

**AUDIT OF THE FINANCIAL STATEMENTS OF  
INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY**

**FOR THE YEAR ENDED  
31 DECEMBER 2014**

**AUDITORS: THE AUDIT OFFICE OF GUYANA  
63 HIGH STREET  
KINGSTON  
GEORGETOWN  
GUYANA**

**AUDIT OF THE FINANCIAL STATEMENTS OF THE**  
**INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY**  
**FOR THE YEAR ENDED 31 DECEMBER 2014**

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## *Audit Office of Guyana*

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581/SO: 6/2/2018

16 October 2018

Dr. Suresh Narine  
Director  
Institute of Applied Science and Technology  
University of Guyana Campus  
Turkeyen  
Georgetown.

Dear Dr. Narine,

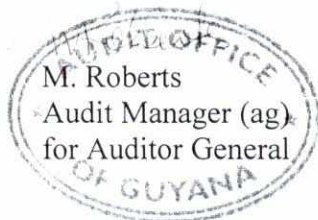
AUDIT OF THE FINANCIAL STATEMENTS OF THE  
INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY  
FOR THE YEAR ENDED 31 DECEMBER 2014

I forward herewith two copies of the audited financial statements for the above-mentioned Agency for the year ended 31 December 2014, together with the Report of the Auditor General and Management Letter thereon.

Should you need any clarification or explanations, please do not hesitate to let us know.

With kind regards.

Yours sincerely,





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AG: 257/2018

16 October 2018

REPORT OF THE AUDITOR GENERAL  
TO THE MEMBERS OF THE BOARD OF DIRECTORS  
OF THE INSTITUTE OF APPLIED SCIENCE & TECHNOLOGY  
ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2014

I have audited the accompanying financial statements of the Institute of Applied Science & Technology, which comprise the statement of financial position as at 31 December 2014, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's responsibility for the financial statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRSs), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's responsibility*

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with International Standards on Auditing (IASs) issued by the International Federation of Accountants (IFAC), the International Standards of Supreme Audit Institutions (ISSAIs) and the Audit Act 2004. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

*Opinion*

In my opinion, the financial statements present fairly, in all material respects, of the financial position of the Institute of Applied Science & Technology as at 31 December 2014, and its financial performance and its cash flows for the year then ended in accordance with IFRSs.

*Emphasis of Matter*

Without qualifying the opinion, I draw your attention to Note 2 of the Notes to the Financial Statements, which states that the financial statements are prepared in accordance with IFRSs. However, the Statement of Cash Flows was not prepared in accordance with IFRSs.



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396/SO: 6/2/2018

16 October 2018

Dr. Suresh Narine  
Director  
Institute of Applied Science and Technology  
University of Guyana Campus  
Turkeyen  
Georgetown.

Dear Dr. Narine,

AUDIT OF THE FINANCIAL STATEMENTS OF THE  
INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY  
FOR THE YEAR ENDED 31 DECEMBER 2014

The audit of the financial statements of the Institute of Applied Science and Technology (IAST) for the year ended 31 December 2014 has been completed. The findings arising from the audit are forwarded for your comments and appropriate action.

2. The audit was conducted in accordance with Generally Accepted Auditing Standards, including those of the International Standards of Supreme Audit Institutions (ISSAIs), the International Standards on Auditing issued by the International Federation of Accountants (IFAC) and the Audit Act 2004. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

3. The main purpose of the audit was to express an opinion on the financial statements and evaluate the operations of the Institute to ascertain whether:

- (i) The financial statements have been properly prepared in accordance with applicable laws, and properly present the operations and affairs of the Institute.
- (ii) The accounts have been faithfully and properly kept.
- (iii) The rules, procedures and internal management controls are sufficient to secure effective control on the assessment, collection, and proper allocation of revenue.

- (iv) All monies expended and charged to an account have been applied to the purpose or purposes for which they were intended.
- (v) Essential records are maintained and the internal management controls and rules and procedures established and applied are sufficient to safeguard the control of stores and other property.

## FINDINGS AND RECOMMENDATIONS

### A. Statement of Financial Position

#### Property, Plant and Equipment: \$335,648,000

4. The amount of \$335.648M was reported as the net book value of fixed assets for the year under review. Audit examination of additions to fixed assets revealed that two assets valued \$1.809M were procured during the year under review, but have not been received at the time of reporting in March 2016. The assets included lamps for atomic absorption spectrophotometer and agitating tanks valuing \$914,521 and \$894,448 respectively. As a result, the Institute failed to obtain value for the amount expended. The assets were subsequently verified in June 2018.

*Management Response:* Due to shipping delays and slow processing of duty free documentations, the assets were unavailable at the time of the audit for inspection. However, both assets are currently on hand and available for inspection.

*Recommendation:* The Audit Office recommends that Management of the Institute ensure that all assets paid for are received and brought into account in a timely manner.

5. Audit examination of log books for seven vehicles for which log books are required to be maintained revealed that there were a number of instances where log books were not updated to reflect all relevant information such as authorised signatures for drivers and or supervising officers. In addition, fuel/lubricants were not recorded in the log books maintained by the Institute for vehicle numbers PKK 8709, PGG 4993, PJJ 7333 and GLL 1970. As a result, it could not be ascertained whether all journeys were in the interest of the Institute.

*Management Response:* Management indicated that systems have since been implemented to ensure that there is proper monitoring for movement and fuelling of motor vehicles.

*Recommendation:* The Audit Office recommends that Management of the Institute ensure that all log books are adequately updated in a timely manner.

6. In my previous years' audit reports, the value of property, plant and equipment was deemed overstated by a total of \$15.089M, as is detailed in the table below. To date, no evidence was seen to indicate Managements' efforts to have the amounts adjusted in the financial statements. In relation to the acquisition of a trailer, supporting documents were subsequently presented and the trailer was physically verified.

Year of Audit	Reason for Overstatement	Amount Overstated \$'000
2013	Un-presented documents to support acquisition of trailer	10,829
2011	Un-presented documents to support acquisition	4,260
Total		15,089

*Management's Response:* Management indicated that all supporting documents for the fixed asset one double axel trailer are currently on hand and available for inspection. Advice will be sought from the Ministry of the Presidency on the treatment of assets acquired prior to 2003 for the sum of \$4.260M.

*Recommendation:* The Audit Office recommends that Management of the Institute locate the records to substantiate financial transactions of the Institute and produce same for audit and make efforts to ensure value for money is received.

Cash and Cash Equivalents: \$24,058,000

7. The amount of \$24.058M was reflected as cash and cash equivalents as at 31 December 2014. Audit examination of bank reconciliation, cash book and other related records revealed the following observations:

- (i) There was an un-reconciled sum of \$3.097M reflected in the bank reconciliation statement as at 31 December 2014. This amount was brought forward from the previous year.

*Management's Response:* Management indicated that due to improper accounting system in place in previous years, the un-reconciled balances existed between cash book and bank statements, thus, management will seek advice from the Ministry of the Presidency to resolve this matter by way of journal entries adjustments.

*Recommendation:* The Audit Office recommends that Management of the Institute take immediate action to comply with the record keeping and other financial requirements, with a view to validating all bank balances for accounts under its control.

- (ii) The sum of \$7.615M was reflected as deposit in transit, however, there was no documentation to substantiate this transaction. As a result, the cash & cash position was overstated by the said amount.

*Management's Response:* Management indicated that the sum of \$7.615M represent Bank Draft Notes on hand that were cancelled and re-deposited into the bank account. This amount



was stated under Note 10 (Cash and Cash Equivalents) in the Financial Statement and will be updated as deposit in 2015 financial statements.

*Recommendation:* The Audit Office recommends that Management of the Institute ensure that all relevant documentation to substantiate figures on the financial statements be presented in a timely manner for audit examination.

(iii) There were 112 un-presented cheques totalling \$35.429M as at 31 December 2014. Included in this amount were two cheques totalling \$89,167 which had become stale dated and were not written back to the cash book. As a result, the cash book was understated by the said amount.

*Management's Response:* Management indicated that the sum of \$89,167 will be written back in the cash book to the year 2015 as this was an oversight.

*Recommendation:* The Audit Office recommends that Management of the Institute update the cash book to reflect the true cash balances of the Institute.

(iv) The Audit Office sought to independently confirm the balances on the bank accounts operated by the Institute. However, at the time of reporting, no response was received. As a result, we were unable to independently confirm bank balances.

*Management's Response:* Management indicated that the auditor's confirmation letters would have been sent on a timely manner and management was unaware of this delay.

8. In my previous report, it was reported that the Institute maintained two bank accounts, which were merged into a single account in November 2012. It was observed that the cash book was not properly maintained, whilst the reconciliation of cash and bank balances was not done. This resulted in noted differences in the amounts reflected on the statement of financial position and the statement of cash flows as follows:

Year of Audit	Statement of Financial Position \$'000	Statement of Cash Flow \$'000	Difference \$'000
2014	24,058	11,992	12,066
2013	34,302	21,992	12,310
2012	8,862	3,361	5,501
2011	11,617	(602)	12,219
Total	78,839	36,743	42,096

9. The issue of un-reconciled balances and inability to compare cash book and bank statement balances existed in previous financial periods. However, reconciliations done were reviewed in the current year. Nevertheless, due to irregularities previously observed, the statement of financial position and statement of cash flow continues to differ as per financial year.

*Management's Response:* Management indicated that due to improper accounting system in place in previous years, the un-reconciled balances existed between cash book and bank statements, thus, management will seek advice from the Ministry of Presidency to resolve this matter by way of journal entries adjustments.

*Recommendation:* The Audit Office recommends that Management of the Institute take immediate action to update the record keeping and other financial requirements, with a view to ensure that the financial statements truly reflect the cash and bank balances of the Institute.

Debtors: \$3,808,000

10. The amount of \$3.808M was shown as Debtors as at 31 December 2014. Audit examination of the bank reconciliation and other relevant documentation revealed that the sum of \$19.038M was paid to an overseas supplier for the supply and installation of dynamic mechanical analyzer, during the previous reporting period. However, supplies to the value of \$11.423M were received resulting in a difference of \$7.615M outstanding. However, the amount of \$7.615M was not reported as Debtors in the financial statements. Instead, it was reported as 'deposits in transit'. As a result, the amount reflected as Debtors was understated by the sum of \$7.615M.

*Management's Response:* Management indicated that the sum of \$3.808M was reported as Debtors in the Financial Statements as this represented the difference a supplier would have to refund the Institute. The sum of \$7.615M was reported as Notes and Other under Cash and Cash Equivalents as it represented Bank Draft Notes on hand. This was cancelled and amount debited to our Bank Account.

*Recommendation:* The Audit Office recommends that the Management of the Institute take the necessary steps to ensure all amounts expended or outstanding be brought to account in their financial statements.

Suspense Account:

11. A Suspense Account comprising of un-reconciled balances that existed was recorded in the financial statements for the years 2003 to 2011, as is shown in the table below. As at January 1, 2012, the opening balance in this account was \$44.820M. However, this amount has since been cleared from the accounts, resulting in a nil value as at 31 December 2012, as is shown in the table below.

Year	Opening Balance		Closing Balance		Change \$
	Dr \$	Cr \$	Dr \$	Cr \$	
2003	-	-	-	1,975,844	1,975,844
2004	-	1,975,844	27,932	-	2,003,776
2005	27,932	-	6,574,974	-	6,574,974
2006	6,574,974	-	5,442,260	-	-1,132,714
2007	5,442,260	-	2,393,066	-	-3,049,194
2008	2,393,066	-	-	2,718,681	- 5,111,747
2009	-	2,718,681	-	14,889,424	12,170,743
2010	-	14,889,424	-	32,600,349	17,710,925
2011	-	32,600,349	-	44,820,499	12,220,150
2012	-	44,829,449	-	-	- 44,829,449

12. It should be noted that the balances over the years indicate that material errors have occurred and could not be verified to date. The existence of this account has been reported in my previous years' audit reports. However, sufficient evidence was not seen to indicate Management's attempt to address same.

*Management's Response:* Management indicated that there were no changes in the Suspense Account, however, the difference of \$8,950 is reflected in the table above. This Suspense Account is also on the list for journal entries adjustment which the Institute will seek the Ministry of the Presidency.

*Recommendation:* The Audit Office recommends that the Management of the Institute take stringent action to have systems implemented and subsidiary records prepared, maintained and presented to the auditors for examinations.

#### B. Statement of Comprehensive Income

Expenses: \$193,009,000

13. The sum of \$193.009M was stated as expenditure. An examination of a sample of payment vouchers, cash book and other related records revealed the following observations:

- (i) A sample of 188 payment vouchers valued at \$59.632M revealed that there were no authorised signatures for 'Prepared By' and 'Approved By' by the relevant officers in keeping with standard accounting procedures. Please refer to Appendix 1.

*Management's Response:* Management indicated that since the month of November 2014 the heading of "prepared by" was added on to payment vouchers.

*Recommendation:* The Audit Office recommends that the Management of the Institute ensure that systems are implemented so that all payment vouchers are authenticated by the relevant officers.

- (ii) The contract for the employment of an officer did not state the amount to be paid as Housing Allowance. However, the sum of \$2.909M was charged to the Line Item - Rental Charges and was paid to the officer as rental for the year under review. There was no supporting evidence on the payment vouchers to support or acknowledge the receipt of cash. As a result, the accuracy and validity of the amounts paid could not be determined.

*Management's Response:* Management indicated that according to the Director's employment contract, Housing Allowance is to be paid, the amount has been the same since the current Director assumed duties in July 2005 (\$242,400 monthly), and has not changed. However, the amount is not stipulated in the contract.

*Recommendation:* The Audit Office recommends that the Management of the Institute ensure that there is adequate accountability for payment vouchers and supporting documents, so that these could be provided for audit in a timely manner.

Depreciation: \$55,373,000

14. An approved policy for the depreciation of assets was not provided. However, the Finance Department provided the basis on which assets were depreciated and these were used to compute the depreciation shown in the financial statements. In the absence of an approved policy on depreciation, the completeness and accuracy of the amounts could not be determined. This matter was mentioned in my previous reports, however, no evidence was seen to indicate Management's attempt to resolve this issue.

*Management's Response:* Management indicated that they were unaware of the depreciation policy which was required. However, Management will seek advice from the Ministry of Presidency for an approved depreciation policy.

*Recommendation:* The Audit Office recommends that the Management of the Institute seek to document the policies in effect to ensure consistency and continuance of the policies implemented.

### C. Compliance with the Act

#### National Science Research Council Act

15. The Institute's activities are governed by the National Science Research Council Act No 26 of 1974. A perusal of this Act reveals that a National Science Research Council should be established as a corporate body with specific functions, including the establishment of the Research Institute, as is detailed in Section 4, (1) to (2). According to Section 5 (1) and (2), "*the Council shall consist of not more than thirty members who shall be appointed by the Minister*", which includes "at least six members representing between them the various sciences and technology...after consultation with the University of Guyana". However, upon further examination, it was observed that such Council was not established. As a result, strategic development and other decision making are the sole responsibility of the Director and Deputy Director.

*Management's Response:* The Institute currently operates according to its work plan and budget submitted to the Ministry of Presidency and the Ministry of Finance. Decision making is done by the Director with consultation with the Ministry of Presidency that is responsible for this Agency.

*Recommendation:* The Audit Office recommends that the Management of the Institute seek to be in full compliance with the Act governing the operations of the Institute.

### D. Statement of Cash flows

16. An examination of the Statement of Cash Flow attached to the set of financial statements revealed that it was not prepared in accordance with International Financial Reporting Standards (IFRS), since the cash and cash equivalent figure was incorrectly reflected.

*Management's Response:* Management have recognized the inaccuracy of the Statement of Cash Flow as this would have been caused by an incorrect cash balance being brought forward from previous years. Management is currently seeking permission and advice from the Ministry of Presidency to adjust this cash balance to reflect its true figure.

*Recommendation:* The Audit Office recommends that the Management of the Institute take the necessary steps to ensure compliance with the IFRS.

## E. Other Matters

### Controlled Forms

17. The Institute did not maintain a Controlled Forms Register for cheque books, receipt books, invoice books and requisition books that were sequentially numbered. Management's attention is hereby drawn to Section № 46 of the Stores Regulations governing the proper accounting and safeguarding of all Forms. It is evident that this instruction was not adhered to and this resulted in the distribution of the controlled forms not being monitored. This matter was brought to attention in previous reports, yet no evidence was seen to indicate Management's attempt to be compliant with the Regulations.

*Management's Response:* Management indicated that the registers for cheque books and receipt books were implemented in the year 2011. The register is on hand and available for inspection; however requisition books were not kept in the register due to lack of knowledge and the absence of a stores clerk. To date these have been added to the register and all controlled forms are being recorded.

*Recommendation:* The Audit Office recommends that the Management of the Institute ensure that a Controlled Forms Register be maintained to facilitate proper accountability of all Controlled Forms.

### Stocks

18. Physical verification carried out on a sample of items revealed ten instances of shortages between the physical count and the amount reflected on the Bin Cards, as detailed in table below:

No.	Item	Physical Count	Bin Card Balance	Difference	Remarks
1	Hand Sanitizer	25	27	-2	
2	Liquid Harpic	20	22	-2	
3	Fabuloso	9	10	-1	
4	Printing Paper (8.5x11) Reams	45	54	-9	Bin card not updated
5	Gate Valve (Steel) 1"	18	19	-1	
6	Male Adapter (PVC)1/2"	21	28	-7	Bin card not updated
7	Hose Clamp 3/4"	23	24	-1	
8	Thread tape	29	34	-5	Bin card not updated
9	Eye Wear	19	20	-1	
10	Gloves- Workman Gloves	14	17	-3	Bin card not updated

19. In addition, an examination of stores records revealed that the same officer who maintained the store also procured the items for the Institute. This resulted in a lack of segregation of duties and can lead to irregularities. At the time of reporting, the Institute had engaged the services of a Stores Clerk.

*Management's Response:* Management indicated that due to the Stores Clerk being out of office for procurement purposes, the authorized staff failed to record the internal requisition forms. Management has since acted upon this finding and employed a stores clerk was made.


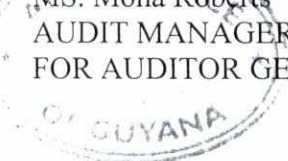
*Recommendation:* The Audit Office recommends that the Management of the Institute ensure that (i) stock records are maintained and updated in keeping with the Stores Regulations at all times; and (ii) there is adequate segregation of duties.

#### F. General

20. The Audit Office wishes to express its gratitude for the co-operation given to its officers during the course of this audit.

Kindest regards.

Yours sincerely,

  
MS. Mona Roberts  
AUDIT MANAGER (ag)  
FOR AUDITOR GENERAL  


### Appendix I

List of Payment vouchers whereby  
Prepared by & Approved by were not seen

NO.	Date	PV #	Cheque #	Particulars	Amount \$	PV Prepared By	PV Approved By
1	27/3/2014	144	321762507	Purchase of three(3) Lasko 16" stand fan	31,500	Not Seen	Not Seen
2	10/11/2014	620	321900051	Purchase of one(1) storage cabinet for food science lab	26,999	Not Seen	Not Seen
3	29/12/2014	772	321900334	Purchase of three(3) metal drawer filing cabinet for food	146,160	Not Seen	Not Seen
4	16/1/2014	6	321766295	Purchase of one(1) Haier water dispenser	17,500	Not Seen	Not Seen
5	3/2/2014	35	321762341	Purchase of four(4) 12v DC- 9AM APC Batteries for the Ind. Food ext machine and HOD computers	28,986	Not Seen	Not Seen
6	10/9/2014	459	321899825	Purchase of one(1) Epson power lite projector	129,500	Not Seen	Not Seen
7	9/10/2014	529	321899931	Purchase one(1) omega ATX 500Watt power supply for IT dep.	3,200	Not Seen	Not Seen
8	9/10/2014	530	321899932	Purchase of WD elements ITB external hard drive to store data from server	16,800	Not Seen	Not Seen
9	10/10/2014	534	321899936	Purchase of (1) daewood 4.5 cu.ft refrigerator for Director's secretary's office	48,285	Not Seen	Not Seen



**Appendix I**

List of Payment vouchers whereby  
Prepared by & Approved by were not seen

<b>NO.</b>	<b>Date</b>	<b>PV #</b>	<b>Cheque #</b>	<b>Particulars</b>	<b>Amount \$</b>	<b>PV Prepared By</b>	<b>PV Approved By</b>
10	28/10/2014	586	321900006	Purchase of one(1) cannon IR 1025 H photocopier for office use	250,000	Not Seen	Not Seen
11	24/11/2014	655	321900104	Purchase of one(1) data vacuum	37,000	Not Seen	Not Seen
12	2/12/2014	678	321900138	Purchase of one(1) HP laser jet Pro P1606dn Printer for Directors office	35,200	Not Seen	Not Seen
13	5/12/2014	686	321900146	Purchase of two(2) Samsung S5 Cellular phone	250,000	Not Seen	Not Seen
14	8/12/2014	696	321900156	Purchase of two(2) Samsung S5 view cover for two(2) Samsung S5 phones used by management	23,200	Not Seen	Not Seen
15	17/12/2014	732	321900274	Purchase of (1) 145 pcs computer tool set for repairing of IASTS computers	16,700	Not Seen	Not Seen
16	18/12/2014	733	321900275	Purchase of one(1) pcs computer network toolkit for repairs to IASTS computer network	24,000	Not Seen	Not Seen
17	23/12/2014	765	321900307	Purchase of one(1) 7" polisher and one(1) 10 gal vacuum cleaner for cleaning of IAST's vehicles	59,200	Not Seen	Not Seen
18	29/12/2014	793	321900335	Purchase of one(1) comfort star 244BTU AC unit to be installed in lab	159,000	Not Seen	Not Seen

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Prepared by & Approved by were not seen

NO.	Date	PV #	Cheque #	Particulars	Amount \$	PV Prepared By	PV Approved By
19	30/12/2014	799	321900341	Purchase of one(1) comfort star 244BTU AC unit	159,000	Not Seen	Not Seen
20	30/12/2014	802	321900344	Purchase of four portable data collection computers re: capital 2014	522,384	Not Seen	Not Seen
21	31/12/2014	803	321900345	Purchase of data collection I Pad re: capital 2014	560,000	Not Seen	Not Seen
22	31/12/2014	804	321900346	Purchase of one(1) digital camera re capital 2014	119,995	Not Seen	Not Seen
23	31/12/2014	817	321900359	Purchase of eight(8) Maglite 4D and five(5) boxes Duracell batteries	76,000	Not Seen	Not Seen
24	31/12/2014	820	321900362	Purchase of one(1) apple iPad mini for pilot scale testing of mercury-capital 2014	140,000	Not Seen	Not Seen
25	23/12/2014	759	321900301	Payment for the procurement of Sluice box & Cyanide waste tanks	1,348,616	Not Seen	Not Seen
26	7/11/2014	615	321900046	Purchase of six (6) 4ft 220V lamps for food science lab	41,760	Not Seen	Not Seen
27	23/12/2014	760	321900302	Payment for the supply and delivery of off road vehicle	11,013,400	Not Seen	Not Seen

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List of Payment vouchers whereby  
Prepared by & Approved by were not seen

<b>NO.</b>	<b>Date</b>	<b>PV #</b>	<b>Cheque #</b>	<b>Particulars</b>	<b>Amount \$</b>	<b>PV Prepared By</b>	<b>PV Approved By</b>
28	23/12/2014	761	321900303	Payment for the supply and delivering of 4 cylinder transport vehicle	4,500,000	Not Seen	Not Seen
29	31/12/2014	810	321900352	Payment (50%) to fabricate & install - roof rack ,light grill, ladder ,crash bar & side step on off road vehicle	195,000	Not Seen	Not Seen
30	31/12/2014	812	321900354	Payment (balance) to fabricate & install- Roof rack , light grill, ladder, crash bar & side step on off road vehicle	195,000	Not Seen	Not Seen
31	12/3/2014	109	321762454	Purchase of one(1) Cuisinart power blend duet for analytical lab	29,999	Not Seen	Not Seen
32	17/10/2014	556	321899958	Purchase of one (1) GE 30" gas stove for project in extruder lab	92,800	Not Seen	Not Seen
33	4/12/2014	683	321900143	Purchasing of one(1) 30" electric stove (whirlpool) for rice cereal project	212,998	Not Seen	Not Seen
34	17/12/2014	796(A)	Wire transfer # 694910	Payment for the procurement of consumables for Dynamic Light Scattering Particle Analyzer	234,124	Not Seen	Not Seen
35	19/12/2014	737	321900279	Purchase of two(2) digital thermometer	9,600	Not Seen	Not Seen
36	29/12/2014	796	Wire transfer # 694911	Payment for one(1) Dynamic light scattering particle analyzer	14,385,000	Not Seen	Not Seen

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List of Payment vouchers whereby  
Prepared by & Approved by were not seen

<b>NO.</b>	<b>Date</b>	<b>PV #</b>	<b>Cheque #</b>	<b>Particulars</b>	<b>Amount \$</b>	<b>PV Prepared By</b>	<b>PV Approved By</b>
37	31/12/2014	827	Wire transfer # 683675	Payment for the procurement of lamps for Atomic absorption spectrophometer	914,521	Not Seen	Not Seen
38	22/12/2014	756	321900298	For (40%) payment for procurement of two (2) sheds	428,358	Not Seen	Not Seen
39	22/12/2014	758	321900300	Payment of sixty percent (60%) for the procurement of two(2) sheds	642,538	Not Seen	Not Seen
40	20/2/2014	76	321762411	Purchase of one(1) grinding mill for grinding material for the extruding of food	65,000	Not Seen	Not Seen
41	20/2/2014	77	321762412	Reimbursement for the purchase of one(1) all-purpose mill and tap bit for the food extruder	5,794	Not Seen	Not Seen
42	6/8/2014	375	321899712	Purchase of one(1) animal feed mill (TRF80G) for the purpose of Biomass project	107,290	Not Seen	Not Seen
43	29/8/2014	434	321899789	Purchase of one(1) 10x20 Tent for Biomass Project	40,594	Not Seen	Not Seen
44	25/11/2014	657	321900106	Purchase of one(1) electronic banace scale to be used in the biodiesel division	9,800	Not Seen	Not Seen
45	17/12/2014	731(A)	Wire transfer # 666584	Payment for the procurement of a glove box	732,144	Not Seen	Not Seen

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NO.	Date	PV #	Cheque #	Particulars	Amount \$	PV Prepared By	PV Approved By
46	19/12/2014	739	321900281	Purchase of long boots, helmets, fire extinguishers, PVC gate valve, bend, water filter housing & cartridge etc.	56,638	Not Seen	Not Seen
47	19/12/2014	741	321900283	Purchase of two(2) sieve set	46,400	Not Seen	Not Seen
48	19/12/2014	744	321900286	Purchase of eight(8) steel drums	40,000	Not Seen	Not Seen
49	19/12/2014	745	321900287	Purchase of four (4) full face respirator (4) re. cartridge, (4) GIME res cartridge, (12) overall coat,(8) steel toe boots,(16) gloves & (16) Nylon gloves	151,264	Not Seen	Not Seen
50	19/12/2014	746	321900288	Purchase of one(1) Burner stove, eight (8) cot and eight (8) safety goggles	126,386	Not Seen	Not Seen
51	22/12/2014	749	321900291	Purchase of two (2) scale	19,600	Not Seen	Not Seen
52	22/12/2014	751	321900293	Purchase of one (1) 4" Hydraulic Dredge operation	1,158,989	Not Seen	Not Seen
53	22/12/2014	752	321900294	For supplying & delivering of one (1) 20 kw diesel generator	1,416,862	Not Seen	Not Seen
54	22/12/2014	754	321900296	As forty(40%) payment for procurement of a sieve shaker equipment	451,635	Not Seen	Not Seen

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NO.	Date	PV #	Cheque #	Particulars	Amount \$	PV Prepared By	PV Approved By
55	24/12/2014	757	321900299	Sixty percent (60%) payment for procurement of aq Sieve Shaker equipment	677,452	Not Seen	Not Seen
56	24/12/2014	770	321900312	Payment for the supply and delivery of agitating tanks	894,448	Not Seen	Not Seen
57	24/12/2014	771	321900313	Payment for the supply and delivering of ball mill	2,700,000	Not Seen	Not Seen
58	3/3/2014	90	321762425	Replace one 2GB RAM memory ,AM3 Motherboard, Socket AM3 processor,4 ports next 10/100 Internet switch & 11 troubleshoot & fix system	79,000	NOT SEEN	SEEN
59	20/03/2014	129	321762492	Purchase of six elements FFWS filters for Biodiesel Plant	14,616	NOT SEEN	SEEN
60	1/4/2014	152	321762515	Rewinding one 16HP compressor motor & fixing one lather motor	140,000	NOT SEEN	SEEN
61	7/5/2014	213	321762644	Troubleshooting & fix system issues & seagate 500 GB Hard Drive	140,000	NOT SEEN	SEEN
62	23/6/2014	286	321762766	Hosting Annual Website, supplying & maintenance & instillation of LaserJet Kit	82,000	NOT SEEN	SEEN
63	18/07/2014	317	321762826	Spray painting the brinquetting project trailer	20,000	NOT SEEN	SEEN

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NO.	Date	PV #	Cheque #	Particulars	Amount \$	PV Prepared By	PV Approved By
64	29/08/2014	430	321899785	Purchase motherboard, Processor, memory to rebuild one computer in IT department	35,500	NOT SEEN	SEEN
65	24/11/2014	656	321900105	Purchase of 1 Lenovo ATO System Mother Board for HOD (Replacement of damaged mother board)	42,800	NOT SEEN	SEEN
66	3/3/2014	87	321762422	Purchase of seven Jamb-up weather strip for Laboratory & Admin doors	18,697	NOT SEEN	SEEN
67	2/4/2014	153	321762516	Purchase of sic Door Sweep for Laboratory Doors	16,112	NOT SEEN	SEEN
68	10/10/2014	531	321899933	Purchase items #1-10 materials to upgrade Food Extrusion area for the production of Rice Brikkies	58,720	NOT SEEN	SEEN
69	24/10/2014	581	321900001	Work done & building a small wooden room for the renovation of Food Science Lab	80,000	NOT SEEN	SEEN
70	26/02/2014	82	321762417	Purchase of refreshments for teachers & students from Berbice visiting IAST on 28th Feb,2014	24,500	NOT SEEN	SEEN
71	16/04/2014	190	321762612	Recoupment of Petty Cash Imprest for Expenditure	9,820	NOT SEEN	SEEN
72	15/08/2014	384	321899721	Advance for painting Berbice Bridge Crossing for all Brinquetting Machines & meals for staff working on Brinquetting Project @ GUYSUCO (Albion Estate)	66,740	NOT SEEN	SEEN

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NO.	Date	PV #	Cheque #	Particulars	Amount \$	PV Prepared By	PV Approved By
73	28/08/2014	418	321899773	Supplying meals refreshment to the Director & staff of IAST for the trip to Iwokrama for research purpose	67,100	NOT SEEN	SEEN
74	9/9/2014	451	321899817	Bridge crossing & meals for 8 staff working on Brinquetting Project at Albion @ Albion	120,000	NOT SEEN	SEEN
75	11/9/2014	460	321899826	Purchase of refreshments & other necessities for guests attending a presentation by 2 students for a 6 weeks programme with Trent University	39,384	NOT SEEN	SEEN
76	14/10/2014	544	321899946	Reimbursement of Expenses for meals, torch light & crossing Berbice Bridge during the setting up of the Brinquetting plant in Berbice	25,603	NOT SEEN	SEEN
77	24/10/2014	580	321900000	Lunch & sweet meats provided for 40 staff members on 22nd October,2014	25,440	NOT SEEN	SEEN
78	17/01/2014	21	321762327	Electricity charges for Nov 13-10 Dec,2013 Director's Residence	20,053	NOT SEEN	SEEN
79	1/27/2785	44	321763350	Electricity charges for February 2014	652,837	NOT SEEN	SEEN
80	5/2/2014	39	321762345	Electricity charges for Director's Residence	21,559	NOT SEEN	SEEN



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NO.	Date	PV #	Cheque #	Particulars	Amount \$	PV Prepared By	PV Approved By
81	12/3/2014	104	321762449	Electricity charges	669,138	NOT SEEN	SEEN
82	26/03/2014	142	321762505	Electricity charges for Director's Residence	21,290	NOT SEEN	SEEN
83	10/4/2014	164	321762537	Electricity charges	1,404,863	NOT SEEN	SEEN
84	2/6/2014	224	321762655	Electricity charges for Director's Residence	21,667	NOT SEEN	SEEN
85	27/06/2014	296	321762795	Electricity charges for Director's Residence	20,322	NOT SEEN	SEEN
86	5/8/2014	361	321899698	Electricity charges for Director's Residence	26,077	NOT SEEN	SEEN
87	16/06/2014	256	321762708	Electricity charges for IAST Office	632,121	NOT SEEN	SEEN

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88	29/07/2014	345	321899672	Electricity charges for IAST Office	707,173	NOT SEEN	SEEN
89	26/08/2014	397	321899734	Electricity charges for IAST Office	603,594	NOT SEEN	SEEN
90	8/9/2014	449	321899815	Electricity charges for IAST Office	719,398	NOT SEEN	SEEN
91	13/10/2014	538	321899940	Electricity charges for IAST Office	814,486	NOT SEEN	SEEN
92	7/11/2014	616	321900047	Electricity charges for IAST Office	825,693	NOT SEEN	SEEN
93	8/12/2014	694	321900154	Electricity charges for IAST Office	400,000	NOT SEEN	SEEN
94	23/01/2014	28	321766334	Travelling for guards detailed to work at Director's residence 1st to 31st January,2014	37,000	NOT SEEN	YES
95	4/2/2014	37	321762343	Recoupment of guards travelling allowance detailed to work at Director's Residence for the month of February 2014	37,000	NOT SEEN	YES
96	25/03/2014	136	321762499	Recoupment of travelling allowances for the period 30th March to 26th April,2014 for guards detailed at Director's Residence	33,600	NOT SEEN	YES

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NO.	Date	PV #	Cheque #	Particulars	Amount \$	PV Prepared By	PV Approved By
97	25/4/2014	201	321762623	Recoupment of travelling allowances for the period 27th April- 24th May,2014 for guards detailed to work at Director's Residence	33,600	NOT SEEN	YES
98	20/05/2014	222	321762653	Recoupment of Petty Cash	2,200	NOT SEEN	YES
99	14/7/2014	310	321762821	Recoupment of travelling allowances for guards for the period July 20- 16 August,2014 for Directors Residence	33,600	NOT SEEN	YES
100	18/08/2014	386	321899723	Reimbursement of bridge cross for 5 members who travelled to Iwokrama	16,060	NOT SEEN	YES
101	9/9/2014	451	321899817	Bridge cross & meals for 8 persons on Brinquetting Project @ Albion Berbice	20,000	NOT SEEN	YES
102	10/10/2014	532	321899934	Recoupment of Petty Cash-Imprest	5,100	NOT SEEN	YES
103	3/11/2014	602	321900033	Advance to purchase cocoa powder, meals & crossing Berbice Bridge	5,460	NOT SEEN	YES
104	5/12/2014	689	321900149	Recoupment of Petty Cash-Imprest	30,000	NOT SEEN	YES
105	10/1/2014	1	321766289	Three hundred Bin Cards for store keeping	4,500	NOT SEEN	SEEN

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NO.	Date	PV #	Cheque #	Particulars	Amount \$	PV Prepared By	PV Approved By
106	28/02/2014	83	321762418	Newspaper delivery during the month of February 2014 for IAST's Office	3,960	NOT SEEN	SEEN
107	22/07/2014	323	321762832	Production of documentary of roofing tiles & provision of copies	170,000	NOT SEEN	SEEN
108	19/08/2014	388	321899725	Supplying & installing of vinyl prints & lettering on the briquetting trailer	75,000	NOT SEEN	SEEN
109	25/09/2014	497	321899881	Designing & printing 2000 mini cereal boxes for GUYEXPO 2014	155,440	NOT SEEN	SEEN
110	29/09/2014	500	321899884	Printing of 2500 brochures GUYEXPO 2014 on behalf of IAST	146,000	NOT SEEN	SEEN
111	13/10/2014	539	321899941	Printing & supplying of banners for GUYEXPO	20,000	NOT SEEN	SEEN
112	15/10/2014	547	321899949	Advertisement in Sunday Chronicle Sept 28,2014 Rehab of Main Step, Corridor Rails & Western Roof	34,080	NOT SEEN	SEEN
113	5/11/2014	605	321900036	Payment for the Production of IAST Documentary (Biomass Energy) & multiple DVD copies	150,000	NOT SEEN	SEEN

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114	13/11/2014	621	321900052	Advertisement on Oct 5 & Oct 28,2014 Rehab of Main Step, Main Step, Rice Cereal Plant & Rice Cereal Processing Plant	85,881	NOT SEEN	SEEN
115	16/12/2014	728	321900270	Advertisement on November 9,2014 Rice Cereal Plant	47,712	NOT SEEN	SEEN
116	26/02/2014	80	321762415	1st Quarterly payment for one sanitary unit & treatment against termites & rodents at Rubber Recycling, Low Coast building, Admin & General Stores	66,489	NOT SEEN	SEEN
117	23/04/2014	193	321762615	Treatment against rodents & termites at Rubber Recycling, Pilot Scale Building, Low Coast Building & General Stores & Servicing Sanitec Unit One	66,489	NOT SEEN	SEEN
118	22/07/2014	322	321762831	3rd Quarterly payment for treatment against termites & rodents in Rubber Recycling, Pilot Scale Building, Low Coast Building & General Stores & Servicing One Sanitec Unit	54,489	NOT SEEN	SEEN
119	26/11/2014	659	321900108	Payment for treatment against rats, mice, roaches & ants to Admin Building, General Stores, Rubber Recycling, Pilot Scale Building & Servicing One Sanitac Unit	54,489	NOT SEEN	SEEN
120	23/12/2014	762	321900304	Purchase of glass cleaner, washing sponge, tire shine, amoral & tuff stuff for cleaning of IAST vehicle	27,200	NOT SEEN	SEEN
121	23/12/2014	763	321900305	Purchase of air freshners & washing liquids for cleaning of IAST vehicle	38,976	NOT SEEN	SEEN

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NO.	Date	PV #	Cheque #	Particulars	Amount \$	PV Prepared By	PV Approved By
122	23/12/2014	764	321900306	Purchase of rubbing compound & polish turtle wax for cleaning of IAST vehicle	26,416	NOT SEEN	SEEN
123	23/12/2014	766	321900308	Purchase of Shami Leather for cleaning IAST vehicle	22,272	NOT SEEN	SEEN
124	24/12/2014	774	321900316	Payment for washing forty four pieces of office curtains	13,200	NOT SEEN	SEEN
125	24/12/2014	775	321900317	Payment for washing forty tree pieces of office curtains	12,900	NOT SEEN	SEEN
126	24/12/2014	776	321900318	Payment for washing forty tree pieces of office curtains	12,900	NOT SEEN	SEEN
127	28/01/2014	29	321766335	Repayment of Petty Cash float for 2014 for expenditures	3,000	NOT SEEN	YES
128	11/2/2014	42	321762348	Payment for customer brokerage services for a consignment of laboratory chemicals from Sigma	6,000	NOT SEEN	YES
129	4/3/2014	94	321762429	Storage charges for laboratory equipment TA Instrument Dynamic Machine Analyzer	17,163	NOT SEEN	YES
130	12/3/2014	108	321762453	Customs Brokerage Services tendered to IAST for the uplifting of one(1) consignment of Chemicals from SIGMA	14,000	NOT SEEN	YES
131	18/03/2014	125	321762488	Recoupment of Petty Cash imprest expenditure	2,500	NOT SEEN	YES

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NO.	Date	PV #	Cheque #	Particulars	Amount \$	PV Prepared By	PV Approved By
132	26/03/2014	143	321762506	Recoupment of Petty Cash imprest expenditure	3,146	NOT SEEN	YES
133	8/4/2014	160	321762533	Customs Brokerage Service rendered to IAST for the upliftment of one consignment of Hydraulic Oil	6,000	NOT SEEN	YES
134	13/06/2014	241	321762687	Brokerage fee for preparing document & uplifting one consignment of Sodium Silicate from GNSC on behalf of IAST	6,000	NOT SEEN	YES
135	17/07/2014	313	321762822	Handling & storage of 17 boxes of chemicals for IAST	21,932	NOT SEEN	YES
136	6/8/2014	364	321899701	Customer Brokerage Service for the clearance of 17 cartoons of Laboratory Chemicals, 1 cartoon of lids & pans	10,000	NOT SEEN	YES
137	3/3/2014	89	321762424	Purchasing of tea cups for Director's Office	9,800	NOT SEEN	SEEN
138	15/04/2014	187	321762577	Purchasing of 4 CE 278 A Toner for Printers at Director's Secretary & Analytical Lab	68,000	NOT SEEN	SEEN
139	6/8/2014	370	321899707	Purchasing of batteries ,envelopes, ledger books, markers, writing pads, scissors	18,160	NOT SEEN	SEEN
140	17/10/2014	562	321899964	Purchasing of 20 reams of 8.5x11 printing papers	22,040	NOT SEEN	SEEN
141	17/10/2014	563	321899965	Purchasing of 2 HPCE278A for Directors secretary, Analytical	36,000	NOT SEEN	SEEN
142	21/10/2015	578	321899998	Purchasing of 6 boxes of latex gloves to be used in Food Extruder Lab	8,970	NOT SEEN	SEEN

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NO.	Date	PV #	Cheque #	Particulars	Amount \$	PV Prepared By	PV Approved By
143	18/11/2014	633	321900064	Purchase of 3 IR 1019/1023 O5G Toner for IAST Photocopy machine	31,320	NOT SEEN	SEEN
144	12/12/2014	712	321900218	Purchase of re-writeable CD, desk planner, diary 2015	28,841	NOT SEEN	SEEN
145	12/12/2014	713	321900219	Purchase of staples, white board markers, white out	66,414	NOT SEEN	SEEN
146	15/12/2014	714	321900220	Purchase of 4 HP78A toners	68,000	NOT SEEN	SEEN
147	13/03/2014	110	321762455	Purchase of one pr Safety Shoes(boots) for the staff working in Bio Disease Project	17,330	NOT SEEN	SEEN
148	10/10/2014	535	321899937	Purchase of 8 pairs of safety boots for Technical Staff	118,878	NOT SEEN	SEEN
149	14/10/2014	542	321899944	Purchasing of Gloves, cutlasses, stone soap, flat files	77,148	NOT SEEN	SEEN
150	5/11/2014	608	321900039	Purchase of #10 weeding rods for workshop use	17,800	NOT SEEN	SEEN
151	14/11/2014	625	321900056	Purchase of Cold chisel, thread tape ball valve, wire brush for workshop	124,381	NOT SEEN	SEEN
152	2/12/2014	675	321900135	Purchase of circular blade, hose clamp, pvc adaptor, duplex point	83,763	NOT SEEN	SEEN
153	2/12/2014	676	321900136	Purchase of galo pipes, ms angle for work shop	54,840	NOT SEEN	SEEN



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NO.	Date	PV #	Cheque #	Particulars	Amount \$	PV Prepared By	PV Approved By
154	2/12/2014	677	321900137	Purchase of steel rods, ms flat steel, galvo pipe for workshop	129,756	NOT SEEN	SEEN
155	4/12/2014	685	321900145	Purchase of 20 pairs of long boots for general staff & security staff	58,000	NOT SEEN	SEEN
156	30/12/2014	797	321900339	Purchase of two 4 liters Glyfokill for IAST Compound	10,400	NOT SEEN	SEEN
157	19/08/2014	391	321899728	Purchasing of clorophan, advil, tylenol, dayquil, rubbing alcohol	40,041	NOT SEEN	SEEN
158	29/12/2014	788	321900330	Purchasing of toms, fabric plaster, mentodex	59,905	NOT SEEN	SEEN
159	7/4/2014	159	321762532	Recoupment of Petty Cash Imprest	1,200	NOT SEEN	SEEN
160	23/06/2014	294	321762774	Recoupment of Petty Cash Imprest	1,200	NOT SEEN	SEEN
161	19/08/2014	389	321899726	Purchase of Janitorial Supplies air fresher, Lysol, baskets, toilet tissue	100,525	NOT SEEN	SEEN
162	19/08/2014	390	321899727	Purchasing of bright bowl, cheese cloth, dust mask	16,286	NOT SEEN	SEEN
163	28/08/2014	419	321899774	Purchasing of 3 bins for Bio-Mass usage	9,000	NOT SEEN	SEEN
164	29/08/2014	433	321899788	Purchasing of 36 rolls Bounty	21,600	NOT SEEN	SEEN
165	23/12/2014	767	321900309	Purchasing of Janitorial & cleaning supplies for cleaning offices bright bowl, fabuloso, soap powder	121,830	NOT SEEN	SEEN

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NO.	Date	PV #	Cheque #	Particulars	Amount \$	PV Prepared By	PV Approved By
166	23/12/2014	768	321900310	Purchasing of Janitorial & cleaning supplies for cleaning offices pine sol, pledge, soap, harpic	126,958	NOT SEEN	SEEN
167	21/01/2014	23	321766329	Telephone charges for the month of December 2013 tele #660-4400 Director's Mobile	14,087	NOT SEEN	SEEN
168	14/04/2014		321762358	Telephone charges for the month of December 2013 tele #660-4400 Director's Mobile	12,229	NOT SEEN	SEEN
169	4/3/2014	95	321762430	For repairs done on eight extensions & one direct line 222-5864 on IAST Office telephone	31,500	NOT SEEN	SEEN
170	2/6/2014	225	321762656	Internet charges for April 2014 telephone numbers 265-4390,222-4212 IAST office	29,980	NOT SEEN	SEEN
171	13/06/2014	257	321762709	Internet & telephone charges for the month of May 2014 IAST office	55,093	NOT SEEN	SEEN
172	22/7/2014	320	321762829	Internet & telephone charges for the month of June 2014 IAST office	36,258	NOT SEEN	SEEN
173	28/08/2014	417	321899772	Internet & telephone charges for the month of July 2014 IAST office	9,980	NOT SEEN	SEEN
174	15/10/2014	548	321899950	Telephone charges for September 2014 tele # 660-4400	14,012	NOT SEEN	SEEN
175	18/11/2014	631	321900062	Telephone charges for October 2014 IAST office	41,589	NOT SEEN	SEEN
176	29/12/2014	786	321900328	Payment for 6 month plan, deposit & 2 sim cards for Directors mobile	90,328	NOT SEEN	SEEN

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NO.	Date	PV #	Cheque #	Particulars	Amount \$	PV Prepared By	PV Approved By
177	4/3/2014	93	321762428	Supplying parts & materials & servicing of brake on vehicle PJJ 3373	13,100	NOT SEEN	SEEN
178	15/04/2014	186	321762576	Oil filter, engine oil filter & adjusting al belts on Vehicles PKK 8709	30,401	NOT SEEN	SEEN
179	14/05/2014	217	321762648	Final Payment for fuel pump for vehicle PKK 3374	370,510	NOT SEEN	SEEN
180	14/07/2014	311	321762820	Supplying materials & parts for general servicing of brakes on vehicle PGG 4993 & PKK 1644	77,300	NOT SEEN	SEEN
181	10/9/2014	454	321899820	Cost for repairs to PKK 8709 right side fender & spraying & finishing of the complete vehicle	147,860	NOT SEEN	SEEN
182	14/09/2014	455	321899821	Payment for general service to vehicle PKK 8709 ,replace fuel filter, air filter, brakes pads & wiper blades	106,715	NOT SEEN	SEEN
183	10/11/2014	617	321900048	Changing shocks, supplying materials & braker, general servicing on vehicle PJJ 73333	128,050	NOT SEEN	SEEN
184	29/12/2014	790	321900332	Purchase of goodrode265/75R16 for vehicle PJJ 7333	212,500	NOT SEEN	SEEN
185	29/12/2014	791	321900333	Purchase of 1-12 V 14 plates,860 cranking amps, batteries for vehicles & Directors generator	120,100	NOT SEEN	SEEN
186	31/12/2014	811	321900353	Supplying materials & general servicing & repair on vehicle PKK 1644	189,400	NOT SEEN	SEEN
187	31/12/2014	814	321900356	Oil, vacuum & re-gas, 1 evaporator for PKK 8709	130,000	NOT SEEN	SEEN

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NO.	Date	PV #	Cheque #	Particulars	Amount \$	PV Prepared By	PV Approved By
188	22/12/2014	755	321900297	Water charges for that year 2014 IAST Consumption	100,000	NOT SEEN	SEEN
<b>TOTAL</b>					<del>59,632,054</del>		