

**AUDITED FINANCIAL STATEMENTS Of THE
GOVERNMENT INFORMATION AGENCY**

**FOR THE YEAR ENDED
31 DECEMBER 2006**

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

AUDITED FINANCIAL STATEMENTS OF THE
GOVERNMENT INFORMATION AGENCY
FOR THE YEAR ENDED TO 31 DECEMBER 2006

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Audit Office of Guyana

P.O. Box 1002, 63 High Street, Kingstown, Georgetown, Guyana
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155/SO: 31/2/2011

01 September 2011

Mr. Neaz Subhan
Director
Government Information Agency
Area 'B' Homestretch Avenue
Durban Backlands
Georgetown.

Dear Mr. Subhan,

RE: AUDIT OF THE FINANCIAL STATEMENTS OF THE
GOVERNMENT INFORMATION AGENCY (GINA)
FOR THE YEAR ENDED 31 DECEMBER 2006

We wish to inform you that we have completed the audit of the above-mentioned Agency for the year ended 31 December 2006. Accordingly, we are pleased to forward two (2) copies of the audited financial statements, together with the Report of the Auditor General and Management Letter thereon.

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

With kind regards.

Yours sincerely,





Audit Office of Guyana

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AG: 65/2011

01 September 2011

REPORT OF THE AUDITOR GENERAL
ON THE FINANCIAL STATEMENTS
GOVERNMENT INFORMATION AGENCY
FOR THE YEAR ENDED 31 DECEMBER 2006

I have audited the accompanying financial statements of the Government Information Agency (GINA) as of 31 December 2006, and the income and expenditure statement and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the International Financial Reporting Standards. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted the audit in accordance with International Standards on Auditing issued by the International Federation of Accountants (IFAC) and those of the International Organisation of Supreme Audit Institutions (INTOSAI). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance 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 judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud and 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 the 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.

Qualified Opinion Arising from Limitation of Scope

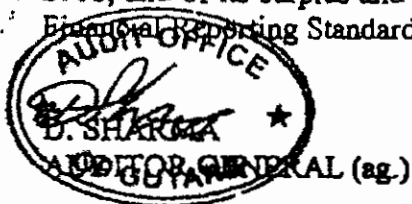
The amount of \$ \$224,674,934 represents total expenditure for the year under review. An examination of a sample of payment vouchers revealed that the 3 quotes system was not used for 31 payments totalling \$13,743,514 neither was there evidence of approval for these services, from the Office of the President. In addition, 21 payments totalling \$21,949,723 had neither receipts nor signature of the payee as having received payment.

The amount of \$26,561,889 was shown as fixed assets as at 31 December 2006, however a Fixed Assets register with relevant information such as the description of the item, cost, location, serial number, etc., was not maintained for the year under review. As a result, the completeness, accuracy and validity of the amount shown as fixed assets could not be verified.

The amount of \$42,633,991 represents debtors as at 31 December 2006. Included in this figure is an amount of \$8,972,050 which represents amount outstanding by GINA. It could not be determined what this amount represented and as such the accuracy of this figure could not be ascertained.

The amount of \$7,000,000 was shown as Capital Subvention as at 31 December 2006. However, documentation such as payment vouchers and details of the expenditure were not presented. As a result, the completeness, accuracy and validity of the amount could not be verified.

Except for any adjustments which may be shown to be necessary as a result of the matter referred to in the preceding paragraph, in my opinion, the financial statements presents fairly, in all material respects, the state of affairs of the Government Information Agency as of 31 December 2006, and of its surplus and cash flows for the year then ended in conformity with International Financial Reporting Standards.



AUDIT OFFICE
63 HIGH STREET
KINGSTON
GEORGETOWN
GUYANA

**GOVERNMENT INFORMATION AGENCY
BALANCE SHEET
AS AT YEAR ENDED DECEMBER 31, 2006**

2005

2006

FIXED ASSETS

3,459,212 Vehicle
17,130,725 Furniture & Equipment
20,589,937

5,652,598
20,809,291

Note 1

28,561,889

CURRENT ASSETS

843,397 Stocks
18,870,932 Debtors
(19,837,258) Bank
125,000 Cash
(1,897,929) TOTAL CURRENT ASSET

Note 12

818,549
42,633,991
(48,515,062)
125,000

(3,139,522)

18,592,008 TOTAL ASSETS

23,422,367

FINANCED BY

11,260,562 Gov't Capital Contribution
9,538,785 Incorporated Reserve (MOI)
(2,505,170) Acc. Surplus/(Deficit)
18,294,187

12,353,145
9,538,785
1,530,457

23,422,367

CURRENT LIABILITIES

297,851 Creditors (other)
TOTAL CURRENT LIABILITY

Note 13

18,592,008

23,422,367

Accountant By: [Signature]

Approved By: [Signature]

**GOVERNMENT INFORMATION AGENCY
INCOME AND EXPENDITURE STATEMENT
AS AT YEAR ENDED DECEMBER 31, 2006**

2005

2006

\$	INCOME	Note	
81,485,858	Subvention		105,441,000
3,092,594	Other Income		18,416,048
56,511,413	Sales for GINA ADS UNIT		98,947,098
2,493,593	Defer Income		5,907,417
-	Proceeds from asset disposal paid to OP		-
-	Surcharge		-
<u>143,583,458</u>	TOTAL INCOME		<u>228,711,561</u>

EXPENDITURE:

39,184,680	Employment Cost	3	43,145,242
87,378,651	Material, Equipment and Supplie	4	132,142,757
2,722,798	Fuel and Lubricant		2,768,090
1,090,755	Rental & Maintenance of Buildir	5	718,055
866,386	Transport, Traveling and Postag	8	365,379
96,000	Security charges		70,500
1,724,868	Maintenance of Equipment	7	1,852,330
5,141,684	Utility charges	8	1,631,342
2,153,952	Vehicle Spares and services		1,784,548
1,788,055	Other Service Purchased	9	1,029,540
11,460,485	Other Operating Expenses	10	35,732,160
297,851	Provision for Other Operating Exp.		
2,493,593	Depreciation	1	3,413,824
-	Loss on disposal of equipment		-
-	Surcharge on equipment paid to	2	-
-	Proceeds from asset disposal p	2	-
-	Suspense Account	2	28,167
<u>156,399,758</u>	TOTAL EXPENDITURE		<u>224,675,934</u>
<u>(12,816,300)</u>	Net Surplus/(Deficit)		<u>4,035,627</u>

10,311,130	Accumulative Surplus/(Deficit) Jan 01	(2,505,170)
-	Prior Year Adjustment	-
<u>10,311,130</u>	Adjusted Accum. Surplus/(Deficit)	<u>(2,505,170)</u>
<u>(12,816,300)</u>	Surplus/(Deficit) for Current Year	<u>4,035,627</u>
<u>(2,505,170)</u>	Accumulative Surplus Dec 31	<u>1,530,457</u>

Accountant By: *[Signature]*

Approved By: *[Signature]*

**GOVERNMENT INFORMATION AGENCY
CASH FLOW STATEMENT
AS AT YEAR ENDED DECEMBER 31, 2006**

Net Cash Flow from Operating Activities		
Net Income	Note 11	4,038,827
Add	Depreciation Charges	3,413,824
Add	Loss on Equipment	-
Less	Gain on disposal of asset	-
Add	Decrease in Creditor	297,851
Add	Decrease in Stock	28,848
Less	Defer Income	(3,413,824)
Loss	Increase in Debtors	(25,783,059)
Net Income from Operating Activities		<u>(21,402,733)</u>
Investment Activities		
	Payment to Acquire Furniture & Equipment	(8,539,778)
	Payment to Acquire Vehicle	(2,848,000)
	Proceeds from sale of Asset	-
Total Cash Outflow form Investing Activities		<u>(9,385,778)</u>
Total Cash Flow before Financing		<u>(30,788,509)</u>
Financed by:		
	Sov't Capital Contribution	7,000,000
Inc./Dec. in cash & cash equivalents at Dec 31, 2006		<u>(23,788,509)</u>

Accountant By: *[Signature]*

Approved By: *[Signature]*

**GOVERNMENT INFORMATION AGENCY
NOTES TO THE FINANCIAL STATEMENTS
AS AT YEAR ENDED DECEMBER 31, 2006**

Note 1

FIXED ASSET SCHEDULE 2006

Details	Vehicle	Furniture & Equipment	Total \$
	\$	\$	
Cost/Val Jan 1, 2006	4,455,000	24,281,025	28,716,025
Addition (9161 A/c)		449,580	449,580
Addition	2,846,000	6,090,196	8,936,196
Disposal			-
Revaluation Reserve Realised		-	-
Cost/Val Dec 31, 2006	7,301,000	30,800,801	38,101,801
Acc. Dep Jan 1, 2006	995,788	7,130,300	8,126,088
Depreciation Current Year	652,614	2,761,210	3,413,824
Disposal	-	-	-
Acc. Depn @ Dec 31, 06	1,648,402	9,891,510	11,539,912
NBV @ Dec 31, 2006	5,652,598	20,909,291	26,561,889

Note 2

BACKGROUND

Gina was established on October 1, 2001 by a Cabinet Decision.

The vision of the Government Information Agency is to present vital and significant contribution with the Government for an enhanced quality of life for all Guyanese through fulfilling the Government and Public's Information needs

SIGNIFICANT ACCOUNTING POLICIES

The Financial Statements have been prepared in accordance with the Government Accounting framework and Policies.

Depreciation is calculated by using the "Straight Line Method" and is calculated base on the following rates per annum

Motor Vehicle	10%
Office Furniture/PBX System	5%
Office Equipment/ Editing Equipment	10%
Vedio Equipment/ Cleaning Equipment	20%
Mini Recorders	25%

Stock is valued using the FIFO method

Office materials stock at January 1, 2006 valued \$

Office materials stock at December 31, 2006 valued \$ 816,549.00

Vehicle Registration No: PGG 9589 was revalued to \$1,200,000 on July 21, 2004. This vehicle was traded in on July 21, 2004 for the value of \$1,200,000.

Vehicle Registration No: PFF 3671 was sold on May 29, 2004 for \$503,000. However this transaction was handle directly from the Office of the President.

Income statement includes a suspense account totalling \$26,167 being balancing figure.

Note 3

EMPLOYMENT COST

Expenditure under this head comprises of the following:

Description	Amount \$
Salaries	26,840,680
Gratuity	5,421,248
Stipend	1,265,195
Honorarium	731,564
NIS Employer	2,008,408
NIS Employees	810,639
PAYE	6,967,510
Other Deductions	
Total	43,145,242

Note 4

MATERIALS, EQUIPMENT AND SUPPLIES

Expenditure under this head comprises of the following:

9181

Description	Amount \$	
Medical Supplies	5,229	
Office Supplies:	8,038,036	681,928
Printing & Non -Printing	24,788,511	100,829,053
Advertising		
Total	30,831,776	101,310,981

Note 5

Rental and Maintenance of Building

Expenditure under this head comprises of the following:

Description	Amount \$
Rental of building	
Maintenance of Building	807,185
Cleaning Supplies	108,870
Total	716,055

Note 6

Transport, traveling and Postage

Expenditure under this head comprises of the following:

Description	Amount \$
Traveling and subsistence	292,720
Postage	72,659
Total	365,379

Note 7

Maintenance of Equipment

Expenditure under this head comprises of the following:

Description	Amount \$
Maintenance of AC units	
Maintenance of Computers	
Maintenance of Copier & Fax	
Maintenance of Other	1,852,330
Total	1,852,330

Note 8

UTILITY CHARGES

Expenditure under this head comprises of the following:

Description	Amount \$
Telephone Charges	1,548,206
Water Charges	83,136
Electricity Charges	
Total	1,631,342

Note 9

OTHER SERVICES PURCHASED

Expenditure under this head comprises of the following:

Description	Amount \$

Weeding	
Sanitech Services	
Cleaning Offices	
Other Cleaning Services	283,208.00
Other Services Purchased	746,332.00
Total	1,029,540

Note 10

OTHER OPERATING EXPENSES

Expenditure under this head comprises of the following: 9181

Description	Amount \$	
National & Other event	20,539,939.00	11,597,740
Staff Social Funct.		
Rental of AC		
Meals and Refreshment	3,358,977.00	
Freight		
Honorarium		
Stipend		
Website Ads		
Others		175,504
Training	60,000	
Total	23,958,918	11,773,244

CHANGES IN CASH AND CASH EQUIVALENT

	31-Dec-05	31-Dec-08	
Note 11			
CASH AT BANK	(22,726,553.00)	(48,515,062)	23,788,509.00
PETTY CASH	125,000	125,000	-
TOTAL CHANGE IN CASH AND CASH EQUIVALENT			<u>23,788,509.00</u>

Note 12

List of Debtors	Amount
Audit Office of Guyana	24,000
Canawalma Ferry Service Inc	45,570
Central Housing & Planning Authority	5,600
Government Information Agency	8,972,050
Guyana Defence Force	387,800
Guyana Forestry Commission	73,000
GUYANA LOTTERY COMMISS	(8,058,250)
Guyana National Blood Transfusion Unit	197,200
Guyana Revenue Authority	7,301,400
Guyana Rice Project Management Unit	35,800
Guyana Sea & River Defence	(54,000)
Hydrometeorological Division	267,100
Lands Registry Management Committee	100,800
Material Management Unit	594,000
Ministry of Lab. Human Serv & S S	1,220,560
Ministry of Legal Affairs	386,400

Ministry of Agriculture - PS	2,869,385
Ministry of Culture	1,598,915
Ministry of Education - PS	1,622,700
Ministry of Finance	279,800
Ministry of Health	8,885,285
Ministry of Housing	54,000
Ministry of Local Government	1,188,498
Ministry of Public Works	1,784,850
Ministry of Tourism	2,382,450
Ministry of Home Affairs	490,800
Museum of African Heritage	141,735
National Aquaculture Ass. of Guyana	24,000
National Blood Transfusion Service	152,000
National Culture Centre	24,800
National Frequency Management Unit	117,800
National Youth Parliament	574,400
NICIL	507,000
Office of the Commissioner of Insurance	25,200
Office of the President	3,504,300
Parliament Office	40,800
PRCSBP	100,800
Public Management Modernisation Program	294,000
Public Service Ministry	270,900
Region 2	37,800
Region 4	28,800
Region 5	672,600
Region 6	432,000
Tagore Memorial High School Board	181,500
Transport & Harbours Department	766,145
UAEP	72,000
	<hr/>
Total Debtors	42,833,991

Note 13

List of Creditors

Total Creditors

Amount

-



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157/SO: 31/2/2011

01 September 2011

Mr. Neaz Subhan
Director
Government Information Agency
Area 'B' Homestretch Avenue
D'Urban Backlands
Georgetown.

Dear Mr. Subhan,

RE: AUDIT OF THE FINANCIAL STATEMENTS
OF THE GOVERNMENT INFORMATION AGENCY
FOR THE YEAR ENDED 31 DECEMBER 2006

Following the audit of the Financial Statements of the Government Information Agency (GINA) for the year ended 31 December 2006, the findings hereunder were discussed with your Accountant and are now forwarded for your appropriate action.

2. The audit was conducted in accordance with Generally Accepted Auditing Standards, including those of the International Organisation of Supreme Audit Institutions (INTOSAI) and the International Standards on Auditing, issued by the International Federation of Accountants (IFAC). These standards require that the audit be planned and performed to obtain reasonable assurance about whether the financial statements were free of material misstatements.
3. The main purpose of the audit was to evaluate the operations of the GINA to ascertain whether:
 - (i) The Financial Statements were properly prepared, in accordance with applicable law, and properly present the operations and affairs of GINA;
 - (ii) The accounts were faithfully and properly kept;
 - (iii) The rules, procedures and internal management controls were sufficient to secure effective control on the assessment, collection, and proper allocation of revenue;
 - (iv) All monies expended and charged to the accounts were applied to the purpose or purposes for which they were intended; and

- (v) Essential records were maintained, and the internal management controls, rules and procedures established and applied were sufficient to safeguard the control of stores and other property.

FINDINGS AND RECOMMENDATIONS

A. Income and Expenditure Statement

Expenditure: \$228,711,561

1. The amount of \$228.712M represents total expenditure for the year under review including depreciation charges. An examination of a sample of the payment vouchers and related records revealed the following observations:

- A General Ledger and General Journals were not maintained for the period under review.

Recommendation: The Audit Office recommends that the Management of the Agency maintain a General Ledger and General Journals for accountability purposes.

- The Cash Book for Bank Account No. 8827 was not written up properly, in that, the totals were written in pencil.

Recommendation: The Audit Office recommends that the Management of the Agency take steps to ensure that the cash books are properly maintained and written up.

- Payment voucher numbers were not quoted on the payment vouchers. Also, the payment vouchers did not have a place to facilitate the signature of the payee, as having received payment.

Recommendation: The Audit Office recommends that the Management of the Agency put systems in place to ensure that all payment vouchers are of a standardised format so that they are properly written up with all the relevant information.

- The 3 quotes system was not used for 31 payments totalling \$13,743,514, neither was there evidence of approval for these services, from the Office of the President. In addition, 21 payments totalling \$21,949,723 had neither receipts nor signature of the payee as having received payment. See Appendix I.

Recommendation: The Audit Office recommends that the Management of the Agency ensure strict compliance with existence procedures in place in relation to payments.

- There were 5 vehicles under the control of the Agency for the year under review, however, logs books were not presented for audit examination. Further, fuel was purchased during the month of August for a vehicle PJJ 7129, which was not on the authorized list provided by the Agency to the Auditors.

Recommendation: The Audit Office recommends that the Management of the Agency put systems in place to ensure that log books are maintained for each vehicle so that there is proper monitoring of the use of these vehicles, also have systems in place to ensure that fuel is purchased for the vehicles under the control of the Agency.

B. Balance Sheet

Fixed Assets: \$26,561,889

2. The amount of \$26.562M was shown as fixed assets as at 31 December 2006. Included in this figure are amounts totalling \$8.936M which were expended for items such as one mini-bus, one Prado, and electronic equipment including a television set, VCR, a Cannon photocopier, cameras, fax machine, printer, and furniture such as chairs, shelf, wardrobe and desk. Audit examination and physical verification of the assets purchased during the period under review revealed the following observations:

- A Fixed Assets register with relevant information such as the description of the item, cost, location, serial number, etc., was not maintained for the year under review.
- The letters "GINA" would usually be engraved on all acquisitions, however, an asset identification number do not accompany this marking. As a result the acquisitions for the year under review totalling \$8.936M could not be verified as those being purchased in 2006, thus the true existence of the assets purchased could not be determined.

Recommendation: The Audit Office recommends that the Management of the Agency address the issues raised during the course of the audit of assets so that the Agency would comply with the Stores Regulations.

Current Assets: (\$3,139,522)

Stocks: \$616,549

3. The amount of \$616,549 was shown as the value of stocks as at 31 December 2006. However, a stock ledger nor bin card was maintained for the year 2006, thus, purchases could not be verified as being accounted for properly. The Agency did present a verified stock list and had maintained a Goods Received Book.

Recommendation: The Audit Office recommends that the Management of the Agency maintain either a stock ledger or bin cards for purchases made during the year.

Cash at Bank: (\$46,515,062)

4. The amount of (\$46.515M) represents an overdrawn balance of cash at bank as at 31 December 2006. Bank confirmation letters were not produced for audit examination. However,

alternative checks with the bank statements verified the amounts as being correct. In addition, it was observed that the bank account No. 8827 and was overdrawn on several occasions.

Recommendation: The Audit Office recommends that the Management of the Agency investigate the amount shown as a negative balance in the financial statements so as to ensure the correct amount is disclosed.

Debtors: \$42,633,991

5. The amount of \$42.634M represents debtors as at 31 December 2006. Included in this figure is an amount of \$8.972M which represents amount outstanding by GINA. It could not be determined what this amount represented and as such the accuracy of this figure could not be ascertained.

Recommendation: The Audit Office recommends that the Management of the Agency produce the supporting documentations to substantiate this amount outstanding with a view of having it cleared.

Capital Subvention: \$7,000,000

6. The amount of \$7M was shown as Capital Subvention as at 31 December 2006. The estimate of the Office of the President for the year 2006 reveals the subvention was for the purchase of a mini bus and office equipment, including, a digital mixer, a computer and 2 camcorders. However, documentation such as payment vouchers and details of the expenditure were not presented by the Agency to substantiate this fact.

Recommendation: The Audit Office recommends that the Management of the Agency produce the supporting documentations to substantiate the amount expended.

C. General

7. The Audit Office wishes to express its sincere appreciation for the cooperation given to its officers during the course of the audit. In keeping with the Audit Office's policies, a reply is expected within thirty (30) days of the receipt of this letter.

Yours sincerely,



Appendix I

Three Quotations System Not Applied.

Date	Cheque #	Payee	Particulars	Amount \$
09/02/06	3617	Metro Office Supplies	Ink Cartridges, Audio cassettes, toner cartridges, etc for office use.	200,530
09/03/06	3625	Mohamed Y. Subrati	Materials & Labor to build bathroom in ladies washroom at OINA.	108,235
26/02/06	3665	OINA Ads Unit	Refund to Ac#9161:M.Cole-\$180,000 to produce 30 costumes & D. Moore-\$325,000 to produce float & costumes for Mash.	505,000
09/02/06	3680	R. Dukharam	Materials & labor to repair vehicle PHH 1150.	141,600
16/03/06	3707	New Technologies	Parts & Cables for repairs to five computers at OINA.	454,275
06/04/06	3769	Metro Office Supplies	Purchase of toner cartridges, plain papers-long & short, audio cassettes, mouse, etc.	194,130
29/05/06	3904	Metro Office Supplies	Paper, cartridges, cassettes, etc for office use.	175,330
29/06/06	3995	Metro Office Supplies	Colour cartridges, tapes, papers, envelopes, battery, etc.	317,475
02/01/06	3604	Pressy Enterprise	Processing of films for Nov. & Dec. 2005.	304,010
02/08/06	3609	Trans Pacific Motor Spares	Headlamp, grill, bonnet, condenser, etc for PHH 1150.	227,000
02/09/06	3627	Pressy Enterprise	Payment for processing of films for Jan. 06.	152,830
03/09/06	3686	Pavnik Press	5,000 'Response to Disaster Areas' booklets.	240,000
04/03/06	3752	Pressy Enterprise	Processing of films for Jan. & Feb. 06.	131,665
04/06/06	3770	Pavnik Press	Payment to print 5,000 Essequibo & 5,000 Berbice Brochures.	230,000
04/06/06	3771	F & H Printing	Printing of 5,175 'Productivity on Rise' & 4,955 'New Amerindian' booklets.	520,925
04/21/06	3812	GNNL	3-6,000 OINA Development & Digest, Each 4 pages Color.	715,352
05/24/06	3898	Pressy Enterprise	Process films for March & April.	178,065
05/10/06	3846	GNNL	Printing work done for OINA.	648,807
06/19/06	3945	Pavnik Press	Printing of brochures.	565,000
06/19/06	3955	Pressy Enterprise	Processing of films for April, 06.	266,820
07/10/06	4026	Pavnik Press	Printing of brochures.	336,000
07/26/06	4081	Pavnik Press	Printing of brochures.	970,000
08/03/06	4097	Advertising & Marketing Service	1,500 copies of Indian Immigration Magazines.	224,400
08/07/06	4105	Metro Office Supplies	Payment for toners cartridges, cassettes, staplers, binders, etc.	383,560
08/10/06	4125	GNNL	Print portrait, Hinterland Highlight, Daily Digest.	991,261
08/29/06	4186	Pavnik Press	Payment to print 25,000 brochures.	852,000
09/08/06	4212	GNNL	Payment for 29,000 full color glossy.	1,007,896
10/12/06	4252	Advertising & Marketing Service	Payment for 1,500 copies of Indian Immigration magazines.	224,400
11/15/06	4333	GNNL	Printing of 30,000 Hinterland Highlights.	978,906
11/22/06	4356	Pressy Enterprise	Process of films for Sept. 06.	570,585
11/22/06	4360	GNNL	39,500 Hinterland Highlights & Daily Digest.	1,327,457
Total				13,743,514

Appendix II

Payment vouchers without payee acknowledgement.

Date	Payee	Particulars	Cheque #	Amount \$
03/05/06	Andrew's Arts	Flags for Independence.	326	800,000
08/05/06	Sign Concepts	Two Vinyl Banners.	331	2,129,040
13/01/06	Paul Grenada	Repairs to Sony camera.	3562	9,000
16/01/06	Mohamed Yacoob	Payment to repair roof & clean glass windows.	3569	26,000
19/01/06	Mohamed Yacoob	Materials & Labour to repair gutters.	3576	49,550
24/01/06	Rayon House of Fashion	60 yards tetrex linen for NCN studio.	3585	29,700
01/02/06	GUYOIL	Fuel supplied for Dec.05 to PGG 8680,PJJ 3119,PHH 1150.	3605	319,332
09/02/06	Mohamed Y.Subrati	Materials & Labor to build bathroom in ladies washroom at GINA.	3625	108,235
21/02/06	R.Sukdeo	Generator & Music for Mash float.	3657	80,000
26/02/06	GINA Ads Unit	Refund to Ac#9161:M.Cole-\$180,000 to produce 30 costumes & D. Moore-\$325,000 to produce float & costumes for Mash.	3665	505,000
09/03/06	Pavnik Press	5,000"Response To Disaster Areas" booklets.	3686	240,000
16/03/06	New Technologies	Parts & Cables for repairs to five computers at GINA.	3707	454,275
21/03/06	GUYOIL	Fuel supplied to PGG 8680,PJJ 3119 PHH 1150 for Jan.06.	3733	220,962
06/04/06	Metro Office Supplies	Purchase of toner cartridges, plain papers-long & short audio cassettes, mouse, etc.	3769	194,130
25/04/06	GINA Ads Unit	Transfer of funds for Independence anniversary preparations.	3818	13,632,568
22/05/06	K.Persaud	Meals & transportation for three persons to Moruca for exhibition.	3879	66,500
31/05/06	GINA Ads Unit	Transfer of funds for Independence anniversary preparations.	3914	2,129,040
04/05/06	GINA Ads Unit	Transfer of funds for Independence anniversary preparations.	3830	435,000
23/06/06	Auto Toy Store	Payment for wheel cover for PKK 1112.	3981	42,000
03/08/06	Advertising & Marketing Service	1,500 copies of Indian Immigration magazines.	4097	224,400
19/10/06	USA Global	Charges to ship DV tapes to Guyana.	4297	254,991
TOTAL				21,949,723