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MOF: 8/1/2015

16thDecember, 2015

The Honorable Minister Winston Jordon, M.P.
Minister of Finance
49 Main & Urquhart Streets
Georgetown.

Dear Honorable Minister.

Re: FORENSIC AUDIT AND REVIEW INTO THE OPERATIONS OF THE MINISTRY OF EDUCATION DEPARTMENT OF CULTURE YOUTH AND SPORTS – ART DEVELOPMENT FUND FOR THE PERIOD JANUARY 01, 2012 TO MAY 31, 2015

I am pleased to inform you that I have completed the Forensic Audit and Review of The Operation of The Ministry of Education Department of Culture Youth and Sports, Art Development Fund for the period January 01, 2012 to May 31, 2015. I now submit a comprehensive report arising out of the audit in keeping with” the Terms of Reference” of my contract for your action as considered necessary.

A Comprehensive Report dated 16 September, 2015 for the Forensic Audit for the period mentioned above was submitted. As a result of new information made available by the Ministry of Education, Department of Culture Youth and Sports between the dates 08/09/2015 and date of the Final Comprehensive Report new findings were revealed.

EXECUTIVE SUMMARY

Major findings from this Audit of The Ministry of Education Department of Culture Youth and Sports – Art Development Fund for the period 01/01/2012 to 31/05/2015 are listed hereunder:

1. GOVERNMENT SUBVENTION

- G\$100,000,000 was approved by budget for 2012, cabinet approved the total amount of G\$106,414,796. (G\$6, 414,796 in excess of the budgetary estimates for 2012.) (Refer to Appendix 1)
- Cabinet approved \$99,953,529 for The Sports and Arts Development Fund in 2013, however on the 26 August, 2015 four cabinet decisions amounting to \$10,140,698.was presented.
- The approved budget for the year 2014 was G\$100,000.000 however, Cabinet approvals were seen for amounts totalling G\$116,118,097. (Refer to Appendix 3) .
- There were no approved budgetary estimates and Cabinet approval for the amount \$3,176,372 expended for the period 1 January to 31may, 2015. (Refer to Appendix 4)

2. EXPENDITURE FINDINGS PRIOR TO DATE OF COMPREHENSIVE REPORT

EXPENDITURE FINDINGS - 2012

- Prior to the preparation of the draft report dated 10th August, 2015, the Ministry failed to present the register in relation to the expenditure in 2012, in its absence, the total number of expenditure vouchers relative to the expenditure totalling \$99,706,408 could not be determined.
- Two hundred and forty nine (249) expenditure vouchers representing an expenditure of \$200,490,625 for 2012 were presented for audit. An examination of the vouchers revealed, that only two hundred and ten (210) vouchers representing expenditure totalling \$76,649,977 was related to the Fund. The other thirty nine (39) vouchers which represented expenditure totaling \$123,840,648 showed no relation to the Fund.
- The IFMAS Account Analysis Report at 31 December, 2012 revealed that the expenditure for all sub-activities under Programme 2, including the expenditure for the Sports and Art Development Fund were grouped under activity code 4420101- Programme Administration. The actual expenditure for 2012 could not be ascertained.
- A system was not put in place and maintained to track the expenditure in accordance with Cabinet Approvals for 2012, therefore, expenditure relative to cabinet approvals could not be verified.

EXPENDITURE FINDINGS - 2013

- Prior to the preparation of the draft report, one hundred and ninety seven (197) expenditure vouchers for 2013, representing expenditure for the sum of \$155,917,555 were presented without the register. (Refer to Appendix 6)
- An examination of the presented vouchers for 2013 revealed that only ninety six (96) vouchers relative to the expenditure in the sum of \$15,973,819 were related to the Fund. One hundred and one (101) vouchers representing expenditure totalling \$139,943,736 showed no relation.
- Similarly as in the case of 2012, the expenditure for all sub-activities under programme 2, including the expenses for the sub-activities in relation to the Sports and Art Development Fund, were grouped under activity code 4420101- Programme Administration in the IFMAS Report. The actual expenditure incurred and or associated with the Sports and Art Development Fund for 2013 could not be ascertained.
- The Ministry in its response to the draft report dated 15th September, 2015 stated that the One hundred and one (101) vouchers representing expenditure totalling \$139,943,736

referred to in appendix 6 were payments for National trust, Professional Sports Programme and Castellani house that are released under the same line item. (6321)

- Audit checks revealed, that the Ministry in 2013 failed to implement and maintained a system to systematically track the expenditure made in accordance with Cabinet Approvals. As a result the expenditure incurred for 2013 relative to cabinet approvals for the year could not be verified.
- The Ministry needs to urgently implement a specific cost centre code, to differentiate expenditure related to the respective sub- activity under 4420101- Programme Administration under line item 6321, to facilitate the accurate classification of expenditure and the generation of accurate IFMAS reports for all sub- activity, including the Sports and Art Development Fund at a given time.
- An examination of the expenditure register revealed, that payments related to the Sports and Arts Development Fund in 2013 were made from the Special Project Account No. 01626004000. The total paid in 2013 from the Special Project Account could not be determined and it could not be ascertained what amounts were refunded to the Special Project Account.
- A total of \$ 99,953,529 was reported expended in the expenditure schedule for 2013 submitted by the Ministry. However, only four cabinet approval totaling \$10,140,698 were presented for audit prior to the draft report dated 10th August, 2015.

EXPENDITURE FINDINGS - 2014

- Prior to the preparation of the draft report dated the 10th August, 2015. A physical examination conducted on the vouchers presented for 2014, in conjunction with payment vouchers register, verifying the expenditure vouchers recorded. Revealed one hundred and five (105) payment vouchers representing payments from the Sports and Art Development Fund amounting to \$61,836,338 were not presented for Audit examination. (Refer to Appendix 7)
- As a result, the accuracy and validity of the amounts expended in the sum of \$61,836,338 representing missing vouchers could not be verified.
- As in the case of 2012 and 2013, expenditure for all the sub-activities under Programme 2, including the expenses for the sub-activities for Sports and Art Development Fund were grouped under activity code 4420101- Programme Administration. The IFMAS Account Analysis Report for the period ending 31 December, 2014 reported expenditure totaling \$139,699,052 under line item 6321, while the Budget Detail Report accounted for the total Current budget in the sum of \$140,690,000 for the same period. As a result, the actual expenditure incurred from the Sports and Art Development Fund for 2014 could not be ascertained.

STORES MANAGEMENT OF EQUIPMENT

Relative to the management of government's property and store in 2014, the Ministry were in breach of Sections 18, 20, 24, 27, 35 and 45 of the Stores Regulations made under the Financial Administration and Audit Act Chapter 73:01 No 6 of 1993 dated June 30, 1993, The goods purchased in 2014, were:-

- (1) **Not** taken into stores and stores ledgers were **not written and or updated**,
 - (2) In cases where vouchers were missing, checks could not be made on the receipt of goods purchased in keeping with Sections 18, of the Sores Regulations.
 - (3) Strict control procedures were not exercised with regards to the issuing of the equipment from the stores and the respective departments in accordance with Sections 20 of the Stores Regulations.
 - (4) Equipment purchased was not subject to proper inventory practices and strict control procedures.
 - (5) There was **no master or departmental inventory** for the equipment purchased, in accordance with Sections 24 of the Stores Regulations.
 - (6) Transfer of stores were **not** made in accordance with Sections 27 of the Stores Regulations.
 - (7) Items of stores were **not** loaned in accordance with Sections 35 of the Stores Regulations.
 - (8) Items Purchased during 2014 were delivered and accounted for at the National School of Music a department of the Ministry and **not** to the Ministry's main stores located on Main street , Georgetown, contrary to Sections 45 of the Stores Regulations.
- Prior to the date of the Draft report dated 10th August, 2015 examination of the Stores records revealed that only the electronic instruments with a value of \$6,780,495 were received and accounted for at stores, while the ledgers were not updated. It could not be determined whether the remaining equipment purchased was taken into immediate used.
 - There were no records at the Stores showing the receipt and issuing for the purchase of Steel pans valued at \$ 3,000,000, except for the delivery notes presented by the Administrator of the National School of Music for two (2) sets of nine (9) pieces Steel Pan with Drum Sets and Cymbals (Music Equipment) delivered to the Berbice High School and President College respectively.
 - The other nine piece Steel Pan and Drum Set were reportedly loaned to the New Opportunity Corps (NOC). However, the delivery note and the loan certificate were not presented for audit.
 - These facts above substantiate that there was a serious breach with regard to the management of Government stores and Government property.

- Prior to the preparation of the draft report dated 10th August, 2015 checks revealed that items issued to the National Music School were not properly marked as the property of the Ministry of Culture, Youth and Sports now renamed The Ministry of Education, Department of Culture and sports.
- The Department of Culture is in breach of section 18, and 20 of the Stores Regulations relevant to the receipt and issue of the steel pans purchased at a valued \$3,000,000.
- The Ministry did not appropriately maintained proper system of Stores as prescribed by the Stores Regulations made under the Financial Administration and Audit Act Chapter 73:01 No 6 of 1993 dated June 30, 1993 for the management of Government Stores and property in breach of section 24, 27, 35 and 45.
- It is recommended that the Permanent Secretary of the Department of Culture, Youth and Sports of the Ministry of Education take the appropriate action provided for under section 40(2) of the said Stores Regulations to investigate and report the matter of the breach, in relation to the Steel bands to the Secretary of the Treasury, and to submit recommendations to remedy the situation which could result in the loss of Government stores, and to take such measures to prevent such recurrence. Copies of the reports should be sent to the Auditor General.
- Prior to the preparation of the draft report dated 10th August, 2015. It was observed that balance of the Electronic Instruments valued at \$4,501,125 held in store is being kept under very poor storage conditions, on the concrete floor of the store bound located in the compound of the Ministry on Main Street.

CONTRACTS - 2014

Relevant expenditure for 2014, the following were observed prior to the preparation of the draft report dated 10thAugust, 2015 in relation to three contracts:

(1) Contract, No 882 dated the May 26, 2014 awarded the sum of \$172,000 under the authority of the Head of Budget Agency for the Cleaning of Compound and clearing of Large Concrete Garbage Bin at Castellani House was paid from the Sports and Art Development Fund although there was an approved budgetary Estimates for Castellani House.

(2) Contract: No 880 dated the 7 November, 2014, MTB-52/2014 for repairs to the Eastern Walls, construction of flooring for Storeroom at Castellani House awarded in the sum of \$996,000 by the Ministry's Tender Board was paid from the Sports and Art Development Fund although there was an approved budgetary Estimates for Castellani House.

(3) The third contract for the sum of \$349,102 was paid from the Sports and Art Development Fund to Massay Security (Guyana) Inc. for Baton Security Services for

Castellani House, for October and November 2014. The payment was within the Ministerial limit for contracts, and would have required the authority of the Ministerial Tender Board. Such authority was not seen or indicated on the payment voucher, sub-vouchers or documents in support of the transaction. Nor a contract, to support the payment made to the Security Company.

- Forty five (45) payments totaling \$17,948,251) were paid from the Special Project Account # 01626004000 in 2014, for Sports and Art Development. However, it could not be determined, what amounts were refunded to the Special Project Account for the year ending 31 December, 2014. (Refer to Appendix 9
- The bank balance of the Special Project Account for the period ended 31 December, 2014 was \$70,424,297 while the cash book balance as at that date was \$64,449,450. The account was last reconciled as at 31December, 2014. At the time of reporting the reconciliation was seven months behind.
- As in the case of 2012 and 2013. A system was not put in place and maintained to track the expenditure made in accordance with Cabinet Decision. Therefore the expenditure incurred for 2014 in accordance with cabinet approvals for the same period, could not be verified.

EXPENDITURE FINDINGS - 2015

- Prior to the preparation of the draft report dated 10th August, 2015. Nineteen (19) Payment vouchers amounting to \$3,176,372 for 2015 were not submitted for audit. It was also observed that the Expenditure vouchers were recorded in the register as per period and not numbered.
- The Sports and Arts Development Fund expenditure payment voucher register was updated to June, 2015 after the 10 August, 2015 and reported expenditure totaling \$3,176,372 as at the 31May,2015. However, the register recorded the expenditure payment vouchers as per period

COMMENT TO MINISTRY'S RESPONSE

- The Ministry of Education, Department of Culture Youth and Sports was required to respond to the Draft Report since the 28thAugust, 2015. The late submission of the response which is dated 15th September, 2015 did not afford enough time for further follow up checks to verify those corrected measure which the Ministry claim was taken in its response.

The Comprehensive Report dated 16 September, 2015 for the Forensic Audit for the period mentioned above was submitted. However, As a result of new information made available by the Ministry of Education, Department of Culture Youth and Sports between the dates 08/09/2015 and date of the Final Comprehensive Report new findings were revealed.

NEW FINDINGS REVEALED AS A RESULT OF THE SUBMISSION OF INFORMATION BETWEEN 08/09/2015 AND DATE OF FINAL COMPREHENSIVE REPORT – 2012

EXPENDITURE FINDINGS

- The Ministry subsequently presented on the 8th September, 2015 at approximately 10:10 AM, two hundred and Nine (209) payment vouchers for 2012 representing a total expenditure of \$70,114,906. The expenditure in relation to the unrepresented payment vouchers could not be verified to date 16th December, 2015.

(Refer to Appendix 14)

- An analysis showing what funds were spent on as per cabinet decision was not provided by the Ministry. All payment vouchers were analysed by the Forensic Auditor, which proved time consuming. Such analysis could have been systematically prepared by the ministry on a continuous basis to save time in anticipation for audits, to account for the stewardship of funds.
- A large percentage of the payment vouchers were not properly completed, tender board references were left out, searches had to be made for missing references to that the expenditure were properly authorized.
- The slow pace in which the documents were supplied, the incorrect documentation submitted which required queries and correction, poor record keeping and poor management of documents, information requested which had to be requested repeatedly, information and documents required not presented in time, missing, or not in existence. Coupled with none compliance and the non cooperation of staff who pretend to cooperate, but took their own time to supply the information or documents required. All proved very time consuming and frustrating, and made the audit very difficult.
- \$787,453 paid to Design & Construction Services Ltd as Supervision fees for the construction of the 1823 Monument base, included in the payment capital contracts totalling \$ 6,624,119 exceeded the MTB Limit for which the reference were not indicated on the PV and the MTB authority was not seen.

- NPTAB references were not attached or indicated on the payment vouchers # 4406119 and # 4403811 paid \$1,180,590 and \$3,239,106 respectively for Global Printing & Graphics Inc. - Queens Atlantic for the Production of Art Catalogues and GINA for advertisement of Science Exhibition.
- Fourteen (14) instances totalling \$11,753,600 were observed in 2012 where funds allocated by Cabinet for specific expenditure was misallocated and utilised for purposes for which it was not intended

NEW FINDINGS REVEALED AS A RESULT OF THE SUBMISSION OF INFORMATION BETWEEN 11/09/2015 AND DATE OF FINAL COMPREHENSIVE REPORT – 2013

EXPENDITURE FINDINGS

- \$94,203,302 reported in the Estimates of the Public Sector for the year 2013 was expended from the Budgeted of \$100M. However, expenditure amounting to \$99,773,615 were recorded in the payment voucher register, the surplus (difference) of \$5,570,313 represented by thirty (30) was incorrectly included.
- Expenditure of \$ 94,203,302 in 2013 were represented by one hundred and twenty four (120) payment vouchers. Eighty (80) payment voucher representing expenditure of \$27,394,862 were submitted prior to 16 September, the date of the Comprehensive report. (Refer to Appendix 15)
 Forty payment vouchers representing expenditure of \$66,798,440 were still outstanding as at the date of the Final Comprehensive Report.
- Approved capital provision of \$57,564,793 to cover the expenditure for Industrial Fabrication Inc. and Consultancy Services was recorded as expended from the Sports and Arts Development Fund in December, 2013 by the Ministry. However, documentation for the amount was not provided for audit.
- The expenditure register for 2013 included two unrepresented payment vouchers which totaled \$57,564,793, one payment for \$56,714,082 was prepared in favour of Industrial Fabrication Inc & Consultancy Services and the other payment of \$850,711 in favour of Innovative Engineering Consultancy Services
- A Bank of Guyana Cheque No. 05-4516557 for \$56,714,082 drawn by the Ministry in 2013, was deposited to the Project Special Bank A/C No. 01626004000 on the 20 May, 2014 on a Bank of Guyana deposit slip No.33-675053, for which a receipt 3H No.574720 D dated 20th May,2014 was issued . The unexpended balance of the public moneys issued out of the Consolidated Fund reported in the Auditor General’s 2014 report, should have been returned and surrendered to the Consolidated Fund at the end of

the Fiscal year, 31 December, 2013 as prescribed by Act no. 20 of 2003, Section 43 of the Fiscal management and Accountability Act 2003 assented on 16 December,2003.

- Section 43 of the Fiscal Management and Accountability Act 2003, requires that any unexpended balanced of public moneys issued out of the Consolidated Fund be returned and surrendered to the Consolidated Fund at the end of each fiscal year. The deposit of the \$56,714,082 into the Project Special Bank Account is therefore a breach of Section 43 of the Fiscal Management and Accountability Act 2003, Act no. 20 of 2003,
- An explanation was not given as to why the unexpended balance of the Public moneys in the sum of \$56,714,082 was not returned and surrendered to the Consolidated Fund at the end of the Fiscal year as at 31December,2013 . And or why the amount of \$56,714,082 was deposited to the Project Special Bank A/C No. 01626004000
- Further, to date 30 November, 2015 the Ministry could not account for the difference of \$850,711 of the amount \$57,564,793 released and expended in 2013 for Industrial Fabrication Inc and Consultancy Services.
- Relevant to the unexpended balance of the Public moneys not returned and surrendered to the Consolidated Fund at 31December, 2013. An observation made on the 13 November,2015 substantiates reasons for the breach of Section 43 of the Fiscal management and Accountability Act 2003 and the avoidance of those restrictions imposed in the Government financial regulations.

A payment voucher PV CB 972 paid by cheque 04-954930 drawn on the 21/08/2015 for the payment of \$125,424 to Antarctic Maintenance for the Repair of one 5-ton duct split A/C unit which was submitted for The Forensic Audit, was requested (borrowed) on 12 November,2015 at approximately 13:00 Hours by a staff of the Ministry's Account section, on the return of the payment voucher on the 13 November, 2015 at approximately 15:07 Hours, it was observed that a payment was effected on the 12 November, 2015 to the representative of the Contractor (a Ms. Sade Barton) holder of ID card # 126424563 on an authorisation , for which a receipt No.4835 dated 12 November,2015 was issued. From observation the Payee had signed as receiving the cheque on the 17 October, 2015. An explanation was sought, as to why the receipt was issued on the 12 November, 2015 when the payment voucher was the 17 October, 2015. The accountant responsible for the Ministry's accounting section claimed that the payee had mistakenly signed the wrong date and promised to recall the payee to correct the payment voucher. A question was asked as to why the Ministry's Accounts Department was not diligent enough to allow the payee signed the correct date on receipt of the payment. An explanation was not given.

An Auditor's note was made on the voucher and the accounting staff of the Ministry was ask to initial the auditor's note.

The Audit proved very time consuming, frustrating, and difficult as a result of similar reasons below:

- Tuesday 03/11/2015 at approximately 15:40 hours the Ministry presented a list of expenditure payment vouchers amounting to \$49,682,845 paid from the Special Project Fund Bank A/C No. 01626004000 which included the payment of \$5,190,880 to Cummings Electrical Co. for rewiring the Building NCC, \$27, 808,596 to Antarctic Maintenance for Installation of new Air condition unit in 2015 and \$2,560,540 to Antarctic Maintenance for the repairs to air condition unit in 2014 . The total payments of \$35,560,016 for capital works and the total of \$14,661,929 expensed for the preparation of the Caribbean Development Bank Conference held at the NCC, which totaled \$50,221,945 paid from the amount of \$56.714,082 deposited to the Project special bank account 20 May, 2014.
- On Wednesday 11/11/2015 at approximately 11.50 am a new list was submitted, cancelling the first. Six payment vouchers were presented representing payments totalling \$36,711,209 and forty one payment vouchers amounting to payments of \$14,246,029. Work done on the previous schedule had to be cancelled and or re-done.
- The Ministry continues to inappropriately make unrelated payments from the Project Special Bank Account No. 01626004000 held at the Bank of Guyana, which it operates for the receipt of funds from UNICEF, UNFPA, DIGICEL, Republic Bank and The Guyana Lotteries Commission from which related expenses are met. The balance of this account as at 31 December, 2013 was \$15.108M while the cash book Balance was \$9.795M.
- Included in the total expenditure of \$94,203,302 for 2013 were four contracts totalling \$16,219,093 which included a payment for \$364,000 for which an MTB award was not seen, nor indicated on the payment voucher and other documents. Also the payment voucher for the payment \$ 866,000 for the construction of guard Hut – 1823 Monument was not completed to include the MTB reference.
- It should be noted that all payment documents should be accurately completed and properly examined prior to effecting payments. Incomplete payment vouchers may lead to financial irregularities and may prove time consuming and frustrating in the search for information relevant to the verification of the accuracy and validity of transactions.
- US\$ 2,200 was purchase for payment of honorarium in the sum of \$462,000 for two Argentine Guitarists on a tour to Guyana from 25 May to 4 June 2014 was misallocated from funds transferred Project Special Bank Account for CDB expenses. An MTB reference was not indicated on the payment voucher, and MTB award authorizing payment was not seen.

NEW FINDINGS REVEALED AS A RESULT OF THE SUBMISSION OF INFORMATION BETWEEN 29/10/2015 AND DATE OF FINAL COMPREHENSIVE REPORT – 2014

EXPENDITURE FINDINGS

- The Ministry continues to inappropriately make unrelated payments from The Project Special Bank Account No. 01626004000. Two examples to substantiate this fact are vouchers Nos. 82 & 83 for the payments of the sums of \$300,000 and \$200,000 which totaled \$500,000, paid by cheques No.321593650 and 321593651 on the 16 May, 2014, from the Project Special Bank Account cash book, was recorded by the Ministry in an analysis of payment for 2014, as if made on the 19 May, 2014. Before the deposit of the unspent balance of \$56,714,082 to the Project special Bank Account on the 20May,2014 in provision for the expenses of the Caribbean Development Bank Conference held at the National Cultural from the 27 May to 29 May,2014.
- The schedule of expenditure for 2014 reported a total expenditure of \$96,767,479 in conformity with the estimates of the Public Sector for 2014, however, the Register recorded the total expenditure of \$99,160,581 showing a difference of \$2,393,102. An explanation was not given for the disparity.
- Expenditure totalling \$99,160,581 for 2014 were represented by two hundred and fifty four (254) payment vouchers. However, one hundred and forty three (143) payment vouchers representing expenditure in the sum of \$34,002,957 were listed and submitted for audit between 8 September, 2015 and the date of the Final Comprehensive Report, without a detail analysis of the expenditure, accounting for and classify those expenditure in accordance with the Cabinet decisions. (Refer to Appendix 16)
- In addition, forty three (43) payments totalling \$17,121,569 were made for 2014 from funds transferred to Project Account, which included a payment for \$2,560,540 for the repairs to air condition units at the National Cultural Centre and the purchase of one digital station module to replace the damaged units of the Ministry's PBX (Telephone) system for the sum of \$315,000. And forty one other payments totalling \$14,246,029 which comprised expenditure for CDB conference in May,2014. Bringing the total expenditure for 2014 to \$51,124,526, represented by a total of one hundred and eighty six payment vouchers submitted. (Refer to Appendix 16)
Relevant to payments made in 2014 from the unspent balance of \$56,714,082 in 2013 transferred to the Project Account, the following observations with regards to split in the avoidance of the adjudication of the National Procurement and Tender administration Board and the Misallocation of funds were made.

- There were six (6) instances of split contracts totalling \$2,909,825 paid for Interior /exterior repairs/painting at NCC, purchase of fabric and leatherette to effect the repairs of 400 chairs at NCC
- There were two (2) instances of the Misallocation of Funds totalling \$2,875,540 paid from the unspent balance of \$56,714,082 allocated to Sports and Arts development fund from the Consolidated fund and transferred to project account, one for the purchase of two 20 tons compressors for NCC and the other was for the replacement of the damaged expansion unit /code & one digital station module to the MCYS PBX system.
Provision for the purchase of the compressors was made under capital head 7011- Purchase of Equipment for NCC under 1205600- Cultural Centre, while for the purchase of the expansion unit /code & one digital station module for the MCYS PBX system was provided for under - Purchase of equipment for MCYS - 1206600- Cultural Centre. Additionally there were nineteen (19) other instances in 2014 totalling \$4,045,926 where funds allotted by Cabinet decisions for specific expenditure was misallocated and utilised for purposes for which it was not intended. Bringing the total misallocation of funds in 2014 to twenty one (21) instances amounting to \$8,072,926.
- An observation was made where a payment of \$ 300,000 included in the expenses of \$4,725,901 for Accommodation/meals /refreshment was made using a quotation which did not show how the payment on the payment was derived.
- Relevant to the installation of the new air conditioning units at the National Cultural, the Ministry provided for .the expenditure under the Sports and Art Development Fund and made a request to the National Procurement and Tender Administration Board (NPTAB) for the award to the lower of the two bidders.
- The request was not approved by the
- NPTAB did not approve the award of a contract, although Engineering and Construction Inc. tendered the lower bid for \$56,700,000 against the engineers' estimate for \$51,253,800.
- Engineering and Construction Inc. brought an application for a writs of Certiorari and Mandamus in the High Court of the Supreme Court of Judicature Constitutional/Administration on the 13 January, 2014.
- Upon hearing Attorney - at -Law for the Applicant, an Order or Rule Nisi was directed to the Minister of Culture, Youth and Sports to show cause why a writ of Certiorari should not be issued for the purpose of bringing up to the High Court of the Supreme Court OF Judicature to quash the acceptance of the Minister from accepting tenders from (i) Industrial Fabrication Inc. and (ii) Antarctic Maintenance and Repairs company and or any other entity in relation to the supply and installation of air conditioner units to the National Cultural Centre, as the NPTAB was in breach of the Procurement Act No. 8 of 2003 and or has **not** been fair and or transparent.
- IT WAS FURTHER ORDERED that an Order or Rule Nisi be issued directed to the Minister of Culture, Youth and Sports and or the Chairman of NPTAB to show cause

why a writ of Mandamus should not be issued for the purpose of commanding the Chairman of NPTAB to award to the Applicant the contract for which a bid has been submitted to the NPTAB.

- A sealed and certified copy of an Order Nisi was Ordered Served on the Respondent. IT WAS FURTHER ORDERED that the matter stood adjourned to 30 day of January, 2014 at 11:00am before the Honourable Chief Justice Mr. Ian Chang.
- On the 11 July, 2014 the Permanent Secretary of the Ministry received a letter of **Annulment/ Retender – Installation of New Conditioning Units –NCC NPTAB No. 3533/2013** from the Chairman of the NPTAB informing the Ministry, that the NPTAB supported the request of the Ministry to annul the bidding process and advised that the NPTAB has granted approval for the of the project using the National Competitive Bidding Process.
- On 25 November, 2014 the NPTAB awarded a contract by Cabinet Decision CP92014)11:4:CC (**FS:NPTAB:3593/2014**) dated 25November,2014 to Antarctic Maintenance and Repairs for the Installation of new air conditioning units- National Cultural Centre in the sum of \$63.260,065, one of the Companies named in the Order or Rule Nisi Served on the Respondent and directed to the Minister of Culture, Youth and Sports and or the Chairman of NPTAB on 30 day of January,2014 at 11:00am.

NEW FINDINGS REVEALED AS A RESULT OF THE SUBMISSION OF INFORMATION BETWEEN 15/09/2015 AND DATE OF FINAL COMPREHENSIVE REPORT – 2015

EXPENDITURE FINDINGS

- The total expenditure from the 1st January to the 31st May,2015 amounted to \$3,176,372.
- Seventeen payment vouchers representing expenditure of \$2,809,912 for 2015 was made available between the 15 September, 2015 and the date of the Final Comprehensive Report, without an analysis of the expenditure showing what the payments was for.
- Included the expenditure of \$2,809,912 was a payment voucher # 4401527 (Cheque #05-620588) paid on the 14 May, 2015 but stamped paid on **14 May,2014** represent a payment of \$ 1,113,600 for accommodation with complimentary breakfast for thirty persons for six nights, which required an approval from the National Procurement Tender Board, such approval was not seen or indicated on the payment voucher.
- Two payment vouchers representing expenditure of \$366,460 were still to date of this final comprehensive report not presented, for which the accuracy and the validity of the amounts paid could not be verified.

- The expenditure for 2015 for all the sub-activities under Programme 2, were classified and coded under 4420201- Programme Administration, resulting in the expenditure of all the sub-activities being grouped, thus making the IFMAS SYSTEM unable to generate separate reports for the various sub- activities of the Ministry including the Sports and Art Development Fund.
- Audit checks revealed that a system to the date of Final Consolidated Report is not yet put in place to track the Fund's expenditure,
- As at the date of this Final Comprehensive Report, the total expenditure from 1 January to August, 2015 amount to \$5,624,973 paid from the allocation of funds under the Sports and Arts Development funds in 2015.
- In additional, the sum of \$33,835,669 was spent as at 21August, 2015 from the unexpended balance of \$56,714,082 withdrawn as at 31December, 2013 and deposited to Project Special Bank Account No.01626004000 on the 20 May, 2014.
- The additional expenditure paid from the Project Special Bank Account included four payments. Two payments for the sum of \$5,901,649 were made, for the rewiring of the entire building, National Cultural Centre on the Practical Completion Certificate for which the sum of \$5,190,880 was paid on the 04/03/2015 and the Final Completion Payment Certificate for the rewiring of entire building of the National Cultural Centre for which the sum of \$710,769 was paid on 21/05/2015.

The other two payments were paid the sum totalling \$27,934,020 which included the payment of \$27,808,596 paid by cheque No.1204954688 for the Supply and Installation of five (5) new 25 ton 460 volts 3 phase 60 Hz split system air conditioning units on the 15 July, 2015 and a payment of \$125,424 paid on 21/05/2015 for the repairs to one five ton ducted split unit. Antarctic Maintenance & Repairs.

- Para 336, page 159 of the Auditor General's report for the year ended 2014 only reported the award of contract for the installation of the Installation of Air Conditioning units in the sum of \$63.260M at the National Cultural Centre by the NPTAB and the payment of the sum of \$27.809M for the installation of five 25 ton 460 volts, 3phase 60Hz split system air condition units as at 15 July, 2015.

The report did not include information on the contractor paid, the basis of the award, nor the issue of an Order or Rule Nisi directed to the Minister of Culture , Youth and Sports by the High Court of the Supreme Court OF Judicature on the 30thJanuary,2014 to show cause why a writ of Certiorari should not be issued for the purpose of bringing up to the High Court of the Supreme Court OF Judicature to quash the acceptance of the Minister from accepting tenders from (i) Industrial Fabrication Inc. and (ii) Antarctic Maintenance and Repairs company and or any other entity in relation to the supply and installation of air conditioner units to the National Cultural Centre, as the NPTAB was in breach of the Procurement Act No. 8 of 2003 and or has **not** been fair and or transparent.

- As at the date of the Final Comprehensive report in December, 2015, the sum of \$50,957,844 was expended from the total of \$ 56,714,082 which was deposited to the

Project Special Bank on 20 May, 2014, leaving an unspent balance of \$5,756,844 in the Project Special Bank Account.

The Bank balance of Project Special Bank Account No.016260004000 as at 31/08/2015 was \$30,383,821 while the cash book balance was \$17,642,095. On the 16th December, 2015 submitted a drafted reconciliation statement as at 31st December, 2014 of the Project Special Bank Account.

- As at the date of the Final Comprehensive Report, the total expenditure from 1 January to August, 2015 recorded in the payment voucher register was \$5,624,973.

BACKGROUND

The Government of Guyana is carrying out physical reviews of the Ministries, Departments, Statutory bodies and Projects to determine the accuracy of record-keeping, the degree of accountability, transparency and efficiency of state resources. In this regard, the Ministry of Education, Department of Culture, Youth and Sports was identified for a Forensic Audit and Review of its program for the period January 01, 2012 to May 31, 2015.

The Ministry has been renamed the Ministry of Education, Department of Youth and Sports after the May 11, 2015 general elections.

The Sports and Arts Development Fund was established by the Government of Guyana in 2007. The aim of the Fund is to advocate, develop and invest in culture and sports to enrich the lives of Guyanese. In so doing, the Government of Guyana has allocated annually an amount in the sum of \$100M to a Fund that was established for the development of sports and art.

An executive decision-making committee was created within the Ministry of Culture, Youth and Sports with responsibility for the administration of the Fund.

The executive decision-making committee is comprised of:

- (1) A chairman- in the person of the Permanent Secretary within the Ministry,
- (2) The Director of Culture and
- (3) The Director of Sports.

While the Minister provides the oversight responsibility for the management of the fund, and submits all proposals to Cabinet for approval, in the effort of ensuring accounting practices, utilizes the skills of the Head of Budget Agency for accounting purposes.

OBJECTIVES AND SCOPE OF THE FORENSIC AUDIT AND REVIEW

The objective of the Forensic Audit is to ascertain whether there was value for money in the use of Fund, the accuracy of record keeping and the degree of accountability.

The Audit was conducted in accordance with International Auditing Standards and Best Practices eg. (Auditing standards issued by the International Federation of Accountants (IFAC)).

The audit took into consideration the establishment and maintenance of critical accounting records along with the internal control structure that supported the administration of the Fund that would allow the auditor to access whether it forms a reliable basis for transparency and accountability.

OPERATION OF THE FUND

The Ministry has a policy board chaired by the Honorable Minister. Proposals for Sports and Art Development are tabled at meetings held by the board. The Minister directs that all cabinet paper, includes a budget, to which is attached a covering letter by the Head of Budget Agency for the cabinet to include in their agenda. Cabinet decides inclusion or expulsion and “copies to the World”. On receipt of Approval, Funds are released by the Ministry of Finance. The Ministry establishes a register for every Cabinet approval.

Annually project proposals for the development and maintenance of culture and sports are submitted to ministry from various institutions, organizations or individuals. The submission of proposals is required to be done on or before August of the preceding year in order to facilitate discussions on the proposed projects with the Ministry of Finance, paving the way for approval and implementation of the projects. On approval of the budget for the current year, those institutions, organizations or individuals who submitted project proposals are informed of the approval of their respective projects.

Outflows from the Fund require Cabinet approval and expenditure must be made in accordance with the Government’s Financial Regulations and procurement provisions. On implementation, projects are expected to be monitored until completion.

SYSTEM USED TO PROCESS FUNDING OF PROJECT UNDER THE SPORTS AND ART DEVELOPMENT FUND. (SYSTEM DOCUMENTATION)

The system that is used to process funding is as follows:

- Because of the nature of the fund (Sports and Art Development) the directors, both the Culture and Sports programmes are considered sitting members of a three man committee-with the Permanent Secretary –the Chairman
- Depending on the type of project (Sports and Art Development) proposal will first be submitted to the respective directors for review.
- If the project is recommended by the directors, it is sent to the Permanent Secretary/ Chairman for review of the plan, inclusive of budget.
- The team (Directors(s), Permanent Secretary will then table the project at the Senior Management meeting chaired by the Honorable Minister.

- The Honorable Minister then directs if the project is to be considered for funding, if so then a Cabinet Paper is prepared.
- The Minister submits a Cabinet Paper for Cabinet consideration and approval.
- If Cabinet Paper is approved, the Permanent Secretary then instructs the PAS-F to make funding available.

In Addition to the above system documentation, the following information were supplied in the Ministry's Response to the Forensic Audit of the Sports and Art Fund on the 15th September, 2015.

Approved projects/ proposals are sent to the Principal assistant Secretary- Finance who ensures that the requisite funding is available before the payment proposal is prepared by the preparation clerk. The preparation clerk then prepares the payment voucher which is attached to the proposal, which identifies the payee, the amount to be paid and the purpose for the payment. The payment voucher is then entered in the Sport and Art register, it is then given a number before going to the examination clerk to be examined. The examination clerk conducts a thorough check on the voucher before it is sent to be entered into the IFMAS.

After being entered into IFMAS, the voucher has to be approved by a senior clerk before the cheque is made available for payment.

FINDINGS AND RECOMMENDATION

1. GOVERNMENT SUBVENTION

FINDING – GOVERNMENT SUBVENTION – JANUARY – DECEMBER 2012

The approved budgetary estimates for the year 2012 amounted to G\$100,000,000 for the Sports and Art Development Fund.

Audit checks revealed, that Cabinet approved the total amount of G\$106,414,796.

(Refer to Appendix 1)

Included in the sum of G\$106,414,796 approved by Cabinet was an amount for US\$56,489 with an equivalent value of G\$11,644,299. This amount represented the cost of air fare, airport taxes and salary for two Cuban sports experts on bilateral relationship with Cuba and Guyana through Cuba's Professional Sports Service Provision Programme for two years, out of pocket allowance for the Director of Sports attending Regional Joint Advisory meeting in Trinidad and Tobago; airfare and overseas transportation for Mr. E. R Braithwaite, the invited Guest of Honour of the Inter-Guyana Cultural Festival held in Guyana from August 21 to 27, 2012 and airfare, airport tax, transportation, out-of-pocket allowance, accommodation, meals and contingency expenses for three directorates of the Inter-Guyana Cultural Festival travelling to Suriname, to attend a technical meeting.

The following shows a breakdown of the US\$ expenditure:

Description of Expenditure	Amount In US\$	Amount in G\$
Air fare, Airport taxes and salary for two Cubans Experts to strengthen relationship with Cuba and for two years.	50,895	10,490,107
Out of Pocket allowance for sport Director Travelling to Trinidad.	100	20,616
Air Fare and overseas transportation expense for Mr. E. R Braithwaite Writer "To Sir with Love"	1,900	391,713
Air fare, Out of pocket and Contingencies expenses for three Directors travelling to Suriname	3,594	741,863
Total	56,489	11,644,299

The difference of G\$94,770,497 was approved by Cabinet to meet local expenditure for the development of Sports and Art.

It is to be noted that for 2012, the amount of G\$6,414,796 was approved in excess by Cabinet above the budgetary estimates of G\$100,000,000 for the same year

FINDING – GOVERNMENT SUBVENTION – JANUARY – DECEMBER 2013

During the year 2013 an amount of G\$100,000,000 was approved in the budgetary estimates for the Sports and Art Development Fund. Cabinet approved \$99,953,529. However, prior to the preparation of the draft report dated 10th August, 2015, only one Cabinet approval was submitted for audit for a contribution of the sum of US\$5,000 equivalent to \$1,040,918 (Refer to Appendix 2)

for a new project 'Maira and the Jaguar People' a story from the Guyana rainforest (30 minutes) story and film script by Micheal Gilkes being supported by the Ministry of Culture Youth and Sports. The film project was carried out with the participation of the Makushi and Arawak/Lokono communities in Surama, North Rupununi and St, Cuthbert's Mission, East Bank Demerara, highlighting the environment and the First Peoples who lived and worked in it. Drawn from their folklore and performed by them using their native language. The Project was completed as scheduled in November, 2013.

The Ministry, on the basis of follow up discussions, subsequently submitted three additional cabinet decisions without cabinet papers attached amounting to \$9,099,780 on the 26 August, 2015. Bringing the total approved cabinet decisions to four, amounting to the total approved by Cabinet to \$10,140,698.

Below is a breakdown of the total Cabinet Approval for 2013:

No.	Cabinet Decision Reference	Particulars	US\$ Conversion	Amount \$
1	CP(2013)7:1:X	'Maira and the Jaguar People'	US\$5000@ G\$206.41719 To US\$1	1,040,918
2	CP(2013)1:2: D	Request Approval For Inclusion Of Organisation in Budget 2013. Membership Fees – International Federation of Arts Council For period 2013 -2015	US\$1,200@ G\$206.41719 To US\$1	247,701
3	CP(2013)5:3:T	Regional Joint Advisory Meeting June16-18,2013 Trinidad &Tobago Mr. Needkumar, Dir. Of Sports- Out of Pocket Allowance	US\$125@ G\$207.17422 To US\$1	25,897
4	CP(2013)7:2:C	Inter-Guyana Cultural Festival French Guiana, July11-15, 2013 Guyana represented by a 55 member delegation.		8,826,182
		Total		10,140,698

FINDING – GOVERNMENT SUBVENTION – JANUARY – DECEMBER 2014

The approved budgetary estimates for the Sports and Art Development Fund for the year 2014 was G\$100,000,000. Cabinet approvals were seen for an amount totalling G\$116,118,097. (Refer to Appendix 3)

Included in the G\$116,118,097 approved by Cabinet was an amount for US\$60,550 which is equivalent to G\$12,620,796. This amount represented the cost of air fare, airport tax and salary for one specialist in Diagnostic Studies and the cost of airfare, airport tax and salary for Two Cuban sports experts on bilateral relationship with Cuba and Guyana through Cuba's Professional Sports Service Provision Programme for two years.

The following shows a breakdown of the US\$ expenditure:

Description of Expenditure	Amount in US\$	Amount in G\$
Air Fare, Airport taxes and salary for one Cubans Specialist in Diagnostic Studies recruited through Cuba's Professional Sports Service Provision for two weeks.	5,180	1,073,445
Air Fare and Airport taxes and salary for two Cubans on bilateral relationship with Cuba and Guyana.	55,400	11,547,351
Total	60,550	12,620,796

The difference of G\$103,497,301 was approved by Cabinet to meet locally expenditure in relation to Sports and Arts from the Sports and Art Development Fund.

It was noted, that the amount of G\$16,118,097 represents an excess, approved by Cabinet above the budgetary estimates of G\$100,000,000 for the year.

FINDING – GOVERNMENT SUBVENTION – JANUARY – MAY 31, 2015

There were no approved budgetary estimates and Cabinet approval for the amount \$3,176,372 expended. (Refer to Appendix 4)

PROJECT EXPENDITURE:-

2. EXPENDITURE FINDINGS PRIOR TO DATE OF COMPREHENSIVE REPORT

EXPENDITURE FINDINGS - JANUARY – DECEMBER 2012

The Ministry of Education, Department of Culture, Youth and Sports prior to the preparation of the draft report dated 10th August, 2015 failed in its effort to present for audit examination, a

register in relation to expenditure being met from the Fund. In the absence of the register the total number of expenditure vouchers which recorded the total expenditure of \$99,706,408 for the year could not be determined.

A request was made for the payment vouchers and the total of two hundred and forty nine (249) expenditure vouchers in the sum of \$200,490,625 (Refer to Appendix 5) were presented for audit. However, on the examination of the vouchers, only two hundred and ten (210) of the vouchers with a value of \$76,649,977 could have being determined as being related to the Fund.

the other thirty nine (39) vouchers which represented expenditure totaling \$123,840,648 showed no relation to the Fund.

It should be noted therefore, that in the absence of the register then, the total amount expended from the Fund for the year 2012 could not be accurately be ascertain.

MINISTRY'S RESPONSE

The Ministry in its response dated 15th September, 2015 stated that the total of ninety six million, seven hundred and sixty seven thousand, and four hundred and seventy nine dollars (\$96,767,479) was spent from the Sport and Art Fund for 2012. And that the difference that was not utilized was taken into the Consolidated Fund.

COMMENT TO MINISRY'S RESPONSE

A schedule showing a breakdown of the expenditure for The Sports and Art Development Fund presented on September 8, 2015 showed the total expended as \$99,706,408. (Refer to Appendix 10 - Client's document)

The Ministry explained that unspent amount was taken back into the Consolidated Fund for which unlike deposits, a receipt is not normally issued.

Several requests were made for the Sports and Arts Development Fund register, but as at the date of draft report 10th August, 2015 this expenditure record was not presented for audit. An explanation for its non submission was not provided..

In attempting to account for the total expenditure for 2012 the Ministry presented the IFMAS Account Analysis Report for the year ending 31 December, 2012 which reported the total of \$100,256,588 expended under line item 6321. While the Budget Detail Report accounted for the total Current budget of \$100,700,000 for the same period. An analysis of the IFMAS Account Analysis Report for the year ending 31 December, 2012 revealed that the expenditure for all sub-activities under Programme 2, including the expenses for the sub-activities for the Sports and Art Development Fund were grouped under activity code 4420101- Programme Administration. As a result, the actual expenditure incurred and or associated with the Sports and Art Development Fund at any given and at the end of the period could not be ascertained.

Further, Audit checks conducted revealed also, that a system was not put in place and maintained to track the expenditure (payments) made in accordance with Cabinet Approvals. Therefore, the expenditure incurred for 2012 in accordance with cabinet approvals for the same period, could not be verified.

Based on queries made, as to the system implemented by the Ministry to account for the expenses incurred for the approved project/proposal for 2012.

A schedule showing a breakdown of the expenditure for The Sports and Art Development Fund for 2012 was finally presented on September 8, 2015. (Refer to Appendix 10 - Client's Document)

Description	Cabinet approval	Releases	Expenditure	Balances	PV Sub.	Amount
Cuban Experts(2Yrs)	26,038,376	26,038,376	20,456,290	5,582,086	49	19,271,818
Interim Management Committee	19,500,000	19,500,000	19,479,935	20,065	115	15,352,965
Visual Arts Competition & Exhib.	13,122,000	13,122,000	13,139,092	(17,092)	37	10,707,205
Regional Joint Advisory Meeting -T&T	24,500	24,500	24,500	0	0	
Mr.E.R Braithwaite	1,306,404	1,306,404	1,31,484	274,920	3	1031,484
1823 Monument	28,317,707	28,317,707	28,319,317	(1,610)	5	7,146,259
Guyana Prize Literature	17,255,790	11,691,013	17,255,790	(5,564,777)	0	
Total	105,564,777	100,000,000	99,706,408	293,592	209	53,509,731

The following observations were made on the submission of the schedule of expenditure for 2012 above:

- (1) The total amount Budgeted in 2012 was \$100,000,000 while the total expenditure amounted to \$99,706,408
- (2) The total amount approved by cabinet amount to \$106,414,796. The schedule reported a difference of \$850,019 in the total cabinet approval, resulting from the exclusion of Cp (2012) 5;1:EE for Inter-

Guyana Culture Festival in the sum of \$741,863 and the difference of \$ 108,156 in conversion of the Bank of Guyana exchange rate. It should be noted that the works on the 1823 Monument commenced in 2012 and was completed in 2013.

- (3) The Ministry paid expenditure totaling \$99,706,408, subsequently grouped and presented on the 8th September, 2015 at approximately 10:10 AM, two hundred and Nine payment vouchers representing a total expenditure of \$70,114,906. The remaining unrepresented payment vouchers was not presented to date 16th September, 2015.

As a result, the accuracy and the validity of the amounts paid could not be determined since in the absence of the unrepresented vouchers, there is no supporting documentation in support of the payments.

EXPENDITURE FINDINGS - JANUARY – DECEMBER 2013

Prior to the preparation of the draft report, the total of one hundred and ninety seven (197) expenditure vouchers in the sum of \$155,917,555 were presented was presented without the register. (Refer to Appendix 6)

On the examination of the presented vouchers it was found that only ninety six (96) vouchers to the value of \$15,973,819 represented payment for expenditure related to the Fund. While one hundred and one (101) vouchers totaling \$139,943,736 showed no relation.

MINISTRY'S RESPONSE

The Ministry in its response to the draft report dated 15th September, 2015 stated that the unrelated vouchers referred to in appendix 6 are payments for National trust, Professional Sports Programme and Castellani house that are released under the same line item. (6321)

COMMENT TO MINISTRY'S RESPONSE

The Ministry needs to urgently implement a specific cost centre code to differentiate expenditure related to the respective sub- activity under 4420101- Programme Administration under line item 6321 to facilitate the accurate classification of expenditure and the generation of accurate reports for all sub- activity at a given time.

The Ministry of Education, Department of Culture, Youth and Sports subsequently presented the register for 2013 on the 17 August, 2015 as a result of continued requests and follow ups.

The register recorded payment vouchers, representing expenditure for the year totaling the sum of \$99,773,615.

An examining the expenditure register, also revealed, that payments related to the Sports and Arts Development Fund were made from the Special Project Account No. 01626004000.

The Special Project Account received funding from various agencies such as UNICEF, UNFPA, DIGICEL, Republic Bank and the Guyana Lotteries Commissions. However, the total

expenditure paid from the Special Project Account for Sports and Art Development could not be determined. Further, resulting from inadequate record-keeping it could not be ascertained what amounts were refunded to the Special Project Account.

The Ministry prior to the dated of the draft report dated 10th August,2015 presented an IFMAS Account Analysis Report for the year ending 31 December, 2013 which showed an amount totaling \$117,488,211 expended under line item 6321, while the Budget detail report accounted for the total Current budget of \$117,488,211 for the same period. Similarly, as in the case of 2012 the expenditure for all sub-activities under programme 2, including the expenses for the sub-activities in relation to the Sports and Art Development Fund, were grouped under activity code 4420101- Programme Administration. The actual expenditure incurred and or associated with the Sports and Art Development Fund for 2013 or at a given time could not be ascertained.

Additionally, audit checks also revealed, that a system was not maintained by the Ministry to systematically track the expenditure (payments) made in accordance with Cabinet Approvals. Therefore, the expenditure incurred for 2013 in accordance with cabinet approvals for the same period, could not be verified.

Based on queries made, as to the system implemented by the Ministry to account for the expenses incurred for the approved project / proposal for 2013. A schedule showing a breakdown of the expenditure for The Sports and Art Development Fund for 2013 was finally presented on September 8, 2015. (Refer to Appendix 11-Client's Document)

Description	Cabinet approval	Releases	Expenditure	Balances	Pv Sub.	Amount
Cuban Experts(2Yrs)	13,019,180	13,019,180	10,543,949	2,475,231	40	7,340,264
Maira & the Jaguar People	2,080,000	2,080,000	2,075,000	5,000	0	0
Inter Guiana Culture Festival	8,826,182	8,826,182	5,557,356	3,268,826	29	2,220,453
Industrial Fab. Inc	57,564,793	57,564,793	57,564,793	0	0	0
1823 Monument	18,463,374	18,463,374	18,462,204	1,170	10	16,809,145
Total	99,953,529	99,953,529	94,203,302	5,750,227	80	27,404,862

The following observations were made on the submission of the schedule of expenditure for 2013 above:

- (1) The total amount Budgeted for in 2013 was \$100,000,000 while the total expenditure reported in the register amounted to \$99,773,615. It is to be noted that the schedule accounted for expenditure totaling \$94,203,302 reporting a difference of \$5,560,313.
- (2) A total of \$ 99,953,529 was reported in the schedule as approved by cabinet. However, four cabinet approval totaling \$10,140,698 were presented for audit. The total approval of \$99,953,529 reported by the Ministry, included an incorrect amount for \$2,080,000 approved Maira and the Jaguar People, it is to be noted that the correct amount approved was \$1,040,918.
- (3) Cabinet approval of \$99,553,529 was exceeded by Expenditure amounting to \$99,773,615 by \$220,086.
- (4) The Ministry paid expenditure totaling \$99,773,615, however despite repeated requests, Eighty payment vouchers for 2013 representing a total expenditure of \$27,404,862 were finally presented for audit. (PV 4402523 dd 04/07/2013 with payment for \$24,852 was listed by the Accounts Section of Department of Culture as \$34,852 in surplus of \$10,000)
A total of 40 payment vouchers representing a value of \$66,798,440 were still not presented at the time of finalising the comprehensive report on the 16th September, 2015.
As a result the accuracy and the validity of the amounts paid could not be determined, since in the absence of the unrepresented vouchers there were no supporting documentation in support of the payments.

MINISTRY'S RESPONSE

The Ministry in its response dated 15th September, 2015 stated that with respect to expenses paid to Industrial Fabrication. Inc. and Consultancy services which amounted to \$57,564,793, included in the total expenditure of \$99,773,615 for 2013 for which a cabinet approval was not seen, was due to due to a court order brought against the Minister of Culture youth and Sports by Antarctic Maintenance and Repairs, the project was re-advertised by way of Restrictive Tendering which saw two contractors bidding for the work. Tender board approval was given in 2014 for Antarctic Maintenance and repairs to carry the installation of new conditioning units at the National Cultural Centre.

COMMENT TO MINISRY'S RESPONSE

Tender board approval which the Ministry claimed was given in 2014 for Antartic Maintenance and repairs to carry the installation of new conditioning units at the National Cultural Centre was not seen.

EXPENDITURE FINDINGS - JANUARY – DECEMBER 2014

A register was presented for the year 2014 which recorded expenditure voucher representing the total expenditure for 2014 in the sum of \$99,160,581

MISSING VOUCHERS

Prior to the preparation of the draft report dated the 10 August, 2015. A physical examination was conducted on the vouchers presented for 2014 in conjunction with payment vouchers register, to verify that the expenditure vouchers were recorded in the expenditure voucher register.

The examination revealed then, that one hundred and five (105) payment vouchers representing payments from the Sports and Art Development Fund amounting to \$61,836,338 (Refer to Appendix 7)

were not presented for Audit examination. As a result, the accuracy and validity of the amounts expended in the sum of \$61,836,338 representing missing vouchers could not be verified.

Similarly, as was in the case of 2012 and 2013, the IFMAS Account Analysis Report for the period ending 31 December, 2014 reported expenditure totaling \$139,699,052 under line item 6321, while the Budget Detail Report accounted for the total Current budget in the sum of \$140,690,000 for the same period. It was also observed that the expenditure for all the sub-activities under Programme 2, including the expenses for the sub-activities for Sports and Art Development Fund were grouped under activity code 4420101- Programme Administration. As a result, the actual expenditure incurred from the Sports and Art Development Fund for 2014 could not be ascertained.

MINISTRY'S RESPONSE

The Ministry in its response dated 15th September, 2015 stated that although Cabinet approved the sum of one hundred and sixteen million, one hundred and eighteen thousand and ninety seven dollars (\$116,118,097) only ninety four million, one hundred and eighty one thousand, six hundred and four dollars (\$96,181,604) was expended in 2014.

COMMENT TO MINISTRY'S RESPONSE

It should be noted that the register presented for the year 2014 recorded expenditure voucher representing the total expenditure for 2014 in the sum of \$99,160,581. A schedule of expenditure which was requested on 13th August, 2015, 28th August, 2015 and 8th September, 2015 was subsequently submitted on the dated of finalising the Comprehensive Report on the 16th September, 2015 at approximately 13:15 hours.

It was observed that the schedule of expenditure for 2014 reported a total expenditure of \$96,767,479 in conformity with the estimates of the Public Sector for 2014, while the Register recorded the total expenditure of \$99,160,581. An explanation was not given for the disparity and the difference of \$2,393,102. (Refer to Appendix 12 Client's Document)

Prior to the preparation of the draft report on 10th August, 2015 an observation was made based on the examination of the payment vouchers for Sports and Art Development Fund coded under 4420101 Programme Administration (line item 6321), the observation revealed that a separate

cost center or sub-activity code was not recorded on the payment vouchers, classifying the expenditure to a specific sub-activity, thus providing for the accurate generation of the IFMAS reports thereby providing for accounting and accountability and for the stewardship of fund for the Sports and Art Development Fund.

PURCHASE OF EQUIPMENT

An examination of the expenditure voucher register prior to 10th August, 2015 revealed that an amount totaling \$18,041,607 (Refer to Appendix 8) was expended from the Fund for the purchase of equipment. However, only three expenditure vouchers totaling \$ 9,850,095 was presented.

Two of the vouchers were for musical instruments purchased for the National School of Music at valued of \$9,780,495.

A Cabinet approval was issued by the National Procurement Tender Administration for the award of contract # 2438/14 dated 20/08/2014 to purchase electronic instruments valued at \$6,780,495 and three (3), nine pieces steel ensembles (Steel Bands) valued at \$3,000,000. The purchases were made through selective tendering.

Below is the breakdown of the equipment purchased:

No.	Period	Activity	PV #	Particular	Amount \$	PV Presented for Audit \$
1	April,2014	4420101	4401567	Trophy World -Plaques etc	69,600	69,600
2	Sept.,2014	4420101	4403832	Ivan Chapman - Three 9pc Steel Ensambls -Steel pans	3,000,000	3,000,000
3	Sept.,2014	4420101	4403833	Central Electronic- Musical Instruments	6,780,495	6,780,495
4	Oct.,2014	4420101	4404364	Impression - 35 Lanyards etc	14,210	
5	Oct.,2014	4420101	4404366	Impression - 35 Table Messages Holders	18,270	
6	Oct.,2014	4420101	4404365	Impression - digital barrier	111,360	
7	Dec.,2014	4420101	4406036	R Persid- Supply &Install G/Door	502,100	
8	Dec.,2014	4420101	4406071	Alfonso Modern Electrical Ent.,- Drum Set	190,000	
9	Dec.,2014	4420101	4405362	Andrew Entr. - Purchased Cannon calculators etc.	163,572	
10	Dec.,2014	4420101	4406048	MCYS - Payment for Prizes	6,200,000	
11	Dec.,2014	4420101	4402245	MCYS - Posters etc	281,000	

12	Dec.,2014	4420101	4406609	MCYS - Payments made Borrow School of Arts	711,000	
				Total	18,041,607	9,850,095

STORES MANAGEMENT OF EQUIPMENT

Contrary to Sections 18, 20, 24, 27, 35 and 45 of the Stores Regulations made under the Financial Administration and Audit Act Chapter 73:01 No 6 of 1993 dated June 30, 1993,

The goods purchased in 2014, were:-

- (1) **Not** taken into stores and stores ledgers were **not written and or updated** and in cases where vouchers were missing, checks could not be made on the receipt of goods purchased in keeping with Sections 18, of the Sores Regulations.
- (2) Strict control procedures were not exercised with regards to the issuing of the equipment from the stores and the respective departments in accordance with Sections 20 of the Stores Regulations.
- (3) Equipment purchased was not subject to proper inventory practices and strict control procedures.

There was **no master or departmental inventory** for the equipment purchased, in accordance with Sections 24 of the Stores Regulations.

- (4) Transfer of stores were **not** made in accordance with Sections 27 of the Stores Regulations and
- (5) Items of stores were **not** loaned in accordance with Sections 35 of the Stores Regulations.
- (6) Items Purchased during 2014 were delivered and accounted for at the National School of Music a department of the Ministry and **not** to the Ministry's main stores located on Main street , Georgetown, in contrary to Sections 45 of the Stores Regulations.

Prior to the date of the Draft report dated 10th August,2015 .An examination of the Stores records revealed that only the electronic instruments with a value of \$6,780,495 were received and accounted for in the stores but the ledgers were not updated. It could not be determined whether the remaining equipment purchased was taken into immediate used.

In the case of the Steel pans valued at \$ 3,000,000 there were no records in the Stores for the receipt and issuing of the Steel Pans except for the delivery notes presented by the Administrator of the National School of Music for two (2) sets of nine (9) pieces Steel Pan with Drum Sets and Cymbals (Music Equipment) delivered to the Berbice High School and President College respectively. A Signature for an Aeisha Wong, Deputy Head (ag.) was seen on the delivery note for the Berbice High school (when contacted by Phone # 693-9539 confirmed that the items were received, taken into stock and kept in safety) and a signature for a Wayne Melville was seen on the delivery note for the President's College..(effort to contact with Ms. Canterbury the

Principal failed, however contact was made with her Secretary Ms. Julianne Clarke - telephone # 255-3010 , mobile #660-3433 who stated that the College was in receipt of the items)

The items could not be physically verified as received and accounted for in the records of named intuitions as at the date of reporting 16th September, 2015.

The other nine piece Steel Pan and Drum Set were reportedly loaned to the New Opportunity Corps (NOC). However, the delivery note and the loan certificate were not presented for audit. A Mark Dover Administrator of the NOC when contacted stated by telephone on the 15 th September, 2015 that the items were received from the National School of Music and was taken into the records of the NOC. However, the receipt of the items was not physically verified as been received and accounted for in the records at the New Opportunity Corps (NOC). The facts above, substantiate that there was a serious breach with regard to the management of Government stores.

Prior to the preparation of the draft report dated 10th August, 2015 checks revealed that items issued to the National Music School were not properly marked as the property of the Ministry of Culture, Youth and Sports.

It should be noted that since the Department of Culture is in breach of section 18, 20 of the Stores Regulations relevant to the receipt and issue of the steel pans purchased at a valued \$3,000,000. And also 24, 27, 35 and 45 with regards to the management of Government Stores, it could be deemed the Ministry did not appropriately maintained the proper system of Stores as prescribed by the Stores Regulations made under the Financial Administration and Audit Act Chapter 73:01 No 6 of 1993 dated June 30, 1993 for the management of Government Stores and property.

It is recommended therefore, that the Permanent Secretary of the Department of Culture, Youth and Sports of the Ministry of Education take the appropriate action provided for under section 40(2) of the said Stores Regulations to investigate and report the matter of the breach, in relation to the Steel bands to the Secretary of the Treasury, and to submit recommendations to remedy the situation which could result in the loss of Government stores, and to take such measures to prevent such recurrence. Copies of the reports should be sent to the Auditor General.

Prior to the preparation of the draft report dated 10th August, 2015 . It was observed that balance of the Electronic Instruments valued at \$4,501,125 held in store is being kept under very poor storage conditions, on the concrete floor of the store bound located in the compound of the Ministry on Main Street.

The following shows a list of electrical musical instruments to the value of 4,501,125 still in store.

No.	Qty Purchased	GR folio/Bin Card Ref.	Issued/ Loaned	Bal. in stock	Unit Price G\$	Description of item	Value of Stock \$
1	Ten(10)	M-001/M170	2Issued/1 loaned NOC	7	88,900	Drum. Drum set 5 PC Fusuion W/Seat	622,300
2	Ten(10)	M-001/M120	2Issued/1 loaned NOC	7	31,900	Drum. Cymbals for Drum Planet Z	223,300
3	Fourteen(14)	M-001/M171	2 Issued	12	81,900	Keyboard. Yamaha PSR E443	982,800
4	Fourteen(14)	M-	nil	14	3,895	Keyboard.	54,530

		001/M121				Yamaha AC. Adaptro	
5	Fourteen(14)	M-001/M172	2 Issued	12	5,295	Keyboard. Stand	63,540
6	Seven (7)	M-001/M123	I Issued	6	60,900	Guitar. Fender 5 strings bass Affinity	365,400
7	Twenty one (21)	M-001/M172A	3 Issued/9loaned Music School	9	7,395	Mic Stand. Top Pro Mic Plok	66,555
8	Twenty one (21)	M-001/M124	3 Issued/9loaned Music School	9	28,900	Mic. Shure	260,100
9	Seven (7)	M-001/M125	I Issued	6	79,900	Guitar. Peavey Amp.	479,400
10	Seven (7)	M-001/M125	I Issued	6	29,900	Guitar. Fender Starcaster	179,400
11	Seven (7)	M-001/M125	I Issued	6	69,900	Keyboard. Peavey Amp.	419,400
12	Seven (7)	M-001/M173	I Issued	6	98,900	Mixer. Yamaha	593,000
13	Seven (7)	M-001/M123	I Issued	6	31,900	Guitar. Rollings the Boss Black	191,400
	Total						4,501,125

MINISTRY'S RESPONSE

The Ministry in its response dated 15thSeptember, 2015 stated that:

- The musical instruments purchased have since been taken into stock and other related documentations have been done. Also the electronic items not properly stored have been placed on higher grounds.
- Voucher # 4406048- Payment for prizes for \$6,200,000 (which was missing) represented cash for Drama Festival held in November, 2014 and were not required to be processed through stores.
- All items purchased have since been marked as the property of the Ministry.

COMMENT TO MINISRY'S RESPONSE

The Ministry of Education, Department of Culture Youth and Sports was required to respond to the Draft Report since the 28thAugust, 2015. The late submission of the response which is dated 15thSeptember, 2015 did not afford enough time for further follow up checks to verify those corrected measure which the Ministry claim was taken in its response.

CONTRACTS - 2014

Relevant to the expenditure for 2014, the following were observed prior to the preparation of the draft report dated 10thAugust, 2015 in relation to three contracts:

- (1) A contract, No 882 dated the May 26, 2014 for the sum of \$172,000 was awarded under the authority of the Head of Budget Agency for the Cleaning of Compound and clearing of Large

Concrete Garbage Bin at Castellani House. Payment for the contract was made from the Sports and Art Development Fund although there was an approved budgetary Estimates for Castellani House.

- (2) Contract: No 880 dated the 7 November 07, 2014, MTB-52/2014 for repairs to the Eastern Walls, construction of flooring for Storeroom at Castellani House was awarded in the sum of \$996,000 by the Ministry’s Tender Board. It was noted that the payments of the contract was made from the Sports and Art Development Fund although there was an approved budgetary Estimates for Castellani House.
- (3) The third contract for the sum of \$349,102 was made from the Sports and Art Development Fund to Massay Security (Guyana) Inc. for Baton Security Services for Castellani House, for October and November 2014. The payment was within the Ministerial limit for contracts, and would have required the authority of the Ministerial Tender Board. Such authority was not indicated on the payment voucher, sub-vouchers or documents in support of the transaction. Nor a contract, to support the payment made to the Security Company.

In addition, forty five (45) payments totaling \$17,948,251 (Refer to Appendix 9) were paid from the Special Project Account # 01626004000, for Sports and Art Development. However, it could not be determined, what amounts were refunded to the Special Project Account for the year ending 31 December, 2014.

It should be noted that the bank balance of the Special Project Account for the period ended 31 December, 2014 was \$70,424,297 while the cash book balance as at that date was \$64,449,450. The account was last reconciled as at 31December, 2014. At the time of reporting the reconciliation was seven months behind.

Similarly, as it was in the case of 2012 and 2013. A system was not put in place and maintained to track the expenditure (payments) made in accordance with Cabinet Approvals. Therefore, the expenditure incurred for 2014 in accordance with cabinet approvals for the same period, could not be verified.

EXPENDITURE FINDINGS - JANUARY – MAY 31, 2015

The Sports and Arts Development Fund expenditure payment voucher register was updated to June, 2015 after the 10 th August, 2015 and reported expenditure totaling \$3,176,372 as at the 31May, 2015.

A breakdown of the expenditure for 2015 is as follows:

Particulars	Amount \$
Expenditures in relation to Cubans Sport Experts	2,062,772
Payment to Regency Suites	1,113,600
Total Expenditure	3,176,372

Prior to the preparation of the draft report dated 10th August, 2015 . It was observed, that the Expenditure vouchers recorded in the register as per period and not numbered.

The payment vouchers for 2015 were not submitted for audit although requested at the date of the draft report.

As at the date of finalising the comprehensive report on the 16th September, 2015 a schedule of expenditure was presented at approximately 13:15 hours which reported an amount of \$3,176,372 was expended as at 31 May, 2015 from the allocation of \$15,629,785. (Refer to Appendix 13)

The total of seventeen payment vouchers representing the total expenditure of \$2,818,912 was made available. Among these were fifteen payment vouchers with an expense of \$1,696,600 represented expenditure incurred relevant to the two contracted Cuban Sports experts, the other payment voucher represent a payment of \$ 1,113,600 paid for accommodation with complimentary breakfast for thirty persons for six nights which required the necessary approval from the National Procurement Tender Board. An NPTAB approval was not seen or indicated on the payment voucher.

Three payment vouchers representing expenditure of \$366,460 were still not presented . The accuracy and the validity of the amounts paid could not be determined due to the absence of the unrepresented vouchers and the lack of the supporting documentation in support of the payments

Further, Audit checks conducted revealed that a system was not put in place and maintained to track the expenditure. Therefore, it could not be determine what was expended from the fund for 2015 in accordance with cabinet approvals .

As at the 31 May, 2015 the Ministry's Accounting Unit claimed that could not be retrieved exception reports from the IFMAS System.

The Account Analysis Report for the period ending 22 June, 2015 reported the total amount of \$14,352,119 expended under line item 6321, while the Budget detail reported a Current budget of \$17,377,052 for the same period. Similarly as in the case from 2012 to 2014, the expenditure for all sub-activities under programme 2, including the expenses for the sub-activities for the Sports and Art Development Fund, were grouped under activity code 4420101 Programme Administration. , thus making the IFMAS SYSTEM unable to generate separate reports for the various sub- activities of the Ministry, including the Sports and Art Development Fund. As a result the actual expenditure incurred and or associated with the Sports and Art Development Fund at a given time and at the end of the period could not be ascertained.

A Comprehensive Report dated 16 September, 2015 for the Forensic Audit for the period mentioned above was submitted. As a result of new information made available by the Ministry of Education, Department of Culture Youth and Sports between the dates 08/09/2015 and date of the Final Comprehensive Report new findings were revealed.

3. NEW EXPENDITURE FINDINGS REVEALED AS A RESULT OF THE SUBMISSION OF INFORMATION BETWEEN 08/09/2015 AND DATE OF FINAL COMPREHENSIVE REPORT

NEW EXPENDITURE FINDINGS - 2012

The total Expenditure of \$99,706,408 for 2012 was represented by three hundred and ten (310) payment vouchers. However, two hundred and nine (209) payment vouchers representing expenditure in the sum of \$70,114,906 were listed and submitted for audit between 8 September, 2015 and the date of the Final Comprehensive Report. (Refer to Appendix 14)

The submitted list of payment voucher were provided without a breakdown showing what the funds were spent on as per cabinet decision, each voucher had to be therefore examined to determined the expenditure as per submitted voucher, and whether each voucher was accurately classified.

A large percentage of the payment vouchers were not properly completed, for example tender board references were often not indicated , resulting in searches which had to be made for the missing references, and to determine authenticity and details of the award of contracts.

The slow pace in which the documents were supplied, incorrect documentation supplied which often required correction and queries, coupled with poor record keeping and poor management of documents and information which had to be requested repeatedly, which were either not presented on time, or never submitted, could have been systematically prepared by the ministry on a daily and continuous basis to save time and prepare for audit. All added to make the audit very time consuming, frustrating and or very difficult.

A breakdown of the expenditure for the 209 payment vouchers submitted for 2012 is shown below :

Description	<u>Amount \$'000</u>
Wages/Salaries	9,171,594
Capital Contracts	6,624,119
Cuban Contractual Service Provider	1,861,859
Capital Purchases/Assets	479,188
Transportation(Air/Local)	4,994,795
Accommodation/Meals/Refreshment	14,689,905
Printing/Copying& Stationery	3,358,446
Guyana Prize for Literature(subvention)	17,255,790
Other(Includes training /workshop/Groceries /utensils)	11,679,210
Total	70,114,906

Contracts

The expenditure for \$70.115M for payment vouchers submitted, included payments for capital contracts totalling \$6.624M which included a payment in sum of \$787,453 paid to Design & Construction Services Ltd as Supervision fees for the construction of the 1823 Monument base. The payment exceeded the MTB Limit for which the reference was not indicated on the PV and the MTB authority was not seen.

Below is a breakdown of payments for contracts in 2012.

Payee	Particulars	Amount \$'000	Remarks
Ivan Thom	Final Payment Cont.931 Constr. 1823 monument.	5,836,666	CP(2012)5:1:J dd 02/05/2012
Design & Constr. Services Ltd.	Supervision fee - Construction 1823 Monument Base. Cont.#129/11	787,453	Contract sum exceeded NPTB (\$600,000) limit. NPTB authority not seen / indicated on PV & supporting documents.
	Total	6,624,119	

There were also evidence where NPTAB were not attached to the payment vouchers and other supporting document for contracts

Below are two instances where NPTAB references were not attached or indicated on the payment vouchers.

Date	PV#	Payee	Particulars	Amount \$'000	Remarks
31/12/2012	4406119	Gobal Printing & Graphics Inc. - Queens Atlantic	Production of Art Catalogues	1,180,590	NPTAB Ref . Not seen attached to PV. Contract # 826 dd 7/12/2012 .
9/10/2012	4403811	GINA	Ads Science		Supporting

			Exhibition	3,239,106	documents not seen attached to pv. Contract # & NPTAB # or ref. not seen or attached to PV. Only receipt 3 3847 dd 11/10/2012. NB: Do voucher verification.
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Contractual Service Provider for Professional Sports Services (Cubans) were as follows:

Date	Payee	Particulars	Amount \$'000
5/10/2012	Cuban Contracting Service Provider	Providing Cuban Professional Sports service	1,858,816
8/11/2012	Scotiabank	Telex trans.	3,043
		Total	1,861,859

Misallocation of Fund

There were 14 instances totalling \$11,753,600 in 2012 where funds allocated by Cabinet for specific expenditure was misallocated and utilised for purposes for which it was not intended.

Below is a breakdown of the 14 instances totalling \$11,753,600 of misallocation of funds in 2012:

Cabinet	PV#	Payee	Particulars	Amount	Remarks
1823 Monument CP(2012) 05:1:J	4403239	Spicy Dish	114 Lunches from Spicy Dish-Persons working on 1823 Monument	54,520	\$102,440 expensed for meals under 1823 Monument, included \$54,520 for IGCF Dance Schools personnel's .

	4405741	Andrea Mentore eta	Persons working on National Song Festival Project.	360,000	National Song Festival expense misallocated under 1823 Monument.
	4405985	Claudette Fredericks eta	TV ads. Masquerade Symposium	59,700	TV ads. expenses misallocated under 1823 Monument.
Interim Management Committee CP (2012)2: 1:D	4405187	Volunteers - Indian Science Fair	Meals for training	270,000	Indian Science Fair Expenditure Misallocated under IMC
	4405705	Mash 2013 Calypso Competition	Ads. /Newspapers Notices	127,000	Mash 2013 Calypso Completion Exps. Misallocated under IMC
	4405874	Mr. G Naughton	Refunds. Trans.Exps	12,000	National Drama Festival Exps. Misallocated under IMC.
	4405988	Collette Jones - Chin	Constr. Of set design/stage decoration	295,000	National Song Festival Exps. Misallocated under IMC
	4405876	Star Party Rentals	Rentals of Tables,chairs, plastic glasses & table cloth	26,680	National Drama Festival Exps. Misallocated under IMC
Professional Sports Services (Cubans) CP(2012)1:5:TT	4401305	Muneshwer's	E.R Braithwaite Air fair	334,880	Refunded to Project A/C -Airfare cost to Brazil for Mr. E. R. Braithwaite . Misallocated under Cubans.
	4404859	Laparkan Trading .	Ship Science Exhibition Material to Trinidad	2,377,444	Expenses to ship Science Fair Exhibition to Trinidad. Misallocated under Cubans. NPTAB Ref. 3186/12 seen on pv but not attached.
	4404880	Sunset taxi	Refunds. Taxi fare for NCC	135,000	Transp.Charges for MCYS Staff. Misallocated under Cubans.
	4405092	Investment Management Services Inc.	Accomd. & Meals	6,928,960	Inter Guyana Festival Exps. Misallocated under Cubans. NPTAB Ref. 2156/12 seen on pv but not attached. to payment document.

	4405928	Komal Ramnauth	Rental of Property to accommod. Indians Sicience exhibition Officals	496,800	Misallocation of Funds IGCF exps. Misallocated under Cubans
	4406065	Guyana Times	Ads. For Chutney Competition	275,616	IGCF Ads. For chutney competition exps. Misallocated under Cubans.
			Total	11,753,600	

4. NEW FINDINGS REVEALED AS A RESULT OF THE SUBMISSION OF INFORMATION BETWEEN 11/09/2015 AND DATE OF FINAL COMPREHENSIVE REPORT -2013

NEW EXPENDITURE FINDINGS - 2013

Total releases for 2013 amounted to \$99,953,529 from the Budgeted amount of \$100M, The total Expenditure for 2013 amounted to \$94,203,302 as reported in the Estimates of the Public Sector for the year 2013, However, expenditure amounting to \$99,773,615 were recorded in the payment voucher register, a surplus(difference) of \$5,570,313 represented by thirty (30) incorrectly included.

The total expenditure of \$ 94,203,302 were represented by one hundred and twenty four (120) payment vouchers. Eighty (80) payment vouchers which represented expenditure amounting to \$27,394,862 were listed and submitted for audit between 8 September, 2015 and the date of the Final Comprehensive Report for audit. (Refer to Appendix 15)

Forty payment vouchers representing expenditure of \$66,798,440 were still outstanding as at the date of the Final Comprehensive Report

A breakdown of the expenditure for the 80 payment vouchers submitted for 2013 is shown below:

SUMMARY

Description	Amount \$'000
Wages/Salaries	4,301,900
Capital Contracts	16,219,093
Transportation(Air/Local)	2,043,702
Accommodation/Meals/Refreshment	2,173,130
Printing/Copying& Stationery	608,182
Contribution -Documentary Film-Maira & the Jaguar People	1,035,000
Other(Includes training /workshop/Groceries /utensils)	1,013,855
Total	27,394,862

The total expenditure for 2013 amounted to \$94,203,302 from releases amounting to \$9,953,529 . The sum expended was represented by one hundred and twenty payment vouchers, which included two unrepresented payment vouchers which totaled \$57,564,793, of which one was for a payment of \$56,714,082 prepared in favour of Industrial Fabrication Inc & Consultancy Services and the other payment of \$850,711 in favour of Innovative Engineering Consultancy Services.

A Bank of Guyana Cheque No. 05-4516557for \$56,714,082 was drawn and held by the Ministry was deposited to the Project Special Bank A/C No. 01626004000 on the 20 May, 2014 on a Bank of Guyana deposit slip No.33-675053 into the Project Special Bank Account No.01626004000 for which a receipt 3H No.574720 D dated 20th May,2014 was received from Project Accounts. The amount being the unexpended balance of the public moneys issued out of the Consolidated Fund, should have been returned and surrendered to the Consolidated Fund at the end of the Fiscal year, 31 December, 2013 as prescribed by Act no. 20 of 2003,Section 43 of the Fiscal management and Accountability Act 2003 assented on 16 December,2003. Section 43 of the Fiscal Management and Accountability Act 2003, require that any unexpended balanced of public moneys issued out of the Consolidated Fund at the end of each fiscal year , be returned and surrendered to the Consolidated Fund at the end of each fiscal year. The deposit of the \$56,714,082 into the Project Special Bank Account is therefore a breach of Section 43 of the Fiscal Management and Accountability Act 2003, Act no. 20 of 2003,

An explanation was not given as to why the unexpended balance of the Public moneys in the sum of \$56,714,082 was not returned and surrendered to the Consolidated Fund at the end of the Fiscal year as at 31December, 2013 . And or why the amount of \$56,714,082 was deposited to the Project Special Bank A/C No. 01626004000.

Further, to date 30 November, 2015 the Ministry could not account for the difference of \$850,711 of the amount \$57,564,793 released and expended in 2013 for Industrial Fabrication Inc and Consultancy Services.

Relevant to the reason for the unexpended balance of the Public moneys not returned and surrendered to the Consolidated Fund at the end of the Fiscal year 31 December, 2013. An observation made on the 13 November, 2015 substantiates the reason for the breach of Section 43 of the Fiscal management and Accountability Act 2003 assented on 16 December, 2003 and the **avoidance of those restrictions imposed in the Government financial regulations.** On 12 November, 2015 a payment voucher PV CB 972 for cheque 04-954930 drawn on the 21/08/2015 for the payment of \$125,424 to Antarctic Maintenance for the Repair of one 5-ton duct split A/C unit submitted for The Forensic Audit for the Period 1 January, 2012 to 31 May, 2015 was requested by a staff of the Ministry's Account section, on the return of the payment voucher on the 13 November, 2015, it was observed that a payment was effected to Ms. Sade Barton holder of ID card # 126424563 on the basis of an authorization from the contracting company, for which a receipt No.4835 dated 12 November, 2015 was issued. From observation the Payee signed as receiving the cheque on the 17 October, 2015. An explanation was sought, as to why the receipt was issued on the 12 November, 2015 when the payment voucher was the 17 October, 2015. The accountant responsible for the Ministry's accounting section claimed that the payee had mistakenly signed the wrong date and promised to recall the payee to correct the payment voucher. The question was asked why would the Ministry's Accounts Department was not diligent that the payee signed the correct date on the receipt of the payment. An Auditor's note was made on the voucher and the accounting staff of the Ministry was made to initial the note .

With regard to the point made on the reasons why the Audit proved very time consuming frustrating, and difficult. Mention is made to a few issues to substantiate the fact.

On Tuesday 03/11/2015 at approximately 15:40 hours the Ministry presented a list of expenditure payment vouchers amounting to \$49,682,845 paid from the Special Project Fund Bank A/C No. 01626004000 which included the payment of \$5,190,880, \$27, 808,596 to Cummings Electrical Co. for rewiring the Building NCC, Antarctic Maintenance for Installation of new Air condition unit in 2015 and \$2,560,540 to Antarctic Maintenance for the repairs to air condition unit in 2014. The total payments of \$35,560,016 for capital works. And the total of \$14,661,929 for Misc. expenses for the preparation for the preparation of the Caribbean Development Bank Conference held at the NCC, which totaled \$50,221,945, leaving a balance of on hand from the amount of \$56,714,082 which was deposited to the Project special bank account

On Wednesday 11/11/2015 at approximately 11.50 am new list was issued cancelling the first. Six payment vouchers were presented representing payments totalling \$36,711,209 and forty one payment vouchers amounting to payments of \$14,246,029. This fact demonstrates some evidence mentioned earlier as to the reason why this audit proved very time consuming.

The Project Special Bank Account No. 01626004000 held at the Bank of Guyana is operated by the Ministry for the receipt of funds from UNICEF, UNFPA, DIGICEL, Republic Bank and The Guyana Lotteries Commission from which related expenses are met. The balance of this account as at 31 December, was \$15.108M while the cash book Balance was \$9.795M.

Included in the total expenditure of \$94,203,302 for 2013 were four capital contracts totalling \$16,219,093 which included the payments of \$364,000 for the Preparation of as built quantities - 1823 Monument for which an MTB award was not seen nor indicated on the payment voucher and other

documents to effect payment. While the payment voucher for the payment \$ 866,000 for the construction of guard Hut – 1823 Monument was not completed to include the MTB reference.

It should be noted that all payment documents should be accurately completed and properly examined prior to effecting payments. Incomplete payment vouchers may lead to financial irregularities and may prove time consuming and frustrating in the search for information relevant to the verification of the accuracy and validity of transactions.

Below is a break down of payments for contracts in 2013:

Payee	Particulars	Amount \$'000	Remarks
Ivan Thom	. 1823 monument. BY Verbal Promise: paid US\$1000 for I month during preparation and Installing 1823 Monument	166,400	CP(2012)5:1:J dd 02/05/2012 Cont.931
Bhola Nauth Ramraj	Constr. Of Guard Hut -1823 Monument	866,000	Contract #504/13 MTB #51/13 .M TB Ref. not indicated on PV
Inovated Engineering & constr. Services	Preparation of as built quantities -1823 Monument	364,000	MTB award was not seen. TB Ref. not indicated on PV
Nabi Construction INC	Pratical completion payment certificate for the constr. 1823 Monument - Contract #887/12	14,822,693	NPTAB ref. not seen on PV Contract #887/12
	Total	16,219,093	

Misallocation of Fund

It was also observed that there was one instance of misallocation of fund in 2013 where US\$ 2,200 was purchase for payment of honorarium in the sum of \$462,000 to two Argentine Guitarists on a tour to Guyana 25May to 4 June, 2014 from the unspent balance of \$56.714M deposited to Project Special Bank Account on CB568 and reported under expenses incurred for the CDB conference held at the National Cultural Centre. Supporting documents for purchase of the foreign currency were not attached to the payment vouchers . An MTB reference was not indicated on the payment voucher, and MTB award authorizing payment was not seen.

Below are details of the one (1) instances of misallocation of funds in 2013:

Cabinet	PV#	Payee	Particulars	Amount	Remarks
Industrial Fabrication Inc - Payments for Caribbean Development Bank Conference	Project Spec. Bank A/C CB 568	Jorge Palacios and Jorge Francisco Marti Argentine Guitarists	Honorarium USD\$1,100 each @ exchange rate G\$210	462,000	<u>Misallocation of Funds:</u> Honorarium paid to Guitarist misallocated under CDB conference - unspent balance \$56.714M demosited to Project account from Industrial Fab. Inc. MTB Award not seen. MTB reference not seen on PV

5. NEW FINDINGS REVEALED AS A RESULT OF THE SUBMISSION OF INFORMATION BETWEEN 29/10/2015 AND DATE OF FINAL COMPREHENSIVE REPORT – 2014

NEW EXPENDITURE FINDINGS - 2014

There is sufficient evidence that the Ministry continue to inappropriately make unrelated payments from this account. This fact was substantiated by an observation made, where two payment vouchers Nos. 82 & 83 for the payments of the sums of \$300,000 and \$200,000 which totaled \$500,000, paid by cheques No.321593650 and 321593651 on the 16 May,2014, from the Project Special Bank Account cash book, but was recorded by the Ministry in an analysis of payment for 2014, as if made on the 19 May, 2014, although such funds was deposited on the 20May,2014 for the provision of expenses for the Caribbean Development Bank Conference held at the National Cultural from the 27 May to 29 May,2014.

The schedule of expenditure for 2014 reported a total expenditure of \$96,767,479 in conformity with the estimates of the Public Sector for 2014, while the Register recorded the total expenditure of \$99,160,581 showing a difference of \$2,393,102. An explanation was not given for the disparity.

The expenditure of \$99,160,581 for 2014 were represented by two hundred and fifty four (254) payment vouchers. However, one hundred and forty three (143) payment vouchers representing expenditure in the sum of \$34,002,957 were listed and submitted for audit between 8 September, 2015 and the date of the Final Comprehensive Report, without a detail analysis of the expenditure, accounting for and classify those expenditure in accordance with the Cabinet decisions. .

(Refer to Appendix 16)

In addition, forty three (43) payments totalling \$17,121,569 were made for 2014, which included one payment for \$2,560,540 for the repairs to air condition units at the National Cultural Centre and the purchase of one digital station module to replace the damaged units of the Ministry's PBX (Telephone) system for the sum of \$315,000.

Also included, were forty one other miscellaneous payments totalling \$14,246,029. Bringing the total expenditure for 2014 to \$51,124,526, represented by a total of one hundred and eighty six payment vouchers submitted.

A breakdown of the expenditure of \$51,124,526 for 2014 is shown below.

SUMMARY

Description	Amount \$'000
Wages/Salaries	8,853,599
Capital Contracts	15,080,787
Capital Purchases/ Assets	9,780,495
Transportation(Air/Local)	2,871,910
Accommodation/Meals/Refreshment	4,725,901
Printing/Copying& Stationery	2,728,586
Other(Includes training /workshop/Groceries /utensils)	7,083,248
Total	51,124,526

A breakdown of the expenditure for Capital contracts \$15,080,787 for 2014 is shown below:

Payee	Particulars	Amount \$'000	Remarks
Brian Sealy	Interior/Exterior repairs /Painting-NCC	625,625	Contract #266-\$340,525& contract #329-\$225,100 Plus purchases Lacquer ;paints to effect repairs. Split to avoid NPTAB. No MTB Seen
H. Hing Draperies & upholstery	Purchase chenille fabric & leatherette/repair of 400chairs -NCC	1,136,200	Contracts# 245-\$522,200 # 318-\$600,000 Plus Pyt \$14,000 @HOD limit .Split to avoid NPTAB.

R. Persid	Weld gate & Installation of Mirrors & glass on North & south walls-NCC	1,148,000	Contract#268-\$225,000 & #267-\$923,000. Split to avoid
Collette Jones -Chin	Decoration –Stage & Foyer-NCC	355,000	Contract # 246MTB# 27/14
Libra & Gemini	Supply & install carpet-NCC	1,012,388	NPTAB#1258/14. Evaluation Report not supplied, basis of award unknown.
Stain Masters	Clean & polish interior-NCC	4,216,034	NPTAB#1257/14. Evaluation Report not supplied, basis of award unknown
Antarctic Maintenance	Supply Two 20 ton Compressor sets-NCC	3,712,000	NPTAB#1195/14. Evaluation Report not supplied, basis of award unknown Misallocation of Funds- Capital head 7011 provides for the purchase of equipment for NCC under 1205600- Cultural Centre
Antarctic Maintenance	Repairs –A/C units. Increase contract price \$3,712,000-\$6,272,540	2,560,540	NPTAB#1195/14. Evaluation Report not supplied, basis of award unknown
Business Communication services	Purchase one expansion unit /code & one digital station module- for MCYS PBX system	315,000	MTB 55/14 Misallocation of Funds- 7011 provides for the purchase of equipment for MCYS under 1206600- Cultural Centre
	Total	15,080,787	

Split Contracts / Misallocation of Funds- 2014

With regards to expenditure paid from the total of \$56.714, 082 transferred to Project Special Bank account in May,2014.

There were 6 instances of split contracts totalling \$2,909,825 Paid for Interior /exterior repairs/painting at NCC, purchase of fabric and leatherette to effect the repairs of 400 chairs at NCC.

Date	Voucher #	Contractor /Payee	Particulars	Amount
30/05/2014	CB578	Brian Sealy	Interior/exterior repairs- NCC- contr.266 dd21/05/2014	340,525
20/06/2014	CB647	Brian Sealy	Interior/repairs- clean/paint/lacquer wall NCC- contr.329 dd27/05/2014	225,100
23/05/2014	CB541	Continental	Purchase paint, lacquer, thinners	60,000
14/05/2014	CB82	M. Hazel for H. Hing	Advance-supply materials- contr.245dd20/05/2014	300,000
16/5/2014	CB556	H.Hing Curtain &drapery	Final payment- materials to cover chairs-NCC contr.245dd20/05/2014	222,200
16/05/2014	CB83	M Hzel for H Hing	Advance – Repairs chairs NCC –contr.318 dd 16/-5/2014	200,00
12/6/2014	CB635	H Hing upholstery	Final payment-repairs chairs-NCC contr.318 dd 16/-5/2014	400,000
27/06/2014	CB539	H.Hing	Replace buttons-7 chairs	14,000

30/05/2014	CB574	RPersid	Weld gate –NCC contr.268dd 24/05/2014	225,000
30/05/2014	CB575	RPersid	Install mirrors, glass to North & south sides of NCC building contr.267dd 19/05/2014	923,000
			Total	2,909,825

Also, there were 2 instances of Misallocation of Funds totalling \$2,875,540 paid from the unspent balance of \$56.714M transferred to project account for the purchase and installation of two 20 tons compressors for NCC and for the replacement of the damaged expansion unit /code & one digital station module to the MCYS PBX system. Provision for the purchase of the compressors is made under capital head 7011- Purchase of Equipment for NCC under 1205600- Cultural Centre, while for the purchase of the expansion unit /code & one digital station module for the MCYS PBX system is provided for under - Purchase of equipment for MCYS - 1206600- Cultural Centre.

A break down of expenditure paid under repairs of NCC in2014 were as follows:

TB ef./Date	Payee	Description	Amount \$'000
NPTAB#1195/14 Additional dd14/05/2014	Antarctic Maintenance& Repair	Repairs-A/C Units NCC- Increase in Contract Price \$3,712,000 to \$6,272,540	2,560,540
MTB #55/14 dd11/12/2014	Business Communication Services	Purchase one BCM 50 Expansion Unit and Code- \$140,000; one Digital Station Module32DSM - \$175,000	315,000
		Total	2,875,540

Misallocation of Fund

There were additionally 19 other instances in 2014 totalling \$ 4,045,926 where funds allotted by Cabinet decisions for specific expenditure was misallocated and utilised for purposes for which

it was not intended. Thus bringing the total instances of the misallocation of funds in 2014 to 21 instances amounting to Bringing the total misallocation of funds in 2014 to 21 instances amounting to \$8,072,926.

Below is a breakdown of the 19 instances totalling \$ 4,045,926 of the misallocation of funds in 2014:

Cabinet	PV#	Payee	Particulars	Amount	Remarks
Indigenous Song Festival CP(2012) 11:3:FF	4405828	Giftland Officemax	Refund Project A/cs Stationery for National Choral Festival workshop	16,860	National Choral Festival workshop exps. (Authorised by Ps and authorising signatories. misallocated to Indigenous Song Festival.
	4405827	Regency Suites/Hotel	Three Rooms With Breakfast & Dinner.-National Choral Festival	52,200	National Choral Festival Exps- Hotel accommodation misallocated Indigenous Song festival.
	4406501	Anew Party Service	Rental Tents for Diwali observances	269,000	MCYS Exps- rental of two Tents for Diwali observation. misallocated Indigenous Song Festival.
	4406360	Guy. Nat. Comm. Network	TV Ads. Camera (mix)	406,000	Exps -TV Ads. for National Coral Festival misallocated to Visual Arts Competition & Exhibition.
	4406577	Temperature zone	Repairs to A/c units	387,300	Exps-repair of A/C :- Dr. Rose Dir Culture \$92,000; Water Rodney's Archives \$89,500 \$,97,100 , \$84,700; Music School \$24,000 Totalling \$387,300 . misallocated

					to Visual Arts Competition & Exhibition instead of Maintenance of Equipment.
National Drama Festival CP(2014) 11:3:GG				120,216	Total exps. -\$120,216 include \$84,216 expended for Choral Festival Ads..misallocated to National Drama Festival
Sports Management Workshop CP(2014) 5:4:E	4406071	Alfonso's modern Elec.	One Professional Beat Drum set	190,000	Cost- Drum set. Donation to the Stanleville Methodist Church& Helena #2 Mahaica ECD. misallocated to Sports Management Workshop. .
Professional Sports Services Provision (2 Cubans) Included 2 additional coaches. - CP(2014) 5:4:D	4401031	Sunset taxi	Taxi fare -March MCYS	42,100	Taxi Fare -Expense paid for MCYS imisallocated under Cubans.
	4401030	Sunset taxi	Taxi fare -March MCYS	116,600	Misallocation of Funds Taxi Fare -Expense paid for MCYS incorrectly clasified and misallocated under Cubans.
	4402401	Sunset taxi	Taxi fare- May Mcys	159,800	Misallocation of Funds Taxi Fare -Expense paid for MCYS incorrectly clasified and misallocated under Cubans.
	4403361	Sunset taxi	Taxi fare -Jul . Mcys	160,800	Misallocation of Funds Taxi Fare -Expense paid for MCYS incorrectly clasified and misallocated under Cubans.
	4403490	Sunset taxi	Taxi fare -Jul . Mcys	204,800	Misallocation of Funds Taxi

					Fare -Expense paid for MCYS incorrectly clasified and misallocated under Cubans.
	4404080	Sunset taxi	Taxi fare -June .Cuban Coaches	30,600	Misallocation of Funds Taxi Fare -Expense paid for MCYS incorrectly clasified and misallocated under Cubans.
	4404174	Discharged debt to Gina for printing done by A1 Print Shop	Printing Full Colour booklets- 3,650 Monuments of Guyana & 3,300 Symbols of Nationhood	1,160,650	Expense for printing done by A1 Print Shop paid to Gina misallocated under Cubans
	4403766	Dynamic Graphic	100 programmes - launch of caribbean Press Publication - The Guyana Classics	75,000	Expense for printing programmes -Launch of Caribbean Press Publication- The Guyana Classics for MCYCS misallocated under Cubans.
	4404967	Sunset taxi	Taxi fare - Sept.. Cuban Coaches	81,800	Expense for printing programmes -Launch of Caribbean Press Publication- The Guyana Classics for MCYCS misallocated under Cubans.
	4404928	Mark cumberbatch etal	Driver/ Interpreter /Master of Ceremony Mr.Nestor basurto Argentinean Guitarist	65,000	Payment to interpreter,driver, master of ceremonies,equipment sounds effects for12 days visit to Guyana of Mr. Nestor Basurto Agentinean Guitarist incorrectly and misallocated under Cubans.
	4406438	Sunset taxi	Taxi fare -Dec. for MCYS	45,200	Misallocation of Funds Taxi Fare -Expense paid for MCYS incorrectly clasified and misallocated under

					Cubans.
Industrial Fabrication Inc - Payments for Caribbean Development Bank Conference 26-29 May, 2014 Held at the NCC	Project A/C CB 568	Jorge Palacios and Jorge Francisco Marti Argentine Guitarists	Honorarium USD\$1,100 each @ exchange rate G\$210 Purchase Foreign Exchange	462,000	Misallocation of Funds: Honorarium paid to Guitarist was misallocated under CDB conference
			Total	4,045,926	

An observation was made where a payment of \$ 300,000 included in the expenses of \$4,725,901 for Accommodation/meals /reference was made using a quotation which did not show how the payment on the payment was derived .

The details of the payment are shown below.

National Dance Festival CP(2014) 5:4:E	4401548	Tropical View Int. Hotel	Rental of One Family Room	300,000	Quotation used as an invoice did not show how payment on PV was determined. A receipt was attached to PV.
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In Addition, \$17,121,569 were paid in 2014 , which included the amounts \$2,560,540 paid to Antarctic Maintenance for an increase in the contract price by the same amount, and the expenditure of \$315,000 being the purchase of the digital station module for the Ministry's damaged PBX system, totalled \$2,875,540, and the sum of \$ 14,246,029 which included \$12,145,247 for payments on contracts executed and paid in preparation for The Caribbean Development Bank Conference held at the National Cultural Centre in May 2014

Relevant to the installation of the new air conditioning units at the National Cultural, provision for the expenditure were made under the Sports and Art Development Fund for the award of a contract. The Ministry made a request to the National Procurement and Tender Administration Board(NPTAB) for the award to the lower of the two bidders in the sum of \$56,714,082. The request was not approved by the NPTAB. And the lower bidder brought an application for a writs of Certiorari and Mandamus filed in the High Court of the Supreme Court of Judicature Constitutional/Administration on the 13 January, 2014 and upon hearing Attorney - at -Law for the Applicant IT WAS ORDERED that an Order or Rule Nisi directed to the Minister of Culture, Youth and Sports to show cause why a writ of Certiorari should not be issued for the purpose of bringing up to the High Court of the Supreme Court OF Judicature to quash the acceptance of the Minister from accepting tenders from (i) Industrial Fabrication Inc. and (ii) Antarctic

Maintenance and Repairs company and or any other entity in relation to the supply and installation of air conditioner units to the National Cultural Centre as it is in breach of the Procurement Act No. 8 of 2003 and or has **not** been fair and or transparent AND IT IS FURTHER ORDERED that an Order or Rule Nisi be issued directed to the Minister of Culture, Youth and Sports and or the Chairman of NPTAB to show cause why a writ of Mandamus should **not** be issued for the purpose of commanding the Chairman of NPTAB to award to the Applicant the contract for which a bid has been submitted to the NPTAB. A sealed and certified copy of an Order Nisi was Ordered Served on the Respondent. IT WAS ORDERED ADJOURNED to 30 day of January, 2014 at 11:00am before the Honorable Chief Justice Mr. Ian Chang.

On 25 November, 2014 NPTAB awarded a contract for the installation of air conditioning units to Antarctic Maintenance & Repairs in the sum of \$63.260M , one of the Companies named in the Order or Rule Nisi on 30 day of January,2014 at 11:00am which directed both the Minister of Culture and the Chairman of the NPTAB to show cause why a writ of Certiorari should not be issued for the purpose of bringing up to the High Court of the Supreme Court OF Judicature to quash the acceptance of the Minister from accepting tenders from (i)Industrial Fabrication Inc. and (ii) Antarctic Maintenance and Repairs company and or any other entity in relation to the supply and installation of air conditioner units to the National Cultural Centre as it is in breach of the Procurement Act No. 8 of 2003.

6. NEW FINDINGS REVEALED AS A RESULT OF THE SUBMISSION OF INFORMATION BETWEEN 15/09/2015 AND DATE OF FINAL COMPREHENSIVE REPORT – 2015

NEW EXPENDITURE FINDINGS - 2015

The expenditure payment voucher register for the Sports and Arts Development Fund was updated to June, 2015 after the 10 August, 2015 and recorded expenditure totalling \$3,176,372 from I January to the 31 May, 2015 represented by 19 payment vouchers.

Seventeen (17) payment vouchers representing a total expenditure of \$2,818,912 were listed and submitted for audit between 15 September, 2015 and the date of the Final Comprehensive Report without a detail analysis of the expenditure to account for and classify those expenditure.

(Refer to Appendix 16)

A breakdown of the expenditure for Seventeen (17) payment vouchers submitted for 2015 is shown below:

Description	Amount \$'000
Wages/Salaries	772,380
Transportation(Air/Local)	448,500
Accommodation/Meals/Refreshment	1,493,600
Other(Includes training /workshop/Groceries /utensils)	104,432
Total	2,818,912

Relevant to the installation of the new air conditioning units at the National Cultural, provision for the expenditure were made under the Sports and Art Development Fund for the award of a contract. The Ministry made a request to the National Procurement and Tender Administration Board(NPTAB) for the award to the lower of the two bidders in the sum of \$56,714,082. The request was not approved by the NPTAB, although Engineering and Construction Inc. tendered the lower bid which was opened on the 3rd December, 2013. The lower bidder therefore brought an application for a writs of Certiorari and Mandamus in the High Court of the Supreme Court of Judicature Constitutional/Administration on the 13 January, 2014 and upon hearing Attorney - at -Law for the Applicant IT WAS ORDERED that an Order or Rule Nisi directed to then Minister of Culture, Youth and Sports to show cause why a writ of Certiorari should not be issued for the purpose of bringing up to the High Court of the Supreme Court OF Judicature to quash the acceptance of the Minister from accepting tenders from (i) Industrial Fabrication Inc. and (ii) Antarctic Maintenance and Repairs company and or any other entity in relation to the supply and installation of air conditioner units to the National Cultural Centre as the NPTAB was in breach of the Procurement Act No. 8 of 2003 and or has **not** been fair and or transparent AND IT IS FURTHER ORDERED that an Order or Rule Nisi be issued directed to the Minister of Culture, Youth and Sports and or the Chairman of NPTAB to show cause why a writ of Mandamus should not be issued for the purpose of commanding the Chairman of NPTAB to award to the Applicant the contract for which a bid has been submitted to the NPTAB. A sealed and certified copy of an Order Nisi was Ordered Served on the Respondent. IT WAS ORDERED ADJOURNED to 30 day of January, 2014 at 11:00am before the Honourable Chief Justice Mr. Ian Chang.

On the 11 July, 2014 the Permanent Secretary of the Ministry of Culture received a letter of **Annulment/ Retender – Installation of New Conditioning Units –NCC NPTAB No. 3533/2013** from the Chairman of the NPTAB informing the Ministry, that the NPTAB supported the request of the Ministry to annul the bidding process and advised that the NPTAB has granted approval for the of the project using the National Competitive Bidding Process

On 25 November, 2014 NPTAB awarded a contract for the installation of air conditioning units to Antarctic Maintenance & Repairs in the sum of \$63.260M , to one of the Companies named in the Order or Rule Nisi on the 30 day of January,2014 which directed both the Minister of Culture and the Chairman of the NPTAB to show cause why a writ of Certiorari should not be issued for the purpose of bringing up to the High Court of the Supreme Court OF Judicature to quash the acceptance of the Minister from accepting tenders from (i)Industrial Fabrication Inc. and (ii) Antarctic Maintenance and Repairs company and or any other entity in relation to the supply and installation of air conditioner units to the National Cultural Centre.

As at the date of the Final Comprehensive Report, the total expenditure from 1 January to August, 2015 amount to \$5,624,973 paid from the allocation of funds under the Sports and Arts Development funds in 2015

In additional, the sum of \$33,835,669 was spent as at 21August, 2015 from the unexpended balance of \$56,714,082 withdrawn as at 31December, 2013 and deposited to Project Special Bank Account No.01626004000 on the 20 May, 2014.

The additional expenditure paid from the Project Special Bank Account included four payments. Two payments for the sum of \$5,901,649 were for the rewiring of the entire building of the National Cultural Centre on the Practical Completion Certificate for which the sum of \$5,190,880 was paid on the 04/03/2015. And the Final Completion Payment Certificate for the rewiring of entire building of the National Cultural Centre for the sum of \$710,769 paid on 21/05/2015. The other two payments were paid the sum totaling \$27,934,020. Which included the sum of \$27,808,596 paid by cheque No.1204954688 on the 15 July, 2015 for the Supply and Installation of five (5) new 25 ton 460 volts 3 phase 60 Hz split system air conditioning units and the sum of \$125,424 paid on 21/05/2015 for the repairs to one five ton ducted split unit. Antarctic Maintenance & Repairs was supervised by Innovative Engineering Consultancy.

In Addition, \$17,121,569 were paid in 2014, which included the amounts \$2,560,540 paid to Antarctic Maintenance for an increase in the contract price by the same amount, and the expenditure of \$315,000 being the purchase of the digital station module for the Ministry's damaged PBX system, totalled \$2,875,540, and the sum of \$ 14,246,029 which included \$12,145,247 for payments on contracts executed and paid in preparation for The Caribbean Development Bank Conference held at the National Cultural Centre in May 2014.

As at time of the Final Comprehensive report in December, 2015, the sum of \$50,957,844 was expended from the total of \$ 56,714,082 which was deposited to the Project Special Bank on 20 May, 2014, leaving an unexpended balance of \$5,756,844.

Para 336, page 159 of the Auditor General's report for the year ended 2014 only reported an award of contract for the installation of the Installation of Air Conditioning units in the sum of \$63.260M at the National Cultural Centre by the NPTAB and the payment of the sum of \$27.809M paid for the installation of five 25 ton 460 volts, 3phase 60Hzsplit system air condition units as at 15 July, 2015.

The report did not include information in relation to the award of the contract by the NPTAB, the contractor paid, the basis of the award based on the report of the evaluation committee, nor the issues included in an Order or Rule Nisi directed to the Minister of Culture, Youth and Sports by the High Court of the Supreme Court OF Judicature on the 30thJanuary,2014 to show cause why a writ of Certiorari should not be issued for the purpose of bringing up to the High Court of the Supreme Court OF Judicature to quash the acceptance of the Minister from accepting tenders from (i) Industrial Fabrication Inc. and (ii) Antarctic Maintenance and Repairs company and or any other entity in relation to the supply and installation of air conditioner units to the National Cultural Centre, as the NPTAB was in breach of the Procurement Act No. 8 of 2003 and or has **not** been fair and or transparent.

As at the date of the Final Comprehensive report in December, 2015, the sum of \$50,957,844 was expended from the total of \$ 56,714,082 which was deposited to the Project Special Bank on 20 May, 2014, leaving an unspent balance of \$5,756,844 in the Project Special Bank Account. On the 16th December, 2015 The Ministry submitted a drafted reconciliation statement as at 31stDecember, 2014 of the Project Special Bank Account.

As at the date of the Final Comprehensive Report, the total expenditure from 1 January to August, 2015 recorded in the payment voucher register was \$5,624,973.

CONCLUSION

It should be noted clearly, from the observations made and reported above, that there is enough evidence to substantiate, that the Ministry appeared not only to have fluted the ruling of the Honourable Chief Justice, Ian Chang of the High Court of the Supreme Court of the Judicature of an Order or Rule Nisi and mandamus No:2014-HC-DEM-CIV-CM-7 Ref: 21869 dated the 30th Day of January 2014 and continued to breach the Fiscal Management and Accountability Act No. 20 of 2003 and the financial regulations of Guyana, but failed to maintain critical accounting records, along with the establishment and maintenance of a reliable internal control structure to supports the administration of the Fund. Coupled with its inability to manage its records, the Ministry also failed to account and/ or to provide for a proper degree of accountability for the stewardship of fund for the period under review 1 January, 2012 to 31May, 2015 and therefore, did not provide a reliable basis to report that there was transparency and accountability.

RECOMMENDATION

The Ministry should make every effort to put systems in place to ensure that the relevant financial records (Registers, vouchers, cabinet decisions, analysis and schedules of expenditure etc) are kept and maintained in accordance with standard accounting practice and procedures and in keeping with such regulation specified by those regulations and circulars of the Government of Guyana, also to ensure that such records are properly managed and presented in such order and timeliness to facilitate swift and précised retrieval for users and for the purposes of proper accounting and accountability.

The Ministry should ensure that all payments and or the payments of contract is properly authorised in accordance with the Procurement Act of 2003 (No. 8 of 2003 page 707-708) and that all such authority for payment is exhibit on the expenditure payment vouchers and supporting documents, as is the requirement for all payment made.

It should be noted that since the Department of Culture is in breach of section 18, 20 of the Stores Regulations relevant to the receipt and issue of the steel pans purchased at a valued \$3,000,000 which resulted in the items not been properly accounted for.

It is recommended that the Permanent Secretary of the Department of Culture, Youth and Sports of the Ministry of Education take the appropriate action provided for under section 40(2) of the Stores Regulations to investigate and report the matter of the breach, in relation to the Steel bands to the Secretary of Finance, and to submit recommendations to remedy the situation which if not remedied could in the future result in the loss of Government stores, and to take such measures to prevent such recurrence.

Copies of the reports should be sent to the Auditor General.

It is also recommended that the Ministry put systems in place to ensure that all accounting transactions are properly recorded in accordance with standard accounting procedures, circulars and Financial Regulations provided for by the Government of Guyana.

In addition, separate sub-activity codes should be implemented for each sub-activity under each Programme for Agency 44, and the expenditure of each sub- activity should be classified under a correct, specified sub-activity code, to allow for proper and separate accounting for expenditure and budget releases, and for the generation of separate exception reports for each sub-activity at any given time.

Further, systems should be implemented and maintained to track expenditure (payments) made in accordance with Cabinet Approvals. And to ensure that accurate record is maintained and expenditure incurred is accounted for in accordance with approved Funds.

GENERAL

I would like to express my gratitude for the co-operation given during the course of the audit by the staff of the Ministry of Education, Department of Culture, Youth and Sports and the Minister within the Ministry of Finance.

With best regards.

Yours sincerely,



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LESTER BOWEN
FORENSIC AUDITOR

CC: Honorable Jaipaul Sharma, Minister within the Ministry of Finance
Finance Secretary, Ministry of Finance

204(a)

APPENDIX 1

NAME OF ENTITY: MINISTRY OF CULTURE, YOUTH & SPORTS- ARTS DEVELOPMENT FUND
 YEAR OF REVIEW: 2012
 ACTIVITY: ANALYSIS OF APPROVED BUDGETARY ESTIMATES AGAINST EXPENDITURE
 YEAR OF AUDIT: LESTER BOWEN
 DATE OF REVIEW: JUNE 25 2015
 REVIEWED BY:
 DATE :

No.	Cabinet Decision	Date of Cabinet Decision Meeting Held	Title of Cabinet Decision	Cabinet Approvals of Budgetary estimates	Total Releases in USS on Cabinet Decision	Release Approved Amount GS	Total Amounts Released	Actual Expenditures	Balance
1	CP(2012) 2:1: D	7/2/2012	Interim Management Committee Budget	Released from Sports Development Funds to fund Budget as at appendix 'A'.		19,500,000	19,500,000		
2	CP(2012) 1:5: TT	31/01/2012	Professional Sports Service	(a)Two (2) Cuban Sports experts (Swimming and Boxing Coaches) engaged for two years ; (b) The expenditure associated being met from the Sports and Art Development Funds	Expenses- 2 persons. Airfare Us\$2,794. Depart. Tax Cuba USS\$100 Salary USS\$48,000. Total = Us\$50,894 @ GS 206.11678 to USS\$1= GS\$10,490,107	15,656,000	26,146,107		
3	CP(2012) 6:1: K	5/6/2012	Guyana Visual Arts Competition and Exhibition 2012	(a)The Guyana Visual Arts Competition and being re-established; (b) The expenditure as set out in appendix'A' being met from the Sports and Art Development Funds		13,122,000	13,122,000		

4	Amend A-CP(2012) 6:3:E AMENDED UNCONFORMED DECISION	6/22/2012 ✓	Regional Joint Advisory Meeting Trinidad And Tobago, June 26-27, 2012	(a)Guyana being represented by Mr.Neil Kumar, Director Of Sports; (b)Expenditure associated associated being met from the Sports and Art Development Fund	Out of pocket allowanceUS\$100. @GS\$206.16484 to US\$1= G\$20,616				
						4,000	24,616		
5	CP(2012) 6:1: A	6/12/2012 ✓	Hosting of Mr.E R Braithwaite : writer of to Sir, With Love		Ms. Genevie ast. AirfareUs \$1,500 Trans. In USA US\$ 400 Total US\$ 1,900 @GS 206.16484 to US\$1=G\$391,713	915,000	1,306,713		
6	CP(2012)5:1:J	2/5/2012 ✓	1823 Monument Being erected at Carifesta Avenue			10,000,000			
7	AMEND A-CP(2012)5:1:J	2/5/2012 ✓	1823 Monument - Site Development Additional Cost			18,317,707	28,317,707		
8	CP(2012)12:4:II	27/12/2012 ✓	Guyana Prize for Literature 2012	Guyana Prize 2012 Awards G\$ 12,545,790. Developmental Workshops G\$ 4,710,000		17,255,790	17,255,790		

9	CP(2012)5:1:EE	24/04/2012	Inter- Guyana Cultural festival, Suriname May 11th-14th, 2012	Guyana being represented by the following persons:- Mr. Lennox Canterbury Committee Member Festival Directorate Ms. Desiree Wyles-Ogle Committee Member Festival Directorate Dr. James Rose Director of Culture	a. Airfare US\$275 b. Airport Tax Sur. US\$13 c. Out of pocket (US\$25*4) US\$100 d. Transportation US\$100 e. Accom. US\$160 f. Meals US\$450 g. Contingencies US\$100 Total US\$1,198 for 3 persons = Total US\$3,594 @ G\$206.41719 to US\$1=G\$741,863					
				Total	US\$56,488 =G\$11,644,299	94,770,497	741,863	106,414,796		

NB: US\$ Rates verified

NAME OF ENTITY: MINISTRY OF CULTURE, YOUTH & SPORTS- ARTS DEVELOPMENT FUND
 YEAR OF REVIEW: 2013
 ACTIVITY: ANALYSIS OF APPROVED BUDGETARY ESTIMATES AGAINST EXPENDITURE
 YEAR OF AUDIT: LESTER BOWEN
 DATE OF REVIEW: 25-Jun-15
 REVIEWED BY:
 DATE :

No.	Cabinet Decision	Date of Cabinet Decision Meeting Held	Title of Cabinet Decision	Cabinet Approvals of Budgetary estimates	Total Releases in USS on Cabinet Decision	Release Approved Amount G\$	Total Amounts Released	Actual Expenditures	Balance
	Cabinet Approval was not seen for Professional Sports Service for 2013.	8/3/2012	Professional Sports Service	(a) Two (2) Cuban Sports experts (Swimming and Boxing Coaches) engaged for two years : (b) The expenditure associated being met from the Sports and Art Development Funds	Expenses- 2 persons. Airfare Us\$15,264 Depart. Tax Cuba US\$400 Salary US\$72,000 Total = Us\$87,664 @G\$205 to US\$1=G\$17,971,120	15,400,000	33,371,120		
1	CP(2013) 7:1: K	2/7/2013 <i>in July 2013</i>	Maira and the Jaguar People	(a) A new project "Maira and the Jaguar People" being supported by the MCYS (b) A contribution in the sum of five thousand US dollars being met from the Sports and Art Development Funds	US\$5000 @208.18359 to US\$1 =G\$1,040918	1,040,918	1,040,918		

NAME OF ENTITY: MINISTRY OF CULTURE, YOUTH & SPORTS- ARTS DEVELOPMENT FUND
 YEAR OF REVIEW: 2014
 ACTIVITY: ANALYSIS OF APPROVED BUDGETARY ESTIMATES AGAINST EXPENDITURE
 YEAR OF AUDIT: LESTER BOWEN
 DATE OF REVIEW: 14-Jul-15
 REVIEWED BY:
 DATE :

No.	Cabinet Decision	Date of Cabinet Decision Meeting Held	Title of Cabinet Decision	Cabinet Approvals of Budgetary estimates	Total Releases in USS on Cabinet Decision	Release Approved Amount G\$	Total Amounts Released	Actual Expenditures	Balance
1	CP(2014) 2:3: P	18/02/2014	Professional Sports Service Provision	(a) One specialist in Diagnostic studies for sports development recruited through Cuba's Professional Sports Service Provision Programme for two(2) weeks (b) The expenditure met from the Sports and Art Development Funds as follows:-	Airfare USS\$3,600. Departure Tax Cuba USS\$50. Salary USS\$1,500. Total USS 5,150. @ G\$208.43594 to USS1= G\$1,073,445.				
						354,000	1,427,445		

2	CP(2014) 5:4: D	27/05/2014	Professional Sports Service Provision	Extended for two (2) years 2014/2016. Two (2) Cuban Sports experts (Swimming and Boxing Coaches) (b) The expenditure met from the Sports and Art Development Funds as follows:-	Airfare - 2 persons. Us\$7,200. Depart. Tax Cuba US\$200 Salary US\$48,000. Total = Us\$55,400 @ G\$208.43594 to US\$1= \$11,547,351					
3	CP(2014) 5:4: Amended Cabinet Decision	27/05/2014	National Dance Festival - 2014	Ministry of Culture ,Youth and Sport's support for National Dance Festival 2014. Expenditure approved the sum of G\$6,723,000		15,664,000	27,211,351			
4	CP(2014) 6:1: V	3/6/2014	National Music School - Music Development	(a) Support being given to the Regional Music Development Project; (b) Expenditure approved in the sum of G\$ 9,959,854 being released from the Sports and Arts Development Funds.		6,723,000	\$6,723,000	\$6,720,296	\$2,704	
5	CP(2014) 6:3: UU	17/6/2014	Sports Management Workshop, Guyana, June 18th - 20th, 2014	(i) A Sports management workshop for executives of Sports Association hosted in Guyana from June 18th - 20th,2014 (ii)The expenditure approved in the sum of G\$5M		9,959,854	9,959,854	9,959,614	240	
						5,000,000	5,000,000	4,996,890	3,110	

6	CP(2014) 7:1: H	8/7/2014	Catholic Television's Loyola Documentarty Film Festival 2014, July 11th, 2014, UmanaYana	Hosting the Catholic Television's Loyola Documentary Film Festival 2014. Screening and Award Ceremony. (i) Supported by the MCYS and (ii) The expenditure approved in the sum of G\$1M .		1,000,000	1,000,000	1,000,000	0
7	AMEND A CP(2014)8:2:NN Previous CP(2014)8:2:NN issued on August 14, 2014 is withdrawn	12/8/2014	Amended Cabinet Decision Guyana Prize for Literature 2014	Submitted programme for 2014 Guyana Prize for Literature. Expenditure approved in the sum of G\$ 26,298,170.		26,298,170	26,298,170	26,298,170	0
8	CP(2014) 10:4: V	28/10/2014	Guyana National Reparations Commission	Submission of work plans by the Guyana National Reparations Commission, enabling the formulation of the European Colonial powers for reparations. Cabinet approved : (i) The establishment of a Govt. Reparation Oversight Body; (ii) Guyana's official position, submitted to Caricom. (iii) All Correspondence to Caricom Reparations Committee for the Guyana Reparations Committee submitted through the Govt. of Guyana; (iv) Expenditure approved in the sum of \$5,000,000		5,000,000	5,000,000	4,996,813	3,187
9	CP(2014) 11:3: H	18/11/2014	Guyana Visual Arts Competition and Exhibition 2014	The Guyana Visual Arts Competition being hosted by the Ministry of Culture, Youth and Sports. The expenditures associated in the sum of G\$14,764,000 as at in appendix 'A' being met from the Sports and Art Development Funds		14,764,000	14,764,000	14,058,431	705,569

10	CP(2014) 11:3: G4	18/11/2014	National Drama Festival 2014	National Drama Festival Preliminary/ Finals/and Award Ceremony. The expenditure associated with approved in the sum of \$6,723,000		6,723,000	6,723,000	6,716,465	6,535
11	CP(2014) 11:3: EF	18/11/2014	National Song Choral Festival	The second National Song Choral Festival staged on November 9th, 2014. The expenditure associated with approved in the sum of \$4,121,277		4,121,277	4,121,277	4,100,254	21,023
12	CP(2014) 11:3: FF	18/11/2014	Indigenous Song Festival	An Indigenous Song Festival hosted by the MCYS on November30,2014. The expenditure associated with approved in the sum of \$7,890,000		7,890,000	7,890,000	7,889,944	56
				Total	US\$60,550 @ G\$208.43594=G\$12,620,796	103,497,301	116,118,097		

NB: US\$ Rates

G\$208.43594 to US\$1

i

Work Done : July 15,2015

A breakdown of approval for expenditure by Cabinet Decision for Cuban Professionals recruited through Cuba's Professional Service Provision Programme is as follows:-

No.	Cabinet Decision	Date of Cabinet Decision Meeting Held	Title of Cabinet Decision	Cabinet Approvals of Budgetary estimates	Total Releases in USS on Cabnet Decision	Release Approved Amount G\$	Total Amounts Released	Actual Expenditures	Balance
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1	CP(2014) 2:3: P	18/02/2014	Professional Sports Service Provision	(a) One specialist in Diagnostic studies for sports development recruited through Cuba's Professional Sports Service Provision Programme for two(2) weeks (b) The expenditure met from the Sports and Art Development Funds as follows:-	Airfare US\$3,600. Departure Tax Cuba US\$50. Salary US\$1,500. Total US\$ 5,150. @ G\$208.43594 to US\$1= G\$1,073,445.	354,000	1,427,445		
2	CP(2014) 5:4: D	27/05/2014	Professional Sports Service Provision	Extended for two (2) years 2014/2016. Two (2) Cuban Sports experts (Swimming and Boxing Coaches) (b) The expenditure met from the Sports and Art Development Funds as follows:-	Airfare - 2 persons. Us\$7,200. Depart. Tax Cuba US\$200 Salary US\$48,000. Total = Us\$55,400 @ G\$208.43594 to US\$1= \$11,547,351	15,664,000	27,211,351		
	Total				US\$60,550 @ G\$208.43594 to US\$1= G\$12,620,796	16,018,000	\$28,638,796		

Summary of Breakdown of Expenditure-Cubans

Cabinet Decision	Details	US\$	G\$	Total G\$	Total Expended	Balance	Remarks
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CP(2014)2:3:P	Airfare	3,600.00		
	Tax(Cuba)	50		
	Salary	1,500.00		
	Tax(Guy)		4,000	
	Accommod		140,000	
	Meals		140,000	
	Transport		70,000	
	Total	5,150.00	354,000	1,427,445
CP(2014)5:4:D	Airfare	7,200		
	Tax(Cuba)	200		
	Salary	48,000		
	Tax(Guy)		16,000	
	Accommod		6,720,000	
	Meals		5,952,000	
	Transport		2,976,000	
	Total	55,400	15,664,000	27,211,351
	Grand Total	60,550	16,018,000	28,638,796

NB:

The sum of US\$60,550 equivalent to G\$12,620,796 represented overseas expenses for Airfare and tax from Cuba/Georgetown/Cuba and salary for 3 Cuban Sports Experts, plus G\$16,018,000 were approved for accommodation, meals and local transportation. Totalling G\$28,638,796 approved by Cabinet.

Total Approval by Cabinet Decissions for 2014 were as follows.

					US\$60,550 @ G\$208.43594=G				
				Total	\$12,620,796	103,497,301	116,118,097		

An amount of \$100,000,000 was budgeted (Estimates of the Public Sector) in 2014, for expenditures associated with the Sports and Arts Development Fund. However, the sum of US\$60,550 with an exchanged value of G\$ 12,620,796, plus the sum of G\$103,497,301 which totalled G\$116,118,097 was approved by Cabinet to met expenditure. A listing of the expenditure vouchers in the expenditure register revealed that the total expenditure for 2014 amounted to \$99,160,581. It should be noted that the total expenditure relative to amounts approved by Cabinet could not be verified.

Conclusion:

Audit checks revealed the Sports and Arts Development Funds was not properly managed and or accounted for.

NAME OF ENTITY: MINISTRY OF CULTURE, YOUTH & SPORTS- ARTS DEVELOPMENT FUND
 YEAR OF REVIEW: 2015
 ACTIVITY: ANALYSIS OF APPROVED BUDGETARY ESTIMATES AGAINST EXPENDITURE
 YEAR OF AUDIT: LESTER BOWEN
 DATE OF REVIEW: JUNE 25 2015
 REVIEWED BY:
 DATE :

No.	Cabinet Decision	Date of Cabinet Decision Meeting Held	Title of Cabinet Decision	Cabinet Approvals of Budgetary estimates	Total Releases in US\$ on Cabinet Decision	Release Approved Amount G\$
	The were no Cabinet Approvals of Budgetary estimates for 2015					

The Register presented for 2015 recorded a total expenditure of \$3,176,372 ^{as at 31/05/2015} ~~\$4,492,484~~. The vouchers representing the expenditure for the year was not presented. There were no estimated and Cabinet approvals relative to the expenditure.

Name of Entity: Ministry of Culture Sports & Arts Development Fund
 Nature of Activity: 2012 List of Expenditure Vouchers Presented for Audit
 Period of Review: January- December 2012
 Name of Officer: Lester Bowen
 Source of Info: Expenditure Vouchers Presented

W/P Reference:
 Prepared By : Lester Bowen
 Date : 29 July, 2015
 Reviewed By :
 Date :

No.	Period	Activity	PV #	Particular	Amount \$	Date Missing/ Rec'd
1	March,2012	4420101	4400520	Purchased two bed sheets for - Cuban Boxing Coach	9,000	
2	March,2012	4420101	4400623	Purchased 5 pcs dinnette set - Cuban Boxing Coach	90,825	
3	March,2012	4420101	4400518	Guynas- Purchased 5 cases water IMC	19,200	
4		4420101	4400625	Purchased 4 drawer chest of drawer - Cuban Boxing Coach	50,000	
5	March,2012	4420101	4400641	Purchased 10 flash drives USB-IMC	69,600	
6	March,2012	4420101	4400640	Purchased 20 packs copy paper -IMC	20,648	
7	March,2012	4420101	4400638	Windjammer Meals & Accommodation -IMC	415,600	
8	March,2012	4420101	4400556	Purchase Certified correct stamp- IMC	44,776	
9	March,2012	4420101	4400555	Purchase 4 Posters & one Banner- IMC	69,716	
10	March,2012	4420101	4400557	Refund Project A/Payments for IMC	823,572	
11	March,2012	4420101	4400507	Purchased dinning utensils etc - Cuban Boxing Coach	62,825	
12	March,2012	4420101	4400600	Windjammer Meals & Accommodation -IMC	838,000	
13	March,2012	4420101	4400624	Purchased washing machine, 5 pcs dinnette set- Cuban Boxing Coach	114,840	
14	April,2012	4420101	4400691	Accommodation & meals- Cubans	187,901	
15	April,2012	4420101	4400647	Purchased 2 drawer desk - Cuban Boxing Coach	39,440	
16	April,2012	4420101	4400840	Refund of travelling expenses for cricketers etc	40,500	
17	April,2012	4420101	4400841	Budget -Running off of IMC General Stakeholders meeting etc	86,119	
18	April,2012	4420101	4400839	Hiring of pratice bowlers etc IMC	175,500	
19	April,2012	4420101	4400878	Purchased coconut water	6,120	
20	April,2012	4420101	4400877	Transportation - provided for Guyana players	8,000	
21	April,2012	4420101	4400871	Purchased 2Septon CPU; 2 Monitors;One printer etc -IMC	244,500	
22	April,2012	4420101	4400873	Purchased 2 Septon CPU; 2 Monitors;2 stabilizer etc -IMC	234,688	
23	April,2012	4420101	4400874	Purchased snacks etc -IMC CDC meeting	9,270	
24	April,2012	4420101	4400754	Transportation - provided for Guyana Cricket Team	24,000	
25	April,2012	4420101	4400801	Purchased cleaning agents -IMC	42,342	
26	April,2012	4420101	4400824	Purchased stationeries -IMC	35,512	
27	April,2012	4420101	4400827	Print letter heads -IMC	68,000	
28	April,2012	4420101	4400826	Purchased stationeries -IMC	80,000	
29	April,2012	4420101	4400722	Purchased 6 mouse pads etc Music School	7,296	
30	April,2012	4420101	4400872	Purchased eating & dinning utensils etc IMC	31,485	
31	April,2012	4420101	4400862	Purchased eating & dinning utensils etc IMC	11,145	
32	April,2012	4420101	4400857	Purchased eating & dinning utensils etc IMC	13,295	
33	April,2012	4420101	4400861	Purchased wooden tray - IMC	10,800	
34	April,2012	4420101	4400765	Refund Transportation expense IMC board Members	41,420	
35	April,2012	4420101	4400770	Physiotherapy services for IMC	10,000	
36	April,2012	4420101	4400758	Purchased snacks etc -IMC meeting	16,369	
37	April,2012	4420101	4400748	Purchased coconut water etc -IMC	6,120	
38	April,2012	4420101	4400757	Rental of appartment Cuban coach	140,000	
39	April,2012	4420101	4400747	Refund Travel Tax Cricketers	61,800	
40	April,2012	4420101	4400847	Salary April Keith Booker IMC interim facilitator	153,333	
41	April,2012	4420101	4400756	Rental of appartment Cuban coach- March	140,000	
42	April,2012	4420101	4400759	SALARY & Allowance Feb & March Keith Booker IMC interim facilitator	306,667	
43	April,2012	4420101	4400750	PAYE- Feb & March Keith Booker IMC interim facilitator	93,333	
44	April,2012	4420101	4400711	Transportation - provided for Guyana Cricket Team	25,000	
45	April,2012	4420101	4400706	TV ads- IMC	13,920	
46	April,2012	4420101	4400708	Purchased Lunch -IMC	28,275	
47	April,2012	4420101	4400723	Purchased Syphon kit RD Sypll -Cuban coach	15,248	
48	April,2012	4420101	4400858	Transportation - IMC	7,400	
49	May,2012	4420101	4400845	Refund of Expenses - IMC	46,818	
50	May,2012	4420101	4401022	Purchased 11 crown balls - IMC	20,482	
51	May,2012	4420101	4401257	Rental of appartment -Cubans -May	280,000	
52	May,2012	4420101	4401224	Purchased Newspapers -IMC	2,400	
53	May,2012	4420101	4401153	Purchased 1 tonner ink refill -IMC	14,000	
54	May,2012	4420101	4401154	Purchased 48 bottles coconut water -IMC	12,240	
55	May,2012	4420101	4401152	Purchased 6 hp colour desk jet -IMC	48,800	
56	May,2012	4420101	4400900	Windjammer-Accommodation expenses-IMC	231,200	
57	May,2012	4420101	4400899	Windjammer-Accommodation expenses-IMC	235,800	
58	May,2012	4420101	4400901	Windjammer-Accommodation expenses-IMC	88,400	
59	May,2012	4420101	4400930	Refund to Project A/C Meals & snacks -IMC	159,500	
60	May,2012	4420101	4400929	Refund to Project A/C Meals & snacks -IMC	120,000	
61	May,2012	4420101	4400928	Refund to Project A/C -IMC	51,400	
62	May,2012	4420101	4400927	Refund to Project A/C payments-IMC	441,000	
63	May,2012	4420101	4400931	Refund to Project A/C payments-IMC	53,800	
64	May,2012	4420101	44001225	Pluming & Electrical Works Six Head Boxing Gym	98,263	
65	May,2012	4420101	4400905	Pluming & Electrical Works Six Head Boxing Gym	90,020	

66	May,2012	4420101	4400912	Meals Purchased -IMC	34,500
67	June,2012	4420101	44001445	Salary for GCB OFFICERS March to May 2012- IMC	1,187,931
68	June,2012	4420101	44001819	Services provided at IMC meeting	9,000
69	June,2012	4420101	4401580	Purchased snacks -IMC	12,332
70	June,2012	4420101	4401799	Salary for June- Cubans	165,600
71	June,2012	4420101	4401305	Airfare for E R Braithwaite to Brazil	334,880
72	June,2012	4420101	4401717	Newspapers - IMC	2,700
73	June,2012	4420101	4401715	Meals supplied - IMC	20,220
74	June,2012	4420101	4401714	Meals supplied - IMC	44,800
75	June,2012	4420101	4401446	Purchased 2 cases of Coconut water	12,240
76	July,2012	4420101	4402156	Snacks supplied, cheese cake etc - IMC	13,956
77	July,2012	4420101	4402479	Newspapers - IMC	2,640
78	July,2012	4420101	4402585	Salary for Cubans- April July	1,584,800
79	July,2012	4420101	4402629	Salary July Keith Booker IMC interim facilitator	156,667
80	July,2012	4420101	4402586	Caribbean Regional Anti-Doping Organisation- Barbados Olympic Centre	616,500
81	July,2012	4420101	4402491	Rental of apartment July & August VSO & Cuban coach	280,000
82	July,2012	4420101	4402500	Airfare for Samarendra to Port of Spain	84,831
83	July,2012	4420101	4402486	Purchased coconut water- IMC	1,650
84	July,2012	4420101	4402498	Services provided at IMC meeting	15,000
85	July,2012	4420101	4402458	Accommodation - Cuban Boxing Coach	100,000
86	August,2012	4420101	4404012	Indicate President's Film Endowment Project	1,030,000
87	August,2012	4420101	4402710	Windjammer-Accommodation expenses-IMC	132,700
88	August,2012	4420101	4402921	Salary for Cubans- August	165,600
89	August,2012	4420101	4402955	Supply & install 45 amps switch @ IMC Office	8,000
90	August,2012	4420101	4402984	Taxi Service to Cubans- July	54,100
91	August,2012	4420101	4402930	Newspapers - IMC	2,780
92	August,2012	4420101	4402936	Accommodation - Cuban Boxing Coach	100,000
93	August,2012	4420101	4402950	Purchased 6 bottles coconut water -IMC	1,650
94	Sept., 2012	4420101	4403239	Lunch for BSA Dance school	102,440
95	Sept., 2012	4420101	4401964	Lunch for BSA Dance school	43,740
96	Sept., 2012	4420101	4401966	snack pack for BSA Dance school	74,500
97	Sept., 2012	4420101	4403304	Electric Charges for VSO/Cuban coach	37,747
98	Sept., 2012	4420101	4403235	Pty. Francis Quamina TV interview with E R Braithwaite	20,000
99	Sept., 2012	4420101	4403637	Tel. charges for Clive Lloyd	153,000
100	Sept., 2012	4420101	4403584	Refund to Project A/C Rent for VSO/Cuban coach	280,000
101	Sept., 2012	4420101	4403546	Refund to Project A/C Visual Arts	116,000
102	Sept., 2012	4420101	4403545	Refund to Project A/C Visual Arts	76,000
103	Sept., 2012	4420101	4403459	Purchased 6 bottles coconut water -IMC	1,650
104	Sept., 2012	4420101	4403451	Salary for Cubans- Sept.	165,600
105	Sept., 2012	4420101	4403460	Rent for VSO/Cuban coach	280,000
106	Sept., 2012	4420101	4403540	Salary for IMC staff 1/06/ to 31/08/2012	1,190,932
107	Sept., 2012	4420101	4403537	Refund of expenses Visual Arts	14,048
108	Sept., 2012	4420101	4403538	Refund of expenses Visual Arts	260,755
109	Sept., 2012	4420101	4403517	Construction of 1823 monument at Montrose- Final payment	5,836,666
110	Sept., 2012	4420101	4403298	Purchased 6 white balls for IMC	20,400
111	Sept., 2012	4420101	4403299	Plumbing & Electrical Works Six Head Boxing Gym	52,911
112	Sept., 2012	4420101	4403330	Refund of expenses Clive Lloyd	11,200
113	Sept., 2012	4420101	4403406	Salary for 2 Cubans- 1/03 to 1/05/2012.	480,000
114	Sept., 2012	4420101	4403464	Umpires fees for St. Leonard's Boys School	36,000
115	Sept., 2012	4420101	4403331	Purchased coconut water- IMC	1,650
116	Sept., 2012	4420101	4403358	Rent for Cuban coach	100,000
117	Sept., 2012	4420101	4403512	Accommodation & Meals - E R Braithwaite	226,154
118	Oct., 2012	4420101	4403867	Newspapers - IMC	2,700
119	Oct., 2012	4420101	4403826	Honorarium- Dwayne Alexander-IGCF	30,000
120	Oct., 2012	4420101	4403936	Snacks supplied - IMC	7,378
121	Oct., 2012	4420101	4403938	55 Snacks supplied - IMC	85,840
122	Oct., 2012	4420101	4404064	Ads Visual Arts	436,392
123	Oct., 2012	4420101	4404045	Meals supplied - IMC	119,800
124	Oct., 2012	4420101	4403989	Purchased 1, 120 cartridge -IMC	40,000
125	Oct., 2012	4420101	4403766	Refund of expences-IMC	72,460
126	Oct., 2012	4420101	4403673	Refund of expences-IMC	16,200
127	Oct., 2012	4420101	4402531	Taxi Service to Cubans	31,200
128	Oct., 2012	4420101	4404279	Salary for IMC staff Sept & Oct	370,350
129	Oct., 2012	4420101	4404052	Refund of expences-IMC	57,400
130	Oct., 2012	4420101	4403800	Purchased 2 HP301 cartridge -IMC	128,600
131	Oct., 2012	4420101	4403787	Telex trans. charges for Cubans	1,858,816
132	Oct., 2012	4420101	4403651	Visual Arts Competition	100,920
133	Oct., 2012	4420101	4403650	Ads 1763 coins	212,141
134	Oct., 2012	4420101	4403758	Refund to projects-Visual Arts Competition	130,000
135	Oct., 2012	4420101	4403757	Refund to projects-Visual Arts Competition	46,867
136	Oct., 2012	4420101	4403756	Refund to projects-Visual Arts Competition	600,000
137	Oct., 2012	4420101	4403674	Refund of expences Clive Lloyd	14,891
138	Oct., 2012	4420101	4403863	Ads Visual Arts competition	484,416

139	Oct., 2012,	4420101	4404348	Colonial Inn Rental of room	100,000
140	Oct., 2012	4420101	4404124	22 Lunch supplied - IMC	100,920
141	Oct., 2012	4420101	4404132	Tel . charges for Clive Lloyd	208,786
142	Oct., 2012	4420101	4404055	Taxi services Cuban coach	110,900
143	Oct., 2012	4420101	4404005	Purchased 20 sheets plywoodpaper-BSA	142,825
144	Oct., 2012	4420101	4403827	Preparation of Boots- Culinary Art	535,000
145	Oct., 2012	4420101	4403741	Tel . charges	9,980
146	Oct., 2012	4420101	4403811	Ads- Science Exhibition	3,239,106
147	Nov., 2012	4420101	4404476	Taxi services Cuban coach	56,000
148	Nov., 2012	4420101	4404478	Purchased kettle -IMC	7,000
149	Nov., 2012	4420101	4404622	Salary for 2 Cubans- Nov	165,600
150	Nov., 2012	4420101	4404409	Tel. Charges	49,180
151	Nov., 2012	4420101	4404780	Airfare-Boxing Coach	147,614
152	Nov., 2012	4420101	4404725	Rent for VSO/Cuban coach	280,000
153	Nov., 2012	4420101	4404705	Purchased for BSA	54,868
154	Nov., 2012	4420101	4404377	Purchased 40 muffins etc -IMC	36,274
155	Nov., 2012	4420101	4404583	Tel . charges for Clive Lloyd	132,504
156	Nov., 2012	4420101	4404704	Purchased for BSA	31,900
157	Nov., 2012	4420101	4404706	Purchased for BSA	975
158	Nov., 2012	4420101	4404715	Purchased 4 HP 60 XLcartrige -IMC	35,600
159	Nov., 2012	4420101	4404819	Services provided at IMC meeting	12,000
160	Nov., 2012	4420101	4404859	Ship Science Exhibits to Trinidad	2,377,444
161	Nov., 2012	4420101	4404724	Accommodation - Cuban Boxing Coach	100,000
162	Dec., 2012	4420101	4405186	Refund to projects A/c Expenses-IMC	2,067,676
163	Dec., 2012	4420101	4405733	Purchased Meals - IMC	134,032
164	Dec., 2012	4420101	4405928	Rental of accommodation for Indian Science Exhibition Officials	496,800
165	Dec., 2012	4420101	4405965	Refund to swimming coach	3,580
166	Dec., 2012	4420101	4405988	Constr., set design /stage décor. National Song festival	295,000
167	Dec., 2012	4420101	4405501	Refund expenses to Ronald Williams-IMC	14,802
168	Dec., 2012	4420101	4405328	Salary for 2 Cubans- Dec	248,400
169	Dec., 2012	4420101	4405299	Refund expenses to Ronald Williams-IMC	598,135
170	Dec., 2012	4420101	4405295	Accommodation - Cuban Boxing Coach	100,000
171	Dec., 2012	4420101	4405876	Table Cloth et Drama Festival	26,680
172	Dec., 2012	4420101	4405459	Taxi services Cubans	63,100
173	Dec., 2012	4420101	4405438	Fish fingers etc Visual Arts	195,800
174	Dec., 2012	4420101	4405586	Printing awards Ceremony Programmes -Visual Arts	439,000
175	Dec., 2012	4420101	4405651	Payments to Staff worked-Ceremony Programmes -Visual Arts	18,000
176	Dec., 2012	4420101	4405636	Rental of Tents-Visual Arts	125,000
177	Dec., 2012	4420101	4405650	Newspapers - IMC	2,780
178	Dec., 2012	4420101	4405985	Ads- Masquerade Symposium	59,700
179	Dec., 2012	4420101	4405985	Electric Charges for Cuban coach	527
180	Dec., 2012	4420101	4405187	Refund to projects-expenses- Indian Science Fair	270,000
181	Dec., 2012	4420101	4406119	Production - Art Catalogues	1,180,590
182	Dec., 2012	4420101	4406078	Refund to projects -E R Braithwaithe	785,330
183	Dec., 2012	4420101	4406064	Guyana Prize for Literature	17,255,790
184	Dec., 2012	4420101	4406065	Ads- for Chutney Competition	275,616
185	Dec., 2012	4420101	4406063	Tel . charges - IMC	9,980
186	Dec., 2012	4420101	4405874	Refund expenses-IMC	12,000
187	Dec., 2012	4420101	4404867	Tel . charges for Clive Lloyd	159,276
188	Dec., 2012	4420101	4404870	Windjammer-Accommodation expenses-IMC	45,920
189	Dec., 2012	4420101	4404875	Refund expenses -IMC	18,000
190	Dec., 2012	4420101	4404964	Salary for IMC staff 1/10/ to 30/11/2012	818,181
191	Dec., 2012	4420101	4404963	Honorarium Judges- Guyana Visual Art Competition	135,000
192	Dec., 2012	4420101	4404962	Per diem Judges- Guyana Visual Art Competition	175,000
193	Dec., 2012	4420101	4405613	Carpeting for Dance Festival	40,000
194	Dec., 2012	4420101	4405705	Ads-Calypto competition	127,136
195	Dec., 2012	4420101	4405762	Meals supplied - IMC	76,664
196	Dec., 2012	4420101	4405249	Expenses -Guyana Visual Art Competition	4,315
197	Dec., 2012	4420101	4405092	Meals & Accommod . Officials - Inter-Guyana Festival	6,928,960
198	Dec., 2012	4420101	4405027	Salary & Vacation allowance for Cubans	138,800
199	Dec., 2012	4420101	4405086	Snacks- Award Ceremony -Guyana Visual Art	365,500
200	Dec., 2012	4420101	4405087	Meals- workshop -Guyana Visual Art	36,960
201	Dec., 2012	4420101	4405090	Damp proof Plastic -Guyana Visual Art Competition	2,818
202	Dec., 2012	4420101	4405091	Colour Folders etc-Guyana Visual Art	9,148
203	Dec., 2012	4420101	4404906	Refund Expenses	43,800
204	Dec., 2012	4420101	4405741	Expenses -Guyana song Festival	360,000
205	Dec., 2012	4420101	4405853	Indicate President's Film Endowment Project	6,000,000
206	Dec., 2012	4420101	4405833	Ads-Guyana Visual Art Competition	20,880
207	Dec., 2012	4420101	4405833	Ads-Guyana Visual Art Competition	20,880
208	Dec., 2012	4420101	4405830	Ads-Guyana Visual Art Competition	12,528
209	Dec., 2012	4420101	4405830	Ads-Guyana Visual Art Competition	69,600
210	Dec., 2012	4420101	4406007	Construction of 1823 monument- Supervision	787,453
				TOTAL RELATED PV	76,649,977

				UNRELATED PV SUBMITTED	
1	Feb.,2012	4420101	4400230	Subvention- Natural Trust of Guyana -Feb.,2012	2,067,000
2	Feb.,2012	4420101	4400160	Subvention- National Sports Commission -Jan	2,505,260
3	Feb.,2012	4420101	4400260	Subvention- National Sports Commission -Feb.,2012	3,716,310
4	March,2012	4420101	4400616	Workshop for 3 participants	248,400
5	March,2012	4420101	4400479	Subvention- Natural Trust of Guyana- March	2,000,000
6	March,2012	4420101	4400595	Guynas- Milk etcv	102,698
7	March,2012	4420101	4400510	Subvention- National Sports Commission -March	6,573,155
8	April,2012	4420101	4400631	Newspapers-Mcys	418,503
9	April,2012	4420101	4400838	Subvention- Natural Trust of Guyana -April,2012	3,470,000
10	April,2012	4420101	4400807	Rental of portable units	34,800
11	April,2012	4420101	4401156	Subvention- Natural Trust of Guyana - May,2012	1,953,000
12	June,2012	4420101	4401976	Subvention- National Sports Commission - June	10,631,389
13	June,2012	4420101	4401763	Subvention- Natural Trust of Guyana - June,2012	2,531,000
14	July,2012	4420101	4402587	Subvention- National Sports Commission - July	10,603,759
15	July,2012	4420101	4402237	Refund ps - for Fuel & Lub	4,100
16	Sept,2012	4420101	4403482	Subvention- National Sports Commission - Sept.	11,211,757
17	Sept,2012	4420101	4403436	Subvention-Girl Guide Assoc.	50,000
18	Sept,2012	4420101	4403513	Subvention- Natural Trust of Guyana -Sept. ,2012	4,825,000
19	Oct.,2012	4420101	4403513	Subvention- National Sports Commission - Oct.	12,568,920
20	Oct.,2012	4420101	4403513	Subvention- Natural Trust of Guyana -Oct. ,2012	4,376,000
21	Nov.,2012	4420101	4404208	PS Mcys Retirement of Impress	78,686
22	Nov.,2012	4420101	4404208	Copying Programmes	31,860
23	Nov.,2012	4420101	4404208	Subvention-YMCA	100,000
24	Nov.,2012	4420101	4404722	Subvention-YWCA	1,100,000
25	Dec.,2012	4420101	4405967	GraduationCeremony- Skills Training	170,200
26	Dec.,2012	4420101	4406123	Subvention-Mildred Mansfield	50,000
27	Dec.,2012	4420101	4406123	Subvention-Red Cross	240,000
28	Dec.,2012	4420101	4405493	Subvention- National Sports Commission - Sept.	11,449,917
29	Dec.,2012	4420101	4406078	Pty. B Kenen	186,300
30	Dec.,2012	4420101	4403039	Subvention- Natural Trust of Guyana -August. ,2012	3,729,000
31	Dec.,2012	4420101	4403037	Subvention- National Sports Commission - August.	12,318,163
32	Dec.,2012	4420101	4400027	Subvention- Natural Trust of Guyana - Jan.,2012	1,933,000
33	Dec.,2012	4420101	4402522	Subvention- Natural Trust of Guyana - July.,2012	3,942,000
34	Dec.,2012	4420101	4400856	Subvention- National Sports Commission - April	7,708,521
35	Dec.,2012	4420101	4405487	PS Mcys Evaluation Leadership	79,875
36	Dec.,2012	4420101	4404880	Refunds to NCC	135,000
37	Dec.,2012	4420101	4405010	Refunds to NCC	571,200
38	Dec.,2012	4420101	4405460	Transportation rendered to MCYS	89,900
39	Dec.,2012	4420101	4406096	Pty. Carbica Subscription	35,975
				Total	123,840,648
249				Grand Total	200,490,625

Two Hundred and forty nine (249) Expenditure vouchers value at \$200,490,625 were submitted for audit scrutiny, an examination of the vouchers revealed that two hundred and ten (210) Expenditure vouchers totalling \$ 76,649,977 were related to The Sports and Art Development Fund. While thirty nine (39) payment vouchers totalling \$123,840,648 were included in the total vouchers presented, but were not related to the fund. Nine Cabinet Decision in the sum of \$106,414,796 was presented. A register recording the total expenditure was not submitted. As a result , the total amount expended, relative to the amounts approved by Cabinet Decision presented for the period ended 31 December, 2013 could not be verified.

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Name of Entity: Ministry of Culture Sports & Arts Development Fund
 Nature of Activity: 2013 List of Expenditure Vouchers Presented for Audit
 Period of Review: January- December 2013
 Name of Officer: Lester Bowen
 Source of Info: Expenditure Vouchers Presented

W/P Reference:
 Prepared By : Lester Bowen
 Date : 29 July, 2015
 Reviewed By :
 Date :

No.	Period	Activity	PV #	Particular	Amount \$	Date Missing/ Rec'd
1	Feb.,2013	4420101	4400028	Taxi - Service rendered Cuban Coach	14,500	
2	Feb.,2013	4420101	4400024	Taxi - Service rendered Cuban Coach	41,500	
3	Feb.,2013	4420101	4400239	Taxi - Service rendered Cuban Coach	51,000	
4	Feb.,2013	4420101	4400248	Salaries-Cuban Coach Feb.,2013	165,600	
5	Feb.,2013	4420101	4400024	Taxi - Service rendered Cuban Coach	46,200	
6	March,2013	4420101	4400715	Self contained room - Cuban Coach .	100,000	
7	March,2013	4420101	4400675	Salaries-Cuban Coach March.,2013	165,600	
8	March,2013	4420101	4400682	Salary and vacation allowance Jan- March.,2013 Cubans	1,033,900	
9	March,2013	4420101	4400027	Refund to Project A/C- Rental of Appartment -Cuban	140,000	
10	April,2013	4420101	4400150	Monthly Rental- Cuban coach-Feb 2013	140,000	
11	April,2013	4420101	4402269	MCYS -Taxi Service rendered Cuban Coach	72,500	
12	April,2013	4420101	4400215	Rental- Self contained room - Cuban Coach	100,000	
13	April,2013	4420101	4400866	Newspapers - IMC	2,780	
14	May,2013	4420101	4401664	Salaries-Cuban Coach May.,2013	165,600	
15	May,2013	4420101	4401498	Refund to Project A/C -SalariesCuban Coach Jan.,2013	248,400	
16	May,2013	4420101	4400867	Rental of appartment Cuban coach-March, April 2013	280,000	
17	May,2013	4420101	4401117	accomd. Cuban Boxing coac h- April 2013	100,000	
18	May,2013	4420101	4401434	Hired Stagehands Rehearsals -Nat.Drama Festivals2012	78,000	
19	May,2013	4420101	4401724	Taxi - Service rendered -Cuban Coach	90,800	
20	June,2013	4420101	4402449	Taxi - Service rendered -Cuban Coach	121,200	
21	July,2013	4420101	4403158	240 volts metal halide lamp etc -1823 Monument	128,522	
22	July,2013	4420101	4403076	Transportation - IGCF 2013	348,000	
23	July,2013	4420101	4402820	Guynaz-2000 each plastic cups etc for Ministry Use	171,490	
24	July,2013	4420101	4402734	12 ads 4*3 anguage Culture	10,022	
25	July,2013	4420101	4402956	Salaries-Cuban Coach July.,2013	240,000	
26	July,2013	4420101	4402831	MCYS -Taxi Service rendered Cuban Coach	40,100	
27	July,2013	4420101	4403065	Refund Proj. A/C workshop Inter-Guianas Festival 2013	150,000	
28	July,2013	4420101	4402551	Airfare for Rose/ Dr.Godwin Surinam/ Cayenne	116,609	
29	July,2013	4420101	4402549	120 Polo T shirts Embo Logo IGCF	208,800	
30	July,2013	4420101	4402550	Insurance -persons travelling to French Guianas IGCF	266,945	
31	July,2013	4420101	4403105	Breakfast /Lunches persons travelling to French Guianas IGCF	81,600	
32	July,2013	4420101	4402631	Cost-customs document,brokerage fee -French Guianas IGCF	30,000	
33	July,2013	4420101	4402632	Transport exhibits-Suriname IGCF	20,800	
34	July,2013	4420101	4402700	Taxi - Service rendered -Cuban Coach	78,000	
35	July,2013	4420101	4402530	Akima Mc Pherson - honorarium Visual arts Exhibition IGCF	40,000	
36	July,2013	4420101	4402529	Chaste Gahunde- Translation of documents English- french	16,000	
37	July,2013	4420101	4402531	Photos used - IGCF catalogue 20,000	16,000	
38	July,2013	4420101	4402507	Ewa Henry-Rental of appartment Cuban coach-May 2013	140,000	
39	July,2013	4420101	4402526	Purchase Tsp Staples- Guyanas Cultural Festival	4,527	
40	July,2013	4420101	4402956	Salaries-Cuban Coach April-June.,2013	942,480	
41	July,2013	4420101	4402525	Printing 1,000 brochures etc - Guyana cultural Festival	392,080	
42	July,2013	4420101	4402737	Ads for Carifesta XI	58,464	
43	July,2013	4420101	4402720	Ewa Henry-Rental of appartment Cuban coach -June 2013	280,000	
44	July,2013	4420101	4402721	Colonial Inn rent owing for Room- June	20,000	
45	July,2013	4420101	4402733	12 ads 4*3 anguage Culture	10,022	
46	July,2013	4420101	4402523	Purchase linner board & webbing- IGCF	24,852	
47	July,2013	4420101	4402527	Purchase fabric & detergents etc for IGCF	20,700	
48	July,2013	4420101	4402527	Purchase Pinewood,plywood, nails etc for IGCF	100,373	
49	July,2013	4420101	4402527	Purchase Carpet tape etc for IGCF	5,408	
50	Aug.,2013	4420101	4403169	Cocktail Snacks & Services for 100 persons-Prof.Zuberi	443,120	
51	Aug.,2013	4420101	4403331	Preparation and Installing of 1823 Monument	166,400	
52	Aug.,2013	4420101	4403457	Refund Proj. A/C - Decorating tent for Int.day for Nelson Mandela	100,000	
53	Aug.,2013	4420101	4403517	Salaries-Cuban Coach August.,2013	240,000	
54	Aug.,2013	4420101	4403458	Final Pyt. Decorating tent for Int.day for Nelson Mandela	100,000	
55	Aug.,2013	4420101	4403520	Transportation - Unveiling Ceremony of 1823 Monument	25,000	
56	Aug.,2013	4420101	4403432	Installing lights & electrical fittings at 1823 Monument etc etc	23,000	
57	Aug.,2013	4420101	4403403	Rental of 30 potted plam plants and transportation	23,000	
58	Aug.,2013	4420101	4403464	Rental of two tents (20* 40 ft) and transportation	167,700	
59	Aug.,2013	4420101	4403477	Rental of two tents (20* 40 ft) and transportation	145,600	

60	Aug.,2013	4420101	4403593	Colonial Inn rent owing for Room- August,2013	100,000
61	Aug.,2013	4420101	4403641	Delivery Service- The Guyana Musical Inc.	10,000
62	Aug.,2013	4420101	4403452	Guynas -Purchase 10 cases ,15 Cases water and 4 Boxes cups	78,230
63	Aug.,2013	4420101	4403687	Construction of guard hut at 1823 Monument Site	866,000
64	Aug.,2013	4420101	4403508	Transportation - Done for National School of Dance	45,000
65	Sept.,2013	4420101	4404029	Joann Fernandes- Pyt Work on 1823 Exhibition at National Museum	20,000
66	Sept.,2013	4420101	4404007	Colonial Inn rent owing for Room August 15 -Sept 15 ,2013	100,000
67	Sept.,2013	4420101	4403842	Salaries-Cuban Coach September,2013	240,000
68	Sept.,2013	4420101	4404268	Preparation of as Buuilt Quantities	364,000
69	Sept.,2013	4420101	4403833	Electrical Charges fo Henry George	33,364
70	Oct.,2013	4420101	4403574	Airfare & taxes for Isabel Maria Couso Fals	289,120
71	Oct.,2013	4420101	4403575	Airfare & taxes for francisco Hernandez Roldan	324,480
72	Oct.,2013	4420101	4404701	Taxi- Services rendered - Cubans	79,900
73	Oct.,2013	4420101	4404665	Salaries-Cuban Coach Oct.,2013	240,120
74	Oct.,2013	4420101	4402568	Refund Proj. A/C -One colour digitally printed vinyl banner-IGCF 2013	22,272
75	Oct.,2013	4420101	4404153	Refund Proj. A/C -Taxi- Services rendered - Cubans	88,700
76	Oct.,2013	4420101	4404633	Refund Proj. A/C - Purchases for IGCF	79,910
77	Oct.,2013	4420101	4404632	Refund Proj. A/C - 700 copies of 1823 Demerara Revolt	245,000
78	Oct.,2013	4420101	4404630	Refund Proj. A/C - 2 National Flags 6* 3 IGCF	5,196
79	Nov.,2013	4420101	4404972	Colonial Inn Rental for Room Oct. 15 -Nov 15 ,2013	100,000
80	Nov.,2013	4420101	4404972	Colonial Inn Rental for Room Nov. 15 -Dec. 15 ,2013	100,000
81	Nov.,2013	4420101	4405173	Refund Proj. A/C - 2 Fire agate Slab(Clock Face) IGCF	13,000
82	Nov.,2013	4420101	4405365	Salaries-Cuban Coach Nov.,2013	241,280
83	Nov.,2013	4420101	4405178	Refund Proj. A/C - 4 Pcs Dancing family (black pearl jewelry) IGCF	31,200
84	Nov.,2013	4420101	4405177	Refund Proj. A/C - 4 Pcs Sterling silver maps of Guyana- IGCF	172,840
85	Nov.,2013	4420101	4405390	Taxi- Services rendered - Cubans	35,800
86	Nov.,2013	4420101	4403583	Payment to John Mair 6 -10 mins documentaries on Guyana /China	1,035,000
87	Nov.,2013	4420101	4405179	Refund Proj. A/C - Stainless steel Anchor for 1823 Monument	33,292
88	Nov.,2013	4420101	4405152	Refund Proj. A/C - (Funds for IGCF) 2013	183,293
89	Nov.,2013	4420101	4405142	Refund Proj. A/C - Purchases first aid kit	10,000
90	Nov.,2013	4420101	4405145	Refund Proj. A/C Purchases300 pens with one colour Art work IGCF	52,200
91	Dec.,2013	4420101	4406243	Taxi- Services rendered - Cubans	52,200
92	Dec.,2013	4420101	4406169	PS MCYSBurrowes School of Arts Instructors part time Payment	609,000
93	Dec.,2013	4420101	4400438	PS MCYS- Imc Salary Dec.,2012 & January,2013	793,968
94	Dec.,2013	4420101	4406094	PS MCYS- Salaries Cubans Dec.,2013	378,560
95	Dec.,2013	4420101	4406378	PS MCYS- Christmas steel Band Festival	330,000
96	Dec.,2013	4420101	4406256	Snacks Visual arts Exhibition IGCF	17,700
				TOTAL RELATED PV	15,973,819
				UNRELATED PV SUBMITTED	
1	Jan.,2013	4420101	4400011	Subvention - The National Trust of Guyana- Jan	1,752,000
2	Feb.,2013	4420101	4400231	Subvention - The National Trust of Guyana- Jan	1,889,000
3	Feb.,2013	4420101	4400320	Subvention - The National Sports Commission- Feb	220,906
4	Feb.,2013	4420101	4400242	Subvention - The National Sports Commission- Feb	7,295,339
5	March.,2013	4420101	4400706	Subvention - The National Sports Commission- Feb	12,049,291
6	April.,2013	4420101	4401246	Subvention - The National Sports Commission- Feb	10,539,395
7	April.,2013	4420101	4400973	Subvention - The National Trust of Guyana- April	3,650,000
8	May,2013	4420101	4401805	NM Security Services Castellani House	161,315
9	May,2013	4420101	4401810	Internet service- Castellani House	9,980
10	May,2013	4420101	4401808	Expenses- Castellani House	26,600
11	May,2013	4420101	4401040	Snacks-Institute of creative arts/	142,673
12	May,2013	4420101	4401040	Supply 250 Catalogues- C/House	173,750
13	May,2013	4420101	4401807	Supply 300 Catalogues- C/House	75,000
14	May,2013	4420101	4401845	Subvention - The National Sports Commission- Feb	15,526,655
15	June,2013	4420101	4402499	Expenses- Castellani House	150,730
16	June,2013	4420101	4402207	Expenses- Castellani House	135,000
17	June,2013	4420101	4402242	GT&T	9,980
18	June,2013	4420101	4402410	Subvention - The National Sports Commission- Feb	15,138,315
19	June,2013	4420101	4402092	Subvention - The National Trust of Guyana- June	3,815,000
20	June,2013	4420101	4402299	Expenses- Castellani House	71,200
21	July,2013	4420101	4402788	Expenses- Castellani House	89,915
22	July,2013	4420101	4402994	NM Security Services	149,924
23	July,2013	4420101	4402934	Ads-for Castellani House-June to July	50,112
24	July,2013	4420101	4402511	Purchases- Castellani House	90,461
25	July,2013	4420101	4402377	Subvention - The Guyana Girl Guides Assoc.	50,000
26	July,2013	4420101	4402496	Purchases Five (5) Cannon Calculators - Castellani House	22,900
27	July,2013	4420101	4402440	Paint brushes /Fabric -Cheq#05-379481	331,500

28	July,2013	4420101	4402691	Subvention - The National Trust of Guyana- July	2,541,000
29	July,2013	4420101	4402871	Gifts etc -summer camp	79,396
30	July,2013	4420101	4402946	Ads-for Castellani House-June to July	41,760
31	July,2013	4420101	4401076	Subvention - The Guyana Red Cross	240,000
32	July,2013	4420101	4402984	Taxi Service Mcys	58,900
33	July,2013	4420101	4403030	Taxi Service Mcys	137,700
34	July,2013	4420101	4403130	Taxi Service Mcys	145,700
35	July,2013	4420101	4403052	Copying & Spiral binding Castellani House	36,240
36	Aug.,2013	4420101	4403433	Subvention - The National Trust of Guyana- August	772,900
37	Aug.,2013	4420101	4403347	Guyana Net -Expenses- Castellani House	24,000
38	Aug.,2013	4420101	4403639	NM Security Services Castellani House	164,279
39	Aug.,2013	4420101	4403684	Telephone Expenses- Castellani House	9,980
40	Aug.,2013	4420101	4403650	Subvention - The National Sports Commission- August	10,400,096
41	Aug.,2013	4420101	4403640	Expenses- Castellani House	8,500
42	Aug.,2013	4420101	4403621	Fuel & Lube	823,101
43	Aug.,2013	4420101	4403478	Subvention - Theatre Guild Guyana	750,000
44	Aug.,2013	4420101	4403672	Subvention - The National Trust of Guyana- August	6,956,100
45	Sept.,2013	4420101	4403916	Subvention - YMCA	100,000
46	Sept.,2013	4420101	4403803	Telephone Expenses- Castellani House	17,942
47	Sept.,2013	4420101	4402789	Floral Arrangements etc Castellani House	12,000
48	Sept.,2013	4420101	4403541	Floral Arrangement etc Castellani House	13,500
49	Oct.,2013	4420101	4403541	Repairs to Computer Network Castellani House	35,000
50	Oct.,2013	4420101	4404453	2 Western digital 2 tb external portable Castellani House	69,860
51	Oct.,2013	4420101	4404859	350 invitations etc Castellani House	84,000
52	Oct.,2013	4420101	4404704	Subvention - The National Sports Commission- Oct	15,003,649
53	Oct.,2013	4420101	4404561	Subvention - The National Trust of Guyana- Oct	6,900,000
54	Nov.,2013	4420101	4405308	Subvention - The National Trust of Guyana- Nov.	2,000,000
55	Nov.,2013	4420101	4404961	Repairs to Computer Network Castellani House	44,000
56	Nov.,2013	4420101	4404376	Subvention - YWCA	1,100,000
57	Nov.,2013	4420101	4405451	Subvention - The National Sports Commission- Nov	6,673,265
58	Nov.,2013	4420101	4405488	Newspapers Mirror- Castellani House	6,240
59	Dec.,2013	4420101	4406097	Repairs platform at Castellani House	173,000
60	Dec.,2013	4420101	4406104	Two Wooden Sculptures Castellani House	350,000
61	Dec.,2013	4420101	4406050	Print 200 Xmas Cards Castellani House	130,000
62	Dec.,2013	4420101	4405934	Subvention - The National Trust of Guyana- Dec.	6,625,000
63	Dec.,2013	4420101	4405649	Imprest- Castellani House	99,498
64	Dec.,2013	4420101	4406105	OnePainting Castellani House	300,000
65	Dec.,2013	4420101	4405761	Fuel & Lube	49,500
66	Dec.,2013	4420101	4406368	Restoration 4 Four wooden sculptures	500,000
67	Dec.,2013	4420101	4406512	Refund Expenses -Castellani House	25,160
68	Dec.,2013	4420101	4406511	Refund Expenses -Castellani House	10,395
69	Dec.,2013	4420101	4406501	Diff on Salary E.Bissemer Jan to April 2013	135,791
70	Dec.,2013	4420101	4406436	Final Entrance Opening photo.	35,000
71	Dec.,2013	4420101	4406353	2 Large Banners- Castellani House	50,000
72	Dec.,2013	4420101	4406359	Finger foods -Castellani House	67,200
73	Dec.,2013	4420101	4406435	1 Sakofa bird 2013 Mahogany	40,000
74	Dec.,2013	4420101	4406434	Mangrove seedling'	40,000
75	Dec.,2013	4420101	4406433	Shipwreck 2012"	55,000
76	Dec.,2013	4420101	4406370	Concrete Upgrade -Castellani House	540,000
77	Dec.,2013	4420101	4406360	NM Security Services Castellani House	162,400
78	Dec.,2013	4420101	4406429	Monitoring fire alarm -Castellani House	20,184
79	Dec.,2013	4420101	4406349	Telephone Expenses- Castellani House	19,960
80	Dec.,2013	4420101	4406500	E.Bissemer deductions Jan to April 2013	43,818
81	Dec.,2013	4420101	4406348	Ads-for Castellani House-Aug. to Dec	36,748
82	Dec.,2013	4420101	4406346	GNNL-Daily Publication for the year - Castellani House	50,040
83	Dec.,2013	4420101	4406352	Servicing 3 Sanitary Units	21,128
84	Dec.,2013	4420101	4406350	Telephone Expenses- Castellani House	9,980
85	Dec.,2013	4420101	4406341	Imprest- Castellani House	112,548
86	Dec.,2013	4420101	4405972	Telephone Expenses- Castellani House	19,016
87	Dec.,2013	4420101	4405769	Servicing 3 Sanitary Units	21,128
88	Dec.,2013	4420101	4405652	Expenses-Mcys	37,583
89	Dec.,2013	4420101	4406265	2 each coolers- Castellani House	204,000
90	Dec.,2013	4420101	4406240	100 snacks Music School	60,000
91	Dec.,2013	4420101	4406185	Snacks- Football Competition	60,000
92	Dec.,2013	4420101	4406081	Snacks- World Aid Day	60,000
93	Dec.,2013	4420101	4406283	75 Ex-Diaries Mcys	63,750
94	Dec.,2013	4420101	4405587	Subvention - West End	60,000

95	Dec.,2013	4420101	4405075	Refund To Project A/C Expenses -10/10soft ball competition	60,000	
96	Dec.,2013	4420101	4406194	Lunches & snacks Youth Worker Day	30,000	
97	Dec.,2013	4420101	4406194	Refreshment- Christmas interactive Discussion	98,000	
98	Dec.,2013	4420101	4406373	San/Lacquering Castellani House	415,500	
99	Dec.,2013	4420101	4406354	Configuring of router- Castellani House	15,000	
100	Dec.,2013	4420101	4406282	.40 Ex-Diaries Mcys	111,360	
101	Dec.,2013	4420101	4406263	Evaluative interactive Discussion	60,000	
				TOTAL	139,943,736	
197				GRAND TOTAL	155,917,555	

One hundred and nine seven (197) Expenditure vouchers value at \$155,917,555 were submitted for audit scrutiny, an examination of the vouchers revealed that ninety six (96) Expenditure vouchers totalling \$ 15,973,819 were related to The Sports and Art Development Fund. While one hundred and one payment vouchers totalling \$139,943,736 were included in the total vouchers presented, but were not related to the fund. One Cabinet Decision in the sum of \$1,040,918 was presented. A total expenditure of \$99,773,615 was recorded in the register subsequently submitted on 17/08/2015. It should be noted that the total amount expended, relative to the amounts approved by Cabinet Decision presented for the period ended 31 December, 2013 could not be verified. A similar situation was observed for 2012.

Name of Entity: Ministry of Culture Sports & Arts Development Fund
 Nature of Activity: 2014 Missing Expenditure Vouchers
 Period of Review: January- December 2014
 Name of Officer: Lester Bowen
 Source of Info: Sports & Art Development Fund Numbering Book/ Cash Book

W/P Reference:
 Prepared By : Lester Bowen
 Date : 23 July, 2015
 Reviewed By :
 Date :

No.	Period	Activity	PV #	Particular	Amount \$	Date Missing/ Rec'd
1	April,2014	4420101	4401262	PS MCYS- Project A/C	21,986	
2	April,2014	4420101	4401236	Project A/C-Salaries for Cubans	241,080	
3	April,2014	4420101	4401605	MCYSTransp cost for Mainstay	47,400	
4	May,2014	4420101	4401768	Project A/C- refund pyt. For transp. Dance festival	165,000	
5	May,2014	4420101	4401771	Project A/C- Eric Phillips	300,000	
6	May,2014	4420101	4401772	Project A/C- Eric Phillips	1,200,000	
7	May,2014	4420101	4401773	Project A/C- Eric Phillips	115,300	
8	May,2014	4420101	4402060	Project A/C- Eric Phillips	150,000	
9	June,2014	4420101	4402141	Project A/C- refund pyt. For account -paid B Gomes	336,000	
10	June,2014	4420101	4402142	Project A/C- refund pyt. For account -paid B Gomes	180,000	
11	June,2014	4420101	4402269	Project A/C- refund of expense incurred for photo.	313,560	
12	July,2014	4420101	4402844	MCYS- Reimb of Imprest	3,000	
13	July,2014	4420101	4402292	Project A/C- Drama school stipend	690,000	
14	Aug.,2014	4420101	4403464	GPL Electrical charges	9,194	
15	Aug.,2014	4420101	4403650	Colonial Inn- Rental	100,000	
16	Aug.,2014	4420101	4403665	Sunset Taxi- Transp.	42,800	
17	Aug.,2014	4420101	4403661	MCYS- Salary for Cuban	243,600	
18	Aug.,2014	4420101	4403817	PS- Payment for NDS Lectures	580,000	
19	Sept.,2014	4420101	4404179	Colonial Inn- Rental	100,000	
20	Sept.,2014	4420101	4404179	Rcpt 4400097 Ref.onPV#4404202	(1,160)	
21	Sept.,2014	4420101	4403958	Project A/C- payment made to R Softleigh Sect. Duties	50,000	
22	Sept.,2014	4420101	4403848	Project A/C- payment photographer Duties	40,000	
23	Sept.,2014	4420101	4403962	Project A/C- payment photographer Duties	125,000	
24	Oct.,2014	4420101	4403558	Project A/C- payment	80,400	
25	Sept.,2014	4420101	Recept 4400111	PSMCYS- Refund	1,160	
26	Sept.,2014	4420101	JV 4400003	To Adjust EV# 4404469	99,000	
27	Sept.,2014	4420101	4404364	Impression- 35 Lanyard etc	14,210	
28	Sept.,2014	4420101	4404366	Impression- 35 Table Message Holder etc	18,270	
29	Sept.,2014	4420101	4404365	Impression - digital barrier	111,360	
30	Sept.,2014	4420101	4404139	PSMCYS- Reimb of Imprest	31,500	
31	Sept.,2014	4420101	4402745	Project A/C- amt Paid C James	360,000	
32	Oct.,2014	4420101	4404595	PSMCYS- Work duties for Drama Festival	3,000	
33	Oct.,2014	4420101	4404766	PSMCYS- Sal. For Oct.	42,099	
34	Oct.,2014	4420101	4404291	GNNL-Ad . For C Festival	24,360	
35	Nov.,2014	4420101	4405236	Bank of Guyana - Sal for Oct.	1,407,460	
36	Nov.,2014	4420101	4404477	Project A/C- W.Sobem	122,300	
37	Nov.,2014	4420101	Recept4400121	Refund on PV #4403861	2,500	
38	Nov.,2014	4420101	4404887	Project A/C- refund of amt. paid to Eric Phillips	483,476	
39	Nov.,2014	4420101	4405271	Rundell Bess Paint Bill Board	80,000	
40	Nov.,2014	4420101	4405570	PSMCYS- Payment For Tyndall	87,100	
41	Nov.,2014	4420101	4405631	PSMCYS- Payment For C Festival	125,000	
42	Dec.,2014	4420101	4406444	PSMCYS- Payment For T Moore	55,000	
43	Dec.,2014	4420101	4405624	Eva Alba Henry - Accomd. For Cuban Coach	140,000	
44	Dec.,2014	4420101	4405837	Project A/C- Salaries for Cubans	1,470,560	
45	Dec.,2014	4420101	4405838	Project A/C- Anti Doping Organisations	1,256,869	
46	Dec.,2014	4420101	4406183	Project A/C- Refund to Project account	100,000	
47	Dec.,2014	4420101	4406184	Project A/C- Refund to Project account	20,000	
48	Dec.,2014	4420101	4405832	Project A/C- M Beete Refund to Project account	58,000	
49	Dec.,2014	4420101	4406347	PSMCYS- Refund For E Phillips	169,320	
50	Dec.,2014	4420101	4406036	R Persid- Supply & Install G/Door	502,100	
51	Dec.,2014	4420101	4402245	PSMCYS- Posters and Flyers etc	281,000	

52	Dec.,2014	4420101	4405511	PSMCYS- Design & Printing of programme	15,000	
53	Dec.,2014	4420101	4406525	Dynamic Graphic- Banners MCYS	78,000	
54	Dec.,2014	4420101	4403897	Maggies-100Cups local juices etc	125,558	
55	Dec.,2014	4420101	4406609	PSMCYS- Payment for BSA Inst.	711,000	
56	Dec.,2014	4420101	4404611	Guyana Publication Inc. Ads	17,539	
57	Dec.,2014	4420101	4404609	Guyana Publication Inc. Ads	25,056	
58	Dec.,2014	4420101	4405362	Andrews Ent. Purchase cannon calculators etc	163,572	
59	Dec.,2014	4420101	4403800	Project A/C - Refund R Roopchand	920,000	
60	Dec.,2014	4420101	4405836	Project A/C - Windjammers Int.	85,000	
61	Dec.,2014	4420101	4405815	Project A/C - Refund C Clive	25,000	
62	Dec.,2014	4420101	4405820	Project A/C - R Softleigh	50,000	
63	Dec.,2014	4420101	4405819	Project A/C - S Dowding	100,000	
64	Dec.,2014	4420101	4405816	Project A/C - C Fredricks Ads	15,000	
65	Dec.,2014	4420101	4405817	Project A/C - Prime News	24,360	
66	Dec.,2014	4420101	4405818	Project A/C -D Alexander Const of set	150,000	
67	Dec.,2014	4420101	4405821	Project A/C - C J Clive	240,000	
68	Dec.,2014	4420101	4405822	Project A/C - Honorarium for Prof Mentons	231,900	
69	Dec.,2014	4420101	4405944	Brittany's Hotel - Accommod for 78 persons	2,000,000	
70	Dec.,2014	4420101	4406189	Project A/C - A Sagar	474,000	
71	Dec.,2014	4420101	4406193	Project A/C - B Gomes	576,000	
72	Dec.,2014	4420101	4406307	Project A/C - Refund	300,000	
73	Dec.,2014	4420101	4405823	Project A/C - Refund	337,000	
74	Dec.,2014	4420101	4405824	Project A/C - Honorarium for Judges	925,000	
75	Dec.,2014	4420101	4406097	PSMCYS - G John	36,000	
76	Dec.,2014	4420101	4406065	PSMCYS - Ushers Stipend	249,000	
77	Dec.,2014	4420101	4406066	PSMCYS - Stipend for NCC Staff	228,500	
78	Dec.,2014	4420101	4406306	PSMCYS - Stipend for S Innis	30,000	
79	Dec.,2014	4420101	4406253	PSMCYS - Honorarium for Mark Duke Edwards	110,000	
80	Dec.,2014	4420101	4406457	Maggies - Meals purchased	25,056	
81	Dec.,2014	4420101	4406458	Maggies - Meals purchased	46,423	
82	Dec.,2014	4420101	4405630	PSMCYS - National Song Festival	1,100,000	
83	Dec.,2014	4420101	4405827	Project A/C - Payments made to Regency Suites	52,200	
84	Dec.,2014	4420101	4405828	Project A/C - Refund	16,860	
85	Dec.,2014	4420101	4405659	Prime News - Ads	13,920	
86	Dec.,2014	4420101	4405375	University of Guyana - Guyana Priize for Literature	26,298,170	
87	Dec.,2014	4420101	4405826	Project A/C - Refund to Project A/C	120,000	
88	Dec.,2014	4420101	4406600	Project A/C - Refund - C Festival	1,230,000	
89	Dec.,2014	4420101	4406622	PSMCYS - Payments for match official	259,000	
90	Dec.,2014	4420101	4406127	PSMCYS- Refund to Project A/C	1,000,000	
91	Dec.,2014	4420101	4405663	Guyana Times- Ads Visual Arts Competition	27,000	
92	Dec.,2014	4420101	4405605	PSMCYS- Overseas Judges Visual Arts	196,000	
93	Dec.,2014	4420101	4405806	PSMCYS- Perdium Visual Arts Exhibition	30,000	
94	Dec.,2014	4420101	4405807	PSMCYS- Judges Honorarium	1,050,000	
95	Dec.,2014	4420101	4406048	PSMCYS- Payments for Prizes	6,200,000	
96	Dec.,2014	4420101	4406241	PSMCYS- to Project A/C	2,402,400	
97	Dec.,2014	4420101	4406282	Maggies - Meals purchased	74,472	
98	Dec.,2014	4420101	4406448	PSMCYS- Payment for A Hosein	9,000	
99	Dec.,2014	4420101	4406441	Maggies - Meals purchased	17,052	
100	Dec.,2014	4420101	4406444	PSMCYS- Payments for T Moore etal	55,000	
101	Dec.,2014	4420101	4406478	PSMCYS- Refund for V Radzik	5,000	
102	Dec.,2014	4420101	4406557	PSMCYS- Payment for F Bassiere	50,000	
103	Dec.,2014	4420101	4406629	PSMCYS- Refund for V Radzik	501,120	
104	Dec.,2014	4420101	4406658	PSMCYS- Refund of Meals purchased	415,000	
105	Dec.,2014	4420101	4405890	Guyana Times- ads Visual Arts	201,376	
				Total	61,836,338	

A#(b)

Name of Entity: Ministry of Culture Sports & Arts Development FundNature of Activity: Equipment Purchased- 2014Period of Review: January- December 2014Name of Officer: Lester BowenSource of Info: Sports & Art Development Fund Numbering BookW/P Reference:Prepared By : Lester BowenDate : 23 July, 2015Reviewed By :Date :

The amount totalling \$18,041,607 represented payments made from Sports and Art Development Fund for equipments. However, only three expenditure vouchers for the total expenditure amounting to \$ 9,850,095 was presented for Audit scrutiny. Two of which, represented the purchases of musical instruments for the National School of Music valued at \$9,780,495. These included electronic instrument valued \$6,780,495 and three nine pieces steel ensembles (steel Bands) valued at \$3,000,000. It is to be noted that only the electrical instruments to the value of \$6,780,495 were received and accounted for at stores. Audit Checks also revealed, that a master and departmental inventory for the total purchases were not maintained, and the receipt and the issue of the purchases were not recorded in the stores ledgers.

In the case of the Steel pans purchased at the valued of \$ 3,00,000, there were no records at the stores to account that the instruments were received and issued, with the exception of the delivery notes for two (2) nine piece steel ensemble with one drum set each, which was delivered to the Berbice High School and President College respectively. The other nine piece steel ban with one drum set and one drum cymbals were reportedly issued to The New Opportunity Corps, however, documents to account for the issue was not presented. A physical check was also conducted on the equipment for which payment vouchers were presented, to verified that the items purchased were accounted for and was safeguarded. The check revealed that items issued to the National Music School were not properly marked as the property of the Ministry of Culture, Youth and Sports. Also as shows below, is a list of electrical musical instruments still in stock (not issued), and stored under very poor storage condition, on the concrete floor of a storage bond at the Main Street location. (Refer to Sheet 2)

No.	Period	Activity	PV #	Particular	Amount	\$	PV Presented for Audit
1	April,2014	4420101	4401567	Trophy World -Plaques etc	69,600	\$	69,600
2	Sept.,2014	4420101	4403832	Ivan Chapman - Three 9pc Steel Ensembles -Steel pans	3,000,000		3,000,000
3	Sept.,2014	4420101	4403833	Central Electronic- Musical Instruments	6,780,495		6,780,495
4	Oct.,2014	4420101	4404364	Impression - 35 Lanyards etc	14,210		
5	Oct.,2014	4420101	4404366	Impression - 35 Table Messages Holders	18,270		
6	Oct.,2014	4420101	4404365	Impression - digital barrier	111,360		
7	Dec.,2014	4420101	4406036	R Persid- Supply &Install G/Door	502,100		
8	Dec.,2014	4420101	4406071	Alfonso Modern Electrical Ent.,- Drum Set	190,000		
9	Dec.,2014	4420101	4405362	Andrew Entr. - Purchased Cannon calculators etc.	163,572		
10	Dec.,2014	4420101	4406048	MCYS - Payment for Prizes	6,200,000		
11	Dec.,2014	4420101	4402245	MCYS - Posters etc	281,000		
12	Dec.,2014	4420101	4406609	MCYS - Payments made Borrow School of Arts	711,000		
				Total	18,041,607	\$	9,850,095

Name of Entity: Ministry of Culture Sports & Arts Development Fund
Nature of Activity: Payments made from Special project Fund A/C # 01626004000
Period of Review: January- December 2014
Name of Officer: Lester Bowen
Source of Info: Sports & Art Development Fund Numbering Book/

W/P Reference:
Prepared By : Lester Bowen
Date : 23 July, 2015
Reviewed By :
Date :

The following are forty seven expenditure vouchers representing expenses totalling \$17,948,251 paid from Special Project Account # 01626004000 in 2014 which was refunded from the Sports and Art Development Fund. It could not be ascertained the total expenditure paid from the Special Project Fund and what was required to be refunded from the Sports and Art Development Fund .

No.	Period	Activity	PV #	Particular	Amount \$	Date Missing/ Rec'd
1	April,2014	4420101	4401262	PS MCYS- Project A/C	21,986	
2	April,2014	4420101	4401236	Project A/C-Salaries for Cubans	241,080	
3	May,2014	4420101	4401768	Project A/C- refund pyt. For transp. Dance festival	165,000	
4	May,2014	4420101	4401771	Project A/C- Eric Phillips	300,000	
5	May,2014	4420101	4401772	Project A/C- Eric Phillips	1,200,000	
6	May,2014	4420101	4401773	Project A/C- Eric Phillips	115,300	
7	May,2014	4420101	4402060	Project A/C- Eric Phillips	150,000	
8	June,2014	4420101	4402141	Project A/C- refund pyt. For account -paid B Gomes	336,000	
9	June,2014	4420101	4402142	Project A/C- refund pyt. For account -paid B Gomes	180,000	
10	June,2014	4420101	4402269	Project A/C- refund of expense incurred for photo.	313,560	
11	July,2014	4420101	4402292	Project A/C- Drama school stipend	690,000	
12	Sept.,2014	4420101	4403958	Project A/C- payment made to R SoftleighSect. Duties	50,000	
13	Sept.,2014	4420101	4403848	Project A/C- payment photographer Duties	40,000	
14	Sept.,2014	4420101	4403962	Project A/C- payment photographer Duties	125,000	
15	Oct.,2014	4420101	4403558	Project A/C- payment	80,400	
16	Oct.,2014	4420101	4402745	Project A/C- amt paid to C Jones	360,000	
17	Nov.,2014	4420101	4404477	Project A/C- W.Sobem	122,300	
18	Nov.,2014	4420101	4404887	Project A/C- refund of amt. paid to Eric Phillips	483,476	
19	Dec.,2014	4420101	4405837	Project A/C- Salaries for Cubans	1,470,560	
20	Dec.,2014	4420101	4405838	Project A/C- Anti Doping Organisations	1,256,869	
21	Dec.,2014	4420101	4406183	Project A/C- Refund to Project account	100,000	
22	Dec.,2014	4420101	4406184	Project A/C- Refund to Project account	20,000	
23	Dec.,2014	4420101	4405832	Project A/C- M Beete Refund to Project account	58,000	
24	Dec.,2014	4420101	4406039	Project A/C- Refund of amt.paid to E Phillips	794,000	
25	Dec.,2014	4420101	4403800	Project A/C - Refund R Roopchand	920,000	
26	Dec.,2014	4420101	4405836	Project A/C - Windjammers Int.	85,000	
27	Dec.,2014	4420101	4405815	Project A/C - Refund C Clive	25,000	
28	Dec.,2014	4420101	4405820	Project A/C - R Softleigh	50,000	
29	Dec.,2014	4420101	4405819	Project A/C - S Dowding	100,000	
30	Dec.,2014	4420101	4405816	Project A/C - C Fredricks Ads	15,000	
31	Dec.,2014	4420101	4405817	Project A/C - Prime News	24,360	
32	Dec.,2014	4420101	4405818	Project A/C -D Alexander Const of set	150,000	
33	Dec.,2014	4420101	4405821	Project A/C - C J Clive	240,000	
34	Dec.,2014	4420101	4405822	Project A/C - Honorarium for Prof Mentons	231,900	
35	Dec.,2014	4420101	4406189	Project A/C - A Sagar	474,000	
36	Dec.,2014	4420101	4406193	Project A/C - B Gomes	576,000	
37	Dec.,2014	4420101	4406307	Project A/C - Refund	300,000	
38	Dec.,2014	4420101	4405823	Project A/C - Refund	337,000	
39	Dec.,2014	4420101	4405824	Project A/C - Honorarium for Judges	925,000	
40	Dec.,2014	4420101	4405944	Project A/C - Payments made to Regency Suites	52,200	
41	Dec.,2014	4420101	4405828	Project A/C - Refund	16,860	
42	Dec.,2014	4420101	4405826	Project A/C - Refund to Project A/C	120,000	
43	Dec.,2014	4420101	4406600	Project A/C - Refund - C Festival	1,230,000	
44	Dec.,2014	4420101	4406127	PSMCYS- Refund to Project A/C	1,000,000	
45	Dec.,2014	4420101	4406241	PSMCYS- Refund to Project A/C	2,402,400	
				Total	17,948,251	

BREAKDOWN OF SPORTS & ART DEVELOPMENT FUND FOR 2012

Description	Cabinet Decision #	Approved Amount	Releases to date	Expenditure to Date	Balances on Releases	ACCOUNTED FOR BY PV	Remarks
	DAY					NO PV	
Professional Sports Services Provision(2) Cubans (Two years approval)	dd CP(2012) 1:5:TT 2/11/2012	26,146,107 26,038,376	26,146,107 26,038,376	20,456,290	5,582,086	49 19-7-818	438206-11678 = 48 Plus G\$ 10290107 15656300 26146107
✓ Interim Management Committee	CP(2012) 2:1:D 7/2/2012 ✓	19,500,000	19,500,000	19,479,935	20,065	115 15352965	
✓ Visual Arts Competition & Exhib.	CP(2012) 6:1:K 5/16/2012 ✓	13,122,000	13,122,000	13,139,092	(17,092)	37 10707205	
✓ Regional Joint Advisory Meeting in T & T	CP(2012) 6:3:E 2/6/2012 ✓	24,500	24,500	24,500	-		489206-16424 x 25 81 + 684000 = G\$ 24516
Hosting of Mr. E.R. Braithwaite: Writer of To Sir With-Love	dd CP(2012) 6:1:A 12/6/2012	1,306,404	1,306,404	1,031,484	274,920	3 1031484	458206-16424 x 25 19222 67915000 = 1306713
✓ 1823 Monument site Development	dd Cp(2012) 5:1:J 2/15/2012	28,317,707	28,317,707	28,319,317	(1,610)	5 7146259	
✓ Guyana Prize for Literature	dd CP(2012) 12:4:11 27/12/2012	17,255,790	11,691,013	17,255,790	(5,564,777)	1 17253790	
INTER-GUYANA CULTURAL FESTIVAL SOUVENIR	dd CP(2012) 5:1:EE 2/21/2012	741,863					458206-41719 = G\$ 741863
Total		105,564,777	100,000,000	99,706,408	293,592	209 56507202 210 70765521	

Prepared by: A. Petersand
5/9/8
Ministry of Education
Department of Culture, Youth & Sport

136214796 ✓
DIF: 850 019
Revised from the Declaration of CP(2012) 5:1:EE = G\$ 741 863
Add Conversion of US\$ to G\$ = 108 156
G\$ 850 019

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BREAKDOWN OF SPORTS & ART DEVELOPMENT FUND FOR 2013

Description	Cabinet Decision #	Approved Amount	Releases to date	Expenditure to Date	Balances on Releases	Remarks	PR No.	Amount
✓ Professional Sports Services Provision(2) Cubans	CP(2012) 1:5:TT	13,019,180	13,019,180	10,543,949	2,475,231			
✓ Maira & the Jaguar People	CP(2013) 7:1:X	1040918 2,080,000	1040918 2,080,000	2,075,000	5,000		40	7340.264
✓ Inter Guiana Cultural Festival	CP(2013)7:2: C	8,826,182	8,826,182	5,557,356	3,268,826			
Industrial Fabrication Inc & Consultancy Services		57,564,793	57,564,793	57,564,793	-			
✓ 1823 Monument site Development		18,463,374	18,463,374	18,462,204	1,170		10	16809145
Total		99773615 ✓	99,953,529	94,203,302	5,750,227		80	1740486

Prepared by A. Apersaud
 Ministry of Education
 Department of Culture, Youth & Sport

10 140 698

1040918 99 763 615

1040918 5560313

1040918 99 773 615

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BREAKDOWN OF SPORTS & ART DEVELOPMENT FUND FOR 2014 (6321)

7

Description	Cabinet Decision #	Approved Amount	Expenditure to Date	Releases to date	Balances on Releases	Remarks
Professional Sports Services Provision(2) Cubans - <i>box in?</i> Included (2) additional coaches <i>Swimmer? Phunir?</i>	CP(2014) 5:4:D	12,520,699	12,423,704	12,520,699	96,995	Sub 4 PV = 86932875 (TOTAL 65 PV)
National Dance Festival	CP(2014) 5:4:E	6,723,000	5,724,796	6,723,000	998,704	Sub 21 PV = 84372316 (TOTAL 31 PV)
Sports Management W/Shop	CP(2014) 6:3:UU	5,000,000	4,285,890	5,000,000	714,110	Sub 6 PV = 83165957 (TOTAL 11 PV) Sub 4 PV = 22 PV for fund not collected
Catholic Television's Loyola Documentary Film festival Umana Yana	CP(2014) 7:1:H	1,000,000	1,000,000	1,000,000	-	Sub 1 PV = 814 (TOTAL 104)
Drama Festival	CP(2014)11:3:GG	6,723,000	6,716,465	6,723,000	6,535	Sub 22 PV = 13320724 (TOTAL 43 PV)
Choral Festival	CP(2014)11:3:EE	4,121,277	4,100,254	4,121,277	21,023	Sub 4 PV = 71239390 (TOTAL 15 PV AD)
Indigenous Song Festival	CP(2014) 11:3:FF	7,890,000	7,552,944	7,890,000	337,056	Sub 10 PV = 81086257 (TOTAL 24 PV AD)
National Music School - Music Development <i>is Central Authority PD</i>	CP(2014) 6:1:V	9,959,854	9,959,614	9,959,854	240	Sub 4 PV = 89858594 (TOTAL 6 PV)
Guyana Preparations Committee-Eric Phillips <i>Centre Awards</i>	CP(2014)10:4:V	5,000,000	4,996,813	5,000,000	3,187	Sub 4 PV = 8954057 (TOTAL 15 PV)
Guyana Prize for Literature 2014	CP(2014) 8:2:NN	26,298,170	26,298,170	26,298,170	-	
Guyana Visual Arts Competition & Exhibition	CP(2014)11:3:HH	14,764,006	13,709,329	14,764,000	1,054,671	Sub 22 PV = 72022073 (TOTAL 42 PV AD)
Total		100,000,000	96,767,479	100,000,000	3,232,521	

Prepared By S. Sapersand
Ministry of Education
Department of Culture, Youth & Sport

Receipts - 8-160531

TOTAL 145 PV Submitted 134,002,957 (TOTAL 253 PV)

Added from the following

[Signature]
13-15-14
11:57 AM

PROPOSED BREAKDOWN OF SPORTS & ART DEVELOPMENT FUND FOR 2015

Description	Cabinet Decision #	BUDGET	EXPENDITURE	BALANCE	Remarks
Professional Sports Services Provision(2) Cubans	CP(2014) 5:4:D	15,629,785	3,176,372	12,453,413	

Redd from 11.11. Richardson

[Signature]
12/9/2015 (13:00 hours)
1:15 PM

Year of Accounts: 2012

Activity: Summary of Analysis of expenditure as per PV and Cabinet Decision for 2012 (6321)

Name of Forensic Auditor: Lester Bowen

Source of Information: Payment Vouchers and supporting documents/ Cabinet Decisions

Date: 6th October to 7th December, 2015

SUMMARY OF YEAR 2012

Details	Wages/ Salaries	Capital Contract	Cuban Contractual Service Provider	Capital Purchases/ Assets	Airfare	Local Transportation	Accommodation/ Meals/ Refreshment	Stationary	Printing/ Copying	Training/ Workshops	Groceries/ Utensils	Guyana Prize for Literature	Other payments	Total	Remarks
1823 Monument CP(2012)05:1:J	-	6,624,119	-	-	-	-	102,440	-	-	-	-	-	419,700	7,146,259	13pvs totalled \$28,319,317 pd , 5 pv sub = \$7,146,259
Mr. E R Braithwaite CP(2012)6:1:A	-	-	-	-	785,330	-	226,154	-	-	-	-	-	20,000	1,031,484	3pvs totalled \$1,031,484 pd , 3 pv sub = \$1,031,484
Guyana Prize for operation and awards of The Guyana Prize for Literature 2012 awards.CP(2012)12:4:II	-	-	-	-	-	-	0	-	-	-	-	17,255,790	-	17,255,790	1pv totalled \$17,255,790 pd , 1 pv sub = \$17,255,790
Guyana Visual Arts Competition & Exhibition CPI(2012) 6:1:K	1,858,000	-	-	-	46,867	103,800	857,292	64,973	1,815,905	-	-	-	5,880,953	10,627,790	53 pvs totalled \$13,139,092 pd , 37 pvs sub = \$10,627,790
Interim Management Committee CP(2012) 2: 1:D	4,718,394	-	-	479,188	596,856	427,720	333,035	376,702	1,100,866	641,457	176,423	-	3,505,001	15,352,965	179 pvs totalled \$19,479,935 pd , 115 pvs sub = \$15,352,965
Professional Sports Services Provision (Cubans) Approval for two years CP(2012)1:5:TT	2,595,200	-	1,861,859	-	482,494	2,551,728	1,017,366	-	-	-	62,825	-	972,851	18,700,618	60 pvs totalled \$19,271,818 pd , 48 pvs sub = \$18,700,618
Grand total	9,171,594	6,624,119	1,861,859	479,188	1,911,547	3,083,248	14,689,905	441,675	2,916,771	641,457	239,248	17,255,790	10,798,505	70,114,906	310 pvs totalled \$99,706,408 pd , 209 pvs submitted = \$70,114,906

SUMMARY OF EXPENDITURE-2012

Description	Amount \$'000
Wages/Salaries	9,171,594
Capital Contracts	6,624,119
Cuban Contractual Service Provider	1,861,859
Capital Purchases/Assets	479,188
Transportation(Air/Local)	4,994,795
Accommodation/Meals/Refreshment	14,689,905
Printing/Copying & Stationery	3,358,446
Guyana Prize for Literature(subvention)	17,255,790
Other(Includes training /workshop/Groceries /utensils)	11,679,210
Total	70,114,906

Name of Entity: Ministry Of Education, Department of Culture ,Youth & Sports, Sport and Art Development Fund

APENDIX 15

Year of Accounts: 2013

Activity: Summary of Analysis of expenditure as per PV and Cabinet Decision for 2013 (6321)

Name of Forensic Auditor: Lester Bowen

Source of Information : Payment Vouchers and supporting documents/ Cabinet Decisions

Date: 6th October to 7 th December,2015

SUMMARY OF YEAR 2013

Details	Wages/ Salaries	Capital Contract	Airfair	Local Transportation	Accommodation /Meals/Refreshment	Stationary	Printing/ Coping	Training/ Workshops	Groceries/ Utensils	Contribution- Documentary Film	Other payments/ Expenses	Total	Remarks
1823 Monument CP(2012) 5:1:J	-	16,219,093	-	70,000	391,530	-	-	-	-	-	128,522	16,809,145	19PV Pd =\$18462204 10 pv submitted =-\$16,809,145
Maira And The Jaguar People CP(2013)7:1:X										1,035,000		1,035,000	NB:Cabinet awarded US\$5,000=GS\$1,040,918. 2 pv pd =\$2,080,000. 1pv submitted \$1,035,000.(Diff.\$5,000) The total of \$2,080,000 was Pd from Project A/c. The other PV 440306 for \$ 1,040,000 was not submitted.
Inter Guiana Culture Festival CP(2013)7:2:C													
	-	-	116,609	552,093	81,600	132,110	476,072	-	-		851,969	2,210,453	36 pv pd=\$5,557,356 -29pv sub=\$2,210,453
Professional Sports Services Provision (Cubans) CP(2012)1:5:TT -Approval for two years	4,301,900	-	613,600	691,400	1,700,000	-	0	-	-		33,364	7,340,264	61pv pd=\$10,543,949 -40pv sub=\$7,340,264
Industrial Fabrication Inc-Payments for the Repair of NCC A/C Unit & Caribbean Development Bank Conference													Inovative Consoltancy and 1 for Idustrial Fab. Inc.for \$ 56,714082. Approved , released & Expended from Fund. Total of \$56,714,082 transferred to Project special Bank A/C # 01626000400 via BOG cheque #05-451657 on
Grand total	4,301,900	16,219,093	730,209	1,313,493	2,173,130	132,110	476,072	-	-	1,035,000	1,013,855	27,394,862	120 PVS were pd. \$94,203,302 . 80 PVS were submitted =-\$27,394862

APENDIX 15

SUMMARY OF EXPENDITURE - 2013

Description	Amount \$'000
Wages/Salaries	4,301,900
Capital Contracts	16,219,093
Transportation(Air/Local)	2,043,702
Accommodation/Meals/Refreshment	2,173,130
Printing/Copying& Stationery	608,182
Contribution -Documentary Film-Maira & the Jaguar People	1,035,000
Other(Includes training /workshop/Groceries /utensils)	1,013,855
Total	27,394,862

	\$	\$
Amount Budgeted		100,000,000
Amount Released		99,953,529
Amount Expended as per PV Register		99,773,615
Amount Expended as per estimates		94,203,302
Difference between Register & Estimates		<u>5,570,313</u>
171 PVS were paid		87,595,747
127 PVS were Resubmitted for Audit		78,352,100

PROJECT A/C

Amt.Approved, released & expended for Industrial Fab.Inc	57,564,793	
Amt.to Project special bank Account 20/05/2014	<u>56,714,082</u>	
Unaccounted For to date 19/11/2015	<u>850,711</u>	
171 PVS were paid as per Register in 2013		87,595,747
balance in releases for 2013	5,750,227	
balance in Project Account for 2013	<u>5,756,804</u>	
	<u>11,507,031</u>	<u>11,507,031</u>
Total		99,102,778
		<u>99,953,529</u>
Amt. Released as Reported		<u>850,751</u>
Difference		Variance -\$40

Contracts

Payee	Description	Amount \$	Remarks
Ivan Thom	BY Verbal Promise: paid US\$1000 for 1 month during preparation and Installing 1823 Monument	166,400	NPTAB Ref. not attached or indicated to PV
Bhola Nauth Ramraj	Constr. Of Guard Hut -1823 Monument	866,000	NPTAB Ref. not attached or indicated to PV
Inovated Engineering & constr. Services	Preparation of as built quantities for the Constr. Of 1823 Monument	364,000	Ref. not attached or indicated to PV
Nabi Construction INC	Pratical completion payment certificate for the constr. 1823 Monuiment	14,822,693	NPTAB Ref. not attached or indicated to PV
	Total	16,219,093	

Name of Entity: Ministry Of Education, Department of Culture, Youth & Sports, Sport and Art Development Fund

Year of Accounts: 2014

Activity: Summary of Analysis of expenditure as per PV and Cabinet Decision for 2014 (6321)

Name of Forensic Auditor: Lester Bowen

Source of Information : Payment Vouchers and supporting documents/ Cabinet Decisions

Date: 6th October to 7 th December, 2015

Details	Wages/ Salaries	Capital Contract	Contractual Service Provider	Capita Purchases/Assets	Airfare	Local Transportation	Accommodation/Meals/Refreshment	Stationery	Printing/ Coping	Training/ Workshops	Groceries/ Utensils	Other payments/ Expenses	Total	Remarks
Professional Sports Services Provision (CP2014)5:4:D	2,713,200				393,540	1,471,800	900,000	-	1,235,650	-	-	218,685	6,932,875	65pv pd-47pv sub.\$6,932,875
National Dance Festival CP(2014) 5:4:E	992,800	-			290,000	210,000	1,702,400	-	571,292	310,000	169,824	126,000	4,372,316	31pv pd-21pv sub.\$4,372,316
Sports Management Workshop CP(2014) 5:4:E	2,208,000	-			166,110	-	601,847	-	-	-	-	190,000	3,165,957	11pv pd-4pv sub.\$3,165,957
Loyola Documentary Film Festival - CP(2014) 7: 1:H -	-	-			-	-	-	-	-	-	-	1,000,000	1,000,000	1pv pd-1pv sub.\$1,000,000
National Drama Festival CP(2014) 11:3:GG	2,005,000	-			-	60,000	481,480	-	-	-	45,950	728,294	3,320,724	43pv pd-22pv sub.\$3,320,724
Choral Festival CP(2012) 11:3:EE	-	-			-	-	-	-	166,500	-	-	1,123,394	1,289,894	15pv pd-8pv sub.\$1,289,894
Indigenous Song Festival CP(2012) 11:3:FF	-	-			-	-	52,200	200,144	186,000	-	-	648,123	1,086,467	24pv pd-10pv sub.\$1,086,467
Music Development CP(2014) 6: 1:V	78,099			9,780,495	-	-	-	-	-	-	-	-	9,858,594	6pv pd-4pv sub.\$9,858,594
Guyana Preparations CP(2014)10: 4:V -	-	-			-	-	175,320	-	281,000	-	-	497,737	954,057	15pv pd-4pv sub.\$954,057
Guyana Visual Arts Competition & Exhibition CP(2014) 11:3:HH	310,000	-			127,800	-	332,054	-	88,000	-	-	1,164,219	2,022,073	42pv pd-22pv sub.\$2,022,073
Industrial Fabrication Inc-Payments for the Repair of NCC A/C Unit - FOR YEAR 2014 NB:(A Cabinet Decision was not Provided)	546,500	12,205,247				152,660	480,600					861,022	14,246,029	
Industrial Fabrication Inc-Payments for the Repair of NCC A/C Unit - FOR YEAR 2014 NB:(A Cabinet Decision was not		2,875,540											2,875,540	
Grand total	8,853,599	15,080,787	-	9,780,495	977,450	1,894,460	4,725,901	200,144	2,528,442	310,000	215,774	6,557,474	51,124,526	254 pvs were pd.\$99,160,581 on register of pv. 143 pvs = \$34,002,957 were submitted.Plus 2pv=2,875,540 and 41pv=\$14246,029 .Total of 186 pv = \$51,124526

MISALLOCATION OF FUNDS- 2014

APENDIX 16

There were 19 instances in 2014 totalling \$ 4,45,926 where funds allotted by Cabinet decisions for specific expenditure was misallocated and utilised for the payment of expenditure for which it was not intended.

Cabinet	PV#	Payee	Particulars	Amount	Remarks
Indigenous Song Festival CP(2012) 11:3:FF	4405828	Giftland Officemax	Refund Project A/cs Stationery for National Choral Festival workshop	16,860	National Choral Festival workshop exps. (Authorised by Ps and authorising signatories. misallocated to Indigenous Song Festival.
	4405827	Regency Suites/Hotel	Three Rooms With Breakfast & Dinner.-National Choral Festival	52,200	National Choral Festival Exps- Hotel accommodation misallocated Indigenous Song festival.
	4406501	Anew Party Service	Rental Tents for Diwali observances	269,000	MCYS Exps- rental of two Tents for Diwali observation. misallocated Indigenous Song Festival.
	4406360	Guy. Nat. Comm. Network	TV Ads. Camera (mix)	406,000	Exps -TV Ads. for National Coral Festival misallocated to Visual Arts Competition & Exhibition.
	4406577	Temperature zone	Repairs to A/c units	387,300	Exps-repair of A/C :- Dr. Rose Dir Culture \$92,000; Water Rodney's Archives \$89,500 \$,97,100 , \$84,700; Music School \$24,000 Totalling \$387,300 .
National Drama Festival CP(2014) 11:3:GG				120,216	Total exps. -\$120,216 include \$84,216 expended for Choral Festival Ads.misallocated to National Drama Festival
Sports Management Workshop CP(2014) 5:4:E	4406071	Alfonso's modern Elec.	One Prof.Beat Drum set	190,000	Cost- Drum set, donation to the Stanleville Methodist Church& Helena #2 Mahaica ECD. misallocated to Sports Management Workshop. .
Professional Sports Services Provision (2 Cubans) Included 2 additional coaches. -	4401031	Sunset taxi	Taxi fare -March MCYS	42,100	Taxi Fare -Expense paid for MCYS imisallocated under Cubans.
	4401030	Sunset taxi	Taxi fare -March MCYS	116,600	Misallocation of Funds Taxi Fare -Expense paid for MCYS incorrectly clasified and misallocated under Cubans.
	4402401	Sunset taxi	Taxi fare- May Mcys	159,800	Misallocation of Funds Taxi Fare -Expense paid for MCYS incorrectly clasified and misallocated under Cubans.
	4403361	Sunset taxi	Taxi fare -Jul . Mcys	160,800	Misallocation of Funds Taxi Fare -Expense paid for MCYS incorrectly clasified and misallocated under Cubans.
	4403490	Sunset taxi	Taxi fare -Jul . Mcys	204,800	Misallocation of Funds Taxi Fare -Expense paid for MCYS incorrectly clasified and misallocated under Cubans.

SUMMARY-2014

Description	Amount \$'000
Wages/Salaries	8,853,599
Capital Contracts	15,080,787
Capital Purchases/ Assets	9,780,495
Transportation(Air/Local)	2,871,910
Accommodation/Meals/Refreshment	4,725,901
Printing/Copying& Stationery	2,728,586
Other(Includes training /workshop/Groceries /utensils)	7,083,248
Total	51,124,526

	4404080	Sunset taxi	Taxi fare -June .Cuban Coaches	30,600	Misallocation of Funds Taxi Fare -Expense paid for MCYS incorrectly clasified and misallocated under Cubans.
	4404174	Discharged debt to Gina for printing done by A1 Print Shop	Printing Full Colour booklets- 3,650 Monuments of Guyana & 3,300 Symbols of Nationhood	1,160,650	Expense for printing done by A1 Print Shop paid to Gina misallocated under Cubans .
	4403766	Dynamic Graphic	100 programmes - launch of caribbean Press Publication - The Guyana Classics	75,000	Expense for printing programmes -Launch of Caribbean Press Publication- The Guyana Classics for MCYCS misallocated under Cubans.
	4404967	Sunset taxi	Taxi fare - Sept.. Cuban Coaches	81,800	Expense for printing programmes -Launch of Caribbean Press Publication- The Guyana Classics for MCYCS misallocated under Cubans.
	4404928	Mark cumberbatch etal	Driver/ Interpreter /Master of Ceremony Mr.Nestor basurto Argentinean Guitarist	65,000	ceremonies,equipment sounds effects for12 days visit to Guyana of Mr. Nestor Basurto Argentinean Guitarist incorrectly and misallocated under Cubans.
	4406438	Sunset taxi	Taxi fare -Dec. for MCYS	45,200	Misallocation of Funds Taxi Fare -Expense paid for MCYS incorrectly clasified and misallocated under Cubans.
Industrial Fabrication Inc - Payments for Caribbean Development Bank Conference	Project A/C CB 568	Jorge Palacios and Jorge Francisco Marti Argentine Guitarists	Honorarium USD\$1,100 each @ exchange rate G\$210 Purchase Foreign Exchange	462,000	Misallocation of Funds: Honorarium paid to Guitarist was i misallocated under CDB conference
				4,045,926	

An observation was made where a payment of \$ 300,000 included in the expenses of \$4,725,901 for Accomodation/meals /reference was made using a quotation which did not show how the payment on the payment was derived

The details of the payment is shown below

National Dance Festival CP(2014) 5:4:E	4401548	Tropical View Int. Hotel	Rental of One Family Room	300,000	Quotation used as an invoice did not show how payment on PV was determined. A receipt was attached to PV.
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Name of Entity: Ministry Of Education, Department of Culture ,Youth & Sports, Sport and Art Development Fund

Year of Accounts: 2015

Activity: Summary of Analysis of expenditure as per PV and Cabinet Decision for 2015 (6321)

Name of Forensic Auditor: Lester Bowen

Source of Information : Payment Vouchers and supporting documents/ Cabinet Decisions

Date: 6th October to 7 th December,2015

SUMMARY OF YEAR 2015

Details	Wages/ Salaries	Capital Contract	Airfare	Local Transportation	Rental/ Accommodation/Meals/ Refreshment	Other payments/ Expenses	Total	Remarks
Professional Sports Services Provision (CP2014)5:4:D	772,380		151,200	288,300	380,000	104,432	1,696,312	17pv-15pv submitted \$1,696,312
Other Expenditure				9,000	1,113,600		1,122,600	2pv-2pv submitted \$1,122,600
Fabrication Inc-Payments for the Repair of NCC A/C		33,835,669					33,835,669	
Grand total	772,380	33,835,669	151,200	297,300	1,493,600	104,432	36,654,581	19pv \$3,176,372- 17pv sub. \$2,818,912

SUMMARY OF EXPENDITURE - 2015

Description	Amount S'000
Wages/Salaries	772,380
Transportation(Air/Local)	448,500
Accommodation/Meals/Refreshment	1,493,600
Other(Includes training /workshop/Groceries /utensils)	104,432
Total	2,818,912

Contracts - 2015

Date	Payee	Particulars	Amount \$'000	Remarks
15/07/2015	Antarctic Maintenance & Repair	Installation of New A/c unit NCC-Practical Completion Payment Certificate .	27,808,596	Cabinet decision . Approved Contract in sum of \$63,260,065 CP(2014)11:4:CC FS: NPTAB# 3593/14 dd 25/11/2014
22/12/2015	Antarctic Maintenance & Repair	Repairs-one 5 tonA/C Duct Split Unit -NCC	125,424	21/08/2015 and held by Ministry. Paid on 12 Nov,2015 as stated on receipt. Payee was made to sign as receiving cheque on 17 Oct, 2015
4/3/2015	Cummings Electrical Co Ltd	Rewiring of Entire Building - NCC Phase 1 Practical Completion Payment Certificate	5,190,880	NPTAB# 4094/14 dd19/14/2015 Award contract in the sum of \$14,215,375
21/05/2015	Cummings Electrical Co Ltd	Rewiring of Entire Building - NCC Phase 1 Final Completion Payment Certificate	710,769	NPTAB# 4094/14 dd19/14/2015 Award contract in the sum of \$14,215,375
		Total	33,835,669	