

PARLIAMENT OF GUYANA

REPORT

Of The

PUBLIC ACCOUNTS COMMITTEE

Of The

NATIONAL ASSEMBLY

On The

PUBLIC ACCOUNTS OF GUYANA

FOR THE YEARS

1995, 1996, 1997 & 1998

OCTOBER 2000

TO: THE SPEAKER AND MEMBERS OF THE NATIONAL ASSEMBLY



1. INTRODUCTION

- 1.1 The Public Accounts Committee (PAC) of the National Assembly of the First Session (1998-2000) of the Seventh Parliament of Guyana met on forty-one(41) occasions to examine the Public Accounts of Guyana for the fiscal years ended 31 December 1995, 1996, 1997 and 1998 and the Auditor General's reports thereon. This examination took place during the period February to July 2000. The PAC also met on four(4) occasions to consider its report. I am now pleased to present to you this report by the Members of the PAC.
- 1.2 The reports of the Auditor General on the Public Accounts for the years ended 31 December 1995, 1996, 1997 and 1998 were submitted to the Minister of Finance on 18 October 1996, 17 October 1997, 6 November 1998 and 28 April 2000 respectively. These reports were laid in the National Assembly on 5 December 1996, 24 October 1997, 30 November 1998 and 4 July 2000 respectively.
- 1.3 The PAC was unable to examine these reports earlier due to:-
 - (a) the delay in having the present Committee constituted following the resignation of the previous Chairman;
 - (b) the Public Service strike in 1999 which resulted in the suspension of hearings; and
 - (c) the staffing difficulties at the National Assembly's Secretariat.

Members are of the view that had the PAC examination taken place in a more timely manner, many of the findings of the Auditor General for the earlier years might not have been repeated in subsequent years. Several of these findings were as a consequence of severe financial mismanagement on the part of the entities concerned, resulting in significant loss to the State.

- 1.4 In order to expedite the work of the Committee, Members unanimously agreed to have the first three(3) years in question, that is, 1995, 1996 and 1997, examined simultaneously. This decision was also prompted by the fact that the Auditor General's findings were broadly similar for these years. The examination of the Auditor General's report for 1998, even though the findings did not differ appreciably, could not have been dealt with simultaneously with those of the earlier years because the said report had not yet been laid in the National Assembly at the commencement of the PAC examination. As a result, separate hearings had to be conducted in respect of this report.
- 1.5 Having regard to the findings of the PAC following the examination of the Public Accounts for the years 1995-1997, members unanimously agreed that a meeting with all Accounting Officers was desirable before the commencement of its examination of the 1998 Public Accounts. That meeting took place on 28 June 2000 and there was full participation from Members, Advisers and Accounting Officers.
- 1.6 The PAC adopted the same methodology as that of previous years in obtaining testimony from Public Officers. Before they were invited to appear in front of the PAC, Accounting Officers were written to and asked to offer their comments on the relevant sections of the Auditor General's reports relating to their area of responsibility. Their responses thereto were circulated to PAC members and Advisers before deliberations began. In total, thirty-nine(39) Accounting Officers, along with their support staff, appeared before the Committee to give evidence and to assist the PAC in its deliberations.
- 1.7 The PAC continued to receive very valuable advice from the Auditor General, the Secretary to the Treasury and the Accountant General. The Committee also wishes to place on record its appreciation of the contributions of Ms. Carol Hebert and Mr. Edward Layne who have both since retired from the posts of Secretary to the Treasury and Accountant General respectively.
- 1.8 The Committee attaches to this Report, as Appendices:-
 - (a) the names of the Members of the Committee and its Advisers; and
 - (b) a statement showing the number of occasions on which the PAC met to examine the Accounts, the dates and times of the meetings, the accounts examined, and the names of the Public Officers who attended and gave evidence.

2. THE PAC'S MANDATE

- 2.1 During the deliberations, concerns continued to be expressed at the inadequacy of the PAC's mandate in the public accountability cycle. Members held the view that the mandate granted by the Standing Orders to "examine the accounts ... together with the Auditor General's report thereon" may be inadequate to effectively serve public accountability.
- 2.2. The Auditor General is required to submit his report on the Public Accounts to the Minister responsible for finance not later than nine(9) months after the close of the year. Invariably, this deadline was not being met because of the late submission of financial statements for audit as well as staffing difficulties at the Audit Office. In addition, although the Minister is required to lay the Auditor General's report in the National Assembly, there is no time limit for doing so. The result is that the Auditor General's report is not usually made available for consideration by the PAC until at least twelve(12) months after the close of the financial year. Members are therefore concerned at the PAC's inability to examine and report on matters and issues of a more current nature.
- 2.3 The PAC again recommends that it be mandated by the Assembly at the earliest opportunity to prepare a draft of a revised Standing Order to govern its operations. This draft can then be processed through the established channels for consideration of proposed amendments to the Standing Orders. In addition, the Auditor General should consider issuing special reports to the National Assembly on issues of a current nature thereby enabling the PAC to carry out its examination of these issues in a timely manner.
- 2.4 It is customary for a Treasury Memorandum to be tabled in the National Assembly setting out in detail what action the Government has taken or proposes to take in relation to findings and recommendations of the PAC. However, for the years 1992, 1993 and 1994, the Treasury Memorandum is yet to be submitted. The result is that the findings of the Auditor General continue to repeat themselves year after year, with little effort being made on the part of Accounting Officers to correct the deficiencies as they relate to their respective operations.

2.5 The PAC wishes to emphasise that the accountability cycle cannot be regarded as complete without the Government's detailed response to the PAC findings and recommendations. In this regard, the PAC recommends that it should be made a requirement of the Standing Orders that the Treasury Memorandum be tabled in the National Assembly not later than thirty(30) days after the PAC's report to the National Assembly is referred to the Government.

3. **GENERAL PROBLEMS OBSERVED IN PUBLIC FINANCIAL MANAGEMENT**

3.1 A number of general problems, many of which were previously identified and commented on by the PAC, continue to adversely affect the financial management systems in Government and the operation of those systems.

Inadequate use of Information Technology

3.2 Given the volume of transactions committed across the Central Government, and the problems arising from the unavailability of skilled accounting personnel, it is obvious that the quality of financial accounting, reporting and related record-keeping would be greatly enhanced by better use of information technology.

3.3 In late 1993, the Government had embarked on a comprehensive programme to computerise its financial management system through the use of a network of computers. However, according to a report from the Accountant General, the only form of computerisation at the time of reporting was in relation to the automated cash book and votes ledger and was only in respect of a few Ministries. In particular, the PAC noted the failure of the computer system in the Accountant General's Department which in the past was used to prepare the Consolidated Public Accounts. In other words, after several years of attempts at computerisation, the systems remain largely manual.

3.4 In addition, the present financial management system has been in place since the Colonial era. Archaic and cumbersome, it is not fulfilling its purpose. The PAC accepts the Auditor General's recommendation that the system is in dire need of being overhauled.

- 3.5 The PAC recommends that the Secretary to the Treasury, the Accountant General and the Auditor General be mandated to urgently prepare or cause to be prepared a position paper on the design and implementation of a new accounting and financial management system for the operations of Government, taking into account appropriate advancements in information technology. The objective is to simplify the system, to reduce the number of routine activities currently carried out manually as well as paperwork involved and to utilise as far as possible the benefits of information technology. In this regard, consideration should be given to the acquisition of appropriate computer hardware and specialised accounting software.

Non-compliance with the FAA Act

- 3.6 Section 7(2) of the Financial Administration and Audit (FAA) Act provides for all Accounting Officers and Principal Receivers of Revenue to prepare and submit to the Auditor General, appropriation and revenue accounts within four(4) months of the close of the fiscal year. However, several Ministries, Departments and Regions have continued to flout the Law by making their submissions of these statements after the statutory deadline. This has affected the Accountant General's ability to make his consolidated submissions to the Auditor General and therefore limits the time available to the Auditor General to conduct his audit.
- 3.7 The failure by the Accountant General's Department to prepare and submit the Statement of Current Assets and Liabilities continues to be a serious breach of public accountability. The stewardship of the Government cannot be regarded as having been properly discharged without full and complete financial reporting. In particular, in the absence of this important statement, the financial position of the Government could not be properly determined. The PAC is disturbed that there appears to be no mechanism of censure to compel compliance with the Law.
- 3.8 The PAC recommends that the accountability cycle be revised in such a way that the entire process, including the issuing of the Treasury Memorandum, is completed within twelve(12) months of the close of the fiscal year. In this regard, the PAC proposes the following deadlines for completion of various aspects of the cycle:-

DESCRIPTION	DEADLINE
Submission of appropriation & revenue accounts	28 February
“ “ consolidated accounts	31 March
Presentation of the Auditor General's report	30 June
PAC examination of the Public Accounts	31 August
Presentation of Treasury Memorandum	30 September

- 3.9 A significant number of bank accounts currently in use, as well as non-operational bank accounts, were allowed to be overdrawn by large amounts without the authority of the Minister, as provided for by Section 22 of the FAA Act. The PAC cannot condone the continued violation of the Law. It is the responsibility of Accounting Officers to investigate the overdrafts and to take steps to liquidate them.
- 3.10 The PAC, however, recognises that despite their best efforts, Accounting Officers may not be able to ascertain the reasons for some of the prior years' overdrafts because of the passage of time and the non-availability of the relevant documents. In such circumstances, the PAC recommends that losses reports be filed with the Secretary to the Treasury. In addition, the Secretary to the Treasury should institute surcharge proceedings against any officer who has been found negligent in causing a bank account to be overdrawn, as provided for by Sections 8 to 12 of the FAA Act.
- 3.11 The PAC is concerned about the number of reported instances where large numbers of payments were made beyond year-end but the transactions were backdated to 31 December. These were not normal year-end transactions which the Accountant General would allow through the opening of cash books for a few days after the close of the year. Rather, the Committee is convinced that in the majority of cases this was done to exhaust the allocations for the year. This practice, apart from being a breach of Section 36 of the FAA Act since all appropriations lapse on 31 December, can and does lead to irregularities. Indeed, the system in place can be regarded as one which encourages spending rather than saving, especially in the last two(2) months of the year.
- 3.12 The PAC recommends that the practice of opening cash books beyond year-end should be discontinued. Any normal year-end transaction which is not included in an appropriation account can be accounted for in the following year, subject to the approval of the Secretary to the Treasury, as provided for under the existing arrangements. In addition, the Ministry of Finance should

carefully monitor monthly releases to the Ministries to avoid the acceleration of expenditure towards year-end.

- 3.13 Several State institutions in receipt of subventions were found to be significantly in arrears in terms of financial reporting without evidence of any action being taken to ensure that they are financially accountable for funds appropriated and allocated to them by Parliament. In addition, the FAA Amendment Act of 1993 requires all agencies in which controlling interest vests with the State to submit audited financial statements to the National Assembly within six(6) months of the close of the financial year. This requirement was, however, honoured in the breach, except in few instances, without any sanctions being imposed for the continued violation of the Law.
- 3.14 The PAC recommends that all outstanding reports be laid in the National Assembly as early as possible. In addition, appropriate sanctions, including withholding of subvention, should be imposed on the Heads of institutions for any failure on their part to have timely financial reporting and for not having their audited accounts laid in the National Assembly within the required deadline. In this regard, Accounting Officers should establish deadlines within which the accounts of these entities are brought up-to-date.
- 3.15 The proceeds from the Guyana Lotteries were not paid over to the Consolidated Fund. Instead, they were kept in a special bank account at the Bank of Guyana and were used to meet public expenditure without Parliamentary approval. A similar observation was made in respect of funds received by a number of Ministries, Departments and Regions, notably the Ministry of Education, the Guyana Defence Force and the Operations and Maintenance Division of Region 2. This practice, apart from being a breach of Section 17 of the FAA Act as well as a usurpation of Parliamentary authority to incur expenditure, can and does lead to irregularities.
- 3.16 The requirement of the Law as it relates to public revenues must be scrupulously observed. All revenues are required to be paid over to the Consolidated Fund gross and under no circumstances should expenditure be met from such revenues. Similarly, all public expenditures must be voted for by the National Assembly and reflected in the National Estimates. In this regard, the PAC recommends that the Secretary to the Treasury carry out a survey of Ministries, Departments and Regions as well as semi-autonomous agencies to determine to what extent the practice of retaining public revenues is prevalent. Based on the results of the survey, steps should be taken to ensure that this practice is discontinued.

- 3.17 The abuse of the Contingencies Fund continued unabated despite comment to this effect in previous PAC reports. As required by Section 25 of the FAA Act, this fund should only be used if the proposed expenditure is (a) unforeseen (b) urgent (c) no other provision exists and (d) the expenditure cannot be postponed without injury to the public interest until adequate provision is made by the National Assembly. It follows that the fund should not be used to cover routine expenditure. Due process must be followed and supplementary appropriations sought where there are inadequate allocations.

Unsatisfactory Management of Cash Resources

- 3.18 The Government's cash resources were not being managed optimally. The Auditor General has reported that at the end of 1998, the Consolidated Fund was overdrawn by \$52.568 billion although large sums were held in other Government bank accounts. The main reason for this state of affairs is the general failure to transfer to the Consolidated Fund unspent balances at the end of the year, especially in relation to capital programmes, as well as to close bank accounts which were no longer in use. Had such transfers been undertaken, the Consolidated Fund would have reflected a significant positive balance.
- 3.19 In particular, although there are forty(40) Ministries, Departments and Regions, the number of bank accounts under the control of these agencies was 878, of which over 300 have been inactive prior to 1996. There are a number of inherent risks in the continued existence of inactive accounts, which, by their very nature, are not subject to close supervision.
- 3.20 The PAC is encouraged by the assurances given by the Secretary to the Treasury to address the problem. The PAC also noted that some effort is being made to close accounts with small positive balances and to effect transfers to the Consolidated Fund. However, the process needs to be accelerated so that the minimum number of bank accounts are kept in use and all funds which represent public revenues are speedily transferred to the Consolidated Fund.
- 3.21 In addition, the vast majority of bank accounts under the control of Ministries, Departments and Regions remained unreconciled and in some cases the related cash books were not properly maintained. The failure to reconcile bank accounts, to maintain proper cash books and the absence of supervisory checks have contributed to the several acts of misappropriation of funds which are now engaging the attention of the Police and the Courts.

- 3.22 Despite the Government's decision in 1996 to close all bank accounts and to open new accounts in an attempt to start from a clean position, the problems associated with the old accounts continued in respect of the majority of new accounts which were opened. The PAC is not convinced that this state of affairs was entirely due to staff constraints. Rather, the evidence indicates that the reconciliation of bank accounts is not considered a priority activity worthy of the involvement of senior officials. Generally, Ministries, Departments and Regions appear to concern themselves only with receiving funds from the Treasury and making payments. The related record keeping, reconciliation, and monitoring and supervision remain very much neglected.
- 3.23 The PAC recommends that Accounting Officers be made responsible for ensuring that all bank accounts under their control are properly reconciled within thirty(30) days of the close of the month. They should be held personally liable for failure to do so and the appropriate penalties imposed on defaulting Accounting Officers. In addition, the Ministry of Finance should carry out a survey of all Ministries, Departments and Regions with a view to determining an acceptable level of staffing at the various accounting units, both in terms of numbers and skills involved, and taking into account the benefits of computerisation. Based on the results of the survey, urgent steps should be taken to ensure that all Ministries, Departments and Regions are properly staffed with accounting personnel.

Non-compliance with the Tender Board Regulations

- 3.24 The PAC is alarmed at the level of non-compliance with the existing Tender Board Regulations relating to the procurement of goods and services and the undertaking of works, both capital and current. There was overwhelming evidence of contract-splitting to avoid adjudication by the higher level, especially the Central Tender Board.
- 3.25 At the Ministry of Home Affairs, the Ministerial Tender Board did not function for a considerable period of time. At the Guyana Defence Force, the involvement of the Departmental Tender Board appeared merely cosmetic to facilitate payments by the Sub-Treasury. Indeed, Sub-Treasuries, where in place, are not fulfilling their role of ensuring that before payments are made all the procedures, especially as they relate to the Tender Board Regulations, are carefully followed by the Department or Region concerned.

- 3.26 The procedures leading to the award of a significant number of contracts by the Central Tender Board could not have been properly evaluated by the Auditor General because of the absence of the relevant documents, especially during the examination of the 1997 and 1998 Public Accounts. This was partly due to a fire at the Ministry of Finance in June 1998. In addition, the minutes kept by Ministries, Departments and Regions as well by the Central Tender Board were not maintained in a manner to allow for an independent evaluation of the bases of the award of contracts, especially where contracts were not awarded to the most competitive bidders.
- 3.27 In 1995, the Auditor General evaluated the operations of the Central Tender Board and found significant shortcomings. He recommended a complete re-organisation of its operations. In addition, draft legislation was prepared on public procurement since 1996. The PAC is, however, very disappointed that, except for the appointment of a manager for the Central Tender Board, no action was taken to reform the Government's tendering procedures.
- 3.28 The PAC is extremely alarmed at the high incidence of variation orders which were issued after contracts were awarded, despite the widespread practice of engaging the services of consultants to prepare estimates and to oversee the works. At the Ministry of Public Works, a variation order in the sum of \$27M was issued on the sole authority of the Accounting Officer. In a number of instances, several variation orders were issued on the same contract.
- 3.29 Other concerns pertaining to tendering and contracting processes included instances of overpayments to contractors and of defective, poor quality and incomplete work.
- 3.30 Numerous instances were highlighted where Accounting Officers failed to seek the requisite approval to undertake works which were not reflected in the Capital Profile of the concerned Ministry or Department and hence not approved by the National Assembly. Such work can only be undertaken through a request for a change in programme and approval from the Chief Planning Officer.
- 3.31 The PAC strongly recommends urgent reforms by way of legislation of the Government's Tender Board regulations to ensure as far as possible greater transparency, fairness, equity and accountability in the system. Such reforms should include a reorganised Central Tender Board, the review of the authority limits for Regional and Ministerial/Departmental Tender boards as well as those of Accounting Officers, the keeping of proper minutes of meetings held

and decisions taken, filing and general record-keeping, the issuing of variation orders, the prohibition of contract-splitting, and the form of sanctions to be imposed for any violation of the tendering procedures.

- 3.32 Sub-Treasuries play an important role in monitoring and controlling public expenditure. The Accountant General should move urgently to strengthen their operations through the recruitment of suitably trained and qualified personnel and there should be a system of periodic rotation of staff.

Poor Control over the Use of Government and State Vehicles

- 3.33 Control over use of Government vehicles over the period reviewed was very lax. In many cases, log books, which are required to be maintained in respect of Government vehicles, were not kept or were not satisfactorily maintained nor were many Government vehicles marked to identify them as State property. The PAC is deeply concerned that this state of affairs remains uncorrected since it lends itself to serious abuse with consequential financial loss to the State. It therefore urges all Accounting Officers to ensure that the requirement to maintain log books and to have vehicles marked, be rigidly enforced so as to secure as far as possible effective control over the use of Government vehicles.
- 3.34 In contrast, State vehicles are used for both official and personal use and do not require the maintenance of log books. In the past, only Ministers of the Government, High Court Judges and holders of constitutional offices were entitled to this facility. However, over the years this facility was extended to other categories of officers, without any clear policy directive in relation to this entitlement. The PAC recommends that the present arrangements be reviewed so as to permit the use of State vehicles for positions other than those listed above.

Shortage of Accounting and Auditing Skills

- 3.35 The absence of suitably qualified and trained accounting personnel in the Public Service continues to be a major source of concern and indeed appears to be the cause of many of the problems identified by the Auditor General. Inadequate staffing continues to be the most popular excuse tendered by Accounting Officers for their failures.
- 3.36 Staffing is also the greatest constraint confronting the Audit Office. In his 1998 Report, for example, the Auditor General stated that because of staffing problems he was forced to contract out to Chartered Accountants in public

practice at considerable cost to the State the audits of most of the public corporations and a number of other entities. He also stated that the findings contained in his report should not be relied upon to reflect the results of a comprehensive review of the financial operations of Government.

- 3.37 The PAC recommends that the Government discontinue its present policy of promoting officers on the basis of years of service. Rather, it should develop a set of job specifications for each job within a grade with emphasis on performance and higher levels of training to be used as a basis for recruitment and promotion. In addition, the emoluments should be periodically reviewed to ensure that they remain competitive vis-a-vis those of the private sector. Priority should also be given to training, and incentives offered for the acquisition of higher levels of training e.g. the introduction of the Loan to Grant Scheme.

4. THE PUBLIC ACCOUNTS STATEMENTS

- 4.1 Transactions concerning Treasury Bills continue to be omitted from the Statement of Receipts and Payments of the Consolidated Fund, despite agreement by the Accountant General that this be done.
- 4.2 The Auditor General has been reporting since 1995 the Government's liability to the Lloyds Bank of London in respect of two(2) loans, which has been attracting interest semi-annually. That liability, inclusive of interest, stood at G\$2.764 billion at the end of 1998. The Deputy Secretary to the Treasury, in his testimony, indicated that discussions were underway for a package of write-off of both principal and interest within the broader framework of debt relief. The PAC is, however, disappointed at the failure to act earlier in relation to this matter since several years of interest charges, which account for the greater portion of the debt, could have been avoided.
- 4.3 The PAC is particularly concerned at the continued use of the Agricultural Rehabilitation Special Account (ARSA). This account had a balance of G\$2.344 billion when the loan agreement with the Inter American Development Bank came to an end in 1995. At the end of 1998, expenditure totalling \$1.378 billion relating to road rehabilitation was met from this account. The PAC is alarmed at the large amount of money held in special bank accounts of projects which have come to an end. As at 31 December 1998, the amount involved was \$17.824 billion.

- 4.4 The Committee shares the Auditor General's view that such funds should have been transferred to the Consolidated Fund. The Secretary to the Treasury, in his testimony, gave the assurance that a special exercise would be conducted to identify funds which appear to be transferable to the Consolidated Fund and to effect the necessary transfers.
- 4.5 The proper accounting for gifts received by Government agencies both within and outside of Guyana remains unsatisfactory. The Committee wishes to re-emphasise the importance of valuing all gifts and informing the Accountant General so that they can be reflected in the Public Accounts.
- 4.6 The Auditor General has reported that the Public Debt Register was not satisfactorily maintained, as several columns were incompletely written up e.g. omission of repayment terms. In addition, loan agreements were not tabled in the National Assembly in a timely manner. Several deficiencies in the system of recording, monitoring and reporting of outstanding loans or credits guaranteed by the Government as well as loans and advances from the Consolidated Fund, were also highlighted in the Auditor General's reports. The Committee is heartened by the assurance given by the Secretary to the Treasury to remedy the shortcomings mentioned.

5 SPECIFIC ISSUES RELATING TO MINISTRIES, DEPARTMENTS AND REGIONS

- 5.1 Some Ministries/Departments/Regions have shown improvements in the management of their financial affairs over the years. These include the Ministries of Housing & Water, and Trade Tourism & Industry, the Guyana Police Force, the Guyana National Service and Parliament Office. The PAC wishes to commend the relevant Accounting Officers for efforts in this regard. There are, however, a number of specific issues which the PAC would like to highlight in respect of other Ministries, Departments and Regions.

Office of the President

- 5.2 A number of statutory bodies that are in receipt of a subvention have been guilty of not submitting annual accounts for audit, particularly the IAST and the GNEA. These two(2) agencies have last been audited in 1982 and 1984 respectively. In addition, the provision of subvention to the Presidential Guard and the Joint Intelligence Co-ordinating Agency, which are departments within the Office of the President, is contrary to established practices.

Guyana Defence Force

- 5.3. The GDF, as a Government department, continues to harbour the belief that the Financial Regulations should not be applicable to it, especially as they relate to procurement and contracts for works. It must be emphasised that the Force, like any other Government agency, is required to comply with all extant financial regulations. Further, the failure by the Force to remit revenue from the commercial operations of its aircraft to the Consolidated Fund and unlawfully use it to unlawfully meet expenditure, are serious violations of Sections 17 and 6 respectively of the FAA Act.

Ministry of Information

- 5.4. Sums totalling \$1.641M were misappropriated in 1998 because of the absence of segregation of duties and improper record-keeping in relation to special bank account No. 1005. The account was set up as a conduit for the cost of publication of advertisements in the media by Ministries, Departments and Regions.

Public Utilities Commission

- 5.5. The Auditor General has reported that he was denied access to the records relating to four(4) special accounts operated by the Public Utilities Commission. These accounts were used to deposit amounts received from public utilities for hearings conducted, and to make related payments. As at 31 December 1998, the accounts reflected balances totalling \$29.868M. The PAC deplores any restriction being placed on the Auditor General's ability to examine any account relating to public funds. Indeed, such a restriction is a violation of Section 26 of the FAA Act.

Supreme Court, Deeds Registry & Magistrates' Courts

- 5.6. The PAC is alarmed that amounts totalling \$4.117M and representing 68% of the contract sum, were expended on the construction of a vault at the New Amsterdam Deeds Registry with only the foundation and columns in place. The construction of the Law Library was also the subject of adverse comments by the Auditor General who reported that there were two(2) variations, moving the contract sum from \$21.354M to \$29.941M. In addition, there was also an apparent overpayment of \$2.849M on this contract. Further, it could not be determined when last the State Solicitor's bank account No. 120 was reconciled and record keeping for this account was very poor.

- 5.7 The PAC noted the Auditor General's observations regarding the failure of the Deeds Registry to maintain proper records of Business Names, Trade Marks and Transports. In particular, applications for the registration of business names were not filed in a sequential manner. There was also a huge backlog of applications for trade mark licences.
- 5.8 The failure by the Magistrates' Court to present case jackets for audit is to be viewed very seriously in that it is reflective of improper management and lack of capacity/potential to maintain law and order. In addition, the Magisterial Districts continued to demonstrate very poor financial record-keeping. Most alarming, were the seven(7) reported instances in 1998 of misappropriation of funds totalling approximately \$32M at the Georgetown and other magisterial districts due to the absence of proper segregation of duties and failure to reconcile bank accounts. There was also evidence of misuse of the Suitors' Deposits Account at the West Demerara Magisterial District.
- 5.9 Contract-splitting appears more of a norm rather than an exception at the Supreme Court of Judicature as well as at the Magistrates' Court. The PAC cannot condone this irregular practice since there are mechanisms in place to deal with emergencies and other similar circumstances.

Ministry of Foreign Affairs

- 5.10 The foreign missions continue to display particular lapses in financial controls and record-keeping. In the area of gifts, for example, several missions received gifts but did not account for them properly. This would tend to cause uncertainty as to the completeness of recorded and reported gifts, and can lead to irregularities.
- 5.11 Several unsatisfactory features relating to the operations of the Passport Section at the Guyana Consulate in New York, were highlighted. These include:-
- (a) poor record-keeping for the issuing of new passports and the collection of the related fees;
 - (b) unrestricted access by other staff and even members of the public to the area where new passports were being processed;

- (c) the failure to promptly submit returns to the Immigration Office in Georgetown so as to replenish stocks of new passports. This has resulted in the periodic shortage of new passports and the consequential delay in issuing them to applicants; and
- (d) the unauthorised charging of additional fees of US\$10 and US\$25 for the renewal of passports and the issuing of new passports respectively.

The above practices, if not remedied urgently, can lead to serious irregularities.

Ministry of Home Affairs

- 5.12 The Auditor General has reported that in 1998 the Ministerial Tender Board did not function and that vouchers and other supporting documents for about \$56M were not presented for audit. In 1997, unpresented vouchers totalled \$133M. These observations are a clear reflection of a lack of accountability for the use of significant amounts of public funds.

Ministry of Agriculture

- 5.13 The failure to reconcile bank accounts, the incurrence of overdraft and the manipulation of voted provisions to exhaust budgetary allocations cannot be condoned. For example, in 1998, 554 cheques valued at \$119.261M were issued on 31 January 1999 but were backdated to 31 December 1998. It should be emphasised that all appropriations lapse on 31 December every year in accordance with the requirements of the Law.
- 5.14 A number of statutory bodies in receipt of subvention have been delinquent in preparing their annual financial statements and submitting them for audit. The Pink Mealy Bug Unit should also not be in receipt of a subvention since it is a department within the Ministry. In addition, there were several instances where the Ministry failed to obtain the requisite approval for a change in programme to undertake certain capital works.

Ministry of Health

- 5.15 In 1995, the Ministry displayed total disregard for the Central Government procurement procedures relating to the acquisition of drugs and medical supplies. Purchases totalling approximately \$300M were subdivided in lots of slightly less than \$180,000 to avoid adjudication by the Ministerial and Central

Tender boards and there was evidence of credit purchases, contrary to the Government's established accounting practice.

- 5.16 Store-keeping and stores accounting systems were also not of an acceptable standard. In particular, the Pharmacy Bond in Kingston appeared unsuitable for the storage of drugs and medical supplies. It lacked proper ventilation, was hot and dusty, and the manner in which the items were packed, rendered physical verification extremely difficult. This state of affairs continued in 1996, and while there has been some measure of improvement in 1997 and 1998, the procurement of drugs and medical supplies and their proper accountability remain a major problem in the Ministry.

Ministry of Education

- 5.17 The PAC is very concerned at the high incidence of unvouched expenditure at this Ministry over the years. In 1995, 1,760 payment vouchers totalling \$107.419M were not presented for audit examination while in 1996, the amount involved was \$77.827M. A similar observation was made in 1998 where 881 payment vouchers totalling \$80.193M were not presented. The PAC views this state of affairs as unacceptable and a serious violation.
- 5.18 A number of irregularities were also uncovered in relation to the acquisition and printing of text and exercise books. In addition, the Ministry was operating four(4) business cash management accounts without authority. As at 31 December 1998, these accounts reflected balances totalling \$142.045M, mainly due to the manipulation of the budgetary allocations to exhaust voted provisions. The PAC cannot condone this consistent lack of accountability on the part of the Ministry.

Ministry of Culture, Youth & Sports

- 5.19 The BIDCO Building, which houses the Ministry, was rehabilitated in 1998 at a cost of \$10.513M through the award of thirty-seven(37) contracts. Thirty-one(31) of these contracts fell below \$180,000 and were awarded on the sole authority of the Accounting Officer without any form of competitive bidding. This is a circumvention of the Tender Board Regulations. In addition, the Ministry retained revenues from the operations of the National Cultural Centre to meet expenditure, in violation of Section 17 of the FAA Act. The use of the special projects bank account No. 3174, which reflected a balance of \$27.248M as at 31 December 1998, is also a serious violation.

Ministry of Finance

- 5.20 A number of departments within the Ministry of Finance (as opposed to statutory bodies) were in receipt of subventions - COMU, CANU, BASS and the Privatisation Unit - contrary to established practices. In addition, the State Planning Commission, which should have been abolished several years ago as a separate legal entity, continues to exist with a staff of fifty-one(51). Thirty(30) of these employees were attached to other Government agencies and their emoluments were met from the State Planning payroll.
- 5.21 The PAC concurs with the Auditor General's view that this arrangement facilitates the circumvention of the application of the Government's salary scales as they relate to the emoluments of the concerned employees. Further, large amounts of public funds were disbursed to the Student Loan Agency which was yet to produce periodic financial statements for audit.

Customs & Excise Department

- 5.22 This Department has been particularly guilty of flouting existing regulations. For example, advanced payments continued to be made to GUYOIL for the purchase of fuel, and in particular at the end of December 1998, the unutilised balance of \$404,000 of the voted provision was paid to GUYOIL. In addition, for each of the years 1995, 1996 and 1997, there were outstanding liabilities in excess of \$1M.
- 5.23 In the area of revenue accounting and control, the PAC is alarmed at the extent to which cheques received from importers were being dishonoured. For example, during the period 1996 to 1997, a total of 482 cheques valued at \$387.360M were dishonoured.
- 5.24 The Department expended significant amounts of money on Merchants' Overtime but was tardy in ensuring that recoveries are promptly made from importers. For example, Merchants' Overtime in 1997 amounted to \$20.415M but only \$15.261M was recovered.
- 5.25 The PID (Permits For Immediate Delivery) system also has been abused over the years in that there were undue delays in perfecting PID's without evidence of penalties being imposed on the importers. For example, 2,776 PID's were issued in 1998, and based on sample checks carried, PID's were being perfected on average 104 days later. The PAC also noted similar abuses in relation to the perfecting of bills of sight. In particular, 167 deposits totalling

\$33.657M were made in 1997, but only four(4) totalling \$5.347M were perfected during the stipulated period of three(3) months.

- 5.26 Other areas of serious concern include poor record-keeping relating to seizures and ships' files, and the failure to fully implement the Automated System for Customs Data (ASYCUDA) .

Ministry of Public Works

- 5.27 The Ministry of Public Works did not maintain a register of properties owned by the Government and for which it was required to pay substantial amounts annually in respect of rates and taxes to the GS & WC and the Mayor and City Council. In violation of the Law, the Ministry also retained toll fees amounting to \$105.717M from the Demerara Harbour Bridge in 1998 to meet the cost of operation in violation of the Law.

- 5.28 The PAC has noted with deep concern a number of issues raised by the Auditor General in the execution of the Ministry's capital programme. These include:-

- Physical works were not being undertaken in respect of sea defences on the East Coast of Demerara and West Coast Berbice although large amounts were expended mainly in respect of consultancy services;
- The Mon Repos Market was constructed in 1997 at a cost of \$12.165M but was under utilised because of inadequate security arrangements as well as the sizes of the stalls vis a vis the cost of rental;
- A variation of \$27.487M was approved on the sole authority of the Accounting Officer in respect of the outgoing passenger area at Cheddi Jagan International Airport. In addition, the Manager for this project was rendering consultancy services not only for other works undertaken at the Airport but also was contracted in respect of other projects executed by this as well as other Ministries;
- There was evidence of sub-division of contracts to avoid adjudication by the Central Tender Board. For example, two(2) contracts valued at \$9.6M were awarded in 1998 on the same date to the same individual for the rehabilitation of terminal building of the Cheddi Jagan International Airport. There were also several instances where the Ministry failed to seek

approval for a change in programme to undertake certain works e.g. the renovation of the Immigration Area in 1998 at a cost of \$5.889M;

- Financial returns were not being received to account for inter departmental warrants issued to other Government agencies for work undertaken on behalf of the Ministry. For example, of the \$55.633M which was issued in 1998 to the various Regions for the rehabilitation of roads, financial returns were only received for \$5.088M;
- The Ministry was transferring large sums of money to the Transport & Harbours Department mainly for the rehabilitation of ferry vessels and dredging of the rivers without ensuring that financial statements were submitted to account for the amounts transferred. Refunds were also not being made in respect of unspent balances; and
- A number of irregularities were uncovered in respect of the Essequibo and Georgetown/Soesdyke/Rosignol Road projects. These include inappropriate specification of stone imported from overseas, apparent short-shipment of stone, misuse of both World Bank and IDB funds and credit facilities and the under-recovery of mobilisation advance following the termination of the contract with the contractor. These irregularities were the subject of a special report by the Auditor General which was tabled in the National Assembly.

Region 2

- 5.29 Store-keeping and stores accounting were in complete disarray at Region 2. In addition, the shortage of 19,576 gallons of gasoline over a two year period as well as 2,558 gallons of dieselene, has not escaped the strong condemnation of the PAC of the state of accountability in the Region nor was the retention of revenue from the Operations and Maintenance section to meet expenditure.
- 5.30 There was also evidence of contracts being awarded without reasons being stated why lower bids were not considered. It is apparent that the Regional Tender Board has not been discharging its responsibilities in ensuring that the minutes of meetings held, capture the full discussions leading to award of contracts. This practice was also prevalent in other Regions, notably Region 6.

Region 3

- 5.31 Several breaches of the Tender Board Regulations were observed, including the failure to follow a system of quotations for purchases falling within the limits of \$90,000 and \$180,000 and for works falling within the limits of \$180,000 and \$450,000, the apparent subdivision of contracts and the failure to publicly advertise for certain works.

Region 5

- 5.32 In 1995 and 1996, the Auditor General reported large scale circumvention of the Tender Board Regulations to avoid a system of competitive bidding and adjudication by the Regional and Central tender boards. In particular, there was evidence of splitting of contracts to bring them within the authority limits of the Accounting Officer.

Region 7

- 5.33 The PAC noted with concern that the dormitory facilities in Bartica had not been completed. The works commenced in 1995 and at the end of 1998, amounts totalling \$26.481M had been expended. A similar observation was made in respect of the construction of the Resource Centre which commenced in 1995. At the end of 1998, only the foundation, columns and retaining wall were constructed although sums totalling \$12.725M were expended.

Region 9

- 5.34 A number of irregularities were noted in 1995 in relation to the award of 110 contracts valued at \$5.274M. Twenty-six(26) of these contracts valued at \$1.054M appeared to be fictitious since physical verification revealed that no work was done. Inventory records were also not being maintained by the Region following their destruction by fire in 1995.

Region 10

- 5.35 The construction of the Students' Hostel at Kwakwani remained substantially incomplete although amounts totalling \$8.726M, representing 98% of the contract sum, were paid to the contractor. Defective work was also noted in the construction of the Amerindian Hostel in Wismar while the Teachers' Hostel in Amelia's Ward, which was constructed at a cost of \$19.337M, had not been handed over to the Region.

6. **CONCLUDING REMARKS AND ACKNOWLEDGEMENTS**

- 6.1 In my capacity as Chairman of the PAC, I wish to express my sincere gratitude to the other members for their contribution to the work of the Committee and for the non-partisan approach they have adopted throughout the deliberations of the Committee. It was indeed hard work spanning a period of six(6) months, and had it not been for the strenuous efforts of all members of the Committee, this report may not have been possible at this point in time.
- 6.2 The advisers to the Committee - the Auditor General, the Secretary to the Treasury and the Accountant General - and their support staff have all assisted the Committee in no small measure. It has certainly been a learning experience in public accountability. Finally, the Committee will be remiss if it does not offer a special word of thanks for the overwhelming administrative support of the Clerk of the National Assembly and the Clerk of the Committee and their support staff.


DUNSTAN BARROW
CHAIRMAN
PUBLIC ACCOUNTS COMMITTEE

4 October 2000

APPENDICES (3)

- I Members of and Advisers to the Public Accounts Committee
- II 1995-1997 Accounts: Dates and Times of Meetings held,
Accounts examined and Accounting Officers and other
Officials who attended the Meetings
- III 1998 Accounts: Dates and Times of Meetings held,
Accounts examined and Accounting Officers and other
Officials who attended the Meetings

To The

REPORT

Of The

PUBLIC ACCOUNTS COMMITTEE

On The

PUBLIC ACCOUNTS

For

1995, 1996, 1997 and 1998

PUBLIC ACCOUNTS COMMITTEE**OF NATIONAL ASSEMBLY OF FIRST SESSION OF SEVENTH PARLIAMENT OF GUYANA (1998-2000)****MEMBERS (10)****Chairman (PNC)(1)**

Mr. Dunstan Barrow, M.P., Chief Whip

(Nominated by the Committee of Selection on 27th January, 1999)(Elected by the Public Accounts Committee to be Chairman on 3rd February, 1999)**Members from the People's Progressive Party/Civic (5)****(Nominated by the Committee of Selection on 21st May, 1998)**

Dr. Moti Lall, C.C.H., M.P.

Dr. Leslie S. Ramsammy, M.P.

Mr. Lawrence E. Rodney, M.P.

Mrs. Pauline R. Sukhai, M.P.

(Dr. Hughley H. Hanoman, M.P. (Resigned as a Member of the National Assembly and
(vacated his seat with effect from 21st March, 2000)

(Mr. Alston A. Kissoon, M.P. (Nominated by the Committee of Selection

(20th July, 2000)**Other Members from the People's National Congress (2)****(Nominated by the Committee of Selection on 27th January, 1999)**

Mr. E. Lance Carberry, M.P.

Mr. Thakechand Ramnauth, M.P.

Member from The United Force (1)**(Nominated by the Committee of Selection on 21st May, 1998)**

Mr. Manzoor Nadir, M.P.

Member from the Alliance for Guyana (1)**(Nominated by the Committee of Selection on 21st May, 1998)**

Dr. Rupert Roopnaraine, M.P.

ADVISERS

The Auditor General (Mr. Anand Goolsarran)

The Secretary to the Treasury (Dr. Claude Chang)

The Accountant General (Ag.) (Mr. Hardutt Autar)

PUBLIC ACCOUNTS COMMITTEE
Examination of Public Accounts for 1995, 1996 and 1997

No.	Date and Time of Meeting	Chairperson for Examination of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
1	Thursday, 24 th February, 2000 2.00 p.m. to 4.10 p.m.	Dr. Rupert Roopnaraine, MP	(1) MINISTRY OF FINANCE AND ACCOUNTANT GENERAL DEPARTMENT General Matters <u>Paragraphs</u>	Miss Carole Hebert, Secretary to the Treasury Mrs. Linda Gossai, Accountant General (Ag.) Miss Correll Jackson, Deputy Accountant General (Ag.)
2	Wednesday, 8 th March, 2000 2.00 p.m. to 4.20 p.m.		1995: 1 - 100 (100) 1996: 18 - 119 (102) 1997: 18 - 124 (107) (2) OFFICE OF THE PRESIDENT <u>Paragraphs</u> 1995: 103 - 140 (38) 1996: 122- 154 (33) 1997: 127- 163 (37)	Mrs. Jennifer Webster, Permanent Secretary, Accounting Officer Mr. Michael Pierre, Principal Assistant Secretary (F)
3	Friday, 10 th March, 2000 2.00 p.m. to 4.25 p.m.	Dr. Moti Lall, CCH, MP	(3) GUYANA NATIONAL SERVICE <u>Paragraphs</u> 1995: 217-226 (10) 1996: 184-192 (9) 1997: 196-204 (14)	Capt. Jerry Lesprance, Accounting Officer

APPENDIX II
1995-1997 ACCOUNTS

2.

No.	Date and Time Of Meeting	Chairperson for Examination Of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
			<p>(4) MINISTRY OF INFORMATION <u>Paragraphs</u> 1995: - 1996: - 1997: 210-216 (9)</p>	<p>Dr. Prem Misir, PhD, Permanent Secretary, Accounting Officer</p>
			<p>(5) PARLIAMENT OFFICE <u>Paragraphs</u> 1995: 229- 236 (8) 1996: 194&195 (2) 1997: 218- 222 (5)</p>	<p>Mr. Sherlock E. Isaacs, Deputy Clerk of the National Assembly, Accounting Officer Mrs. Lilawtie Coonjah, Principal Assistant Secretary (F) Ms Ingrid Ifill, Assistant Accountant</p>
			<p>(6) OFFICE OF THE AUDITOR GENERAL <u>Paragraphs</u> 1995: 237-246 (10) 1996: 196-200 (5) 1997: 223-228 (6)</p>	<p>Mr. Balraj Balram, Deputy Auditor General, Accounting Officer</p>
			<p>(7) OFFICE OF THE OMBUDSMAN <u>Paragraphs</u> 1995: 247-249 (3) 1996: - 1997: 229 (1)</p>	<p>Miss Lucretia Hyman, Secretary to the Office of the Ombudsman, Accounting Officer</p>

No.	Date and Time Of Meeting	Chairperson for Examination Of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
4	Monday, 13 th March, 2000 2.00 p.m. to 4.05 p.m.	Mr. E. Lance Carberry, MP	(8) MINISTRY OF AGRICULTURE <u>Paragraphs</u> 1995: 545-622 (78) 1996: 433-504 (72) 1997: 468-542 (75)	Dr. Dindyal Permaul, Permanent Secretary, Accounting Officer Mr. Sasenarain Gendon, Deputy Permanent Secretary
5	Wednesday, 15 th March, 2000 2.00 p.m. to 4.40 p.m.			Mr. Mervyn St. Hill, Deputy Permanent Secretary Mr. Bernard W. Carter, Programme Co-ordinator, Mr. Shameer Shahid, Accountant, National Dairy Development Programme Mr. Gaychandra R. Singh, General Manager (Ag.), Mahaica/Mahaicony/Abary Development Authority Mr. Robert C. Taylor, Principal Assistant Secretary (F) Mr. S. Persaud, Assistant Auditor General Mr. Lennie Razac, Deputy Auditor General Mr. Desmond Nicholson, Principal, Guyana School of Agriculture Ms Devonne Archer, Accountant, Guyana School of Agriculture

APPENDIX II
1995 -1997 ACCOUNTS

4.

No.	Date and Time Of Meeting	Chairperson for Examination Of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
				<p>Mr. Reuben Charles, Chief Fisheries Officer</p> <p>Mr. D. Surujpaul, Principal Assistant Secretary (G) Lands and Surveys Department</p> <p>Mr. Suresh Narayan, Finance Officer, Drainage and Irrigation Board</p> <p>Ms Meagan Stewart, Assistant Secretary (F), Lands and Surveys Department</p>
6	<p>Wednesday, 22nd March, 2000</p> <p>2.00 p.m. to 4.10 p.m.</p>	Mr. Lawrence E. Rodney, MP	<p>(9) MINISTRY OF EDUCATION & CULTURAL DEVELOPMENT</p> <p><u>Paragraphs</u> 1995: 701-749 (49) 1996: 560-636 (77) 1997: 595-668 (74)</p>	<p>Mr. Hydar Ally, Permanent Secretary, Accounting Officer</p> <p>Mr. Winston Browne, Deputy Permanent Secretary (Ag.)</p>
7	<p>Friday, 24th March, 2000</p> <p>2.00 p.m. to 4.50 p.m.</p>			<p>Mr. L. Bobb, Procurement Officer</p> <p>Dr. Clarence Perry, Director, National Centre for Educational Resource Development</p> <p>Mr. Earl Boatswain, Deputy Permanent Secretary (Ag.)</p> <p>Miss Janice Felix, Chief Accountant</p> <p>Miss S. Daniels, Accountant (Ag.)</p>

No.	Date and Time Of Meeting	Chairperson for Examination Of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
8	Wednesday, 29 th March, 2000 2.00 p.m. to 4.10 p.m.	Mr. Thakechand Ramnauth, MP	(10) MINISTRY OF HEALTH <u>Paragraphs</u> 1995: 623-700 (78) 1996: 505-559 (55) 1997: 543-594 (52)	Mr. Doorga Persaud, Permanent Secretary, Accounting Officer Mr. Fazloo Gafur, Deputy Permanent Secretary Miss Sandra Singh, Principal Assistant Secretary (F) Mr. Laltaram Hariram, Chief Accountant Mr. David Knights, Field Auditor Mr. Trevor A. Paul, Chief Pharmacist

No.	Date and Time Of Meeting	Chairperson for Examination Of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
9	Monday, 17 th April, 2000 2.00 p.m. to 4.05 p.m.	Dr. Leslie S. Ramsammy, MP	(11) OFFICE OF THE PRIME MINISTER <u>Paragraphs</u> 1995: 227 & 228 (2) 1996: 193 (1) 1997: 217 (1)	Mr. Kenneth Jordan, Permanent Secretary, Accounting Officer Mr. Clyde Walcott, Principal Assistant Secretary (A) Mr. Lloyd Ganesh, Principal Assistant Secretary (F)
10	Wednesday, 19 th April, 2000 2.00 p.m. to 4.30 p.m.		AND (12) MINISTRY OF PUBLIC WORKS, COMMUNICATIONS AND REGIONAL DEVELOPMENT <u>Paragraphs</u> 1995: 951-1051 (101) 1996: 784- 832 (49) 1997: 891- 912 (94) AND (13) CIVIL AVIATION DEPARTMENT <u>Paragraphs</u> 1995: - 1996: - 1997: 923-929 (7)	Ms Aslyn Reddock, Chief Accountant Ms Pamela McAdam, Assistant Secretary (F) Mr. Ganpat Sahai, Special Projects Officer Mr. Donald Walcott, Chief Road Officer Mr. Ivor B. English, General Manager, Transport & Harbours Department Mr. Rickford Lowe, Project Manager, Management & Monitoring Unit, Demerara Harbour Bridge Ms Marlene Bollers, Accountant

No.	Date and Time Of Meeting	Chairperson for Examination Of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
				<p>Ms Chanmattie Bridgelall, Assistant Accountant</p> <p>Mr. George Howard, Chief Sea and River Defence Officer</p> <p>Mr. Jeffrey Pierre, Director of Civil Aviation (Ag.)</p> <p>Mr. Sheik Yussuff, Project Director, Guyana Sea Defences</p>
11	<p>Friday, 28th April, 2000</p> <p>2.00 p.m. to 4.10 p.m.</p>	Mrs. Pauline R. Sukhai, MP	<p>(14) REGION 3 – ESSEQUIBO ISLANDS/WEST DEMERARA</p> <p><u>Paragraphs</u> 1995: 1132-1191 (60) 1996: 898- 930 (33) 1997: 1030-1081 (52)</p>	<p>Mr. Mohamed Ishmael, Regional Executive Officer, Accounting Officer</p> <p>Mr. Muneir Khan, Deputy Regional Executive Officer (Finance)</p> <p>Mr. Ashford Ambedkar, Deputy Regional Executive Officer (Ag.)</p> <p>Mr. N. Sunaika, Principal Assistant Secretary (F)</p> <p>Mr. Ram Singh, Regional Engineer</p>
12	<p>Thursday, 4th May, 2000</p> <p>2.00 p.m. to 3.30 p.m.</p>	Dr. Rupert Roopnaraine, MP	<p>(15) REGION 4 – DEMERARA/ MAHAICA</p> <p><u>Paragraphs</u> 1995: 1192-1233 (42) 1996: 931-965 (35) 1997: 1082-1112 (31)</p>	Mr. B. Ramprashad, Regional Executive Officer, Accounting Officer

APPENDIX II
1995 -1997 ACCOUNTS

No.	Date and Time Of Meeting	Chairperson for Examination Of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
13	<p>Wednesday, 10th May, 2000</p> <p>2.00 p.m. to 4.20 p.m.</p>	Mr. Dunstan Barrow, MP	<p>(16) REGION 5 - MAHAICA/BERBICE</p> <p><u>Paragraphs</u></p> <p>1995: 1234-1295 (62)</p> <p>1996: 966-1015 (50)</p> <p>1997: 1113-1163 (51)</p>	<p>Mr. Gerard Rutherford, Regional Executive Officer, Accounting Officer</p> <p>Ms Esme P. Rockcliffe, Deputy Regional Executive Officer</p> <p>Ms Miriam Fraser, Chief Accountant</p> <p><u>Also present was</u></p> <p>Mr. Hardutt Autar, Deputy Accountant General (Ag.)</p>
14	<p>Monday, 15th May, 2000</p> <p>2.00 p.m. to 4.35 p.m.</p>	Mr. Dunstan Barrow, MP	<p>(17) PUBLIC & POLICE SERVICE COMMISSIONS</p> <p><u>Paragraphs</u></p> <p>1995: 250-254 (5)</p> <p>1996: 201-203 (3)</p> <p>1997: 230-234 (5)</p>	<p>Mr. John Isaacs, Secretary, Public Service Commission, Accounting Officer</p> <p>Ms Odette Boyce, Assistant Secretary (Finance)</p>
		Dr. Rupert Roopnaraine, MP	<p>(18) TEACHING SERVICE COMMISSION</p> <p><u>Paragraphs</u></p> <p>1995: 255 & 256 (2)</p> <p>1996: 204 & 205 (2)</p> <p>1997: 235 - 238 (4)</p>	Mr. Conrad Kendall, Secretary, Teaching Service Commission, Accounting Officer

No.	Date and Time Of Meeting	Chairperson for Examination Of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
			(19) PUBLIC SERVICE APPELLATE TRIBUNAL <u>Paragraphs</u> 1995: 261 & 262 (2) 1996: - 1997: 244 (1)	Mr. Trevor King, Registrar, Accounting Officer
			(20) PUBLIC UTILITIES COMMISSION <u>Paragraphs</u> 1995: 296 - 298 (3) 1996: 257 - 265 (9) 1997: 245 - 254 (10)	Mr. W. Anthony Nurse, Secretary, Public Utilities Commission, Accounting Officer Miss Monica Jordan, Administrative Officer Miss Grace Wilson, Assistant Accountant
			(21) MINISTRY OF LOCAL GOVERNMENT <u>Paragraphs</u> 1995: - 1996: - 1997: 913 - 922 (10)	Mr. Pulandar Kandhi, Permanent Secretary, Accounting Officer Mr. Edgar Kendall, Ministerial Adviser Mr. Sewchan, Accountant

APPENDIX II
1995 -1997 ACCOUNTS

No.	Date and Time Of Meeting	Chairperson for Examination Of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
15	<p>Wednesday, 17th May, 2000</p> <p>2.00 p.m. to 3.50 p.m.</p>	<p>Dr. Moti Lall, CCH, MP</p>	<p>(22) INLAND REVENUE DEPARTMENT</p> <p><u>Paragraphs</u></p> <p>1995: 909-939 (31) 1996: 756-775 (20) 1997: 782-809 (28)</p>	<p>Mr. Mahase Pertab, Deputy Secretary to the Treasury, Accounting Officer</p> <p>Mr. Basil E. Joseph, Commissioner, Internal Revenue (Ag.), Guyana Revenue Authority</p> <p>Mr. Maurice Abraham, Assistant Commissioner, Internal Revenue (Ag.), Guyana Revenue Authority</p>
16	<p>Friday, 19th May, 2000</p> <p>2.00 p.m. to 4.15 p.m.</p>	<p>Mr. Thakechand Ramnauth, MP</p>	<p>(23) REGION 6 - EAST BERBICE/ CORENTYNE</p> <p><u>Paragraphs</u></p> <p>1995: 1296-1343 (48) 1996: 1016-1042 (27) 1997: 1164-1206 (43)</p>	<p>Mr. Azad Ally, Regional Executive Officer, Accounting Officer</p> <p>Mr. Motie Persaud, Deputy Regional Executive Officer</p> <p>Mr. Charles Baker, Engineer</p>
17	<p>Monday, 29th May, 2000</p> <p>2.00 p.m. to 4.35 p.m.</p>	<p>Mr. Dunstan Barrow, MP</p>	<p>(24) REGION 9 - UPPER TAKUTU/ UPPER ESSEQUIBO</p> <p><u>Paragraphs</u></p> <p>1995: 1390-1414 (25) 1996: 1120-1147 (28) 1997: 1280-1310 (31)</p>	<p>Mr. Dayaljee Persaud, Regional Executive Officer, Accounting Officer</p> <p>Mr. Roshan Ali, Chief Regional Development Officer</p>

No.	Date and Time Of Meeting	Chairperson for Examination Of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
			(25) REGION 8 – POTARO/ SIPARUNI <u>Paragraphs</u> 1995: 1372-1389 (18) 1996: 1091-1119 (29) 1997: 1259-1279 (21)	Mr. Ghansham Misir, Regional Executive Officer, Accounting Officer Mr. Peter Ramotar, Regional Executive Officer Mr. Roshan Ali, Chief Regional Development Officer
			(26) REGION 1 – BARIMA/WAINI <u>Paragraphs</u> 1995: 1052-1072 (21) 1996: 833- 854 (22) 1997: 930- 956 (27)	Mr. Jugool Narine, Regional Executive Officer, Accounting Officer Mr. Roshan Ali, Chief Regional Development Officer
18	Wednesday, 31 st May, 2000 2.00 p.m. to 4.30 p.m.	Mr. Lawrence E. Rodney, MP	(27) SUPREME COURT OF JUDICATURE AND (28) MAGISTRATES COURT <u>Paragraphs</u> 1995: 318-354 (37) 1996: 298-320 (23) 1997 279-329 (51)	Miss Sita Ramlal, Registrar of the Supreme Court, Accounting Officer Mr. Nelson Rampersaud, Cabinet Monitoring Officer Mr. Claude Marks, Permanent Secretary Ministry of Legal Affairs

APPENDIX II
1995 –1997 ACCOUNTS

12.

No.	Date and Time Of Meeting	Chairperson for Examination Of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
19	Friday, 2 nd June, 2000 2.00 p.m. to 4.00 p.m.	Dr. Leslie S. Ramsammy, MP	(29) MINISTRY OF LEGAL AFFAIRS, ATTORNEY GENERAL, OFFICIAL RECEIVER AND DEEDS REGISTRY <u>Paragraphs</u> 1995: 299-308 355-372 (28) 1996: 266-291 321-336 (42) 1997: 255-278 (24)	Mr. Claude Marks, Permanent Secretary, Accounting Officer Mr. Jeffrey Khan, Accountant Ms Sandra Bart, State Solicitor (Ag.) Ms Juliet Sattaur, Principal Assistant Secretary (F) Mr. Nelson Rampersaud, Cabinet Monitoring Officer Ms Carol Paul, Deputy Registrar (Deeds) Ms Kamla Autar, Principal Assistant Secretary (F)
20	Monday, 5 th June, 2000 2.00 p.m. to 3.45 p.m.	Mr. E. Lance Carberry, MP	(30) GUYANA POLICE FORCE <u>Paragraphs</u> 1995: 517-544 (28) 1996: 420-432 (13) 1997: 457-467 (11) (31) MINISTRY OF TRADE, TOURISM AND INDUSTRY <u>Paragraphs</u> 1995: 940-950 (11) 1996: 776-783 (8) 1997 810-818 (9)	Mr. Shiraz Usmanali, DSM, Assistant Commissioner of Police Accounting Officer Mr. Frank Harvey, Inspector of Police Miss Sonya Roopnauth, Permanent Secretary, Accounting Officer Miss Edith Parag, Principal Assistant Secretary (G) Ms Rowena Figueira, Accountant

No.	Date and Time Of Meeting	Chairperson for Examination Of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
21	<p>Wednesday, 7th June, 2000</p> <p>2.00 p.m. to 4.10 p.m.</p>	Dr. Moti Lall, CCH, MP	<p>(32) MINISTRY OF LABOUR, HUMAN SERVICES AND SOCIAL SECURITY</p> <p style="text-align: center;"><u>Paragraphs</u></p> <p>1995: 750-780 (31) 1996: 637-662 292-297 (31) 1997: 669-696 (28)</p>	<p>Mr. Roopnarine Khadoo, Permanent Secretary, Accounting Officer</p> <p>Ms Rajdei Ramnarayan, Principal Secretary Secretary (F)</p> <p>Ms Grace DeWeever, Senior Accountant</p> <p>Mrs. Claudette Moore, Permanent Secretary, Ministry of Housing & Water</p> <p>Mr. Khrishna Lall, General Accounts Manager, Guyana Water Authority</p> <p>Mr. Prakash Sookdeo, Project Accountant, GUYOIL</p> <p>Mr. Harry Narine Nawbatt, Executive Director, Social Impact Amelioration Programme</p>

No.	Date and Time Of Meeting	Chairperson for Examination Of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
22	Friday, 9 th June, 2000 2.00 p.m. to 4.00 p.m.	Mr. Thakechand Ramnauth, MP	(33) MINISTRY OF FINANCE AND (34) ACCOUNTANT GENERAL DEPARTMENT <u>Paragraphs</u> 1995: 781-870 (90) 1996: 663-716 (54) 1997 697-750 (54)	Mr. Mahase Pertab, Deputy Secretary to the Treasury, Accounting Officer Mrs. Linda Gossai, Accountant General (Ag.) Miss Correll Jackson, Assistant Accountant General (Ag.) Ms Cecile Sutton, Chief Accountant Ms Jenny Chapman, Chief Accountant
23	Monday, 12 th June, 2000 2.00 p.m. to 4.15 p.m.	Mr. Dunstan Barrow, MP	(35) MINISTRY OF HOME AFFAIRS <u>Paragraphs</u> 1995: 263-295 (33) 1996: 209-256 (48) 1997: 330-373 (44)	Mr. Randolph Williams, Permanent Secretary, Accounting Officer Mr. Bunny Ogle, Principal Assistant Secretary (F) Ms Jeannette Bulcock, Chief Accountant
24	Wednesday, 14 th June, 2000 2.00 p.m. to 4.30 p.m.	Dr. Rupert Roopnaraine, MP	(36) REGION 2 – POMEROON/ SUPENAAM <u>Paragraphs</u> 1995: 1073-1131 (59) 1996: 855- 897 (43) 1997: 957-1029 (73)	Mr. Nankishore Persaud, Regional Executive Officer, Accounting Officer Mr. Bhagwandeem Jaggat, Chief Accountant (Ag.)

No.	Date and Time Of Meeting	Chairperson for Examination Of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
25	Friday, 16 th June, 2000 2.00 p.m. to 4.00 p.m.	Mr. Lawrence E. Rodney, MP	(37) REGION 7 – CUYUNI/ MAZARUNI <u>Paragraphs</u> 1995: 1344-1371 (28) 1996: 1043-1090 (48) 1997: 1207-1258 (52)	Mr. Joseph Kendall, Regional Executive Officer, Accounting Officer
26	Monday, 19 th June, 2000 2.00 p.m. to 4.05 p.m.	Dr. Leslie S. Ramsammy, MP	(38) REGION 10 – UPPER DEMERARA/ BERBICE <u>Paragraphs</u> 1995: 1415-1461 (47) 1996: 1148-1187 (40) 1997: 1311-1341 (31)	Mr. Basil Benn, Regional Executive Officer, Accounting Officer Ms Vanessa Williams, Chief Accountant Ms Nema D. Jones, Chief Accountant (Ag.)
27	Wednesday, 21 st June, 2000 2.00 p.m. to 4.40 p.m.	Mr. E. Lance Carberry, MP	(39) CUSTOMS AND EXCISE DEPARTMENT <u>Paragraphs</u> 1995: 871-908 (38) 1996: 717-755 (39) 1997: 751-781 (31)	Mr. Mahase S. Pertab, Deputy Secretary to the Treasury, Accounting Officer Mr. Lambert Marks, Commissioner, Customs & Trade Administration, Guyana Revenue Authority Mr. Lloyd Forde, Deputy Commissioner, Customs & Trade Administration, Guyana Revenue Authority

APPENDIX II
1995-1997 ACCOUNTS

No.	Date and Time Of Meeting	Chairperson for Examination Of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
28	Friday, 23 rd June, 2000 2.00 p.m. to 4.20 p.m.	Dr. Moti Lall, CCH, MP	(40) MINISTRY OF FOREIGN AFFAIRS <u>Paragraphs</u> 1995: 373-516 (143) 1996: 337-419 (83) 1997: 374-456 (83)	Miss Rita Ramlall, Director General, Accounting Officer Mrs. Hairowti Lall, Principal Assistant Secretary (F) Mr. Corwin Hunter, Accountant Ms Alicia Franklin, Assistant Accountant
29	Monday, 26 th June, 2000 2.00 p.m. to 4.15 p.m.	Mr. Thakechand Ramnauth, MP	(41) PUBLIC PROSECUTIONS <u>Paragraphs</u> 1995: 257-260 (4) 1996: 206-208 (3) 1997: 239-243 (5) (42) GUYANA DEFENCE FORCE <u>Paragraphs</u> 1995: 141-216 (76) 1996: 155-183 (29) 1997: 164-195 (32)	Mr. Denis Hanomansingh, Director of Public Prosecutions, Accounting Officer Mr. Ian Spencer, Assistant Secretary (General) Col. Lennox A. Wilson, Colonel, Administration and Quartermaster Col. Alan John Lewis (On leave)

PUBLIC ACCOUNTS COMMITTEE
Examination of Public Accounts for 1998

No.	Date and Time Of Meeting	Chairperson for Examination of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
1	Wednesday, 5 th July, 2000 2.00 p.m. to 4.35 p.m.	Mr. Dunstan Barrow, MP	(1) MINISTRY OF INFORMATION Paras 215-225 (11)	Dr. Prem Misir, PhD, Permanent Secretary, Accounting Officer Ms Myrna Mason, Accountant Ms Desiree Baldeo, Accountant, GTV
			(2) PUBLIC SERVICE APPELLATE TRIBUNAL Para 251 (1)	Mr. Trevor King, Registrar, Accounting Officer Ms Esme Jennings, Assistant Accountant
			(3) OFFICE OF THE OMBUDSMAN Paras 235 & 236 (2)	Miss Lucretia Hyman, Secretary to the Office of the Ombudsman, Accounting Officer
			(4) PARLIAMENT OFFICE Paras 227-229 (3)	Mr. Sherlock E. Isaacs, Deputy Clerk of the National Assembly, Accounting Officer Mrs. Lilawtie Coonjah, Principal Assistant Secretary (F)

No.	Date and Time Of Meeting	Chairperson for Examination of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
			(5) PUBLIC & POLICE SERVICE COMMISSIONS Paras 237-240 (4)	Mr. John Isaacs, Secretary, Public Service Commission, Accounting Officer Ms Odette Boyce, Assistant Secretary (Finance)
			(6) TEACHING SERVICE COMMISSION Paras 241-244 (4)	Mr. Conrad Kendall, Secretary, Teaching Service Commission, Accounting Officer Ms Cheryl Dover, Assistant Accountant
			(7) OFFICE OF THE AUDITOR GENERAL Paras 230-234 (5)	Mr. Balraj Balram, Deputy Auditor General, Accounting Officer
			(8) PUBLIC UTILITIES COMMISSION Paras 252-257 (6)	Mr. W. Anthony Nurse, Secretary, Public Utilities Commission, Accounting Officer Miss J. Ganpatsingh, Financial Analyst Miss Monica Jordan, Administrative Officer Miss G. Wilson, Assistant Accountant

No.	Date and Time Of Meeting	Chairperson for Examination of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
			(9) GUYANA NATIONAL SERVICE Paras 208-214 (7)	Capt. Jerry Lesprance, Accounting Officer
			(10) MINISTRY OF TRADE, TOURISM AND INDUSTRY Paras 860-880 (21)	Miss Sonya Roopnauth, Permanent Secretary, Accounting Officer Mr. Willet Hamilton, Deputy Permanent Secretary Miss Rowena Figueira, Principal Assistant Secretary (F) Miss Bridget Morrison, Director of Industrial Development Mrs. Edith Parag, Principal Assistant Secretary (G)

No.	Date and Time Of Meeting	Chairperson for Examination of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
2	Friday, 7 th July, 2000 2.00 p.m. to 4.15 p.m.	Mr. Dunstan Barrow, MP	(11) PUBLIC PROSECUTIONS Paras 245-250 (6)	Mr. Ian Spencer, Assistant Secretary (General)
		Dr. Moti Lall, CCH, MP	(12) MINISTRY OF HOUSING AND WATER Paras 715-739 (25)	<p>Mrs. Claudette Moore, Permanent Secretary, Accounting Officer</p> <p>Mr. Gladstone Fausett, General Manager (Ag.), Georgetown Sewerage & Water Commissioners</p> <p>Mr. Lennox Richmond, Finance Manager, Georgetown Sewerage & Water Commissioners</p> <p>Mr. Ravin Paltoo, Finance Officer, Central Housing & Planning Authority</p> <p>Ms Myrna Pitt, Chief Executive Officer, Central Housing & Planning Authority</p> <p>Ms Maureen DeNieunkerk, Accountant</p> <p>Mr. Karan Singh, Chief Executive Officer, Guyana Water Authority</p>
			(13) GUYANA DEFENCE FORCE Paras 182-207 (26)	Col. Lennox A. Wilson, Colonel, Administration and Quartering, Accounting Officer
			(14) GUYANA POLICE FORCE Paras 448-452 (5)	Mr. Shiraz Usmanali, DSM, Assistant Commissioner of Police, Accounting Officer

No.	Date and Time Of Meeting	Chairperson for Examination of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
3	Monday, 10 th July, 2000 2.00 p.m. to 4.05 p.m.	Dr. Rupert Roopnaraine,MP	(15) OFFICE OF THE PRESIDENT Paras 129-181 (53)	Mrs. Jennifer Webster, Permanent Secretary, Accounting Officer Mr. Michael Pierre, Principal Assistant Secretary (F) Col. Lennox A. Wilson, Colonel, Administration and Quartermaster, Guyana Defence Force
			(16) MINISTRY OF FOREIGN AFFAIRS Paras 346-400 (55)	Ms Rita Ramlall, Director General, Accounting Officer Ms Hairowti Lall, Principal Assistant Secretary (F) Ms Ancia Franklin, Assistant Accountant

No.	Date and Time Of Meeting	Chairperson for Examination of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
4	Wednesday, 12 th July, 2000 2.00 p.m. to 4.30 p.m.	Dr. Leslie S. Ramsammy,MP	(17) MINISTRY OF CULTURE, YOUTH AND SPORTS Paras 669-690 (22)	Col. Keith Booker, MSM, Permanent Secretary, Accounting Officer Ms Rahoni Lochan, Principal Assistant Secretary (F)
			(18) ELECTIONS COMMISSION AND MINISTRY OF HOME AFFAIRS Paras 401-447 (47)	Mr. Randolph Williams, Permanent Secretary, Accounting Officer Mr. B.S. I. Ogle, Principal Assistant Secretary (F) Ms Jeanette Bulcock, Chief Accountant Mr. L. Paul, Prison Officer Mr. G. Louis, Station Officer
			(19) MINISTRY OF HEALTH AND LABOUR Paras 530-586 (57)	Mr. Doorga Persaud, Permanent Secretary, Accounting Officer Mr. Fazloo Gafur, Deputy Permanent Secretary Mr. Laltaram Hariram, Chief Accountant Miss Sandra Singh, Principal Assistant Secretary (F) Mr. David Knights, Field Auditor Mr. Trevor A. Paul, Chief Pharmacist

No.	Date and Time Of Meeting	Chairperson for Examination of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
5	Friday, 14 th July, 2000 2.00 p.m. to 4.35 p.m.	Mr. Dunstan Barrow, MP	(20) MINISTRY OF AGRICULTURE Paras 453-529 (77)	<p>Dr. Dindyal Permaul, Permanent Secretary, Accounting Officer</p> <p>Mr. Sasenarain Gendon, Deputy Permanent Secretary</p> <p>Mr. Mervyn St. Hill, Deputy Permanent Secretary</p> <p>Ms Yvette Collins, Principal Assistant Secretary (F)</p>
			(21) MINISTRY OF EDUCATION Paras 587-668 (82)	<p>Mr. Hydar Ally, Permanent Secretary, Accounting Officer</p> <p>Mr. Winston Browne, Deputy Permanent Secretary (F)</p> <p>Ms Wanda Correia, Principal Assistant Secretary (G) (Ag.)</p> <p>Ms Beverly Munroe, Principal Personnel Officer</p> <p>Dr. Clarence Perry, Director, National Centre for Educational Resource Development</p>

No.	Date and Time Of Meeting	Chairperson for Examination of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
6	Monday, 17 th July, 2000 2.00 p.m. to 5.10 p.m.	Mr. Lawrence E. Rodney, MP	(22) MINISTRY OF LOCAL GOVERNMENT Paras 1034-1047 (14)	<p>Mr. Pulandar Kandhi, Permanent Secretary, Accounting Officer</p> <p>Mr. Edgar Kendall, Ministerial Adviser</p> <p>Mr. Roshan Ali, Chief Regional Development Officer</p> <p>Mr. Sewchan, Accountant</p>
			(23) REGION 1 – BARIMA/WAINI Paras 1048-1073 (26)	<p>Mr. Deolall Rooplall, Regional Executive Officer, Accounting Officer</p> <p>Mr. Edmund Inniss, Accountant (Ag.)</p> <p>Mr. Keith Butler, District Education Supervisor</p> <p>Mr. Roshan Ali, Chief Regional Development Officer</p> <p>Mr. Nankishore Persaud, Regional Executive Officer, Region 2 – Pomeroon/Supenaam</p>
			(24) REGION 2 – POMEROON/ SUPENAAM Paras 1074-1132 (59)	<p>Mr. Nankishore Persaud, Regional Executive Officer, Accounting Officer</p> <p>Mrs. Joan Jeffrey, Principal Assistant Secretary (F)</p> <p>Mr. Bhagwandeem Jaggat, Chief Accountant (Ag.)</p> <p>Mr. Roshan Ali, Chief Regional Development Officer</p>

No.	Date and Time Of Meeting	Chairperson for Examination of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
7	Wednesday, 19 th July, 2000 2.00 p.m. to 5.00 p.m.	Mr. Thakechand Ramnauth, MP	(25) REGION 3 – ESSEQUIBO ISLANDS/WEST DEMERARA Paras 1133-1213 (81)	<p>Mr. Mohamed Ishmael, Regional Executive Officer, Accounting Officer</p> <p>Mr. Ram Singh, Regional Engineer</p> <p>Mr. Ashford Ambedkar, Deputy Regional Executive Officer (A) (Ag.)</p> <p>Mr. Muneir Khan, Deputy Regional Executive Officer (F & D)</p> <p>Mr. N. Sunaika, Principal Assistant Secretary (F)</p> <p><u>Also present were –</u></p> <p>Mr. Pulandar Kandhi, Permanent Secretary</p> <p>Mr. Edgar Kendall, Ministerial Adviser</p>
			(26) REGION 4 – DEMERARA/ MAHAICA Paras 1214-1246 (33)	<p>Mr. B. Ramprashad, Regional Executive Officer, Accounting Officer</p> <p><u>Also present were –</u></p> <p>Mr. Pulandar Kandhi, Permanent Secretary</p> <p>Mr. Edgar Kendall, Ministerial Adviser</p>

APPENDIX III
1998 ACCOUNTS

No.	Date and Time Of Meeting	Chairperson for Examination of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
			(27) REGION 5 – MAHAICA/ BERBICE Paras 1247-1275 (29)	<p>Mr. Gerard Rutherford, Regional Executive Officer, Accounting Officer</p> <p>Ms Esme P. Rockcliffe, Deputy Regional Executive Officer</p> <p>Ms Rajpatie Singh, Assistant Regional Executive Officer</p> <p>Ms Bissoondai Jack-Tarson, Administrative Assistant</p> <p>Ms Hazelene Benjamin, Assistant Accountant</p> <p><u>Also present were –</u></p> <p>Mr. Pulandar Kandhi, Permanent Secretary</p> <p>Mr. Edgar Kendall, Ministerial Adviser</p>
			(28) REGION 6 – EAST BERBICE/ CORENTYNE Paras 1276-1316 (41)	<p>Mr. Azad Ally, Regional Executive Officer, Accounting Officer</p> <p>Mr. Charles Baker, Engineer</p> <p>Mr. Moti Persaud, Deputy Regional Executive Officer</p> <p><u>Also present were -</u></p> <p>Mr. Pulandar Kandhi, Permanent Secretary</p> <p>Mr. Edgar Kendall, Ministerial Adviser</p>

No.	Date and Time Of Meeting	Chairperson for Examination of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
8	Friday, 21 st July, 2000 2.00 p.m. to 5.00 p.m.	Mrs. Pauline R. Sukhai, MP	(29) REGION 7 – CUYUNI/ MAZARUNI Paras 1317-1354 (38)	Mr. Joseph Kendall, Regional Executive Officer, Accounting Officer Miss Jacqueline Kiezer, Regional Storekeeper III (Ag.) Miss Margaret Jordan, Chief Accountant <u>Also present were -</u> Mr. Pulandar Kandhi, Permanent Secretary Mr. Edgar Kendall, Ministerial Adviser
			(30) REGION 8 – POTARO/ SIPARUNI Paras 1355-1377 (23)	Mr. Peter Ramotar, Regional Executive Officer, Accounting Officer Mr. G.V. Misir, Regional Executive Officer – On Leave <u>Also present were -</u> Mr. Pulandar Kandhi, Permanent Secretary Mr. Edgar Kendall, Ministerial Adviser

No.	Date and Time Of Meeting	Chairperson for Examination of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
			(31) REGION 9 – UPPER TAKUTU/ UPPER ESSEQUIBO Paras 1378-1410 (33)	<p>Mr. Dayaljee Persaud, Regional Executive Officer, Accounting Officer</p> <p><u>Also present were -</u></p> <p>Mr. Pulandar Kandhi, Permanent Secretary</p> <p>Mr. Edgar Kendall, Ministerial Adviser</p>
			(32) REGION 10 – UPPER DEMERARA/ BERBICE Paras 1411-1441 (31)	<p>Mr. Basil Benn, Regional Executive Officer (Ag.), Accounting Officer</p> <p>Ms Vanessa Williams, Chief Accountant (Ag.)</p> <p>Mr. Carl Parker, Assistant Regional Executive Officer</p> <p><u>Also present were -</u></p> <p>Mr. Pulandar Kandhi, Permanent Secretary</p> <p>Mr. Edgar Kendall, Ministerial Adviser</p>

APPENDIX III
1998 ACCOUNTS

No .	Date and Time Of Meeting	Chairperson for Examination of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
9	Monday, 24 th July, 2000 2.00 p.m. to 7.30 p.m.	Mr. Manzoor Nadir, MP	(33) OFFICE OF THE PRIME MINISTER Para 226 (1) And MINISTRY OF PUBLIC WORKS AND COMMUNICATIONS Paras 881-1033 (153)	Mr. Kenneth M. Jordan, Permanent Secretary, Accounting Officer Mr. Philip Lynch, Airport Manager (Ag.), Mr. Ganpat Sahai, Special Projects Officer Mr. M.S. Khan, Deputy Director of Civil Aviation Mr. Ivor B. English, General Manager, Transport & Harbours Department Mr. Rickford Lowe, Project Manager, Management & Monitoring Unit, Demerara Harbour Bridge Rehabilitation Project Mr. Patrick Roberts, Project Supervisor Mr. Mahadeo Persaud, Project Manager, Emergency Sea Defences Works Mr. Sheik Yussuff, Project Director, Project Execution Unit, Sea Defences Mr. P. Persaud, Finance Controller Mr. Lloyd Ganesh, Principal Assistant Secretary (F) Mr. Donald Walcott, Chief Road Officer Ms Pamela McAdam, Assistant Secretary (Finance) Mr. Jeffrey Pierre, Director of Civil Aviation (Ag.)

No.	Date and Time Of Meeting	Chairperson for Examination of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
10	Wednesday, 26 th July, 2000 2.00 p.m. to 5.05 p.m.	Dr. Moti Lall, CCH, MP	(34) ACCOUNTANT GENERAL DEPARTMENT Paras 791-798 (8)	Ms Correll Jackson, Assistant Accountant General (Ag.) Mr. Vishnu Nand, Assistant Accountant General (Ag.)
			(35) MINISTRY OF FINANCE Paras 740-790 (51)	Mr. Mahase Pertab, Deputy Secretary to the Treasury, Accounting Officer
			(36) CUSTOMS & EXCISE DEPARTMENT Paras 799-833 (35)	Mr. Mahase Pertab, Deputy Secretary to the Treasury, Accounting Officer Mr. Lambert Marks, Commissioner, Customs & Trade Administration, Guyana Revenue Authority Mr. Lloyd R. Forde, Deputy Commissioner (Ag.), Customs & Trade Administration, Guyana Revenue Authority

No.	Date and Time Of Meeting	Chairperson for Examination of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
11	Friday, 28 th July, 2000 2.00 p.m. to 4.15 p.m.	Mr. Dunstan Barrow, MP	(37) INLAND REVENUE DEPARTMENT Paras 834-859 (26)	Mr. Mahase Pertab, Deputy Secretary to the Treasury, Accounting Officer Mr. Khurshid Sattaur, Commissioner of Internal Revenue, Guyana Revenue Authority Mrs. Ceciley Fraser, Director of Finance, Guyana Revenue Authority
		Dr. Rupert Roopnaraine, MP	(38) MINISTRY OF FINANCE AND ACCOUNTANT GENERAL DEPARTMENT General Matters Between Paras 1 and 128 (128)	Dr. Claude V. Chang, Secretary to the Treasury Mr. Mahase Pertab, Deputy Secretary to the Treasury Mr. Hardutt Autar, Accountant General (Ag.) Miss Jasmin Dinally, Assistant Accountant General (Ag.)

No.	Date and Time Of Meeting	Chairperson for Examination of Accounts	Accounts Examined and Paragraphs in Auditor General's Report	Public Officers Present for Examination
12	Monday, 31 st July, 2000 2.00 p.m. to 5.30 p.m.	Mr. Alston A. Kisson, MP	(39) MINISTRY OF HUMAN SERVICES AND SOCIAL SECURITY Paras 691-714 (24)	Mr. Roopnarine Khadoo, Permanent Secretary, Accounting Officer Ms Rajdei Ramnarayan, Principal Assistant Secretary (F)
			(40) MINISTRY OF LEGAL AFFAIRS Paras 258-278 (21)	Ms Deborah McNichol-Williams, Permanent Secretary (Ag.), Accounting Officer Ms Kamla Autar, Principal Assistant Secretary (F) Mr. Jeffrey Khan, Accountant
			(41) SUPREME COURT OF JUDICATURE AND MAGISTRATES Paras 279-345 (67)	Miss Sita Ramlal, Registrar of the Supreme Court, Accounting Officer Mr. Nelson Rampersaud, Cabinet Monitoring Officer Ms Deborah McNichol-Williams, Permanent Secretary (Ag.), Ministry of Legal Affairs