33	33
11008 Bridges		37,500	0	0	37,500	0	37,500	37,500	37,479	21	21
1100800 Bridges		37,500	0	0	37,500	0	37,500	37,500	37,479	21	21
14012 Roads		40,000	0	0	40,000	0	40,000	40,000	39,988	12	12
1401200 Roads		40,000	0	0	40,000	0	40,000	40,000	39,988	12	12
24022 Land & Water Transport		2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
2402200 Land & Water Transport		2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
783 - EDUCATION DELIVERY		269,700	0	0	269,700	0	269,700	269,694	269,693	7	1
12044 Buildings - Education		224,000	0	0	224,000	0	224,000	224,000	223,999	1	1
1204400 Buildings - Education		224,000	0	0	224,000	0	224,000	224,000	223,999	1	1
12091 Furniture & Equipment - Staff Quarters		1,700	0	0	1,700	0	1,700	1,698	1,698	2	0
1209100 Furniture & Equipment - Staff Quarters		1,700	0	0	1,700	0	1,700	1,698	1,698	2	0
24022 Land & Water Transport		9,000	0	0	9,000	0	9,000	8,996	8,996	4	0
2402200 Land & Water Transport		9,000	0	0	9,000	0	9,000	8,996	8,996	4	0
25045 Furniture & Equipment - Education		35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
2504500 Furniture & Equipment - Education		35,000	0	0	35,000	0	35,000	35,000	35,000	0	0

**AGENCY 78 - REGION 8: POTARO/SIPARUNI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
784 - HEALTH SERVICES		194,620	0	0	194,620	0	194,620	194,615	194,609	11	6
12046	Buildings- Health	105,220	0	0	105,220	0	105,220	105,220	105,220	0	0
1204600	Buildings - Health	105,220	0	0	105,220	0	105,220	105,220	105,220	0	0
12091	Furniture & Equipment - Staff Quarters	10,000	0	0	10,000	0	10,000	9,995	9,991	9	4
1209100	Furniture & Equipment - Staff Quarters	10,000	0	0	10,000	0	10,000	9,995	9,991	9	4
24022	Land & Water Transport	14,400	0	0	14,400	0	14,400	14,400	14,398	2	2
2402200	Land & Water Transport	14,400	0	0	14,400	0	14,400	14,400	14,398	2	2
25048	Furniture & Equipment -Health	65,000	0	0	65,000	0	65,000	65,000	65,000	0	0
2504800	Furniture & Equipment - Health	65,000	0	0	65,000	0	65,000	65,000	65,000	0	0
785 - AGRICULTURE		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
17020	Agricultural Development	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
1702000	Agricultural Development	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		741,300	0	0	741,300	0	741,300	741,300	741,300	0	0
791 - REGIONAL ADMINISTRATION & FINANCE		44,100	0	0	44,100	0	44,100	44,100	44,100	0	0
12049 Buildings - Administration		33,600	0	0	33,600	0	33,600	33,600	33,600	0	0
1204900 Buildings - Administration		33,600	0	0	33,600	0	33,600	33,600	33,600	0	0
24023 Land & Water Transport		6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
2402300 Land & Water Transport		6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
25049 Furniture - Staff Quarters		1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
2504900 Furniture - Staff Quarters		1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
25051 Furniture & Equipment - Administration		3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
2505100 Furniture & Equipment - Administration		3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
792 - AGRICULTURE		41,200	0	0	41,200	0	41,200	41,200	41,200	0	0
17014 Agricultural Development		41,200	0	0	41,200	0	41,200	41,200	41,200	0	0
1701400 Agricultural Development		41,200	0	0	41,200	0	41,200	41,200	41,200	0	0
793 - PUBLIC WORKS		235,000	0	0	235,000	0	235,000	235,000	235,000	0	0
11009 Bridges		60,000	0	0	60,000	0	60,000	60,000	60,000	0	0
1100900 Bridges		60,000	0	0	60,000	0	60,000	60,000	60,000	0	0
14013 Roads		84,000	0	0	84,000	0	84,000	84,000	84,000	0	0
1401300 Roads		84,000	0	0	84,000	0	84,000	84,000	84,000	0	0
19023 Infrastructure Development		38,000	0	0	38,000	0	38,000	38,000	38,000	0	0
1902300 Infrastructure Development		38,000	0	0	38,000	0	38,000	38,000	38,000	0	0
26022 Power Extension		12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
2602200 Power Extension		12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
28004 Water Supply		41,000	0	0	41,000	0	41,000	41,000	41,000	0	0
2800400 Water Supply		41,000	0	0	41,000	0	41,000	41,000	41,000	0	0

**AGENCY 79 - REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
794 - EDUCATION DELIVERY		227,000	0	0	227,000	0	227,000	227,000	227,000	0	0
12047 Buildings - Education		191,500	0	0	191,500	0	191,500	191,500	191,500	0	0
1204700 Buildings - Education		191,500	0	0	191,500	0	191,500	191,500	191,500	0	0
24023 Land & Water Transport		8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
2402300 Land & Water Transport		8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
25052 Furniture & Equipment - Education		27,000	0	0	27,000	0	27,000	27,000	27,000	0	0
2505200 Furniture & Equipment - Education		27,000	0	0	27,000	0	27,000	27,000	27,000	0	0
795 - HEALTH SERVICES		194,000	0	0	194,000	0	194,000	194,000	194,000	0	0
12048 Buildings - Health		125,500	0	0	125,500	0	125,500	125,500	125,500	0	0
1204800 Buildings - Health		125,500	0	0	125,500	0	125,500	125,500	125,500	0	0
24023 Land & Water Transport		28,500	0	0	28,500	0	28,500	28,500	28,500	0	0
2402300 Land & Water Transport		28,500	0	0	28,500	0	28,500	28,500	28,500	0	0
25053 Furniture & Equipment - Health		40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
2505300 Furniture & Equipment - Health		40,000	0	0	40,000	0	40,000	40,000	40,000	0	0

MR. K. SINGH
HEAD OF BUDGET AGENCY

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		738,900	0	0	738,900	0	738,900	738,696	735,442	3,458	3,254
801 - REGIONAL ADMINISTRATION & FINANCE		8,500	0	0	8,500	0	8,500	8,481	8,481	19	0
24062 Land & Water Transport		6,000	0	0	6,000	0	6,000	5,981	5,981	19	0
2406200 Land & Water Transport		6,000	0	0	6,000	0	6,000	5,981	5,981	19	0
25055 Furniture & Equipment - Administration		2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
2505500 Furniture & Equipment - Administration		2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
802 - PUBLIC WORKS		132,500	0	0	132,500	0	132,500	132,341	132,335	165	6
11010 Bridges		7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
1101000 Bridges		7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
14014 Roads		91,500	0	0	91,500	0	91,500	91,342	91,342	158	0
1401400 Roads		91,500	0	0	91,500	0	91,500	91,342	91,342	158	0
19017 Infrastructural Development		32,500	0	0	32,500	0	32,500	32,500	32,499	1	1
1901700 Infrastructural Development		32,500	0	0	32,500	0	32,500	32,500	32,499	1	1
24048 Land & Water Transport		1,000	0	0	1,000	0	1,000	999	994	6	5
2404800 Land & Water Transport		1,000	0	0	1,000	0	1,000	999	994	6	5
803 - EDUCATION DELIVERY		382,400	0	0	382,400	0	382,400	382,397	382,386	14	11
12052 Buildings - Education		316,500	0	0	316,500	0	316,500	316,500	316,493	7	7
1205200 Buildings - Education		316,500	0	0	316,500	0	316,500	316,500	316,493	7	7
24043 Land & Water Transport		10,900	0	0	10,900	0	10,900	10,899	10,899	1	0
2404300 Land & Water Transport		10,900	0	0	10,900	0	10,900	10,899	10,899	1	0
25054 Furniture & Equipment - Education		50,000	0	0	50,000	0	50,000	49,999	49,995	5	4
2505400 Furniture & Equipment - Education		50,000	0	0	50,000	0	50,000	49,999	49,995	5	4
25129 Furniture & Equipment - Staff Quarters		5,000	0	0	5,000	0	5,000	4,999	4,999	1	0
2512900 Furniture & Equipment - Staff Quarters		5,000	0	0	5,000	0	5,000	4,999	4,999	1	0

**AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
804 - HEALTH SERVICES		175,500	0	0	175,500	0	175,500	175,477	172,240	3,260	3,237
12053	Buildings - Health	131,000	0	0	131,000	0	131,000	131,000	127,763	3,237	3,237
1205300	Buildings - Health	131,000	0	0	131,000	0	131,000	131,000	127,763	3,237	3,237
24035	Land & Water Transport - Health	14,500	0	0	14,500	0	14,500	14,490	14,490	10	0
2403500	Land & Water Transport - Health	14,500	0	0	14,500	0	14,500	14,490	14,490	10	0
25056	Furniture & Equipment - Health	30,000	0	0	30,000	0	30,000	29,987	29,987	13	0
2505600	Furniture & Equipment - Health	30,000	0	0	30,000	0	30,000	29,987	29,987	13	0
805 - AGRICULTURE		40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
19022	Agricultural Development	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
1902200	Agricultural Development	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0

MR. D. JOHN
HEAD OF BUDGET AGENCY

AUDIT OFFICE OF GUYANA
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Reporting Object Group	Line Item	Description	Approved Estimates 2022	Amount Collected 2022	Amount Paid into Consolidated Fund 2022	(Under) Over Estimates 2022	Amount Paid into Consolidated Fund 2021
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5325	Auditor General- Audit Fees	16,691	18,719	18,719	2,028	13,099
			<u>16,691</u>	<u>18,719</u>	<u>18,719</u>	<u>2,028</u>	<u>13,099</u>

MS. A. BADLEY
HEAD OF BUDGET AGENCY

PARLIAMENT OFFICE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Reporting Object Group	Line Item	Description	Approved Estimates 2022	Amount Collected 2022	Amount Paid into Consolidated Fund 2022	(Under) Over Estimates 2022	Amount Paid into Consolidated Fund 2021
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5324	Parliament- Sale of Official Publications	1,250	1,666	1,666	416	2,072
			<u>1,250</u>	<u>1,666</u>	<u>1,666</u>	<u>416</u>	<u>2,072</u>

MR. S. ISSACS
HEAD OF BUDGET AGENCY

SUPREME COURT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Reporting Object Group	Line Item	Description	Approved Estimates 2022	Amount Collected 2022	Amount Paid into Consolidated Fund 2022	(Under) Over Estimates 2022	Amount Paid into Consolidated Fund 2021
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5326	Supreme Court- Fees, Fines and Seizures	192,361	215,465	215,465	23,104	193,494
	5327	Supreme Court- State Costs Recovered	787	1,000	1,000	213	719
			<u>193,148</u>	<u>216,465</u>	<u>216,465</u>	<u>23,317</u>	<u>194,213</u>

MS. S. LOVELL
HEAD OF BUDGET AGENCY

ATTORNEY GENERAL
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Reporting Object Group	Line Item	Description	Approved Estimates 2022	Amount Collected 2022	Amount Paid into Consolidated Fund 2022	(Under) Over Estimates 2022	Amount Paid into Consolidated Fund 2021
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5328	Attorney General- Sale of Law Books	1000	525	525	(475)	228
	5345	Civil Recovery	0	0	0	0	0
			<u>1,000</u>	<u>525</u>	<u>525</u>	<u>(475)</u>	<u>228</u>

MS. J. NESTOR-BURROWES
HEAD OF BUDGET AGENCY

OFFICIAL RECEIVER
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Reporting Object Group	Line Item	Description	Approved Estimates 2022	Amount Collected 2022	Amount Paid into Consolidated Fund 2022	(Under) Over Estimates 2022	Amount Paid into Consolidated Fund 2021
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5329	Official Receiver- Public Trustee	2,500	1,925	1,925	(575)	1,731
			<u>2,500</u>	<u>1,925</u>	<u>1,925</u>	<u>(575)</u>	<u>1,731</u>

MS. J. NESTOR-BURROWES
HEAD OF BUDGET AGENCY

DEEDS REGISTRY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Reporting Object Group	Line Item	Description	Approved Estimates 2022	Amount Collected 2022	Amount Paid into Consolidated Fund 2022	(Under) Over Estimates 2022	Amount Paid into Consolidated Fund 2021
			\$'000	\$'000	\$'000	\$'000	\$'000
520		Stamp Duties					
	5214	Powers of Attorney	1,500	1,649	1,649	149	1,808
	5216	Deed Poll	50	20	20	(30)	0
			<u>1,550</u>	<u>1,669</u>	<u>1,669</u>	<u>119</u>	<u>1,808</u>

MS. J. NESTOR-BURROWES
HEAD OF BUDGET AGENCY

MINISTRY OF FOREIGN AFFAIRS & INTERNATIONAL CO-OPERATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Reporting Object Group	Line Item	Description	Approved Estimates 2022	Amount Collected 2022	Amount Paid into Consolidated Fund 2022	(Under) Over Estimates 2022	Amount Paid into Consolidated Fund 2021
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5333	Foreign Affairs- Consular Services	35,000	125,664	125,664	90,664	47,641
	5334	Foreign Affairs- Citizen Registration	130	274	274	144	148
	5335	Foreign Affairs- Registration of Births	1,500	2,296	2,296	796	1,518
	5336	Foreign Affairs- Other	3,000	3,370	3,370	370	3,491
	5337	Foreign Affairs- Affidavit Fees	1,800	2,295	2,295	495	1,774
			41,430	133,899	133,899	92,469	54,572

MS. E. HARPER
HEAD OF BUDGET AGENCY

MINISTRY OF HOME AFFAIRS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Reporting Object Group	Line Item	Description	Approved Estimates 2022	Amount Collected 2022	Amount Paid into Consolidated Fund 2022	(Under) Over Estimates 2022	Amount Paid into Consolidated Fund 2021
520		Stamp Duties	\$'000	\$'000	\$'000	\$'000	\$'000
	5211	Marriage Licenses	24,100	19,157	19,157	(4,943)	21,849
530		Fee and Fines					
	5338	Police	775,183	958,219	958,219	183,036	863,966
	5340	Fire Protection	460	394	394	(66)	251
	5341	Citizen Registration fee etc	221,000	301,320	301,320	80,320	238,073
	5342	Registration of Births, etc	49,000	43,621	43,621	(5,379)	37,205
	5343	Registration of Premises	90	2	2	(88)	36
560		Miscellaneous					
	5614	Prisons	1,500	546	546	(954)	947
	5623	Licences Miscellaneous -Other	525,327	217,275	217,275	(308,052)	265,065
			1,596,660	1,540,534	1,540,534	(56,126)	1,427,392

MS. M.T. Jr. THOMAS
HEAD OF BUDGET AGENCY

MINISTRY OF AGRICULTURE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Reporting Object Group	Line Item	Description	Approved	Amount	Amount Paid	(Under) Over	Amount Paid
			Estimates	Collected	into	Estimates	into
			2022	2022	Consolidated	2022	Consolidated
			\$'000	\$'000	Fund	\$'000	Fund
					2022		2021
530		Fees and Fines			\$'000	\$'000	\$'000
	5311	Agriculture - Fishing Licences	50,000	39,629	39,629	(10,371)	36,573
	5312	Agriculture - Other	1,470	1,223	1,223	(247)	1,369
			51,470	40,852	40,852	(10,618)	37,942

MS. D. NEDD
HEAD OF BUDGET AGENCY

MINISTRY OF HEALTH
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Reporting Object Group	Line Item	Description	Approved	Amount	Amount Paid	(Under) Over	Amount Paid
			Estimates	Collected	into	Estimates	into
			2022	2022	Consolidated	2022	Consolidated
			\$'000	\$'000	Fund	\$'000	Fund
					2022		2021
530		Fees and Fines			\$'000	\$'000	\$'000
	5318	Health- Pharmacy and Poison Boards	30,000	26,637	26,637	(3,363)	27,635
	5319	Health- National Blood and Transfusion Service	8,000	3,100	3,100	(4,900)	4,774
	5322	Health- Other	3,120	2,512	2,512	(608)	1,707
	5323	Health- Mahaica Farm	2	2	2	0	3
			41,122	32,251	32,251	(8,871)	34,119

MR. M. WATKINS
HEAD OF BUDGET AGENCY

MINISTRY OF EDUCATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Reporting Object Group	Line Item	Description	Approved	Amount	Amount Paid	(Under) Over	Amount Paid
			Estimates	Collected	into	Estimates	into
			2022	2022	Consolidated	2022	Consolidated
			\$'000	\$'000	Fund	\$'000	Fund
					2022		2021
530		Fees and Fines					
	5316	Education- Overseas Examination, Local Expenses	8,200	8,792	8,792	592	2,826
	5317	Education- (Other)	600	835	835	235	775
			<u>8,800</u>	<u>9,627</u>	<u>9,627</u>	<u>827</u>	<u>3,601</u>

MR. A. KING
HEAD OF BUDGET AGENCY

MINISTRY OF TOURISM, INDUSTRY AND COMMERCE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Reporting Object Group	Line Item	Description	Approved	Amount	Amount Paid	(Under) Over	Amount Paid
			Estimates	Collected	into	Estimates	into
			2022	2022	Consolidated	2022	Consolidated
			\$'000	\$'000	Fund	\$'000	Fund
					2022		2021
545		Rents and Royalties					
	5461	Fines	46,000	29,395	29,395	(16,605)	24,910
			<u>46,000</u>	<u>29,395</u>	<u>29,395</u>	<u>(16,605)</u>	<u>24,910</u>

MS. S. ROOPCHAND-EDWARDS
HEAD OF BUDGET AGENCY

MINISTRY OF PUBLIC WORKS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Reporting Object Group	Line Item	Description	Approved	Amount	Amount Paid	(Under) Over	Amount Paid
			Estimates	Collected	into	Estimates	into
			2022	2022	Consolidated	2022	Consolidated
					Fund		Fund
					2022		2021
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5315	Works- Electrical Inspectors	63,900	57,006	57,006	(6,894)	53,460
545		Rents and Royalties					
	5467	Works	3,500	1,972	1,972	(1,528)	1,686
560		Miscellaneous Receipts					
	5613	Timehri- Miscellaneous Revenues	1	0	0	(1)	0
			<u>67,401</u>	<u>58,978</u>	<u>58,978</u>	<u>(8,423)</u>	<u>55,146</u>

MR. V. PERSAUD
HEAD OF BUDGET AGENCY

MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Reporting Object Group	Line Item	Description	Approved	Amount	Amount Paid	(Under) Over	Amount Paid
			Estimates	Collected	into	Estimates	into
			2022	2022	Consolidated	2022	Consolidated
					Fund		Fund
					2022		2021
			\$'000	\$'000	\$'000	\$'000	\$'000
545		Rents and Royalties					
	5464	Rental of State Lands	0	0	0	0	0
	5465	Rental of Government Lands	0	0	0	0	645
	5466	Housing	0	0	0	0	8,391
			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,036</u>

MS. P. ROOPNARINE
HEAD OF BUDGET AGENCY

MINISTRY OF HOUSING & WATER
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Reporting Object Group	Line Item	Description	Approved Estimates 2022	Amount Collected 2022	Amount Paid into Consolidated Fund 2022	(Under) Over Estimates 2022	Amount Paid into Consolidated Fund 2021
			\$'000	\$'000	\$'000	\$'000	\$'000
545		Rents and Royalties					
	5464	Rental of State Lands	0	0	0	0	0
	5465	Rental of Government Lands	585	2,271	2,271	1,686	0
	5466	Housing	8,427	8,927	8,927	500	0
			<u>9,012</u>	<u>11,198</u>	<u>11,198</u>	<u>2,186</u>	<u>0</u>

MR. A. ALLY
HEAD OF BUDGET AGENCY

MINISTRY OF FINANCE
STATEMENT OF RECEIPTS AND DISBURSEMENTS- CURRENT
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Reporting Object Group	Line Item	Description	Approved Estimates 2022	Amount Collected 2022	Amount Paid into Consolidated Fund 2022	(Under) Over Estimates 2022	Amount Paid into Consolidated Fund 2021
			\$'000	\$'000	\$'000	\$'000	\$'000
520		Stamp Duties					
	5212	Cheques	2,054	1,925	1,925	(129)	1,626
	5217	Revenue Stamps	504,157	502,936	502,936	(1,221)	532,811
525		Other Tax Revenue					
		Agriculture Industry					
	5272	Auction Duty	9,150	1,070	1,070	(8,080)	4,137
541		Interest					
	5419	Other Loans and Advances	3,057	1,395	1,395	(1,662)	1,617
	5413	Loans to Public Corporations	0	0	0	0	0
545		Rents and Royalties					
	5463	Royalties	1,611,288	643,357	643,357	(967,931)	1,160,383
555		Dividends and Transfers					
	5561	Dividends from Non-Financial Institutions	500,000	0	0	(500,000)	0
	5564	Bank Of Guyana Profits	3,000,000	3,197,442	3,197,442	197,442	2,450,003
	5565	Special Transfers from Statutory and Non Statutory Bodies	3,600,000	400,000	400,000	(3,200,000)	1,000,000
558		Natural Resource Fund					
	5581	Natural Resource Fund Withdrawal	126,694,310	126,481,824	126,481,824	(212,486)	0
560		Miscellaneous					
	5616	Sundries	2,769,900	2,869,449	2,869,449	99,549	3,904,948
	5617	Pensions Contributions of Seconded Officers	125	0	0	(125)	150
	5618	Sale of Empty Drums	100	0	0	(100)	0
	5619	Pensions Contributors of Legislators	24,593	25,108	25,108	515	25,799
	5621	Lottery Receipts	400,000	450,000	450,000	50,000	600,000
	5622	Guyana R.E.D.D Investment Fund	4,000,000	866,291	866,291	(3,133,709)	405,720
	5624	Closure of Bank Accounts	0	0	0	0	29
			143,118,734	135,440,797	135,440,797	(7,677,937)	10,087,223

MR. S. PASHA
HEAD OF BUDGET AGENCY

GUYANA REVENUE AUTHORITY - CUSTOMS AND TRADE ADMINISTRATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Reporting Object Group	Line Item	Description	Approved	Amount	Amount Paid	(Under) Over	Amount Paid
			Estimates	Collected	into	Estimates	into
			2022	2022	Consolidated	2022	Consolidated
			\$'000	\$'000	Fund	\$'000	Fund
					2022		2021
							\$'000
500		Customs and Trade Taxes					
	5011	Import Duties	27,586,864	27,125,167	27,125,167	(461,697)	23,737,107
	5021	Export Duties	32,118	84,406	84,406	52,288	29,301
	5031	Stamp Duties	51,931	72,649	72,649	20,718	48,469
		Consumption Taxes on Domestic Goods					
	5051	Alcoholic Beverages	0	0	0	0	0
		Consumption Taxes on Services					
	5063	Betting Shops	99,160	168,412	168,412	69,252	89,670
		Other Custom and Trade Taxes					
	5072	Environmental Levy	2,590,579	2,746,600	2,746,600	156,021	2,391,977
	5079	Miscellaneous and Other Taxes	378,336	420,044	420,044	41,708	350,585
		Customs Fees, Fines and Licenses					
	5081	Overtime Fees	295,630	361,054	361,054	65,424	294,449
	5082	Departmental Fines	73,709	64,345	64,345	(9,364)	81,064
	5083	Warehouse Rent and Charges	17,460	9,882	9,882	(7,578)	14,117
	5084	Liquor Licence	20,618	16,410	16,410	(4,208)	17,191
			31,146,405	31,068,969	31,068,969	(77,436)	27,053,930

MR. G. STATIA
HEAD OF BUDGET AGENCY

GUYANA REVENUE AUTHORITY - INTERNAL REVENUE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Reporting Object Group	Line Item	Description	Approved	Amount	Amount Paid	(Under) Over	Amount Paid
			Estimates	Collected	into	Estimates	into
			2022	2022	Consolidated	2022	Consolidated
			\$'000	\$'000	Fund	\$'000	Fund
					2022		2021
							\$'000
510		Internal Revenue					
		Personal Income Tax					
	5111	Pay As you Earn	43,249,764	50,806,229	50,806,229	7,556,465	42,907,268
	5112	Income Tax on Self-Employed	4,768,610	4,021,599	4,021,599	(747,011)	4,054,236
	5113	Premium	706,682	646,751	646,751	(59,931)	677,385
	5115	Professional Fees	4,915	4,735	4,735	(180)	4,605
	5119	Other Personal Income Tax	3,242,898	4,074,795	4,074,795	831,897	0
		Companies Income Tax					
	5123	Corporation Tax on Public Sector Companies	953,366	2,172,503	2,172,503	1,219,137	777,021
	5124	Corporation Tax on Private Sector Companies	42,447,320	54,427,171	54,427,171	11,979,851	37,528,335
		Other Income Tax					
	5131	Withholding Tax	46,324,834	47,981,076	47,981,076	1,656,242	37,591,833
	5132	Capital Gains Tax	651,156	671,651	671,651	20,495	551,934
		Tax on Property					
	5141	Property Tax on Public Sector Companies	168,574	147,254	147,254	(21,320)	157,028
	5142	Property Tax on Private Sector Companies	3,875,919	4,471,502	4,471,502	595,583	3,720,077
	5143	Estate Duty	72,186	90,997	90,997	18,811	67,215
	5144	Property Tax Individuals	1,057,869	1,234,589	1,234,589	176,720	1,029,632
		Taxes on International Travel					
	5151	Travel Voucher Tax	1,824,618	1,955,696	1,955,696	131,078	1,140,949
	5152	Travel Tax	1,001,622	1,108,362	1,108,362	106,740	704,048
		Other Domestic Taxes					
	5165	Motor Veh. and Road Traffic Ordinance	1,085,537	950,677	950,677	(134,860)	1,043,419
		Licenses					
	5171	Licences- Motor Vehicles	1,179,103	1,164,446	1,164,446	(14,657)	1,112,288
	5172	Licences- Other Vehicles	294	533	533	239	195
	5173	Licences- Trading	24,279	18,226	18,226	(6,053)	19,687
	5174	Licences- Miscellaneous	35,287	30,578	30,578	(4,709)	35,546
		Miscellaneous Inland Revenue					
	5181	Penalties	0	0	0	0	75,953
	5182	Miscellaneous Fee	57,978	66,106	66,106	8,128	56,608
			152,732,811	176,045,476	176,045,476	23,312,665	133,255,262

MR. G. STATIA
HEAD OF BUDGET AGENCY

GUYANA REVENUE AUTHORITY - VALUE ADDED TAX
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Reporting Object Group	Line Item	Description	Approved	Amount	Amount Paid	(Under) Over	Amount Paid
			Estimates	Collected	into	Estimates	into
			2022	2022	Consolidated Fund 2022	2022	Consolidated Fund 2021
			\$'000	\$'000	\$'000	\$'000	\$'000
590	VAT						
	5911	Import Goods	26,076,696	22,994,976	22,994,976	(3,081,720)	20,937,167
	5912	Import Services	253,912	259,798	259,798	5,886	197,200
	5921	Domestic Supply	30,266,883	33,575,095	33,575,095	3,308,212	27,228,419
594	Excise Tax						
	5951	Imports - Motor Vehicle	16,620,491	13,708,482	13,708,482	(2,912,009)	14,917,303
	5952	Imports - Petroleum Products	21,401,317	6,801,365	6,801,365	(14,599,952)	24,018,910
	5953	Imports - Tobacco	1,321,875	1,314,139	1,314,139	(7,736)	1,179,378
	5954	Imports - Alcoholic Bev	1,184,555	1,174,602	1,174,602	(9,953)	1,010,398
	5961	Domestic Supp - Alcohol Beverage	5,811,845	5,393,885	5,393,885	(417,960)	5,274,846
597	Miscellaneous						
	5981	Interest - VAT	0	0	0	0	6,260
	5982	Penalties - VAT	0	0	0	0	8,439
			102,937,574	85,222,342	85,222,342	(17,715,232)	94,778,320

MR. G. STATIA
HEAD OF BUDGET AGENCY

MINISTRY OF FINANCE
STATEMENT OF RECEIPTS AND DISBURSEMENTS - CAPITAL
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2022

Reporting Object Group	Line Item	Description	Approved	Amount	Amount Paid	(Under) Over	Amount Paid
			Estimates	Collected	Consolidated	Estimates	Consolidated
			2022	2022	Fund	2022	Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
570		Micellaneous Capital Revenue					
	5711	HPIC Relief	0	0	0	0	0
	5715	Sales of Asset	2,000	19,424	19,424	17,424	7,735
575		External Grants					
	5750	Germany- Guyana Protected Areas System	300,000	161,594	161,594	(138,406)	87,869
	5751	United Nations-Support to sustainable Development	0	0	0	0	0
	5760	CDF	60,000	51,308	51,308	(8,692)	60,135
	5761	Norway(R.E.D.D Inve Fund)	0	0	0	0	0
	5762	J.E.S Canada	0	0	0	0	0
	5763	CDB	6,551,765	7,059,504	7,059,504	507,739	670,147
	5764	EU	0	0	0	0	154,548
	5765	Global Fund	300,000	300,000	300,000	0	380,271
	5766	IDB	408,240	283,338	283,338	(124,902)	306,406
	5768	Japan	469,154	5,723	5,723	(463,431)	161,780
	5770	Mexico	0	0	0	0	0
	5772	IDA/World Bank	250,000	80,357	80,357	(169,643)	0
	5773	India	0	0	0	0	1,180,563
	5775	China	1,479,780	0	0	(1,479,780)	0
	5777	IFAD	14,250	1,298	1,298	(12,952)	29,190
	5778	Islamic Development Bank	0	0	0	0	0
	5779	Kuwait	250,000	0	0	(250,000)	0
	5789	UNDP Project Grant	151,880	151,880	151,880	0	353,854
578	5782	EU	0	0	0	0	1,775,834
	5788	Other Assistance Grants	0	0	0	0	41,596
580		External Loans					
	5811	CDB	2,227,390	1,193,411	1,193,411	(1,033,979)	1,005,628
	5812	China	1,250,000	0	0	(1,250,000)	779,682
	5813	IDA	3,620,000	2,732,951	2,732,951	(887,049)	1,376,782
	5814	IDB	11,221,546	6,848,898	6,848,898	(4,372,648)	9,678,419
	5815	IFAD	385,750	398,702	398,702	12,952	162,617
	5818	India	4,220,600	3,407,189	3,407,189	(813,411)	426,453
	5821	CDF Project loan	100,000	100,000	100,000	0	201,027
	5822	Islamic Development Bank	3,796,000	279,124	279,124	(3,516,876)	5,000
	5823	OFID Project Loan	0	0	0	0	0
	5824	United Kingdom Project Loan	0	2,004,706	2,004,706	2,004,706	0
	5851	IDB	15,083,567	28,813,063	28,813,063	13,729,496	9,882,452
	5852	IDA	3,889,600	0	0	(3,889,600)	0
			56,031,522	53,892,470	53,892,470	(2,139,052)	28,727,988

MR. S. PASHA
HEAD OF BUDGET AGENCY