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MONTHLY NARRATIVE REPORT

Georgetown, Guyana

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APRIL 1972

Training

Six Guyanese supervisors attended an INTAX Management course and returned the latter part of April 1972. The Senior Advisor talked to all of them individually to get their reaction to the course. The Mission Training Officer suggested that the Senior Advisor speak to them as a group, which was done.

As an overall evaluation they said that the course was very good. The instructors were very articulate and knew their material. There was apparently some lack of coordination among the instructors in Miami. There was some repetition in the classroom training, role playing, and two instructors covered the same material. The participants cited Jim Dumas as an outstanding instructor.

They felt however, that too little time was spent on management training (two weeks they said) and too much time on observation. They probably did not recognize that they were seeing management in practice at the District Office and the Regional Office. They also would have liked to have spent more time in the Service Center.

As far as hotel facilities were concerned, the participants said they were good except in Orlando where they were too far from the business and downtown area. The participants said that the per diem was barely adequate. They doubled up in the hotels and the rooms averaged about \$11.00 a day for each. Since the per diem was \$24.00 this left them \$13.00 a day for food which they implied was inadequate. There were no problems with the travel arrangements.

Individual overall appraisals of the course follows:

- Buncan Moore: "Meaningful, learnt a lot about management".
- Junior Gittens: Agreed with Moore.
- Akbarally: "Informative, exciting, interesting".
- Basil Joseph: "Very good and interesting".
- Joyce Li-A-Ping: "Good, learned a lot, good experience".
- Cheryl McLeod: "Enlightening, enjoyable".

Tax Office Personnel

The Public Service Commission approved 3 collection officer positions and 5 additional inspector positions. The inspector positions must be approved by the Parliament since this involves an increase in the authorized ceiling.

Personnel Changes

Bill Fraser, the Chief Accountant and probably the most knowledgeable officer in the Tax Office plans to retire in June and work in the private sector. Shaddab Ali, because of his knowledge of national accounting and the computer will replace Fraser as the Chief Accountant. Akbarally will be the Supervisor of the Computer Room. He has been working on special projects for the past year.

Collection Manual

A Collection Manual had been prepared in draft form last year. Since collection officers will be hired, the Commissioner requested that the Manual be printed in final form. This work was started in April and will be finished in May.

Inspector Training

On April 4, a training course for 14 inspectors was initiated with George Wong, Assistant Commissioner, and Jerry Erickson serving as co-instructors. Wong is assisting during the discussions on application of the tax law. The tests for the course are based on our recently issued "Manual for Tax Inspectors".

Since this is a pilot course of study an "Instructors Guide" is being developed as the course progresses. The length of the course cannot be pre-determined because classroom space is not always available.

Collection Statistics

Below are the comparative statistics for April 1971 and 1972:

	<u>1972</u>	<u>1971</u>
Income Tax	8,554,704	9,169,347
Coop. Tax	2,345,608	2,120,630
WT Distributions	887,487	214,677
Estate Duty	85,805	199,646
Capital Gains	10,733	7,314
Surtax - Now Resident Insurance Cos.	125,356	3,603
Travel Tax	17,331	19,037
15% Policy Surrender Tax	6,108	11,378
Property Tax	160,377	284,729
Professionals	86,200	-
Totals:	\$12,279,709	\$12,030,361

Comments: The withholding tax on distributions and the surtax on non-resident insurance companies are new taxes effective for the first time in 1971. The increase in 1972 reflects a momentum increase which is common to all newly enacted taxes.