

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

**FOR THE YEAR ENDED
31 DECEMBER 2013**

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

AUDITED FINANCIAL STATEMENTS OF THE
GOVERNMENT INFORMATION AGENCY
FOR THE YEAR ENDED TO 31 DECEMBER 2013

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Audit Office of Guyana

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Tel: 592-225-7592, Fax: 592-226-7257, <http://www.audit.org.gy>

290/SO: 31/2/2016

11 November 2016

Ms. Beverley Alert
Director
Government Information Agency
Area 'B' Homestretch Avenue
Durban Backlands
Georgetown.

Dear Ms. Alert,

AUDIT OF THE FINANCIAL STATEMENTS OF THE
GOVERNMENT INFORMATION AGENCY (GINA)
FOR THE YEAR ENDED 31 DECEMBER 2013

We wish to inform you that we have completed the audit of the above-mentioned Agency for the year ended 31 December 2012. Accordingly, we are pleased to forward two 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,





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AG: 76/2016

11 November 2016

REPORT OF THE AUDITOR GENERAL
ON THE FINANCIAL STATEMENTS OF THE
GOVERNMENT INFORMATION AGENCY
FOR THE YEAR ENDED 31 DECEMBER 2013

I have audited the accompanying financial statements of the Government Information Agency (GINA), which comprised of the statement of financial position as at 31 December 2013, 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. The audit was conducted in accordance with the Audit Act 2004.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Generally Accepted Accounting Principles, 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 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 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 judgment, 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 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.

Basis for Qualified Opinion

The amount of \$7,258,771 represents inventories for the year under review. Audit examination revealed that no records were maintained for the stores for the year under review. As a result, the accuracy of the value of inventory can be over/under stated. In addition, a register to record the return of spare parts to the stores was not maintained contrary to Stores Regulations.

An examination of the Debtors' Age Analysis revealed that there were 86 debtors with outstanding balances totalling \$93,834,742 which were over the 90 days period. Further, there was no evidence that the Agency has a policy for provision for bad debts.

Opinion

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraphs, the financial statements give a true and fair view, in all material respects, of the financial position of Government Information Agency as at 31 December 2013, and of its financial performance and its cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.




AUDIT OFFICE
63 HIGH STREET
KINGSTON
GEORGETOWN
GUYANA

**GOVERNMENT INFORMATION AGENCY
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER, 2013**

	Notes	2013 \$	2012 \$
<u>ASSETS</u>			
NON-CURRENT ASSETS			
Motor Vehicles		11,344,944	6,536,150
Furniture & Equipment		<u>34,071,353</u>	<u>32,903,103</u>
	4	45,416,297	39,439,253
CURRENT ASSETS			
Inventories		7,258,771	1,663,619
Bank	8	7,984,126	20,378,892
Receivables	5	121,931,265	106,057,608
Cash in Hand		<u>200,000</u>	<u>180,000</u>
		137,374,162	128,280,119
TOTAL ASSETS		<u><u>182,790,460</u></u>	<u><u>167,719,372</u></u>
<u>EQUITY & LIABILITIES</u>			
EQUITY			
Gov't Capital Contribution	6	19,681,188	17,879,617
Incorporation Reserve (MOI)		9,538,765	9,538,765
Accumulated Surplus/(Deficit)	7	<u>95,617,024</u>	<u>98,732,063</u>
		124,836,977	126,150,445
CURRENT LIABILITIES			
Payables	9	<u>57,953,484</u>	<u>41,568,927</u>
		57,953,484	41,568,927
TOTAL EQUITY & LIABILITIES		<u><u>182,790,460</u></u>	<u><u>167,719,372</u></u>

These Financial Statements were approved for issuance on November 09, 2016 by:

Accountant: 
Mrs. Natalie Brhamdeow

Director: 
Ms. Beverley Alert

**GOVERNMENT INFORMATION AGENCY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER, 2013**

	Notes	2013 \$	2012 \$
INCOME			
Current Subvention		135,858,000	130,398,000
Sale of Ads		123,211,856	136,759,087
Other Income		6,557,790	8,794,353
Deferred Income		11,198,429	8,865,970
TOTAL INCOME		<u>276,826,075</u>	<u>284,817,410</u>
EXPENDITURE			
Employment Cost	10	64,383,519	67,130,285
Material, Equipment and Supplies	11	162,561,879	158,524,307
Fuel and Lubricant		4,048,305	4,815,442
Rental & Maintenance of Building	12	4,682,628	2,542,615
Transport, Traveling and Postage	13	2,332,164	2,477,697
Security charges		5,918,652	5,349,421
Maintenance of Equipment	14	2,094,402	1,255,444
Utility charges	15	7,327,080	4,152,989
Vehicle Spares and services		2,500,079	2,349,645
Other Service Purchased	16	3,249,484	6,015,657
Other Operating Expenses	17	9,644,493	4,557,832
Depreciation & Amortisation		11,198,429	8,865,970
TOTAL EXPENDITURE		<u>279,941,114</u>	<u>268,037,304</u>
NET SURPLUS/(DEFICIT)		(3,115,039)	16,780,106

The accompanying notes form an integral part of these financial statements.

**GOVERNMENT INFORMATION AGENCY
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER, 2013**

	Incorporation Reserve	Revaluation Reserve	Government Contribution	Accumulated Surplus	Total
	G\$	G\$		G\$	G\$
Balance as at 31 January, 2012	9,538,765	-	11,745,587	81,951,957	103,236,309
Net Surplus/ (Deficit) for the year	-	-	-	16,780,106	16,780,106
Revaluation for Vehicles & Equipment	-	-	-	-	-
Capital Subvention Received	-	-	15,000,000	-	15,000,000
Deferred Income	-	-	(8,865,970)	-	(8,865,970)
Net Prior Year Adjustments	-	-	-	-	-
Balance as at 31 December, 2012	9,538,765	-	17,879,617	98,732,063	126,150,445
Net Surplus/ (Deficit) for the year	-	-	-	(3,115,039)	(3,115,039)
Revaluation for Vehicles & Equipment	-	-	-	-	-
Capital Subvention Received	-	-	13,000,000	-	13,000,000
Deferred Income	-	-	(11,198,429)	-	(11,198,429)
Net Prior Year Adjustments	-	-	-	-	-
Balance as at 31 December, 2013	9,538,765	-	19,681,188	95,617,024	124,836,977

The accompanying notes form an integral part of these financial statements.

**GOVERNMENT INFORMATION AGENCY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER, 2013**

	2013	2012
	\$	\$
Operating Activities		
Surplus/(Deficit) for the period	(3,115,039)	16,780,106
<i>Adjustments for:</i>		
Depreciation & Amortisation	<u>11,198,429</u>	<u>8,865,970</u>
Operating profit before working capital changes	8,083,390	25,646,076
(Increase)/Decrease in Inventories	(5,595,152)	(828,490)
(Increase)/Decrease in Receivables	(15,873,657)	(2,819,712)
Increase/(Decrease) in Payables	<u>16,384,557</u>	<u>4,544,148</u>
Net cashflow generated from operations	<u>2,999,138</u>	<u>26,542,022</u>
Investing Activities		
Acquisition of Non-Current Assets	(17,175,473)	(13,186,716)
Revaluation		
Net cashflow generated from investing activities	<u>(17,175,473)</u>	<u>(13,186,716)</u>
Financing Activities		
Government Contribution (Capital Subventions)	13,000,000	15,000,000
Deferred Income	<u>(11,198,429)</u>	<u>(8,865,970)</u>
Net cashflow generated from financing activities	<u>1,801,571</u>	<u>6,134,030</u>
Net Increase/(Decrease) in cash & cash equivalents	(12,374,764)	19,489,337
Cash and cash equivalents at the beginning of the year	<u>20,558,890</u>	<u>1,069,553</u>
Cash and cash equivalents at end of the year	<u><u>8,184,126</u></u>	<u><u>20,558,890</u></u>
<u>Reconciliation of Cash & Cash Equivalents as per Statement of Financial Position</u>		
Cash in Hand	200,000	180,000
Bank	<u>7,984,126</u>	<u>20,378,890</u>
Total	<u><u>8,184,126</u></u>	<u><u>20,558,890</u></u>

**GOVERNMENT INFORMATION AGENCY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER, 2013**

NOTE 1. BACKGROUND

The Government Information Agency (GINA) was established on 15 October, 2001 via a Cabinet Decision as a subvention agency under the Office of the President and served as a replacement for the Ministry of Information and the Guyana Information

The vision of GINA is to present a vital and significant contribution with the Government for an enhanced quality of life for all Guyanese through fulfilling the Government and the public's information needs.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below.

(a.) Accounting Concept & Convention

The Financial Statements have been prepared in accordance with Generally Accepted Accounting Principles (GAAP). All transactions are reported in Guyana Dollars.

(b.) Depreciation & Amortisation

Depreciation/Amortisation is calculated using the "Straight Line Method" and is based on the following rates per annum:

Motor Vehicles	10%
Office Furniture/PBX System	5%
Office Equipment	10%
Video/Editing Equipment	20%
Mini Recorders	25%

c.) Stocks

Stocks are valued at the lower of cost or net realizable value and cost is arrived at using the "First-in, First-out" (FIFO) method.

d.) Government Contribution

Contributions from the Government are only recognized when received and when there is reasonable assurance that the Agency will comply with any conditions attached to it.

Contributions received as compensation for costs already incurred or for immediate financial support, with no future related costs, are recognized as income in the period in which it was received. Those relating to assets are presented as deferred income and are amortised over the expected useful life of the assets.

**GOVERNMENT INFORMATION AGENCY
NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
FOR THE YEAR ENDED 31 DECEMBER, 2013**

NOTE 3. PERSONNEL & DIRECTORS REMUNERATION

Key Management Personnel: The sum of \$12,211,932.00 was paid to five (5) key Management employees for the year 2013.

Board of Directors: GINA does not have a Board of Directors.

NOTE 4A. NON-CURRENT ASSETS SCHEDULE

Description	Motor Vehicles \$	Equipment \$	Total \$
Cost/Valuation at Jan 1, 2013	14,301,000	75,524,696	89,825,696
Additions (8827 A/C)	6,510,150	10,665,323	17,175,473
Disposals	-	-	-
Revaluation	-	-	-
Cost/Val Dec 31, 2013	20,811,150	86,190,019	107,001,169
Acc. Dep'n at Jan 1, 2012	7,764,850	42,621,593	50,386,443
Depreciation - Current Year	1,701,356	9,497,073	11,198,429
Disposals	-	-	-
Acc. Dep'n @ Dec 31, 2013	9,466,206	52,118,666	61,584,872
NBV at Dec 31, 2013	11,344,944	34,071,353	45,416,297
NBV at Dec 31, 2012	6,536,150	32,903,103	39,439,253

NOTE 4B. The Agency policy is that the yearly depreciation value be less off the fixed assets as deferred income.

Breakdown of Additions to Equipment at Cost

Description	Amount (\$)
Motor Vehicle	6,510,150
Office Furniture	1,849,892
Office Equipment	3,557,554
Video/Editing Equipment	5,257,877
Total	17,175,473

**GOVERNMENT INFORMATION AGENCY
NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
FOR THE YEAR ENDED 31 DECEMBER, 2013**

NOTE 5. RECEIVABLES

Description	2013	2012
	\$	\$
Sundry Debtors	121,499,229	105,538,406
Staff Loans	432,036	519,202
Total	121,931,265	106,057,608

NOTE 6. GOV'T CAPITAL CONTRIBUTION

Description	2013	2012
	\$	\$
Balance b/f	17,879,617	11,745,587
Capital Subvention Received	13,000,000	15,000,000
Deferred Income	(11,198,429)	(8,865,970)
Balance	19,681,188	17,879,617

NOTE 7. ACCUMULATED SURPLUS/(DEFICIT)

Description	2013	2012
	\$	\$
Accumulative Surplus/(Deficit) at Jan 01	98,732,063	81,951,957
Prior Year Adjustment	-	-
Adjusted Accum. Surplus/(Deficit)	98,732,063	81,951,957
Surplus/(Deficit) for Current Year	(3,115,039)	16,780,106
Accumulative Surplus/(Deficit) at Dec 31	95,617,024	98,732,063

NOTE 8. BANK

Description	2013	2012
	\$	\$
Scotia Bank A/C # 8827	4,841,630	38,066,754
Scotia Bank A/C # 9161	3,142,496	(17,687,862)
Balance	7,984,126	20,378,892

GOVERNMENT INFORMATION AGENCY
NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
FOR THE YEAR ENDED 31 DECEMBER, 2013

NOTE 9. PAYABLES

Description	2013	2012
	\$	\$
Sundry Creditors	54,121,314	41,557,821
Accruals	3,832,170	11,106
Total	57,953,484	41,568,927

NOTE 10. EMPLOYMENT COST

Expenditure under this category comprises of the following:

Description	2013	2012
	\$	\$
Salaries	43,791,775	46,754,798
Gratuity	7,590,298	7,235,364
Stipend	1,141,000	184,000
PAYE	6,402,023	7,773,146
NIS	4,375,423	4,391,625
Advances	1,083,000	582,000
Other Deductions	-	209,352
Total	64,383,519	67,130,285

NOTE 11. MATERIALS, EQUIPMENT & SUPPLIES

Expenditure under this category comprises of the following:

Description	2013	2012
	\$	\$
Medical Supplies	-	120
Office Materials & Supplies	4,457,829	7,022,937
Printing & Non -Printing Materials	158,104,050	151,501,250
Total	162,561,879	158,524,307

**GOVERNMENT INFORMATION AGENCY
NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
FOR THE YEAR ENDED 31 DECEMBER, 2013**

NOTE 12. RENTAL & MAINTENANCE OF BUILDINGS

Expenditure under this category comprises of the following:

Description	2013	2012
	\$	\$
Maintenance of Building	4,540,363	2,501,880
Cleaning Supplies	142,265	40,735
Total	4,682,628	2,542,615

NOTE 13. TRANSPORT, TRAVEL & POSTAGE

Expenditure under this category comprises of the following:

Description	2013	2012
	\$	\$
Traveling and Subsistence	2,208,390	1,663,745
Postage	123,774	813,952
Total	2,332,164	2,477,697

NOTE 14. MAINTENANCE OF EQUIPMENT

Expenditure under this category comprises of the following:

Description	2013	2012
	\$	\$
Maintenance of AC Units	192,000	270,000
Fax	549,900	33,371
Maintenance of Other Equipment	1,352,502	952,073
Total	2,094,402	1,255,444

**GOVERNMENT INFORMATION AGENCY
NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
FOR THE YEAR ENDED 31 DECEMBER, 2013**

NOTE 15. UTILITY CHARGES

Expenditure under this category comprises of the following:

Description	2013	2012
	\$	\$
Telephone Charges	1,927,080	2,352,989
Electricity Charges	5,400,000	1,800,000
Water Charges	-	-
Total	7,327,080	4,152,989

NOTE 16. OTHER SERVICES PURCHASED

Expenditure under this category comprises of the following:

Description	2013	2012
	\$	\$
Weeding	140,000	200,000
Other Cleaning Services	224,670	131,772
Other Services Purchased	2,884,814	5,683,885
Total	3,249,484	6,015,657

NOTE 17. OTHER OPERATING EXPENSES

Expenditure under this category comprises of the following:

Description	2013	2012
	\$	\$
National & Other event	1,793,461	623,670
Meals and Refreshment	5,335,665	2,974,810
Donation	-	370,000
Others	2,515,367	589,352
Training	-	-
Total	9,644,493	4,557,832



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412/SO: 31/2/2016

11 November 2016

Ms. Beverley Alert
Director
Government Information Agency
Area 'B' Homestretch Avenue
Durban Backlands
Georgetown.

Dear Ms. Alert,

AUDIT OF THE FINANCIAL STATEMENTS
OF THE GOVERNMENT INFORMATION AGENCY
FOR THE YEAR ENDED 31 DECEMBER 2013

The audit of the financial statements of the Government Information Agency for the year ended 31 December, 2013 has been completed. The findings hereunder were discussed with your Accountant and are now forwarded to you for appropriate action.

2. The audit was conducted in accordance with Generally Accepted Auditing Standards, including those of the International Organization 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 are free of material misstatements.

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

- (a) The financial statements have been properly prepared, in accordance with applicable laws, and properly present the operations and affairs of the Agency;
- (b) The accounts have been faithfully and properly kept;
- (c) The rules, procedures and internal management controls are sufficient to secure effective control on the assessment, collection, and proper allocation of revenue;
- (d) All monies expended and charged to an account have been applied to the purpose or purposes for which they were intended; and

- (e) Essential records are maintained, and the internal management controls, 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

Non-Current Assets: \$45,265,370

4. The amount of \$45.265M represents Non-Current Assets for the year under review. Audit examination of the related documents revealed the following:

- a) An examination of the records and physical verification of the assets revealed that they were not assigned asset numbers contrary to Section 28 of the Stores Regulations 1993. As a result, it could not be ascertained whether the assets examined were those which were initially purchased. This matter was drawn to your attention in my previous report, to which no action was taken to address this shortcoming.

Recommendation: The Audit Office recommends that Management of the Agency take the necessary steps to ensure that the assets are marked and the register properly written up.

Management's Response: Management had rectified this in the most current years.

Current Assets: \$137,374,162

Inventories: \$7,258,771

5. The amount of \$7.259M represents the value of inventories as at 31 December 2013. During the stock count for the year ended 31 December 2013, it was observed that a number of obsolete items were packed in the stores. At the time of the audit in September 2015, this situation still remains the same. This matter was drawn to your attention in previous report.

Recommendation: The Audit Office recommends that the Management of the Agency take the necessary action to dispose of the obsolete items.

Management's Response: The Agency is occupying a small part of NCN building. We don't have space available to put these items. These items might be obsolete but they are being used for parts. Management has tried its best to pack the stores in a manageable manner.

6. Audit examination revealed that no records were maintained for the stores for the year under review. As a result, the accuracy of the value of inventory can be over/under stated. In addition, a register to record the return of spare parts to the stores was not maintained.

Recommendation: The Audit Office recommends that the Management of the Agency take the necessary steps to ensure adequate records are maintained for the movements of stock.

Management's Response: Management of the Agency started using bin cards and all goods issued and received are recorded in our Peachtree System. A Ledger is being used currently to record all returned spare parts.

Bank: \$7,984,126

7. The amount of \$7.984M represents Cash at Bank as at 31 December 2013. The reconciliation statements which were presented for audit scrutiny revealed that supervisory checks were not carried out since there was no indication of being prepared and checked by. This matter was drawn to your attention in my previous report.

Recommendation: The Audit Office recommends that the Management of the Agency take the necessary action to ensure the bank reconciliation statements are signed before presenting it to the auditors.

Management's Response: The reconciliation statements were presented to the auditors by soft copy as requested.

Receivables: \$121,931,265

8. An examination of the Debtors' Age Analysis revealed that there were 86 debtors with outstanding balances totalling \$93.855M which were over the 90 days period. Further, there was no evidence that the Agency has a policy for provision for bad debts. This was drawn to your attention in my previous reports. See Appendix I.

Recommendation: The Audit Office recommends that the Management of the Agency take the necessary action to have a policy for the provision for bad debts implemented.

Management's Response: The Agency can't write off any debt if the organization is still in existence. Management must exhaust all possible opinions before asking for approval to write off a debt.

Audit Follow Up: Your response is noted. However, there is still no evidence as to whether the Agency is taking steps to recover long outstanding debts.

Management's Follow Up Response: There is, Management would have sent letters to the various Permanent Secretaries information them about the outstanding amounts. Management also would report to Office of the President who will take this matter to cabinet meetings.

Equity: \$124,686,049

Government Capital Contribution \$19,691,968

9. An examination of Government Capital Contribution for the year under review revealed that the Agency received \$13M to purchase a motor vehicle and equipment. A motor vehicle was purchased for \$6.510M and the remaining \$6.49M was budgeted to purchase equipment. However, the Agency did not purchase such equipment as they had intended, instead purchases of other assets totalling \$5.258M were made. This resulted in a difference of \$1.232M as unspent balance. There was no evidence that a change of programme was obtained for the new purchase and whether the unspent balance was refunded to Office of the President/Office of the Prime Minister. As a result, the amount reflected in the Appropriation Accounts of the Ministry was overstated.

Recommendation: The Audit Office recommends that the Management of the Agency indicate to the Audit Office as to whether a Change in Programme was sought and obtained and whether the unspent balance was subsequently refunded.

Management's Response: Acknowledged. No change of program was done. The Capital Budget was approved for Vehicle and Equipment and that's what purchased. When the Agency received the Capital Releases all of the items was not available.

Incorporation Reserve (MOI): \$9,538,765

10. An amount of \$9.539M represents Incorporation Reserve as at 31 December 2013. However, at the time of reporting (May 2015) no information was provided to substantiate this amount. This figure showed no movement from the previous year. As a result, the accuracy, validity and completeness of the amount shown could not be verified. This matter was drawn to your attention in previous report.

Recommendation: The Audit Office recommends that the Management of the Agency provide the necessary records or related documents to substantiate this amount.

Management's Response: As was mention in the previous audit this balance came forward from Ministry of Information, before the Agency becomes Government Information Agency.

B. Statement of Comprehensive Income

Expenditure: \$279,563,969

11. An examination of Expenditure for the year under review revealed the following unsatisfactory observations:

- (a) A standard operating manual was not kept on hand by the Agency. As a result, the type of expenditure made by the Agency could not be validated.

Recommendation: The Audit Office recommends that the Management of the Agency take the necessary steps to ensure that a standard operating manual is on hand so as to give guidance at all times.

Management's Response: The Government Information Agency is a subvention Agency that falls under the Office of the President.

Audit Follow Up: Your response is noted. However, please note whether you are a Subvention Agency or not, there should be a Standard Operating Manual for the Agency.

Management's Response: There probably is a Standard Operating Manual but it's not at the Agency.

- (b) The amount of \$150,000 was expended in five instances representing sums paid to five employees for the labeling of Non-Current assets. However, a physical verification exercise revealed that these assets were not labeled properly. See Appendix II.

Recommendation: The Audit Office recommends that the Management of the Agency take the necessary steps to ensure that all assets are properly marked so as to identify same readily.

Management's Response: The Agency Assets are mark GINA and the years in which it was purchase at the time of the labeling Management was advice by the auditor to put the Agency and the year.

- (c) An examination of payment vouchers revealed 15 instances valued \$1,014,000 under Operating expense and five instances valued \$299,000 under Contracted employees where payments were made for consultancy/ special project but no contracts were presented for audit examination, as a result, the terms of reference could not be determined. See Appendix III.

Recommendation: The Audit Office recommends that the Management of the Agency locate the contract documents and produce same for audit examination.

Management's Response: No contract was set up for the individuals but they all provided an invoice that is attached to the vouchers.

- (d) An examination of payment vouchers for the year under review revealed that the amounts totalling \$8,484,400 were made to three contractors. These payments should have been approved by National Procurement and Tender Administration Board (NPTAB) instead of being approved by the Head of Department. It should be noted that payments were made via splitting the totals payments into several payments indicating avoidance of NPTAB approvals. See Appendix IV.

Recommendation: The Audit Office recommends that the Management of the Agency take the necessary steps to ensure that all related contracts are properly awarded in accordance with the Tender Board Procedures.

Management's Response: Recommendation is noted. The Agency no longer deals with these contractors, and payments are having the necessary approvals.

- (e) The Agency is required to seek the approval from NPTAB for all expenditure exceeding \$600,000. However, an examination of payment vouchers revealed nine payments were made to five contractors for amounts totalling \$14.085M where there was no approval from NPTAB was seen for these payments. See Appendix V.

Recommendation: The Audit Office recommends that the Management of the Agency take the necessary steps to ensure that all related contracts are properly awarded in accordance with the Tender Board Procedures.

Management's Response: Approval measures are in place currently.

Fuel & Lubricants \$4,048,305

12. The amount of \$4.048M represents payments made for fuel and lubricants for the year under review. An examination of the related records revealed the following observations:

- i. Registration for PJJ 7381, PLL 5308, PNN 3629 and PNN 3077 revealed that the titles of these vehicles were in the name of Office of the President and not GINA. It has been three years since the acquisition of these vehicles.

Recommendation: The Audit Office recommends that the Management of the Agency take the necessary steps to ensure that the vehicles are transferred into the name of the Agency so as to correctly reflect the ownership of the vehicles.

Management's Response: The Government Information Agency is a subvention Agency that falls under the Office of the President. The Office of the President has to write Guyana Revenue Authority for the Agency to get duty free concession on these vehicles; the vehicles have to be register in the name that is on the duty free letter.

- ii. Section 29 of the Stores Regulations of 1993 requires that log books be maintained for vehicles under the control of the Agency. However, the following observations were made:
- a. Log book for vehicle PKK 762 was not presented for the period September to December 2013 and it was observed for the period presented, pertinent information such as signature of authorizing officials were not seen.

- b. In addition, the log book for PNN 3629 was not presented for the period September to December 2013, even though fuel was purchased during the year under review.
- c. No log book was presented for audit examination for vehicles Nos. PGG 8680 and PJJ 7381. This matter was brought to your attention in previous reports.

Recommendation: The Audit Office recommends that the Management of the Agency take the necessary steps to ensure that log books are maintained for all vehicles and they are properly completed for journeys undertaken.

Management's Response: The log books are here for audit verification. Management has put systems in place for the log books to be written up properly. PNN 3629 was taken by Office of the President the log book was in the vehicle.

- iii. Section 26 of the Stores Regulations of 1993 requires that historical records be kept for all vehicles; however, the Agency did not maintain historical records for the vehicles for the year under review. In addition, no vehicles' fitness was produced for audit verification for the year under review.

Recommendation: The Audit Office recommends that the Management of the Agency put system in place to ensure that there is compliance with the Stores Regulations.

Management's Response: All the Agency vehicles that are working have its registration and fitness.

- iv. Vehicle PGG 8680 was transferred from GINA to NCN according to a letter dated 5 June 2006, however, fuel charges totalling \$26,785 and maintenance charges totalling \$210,832 were incurred for the said vehicle by GINA after the transfer.

Recommendation: The Audit Office recommends that the Management of the Agency put systems in place to ensure that all monies expended are in the interest of the Agency.

Management's Response: NCN never collected the vehicle; it is still in the Agency procession and being used by the Agency. This was communicated to the auditors. NCN don't have this vehicle as part of their fleet of vehicles GINA does.

- v. An audit examination of payment vouchers for the purchase of fuel revealed a total of \$1.5M was spent on vehicles PLL 5308 and PNN 3077; this represents 46% of total cost for fuel for the year under review. These vehicles were assigned to the Director. This sum is considered high as it did not contribute to economic spending.

Recommendation: The Audit Office recommends that the Management of the Agency put systems in place to ensure that stricter controls are implemented for the use of vehicles.

Management's Response: These are the Director of the Agency at the time vehicles. The Director's work doesn't just be limited to the office, so stricter controls can't be implemented for the head of the Agency.

- vi. Fuel authorization slip did not state the quantity of fuel to be purchased instead 'full tank' was stated on the slip leaving space for easy manipulation.

Recommendation: The Audit Office recommends that the Management of the Agency put systems in place to ensure that all slips are properly completed so as to avoid manipulation of slips.

Management's Response: The authorization slips have full tank because that is what the drivers go to do full up the vehicle. They wouldn't know how much fuel it will take to full the vehicle. The slip from the oil company that is being attached has the amount that was received.

Employment Cost: \$64,383,519

13. The amount of \$64.383M represents Employment Cost for the year under review. It was observed that three employee's contracts were incomplete, references were not seen for five employees, and academic certificates were not seen for eight employees. One employee's personal file stated commencement in 2014 and the job application was also dated 2014. However, this employee was paid in December, 2013 as verified on the payroll. As a result, it was evident that proper systems were not in place for the recruitment of employees within the Agency and first salaries paid could not be justified in some regards. See Appendix VI.

Recommendation: The Audit Office recommends that the Management of the Agency put systems in place to ensure that all recruitments are properly carried out.

Management's Response: The Personnel Department will ensure that all recruitments are done properly.

14. Amounts totalling \$1,639,384 were paid to twenty four employees as stipend. An examination of the employees' contracts did not indicate such payments. As a result, the authority for such payments could not be determined. This matter of similar nature was drawn to your attention in previous report.

Recommendation: The Audit Office recommends that the Management of the Agency take the necessary steps to validate the additional payments of a stipend to these employees.

Management's Response: The stipend payment is given to employees by the Director when he/she does an evaluation of their duties and responsibilities. This should have been a responsibility allowance instead of stipend. The correction was done to the payroll.

15. Included in the amount of \$63.984M stated on the financial statement as Contracted Employees is the sum of \$299,000 representing payments made to individuals for special projects. These individuals were not on the Agency's payroll and no written contract was seen. See Appendix VII.

Recommendation: The Audit Office recommends that the Management of the Agency provide written documentation to validate the monies being paid to these individuals for works done.

Management's Response: These individuals provided an invoice that is attached on the vouchers and was approved by the Director of the Agency.

16. An employee's employment contract stated that Duty Allowance of \$5,000 should be paid with effect from 1 October, 2013. However, the employee received \$10,000 as duty allowance from October to December 2013. This resulted in an overpayment of \$15,000.

Recommendation: The Audit Office recommends that the Management of the Agency ensures all criteria set out in the employment contracts are complied with and investigate the overpayment with a view of recovering same.

Management's Response: If the auditors check from the beginning of the years they will see that this officer was receiving \$10,000 duty allowance throughout. It's a mistake on the contract.

17. Amounts totalling \$122,823 were paid to employees as telephone allowances during the year under review through the payroll. However, the authority for such payments were not seen nor was this allowance included in their employment contracts. See Appendix VIII.

Recommendation: The Audit Office recommends that the Management of the Agency ensures that all employment contracts are clear and complied with.

Management's Response: A memorandum was done for these staff to receive a telephone allowance.

18. An employee, who resigned in March 2013, was not seen on the payroll for the period January to February 2013. As a result, the verification of payments could not be done.

Recommendation: The Audit Office recommends that the Management of the Agency provide the information in relation to the payments for January to February 2013.

Management's Response: According to Management records this officer started working from August 2012 to December 2012. This officer was not on the payroll in 2013.

Audit Follow Up: Your response is noted. However, your response did not address the finding as to whether the officer was paid for January to February 2013 since the resignation took effect from March 2013.

Management's Response: According to Management records this officer was paid up to December 2012. This officer was not on the payroll for 2013 that means that the officer was never paid in 2013.

19. There were four instances totalling \$60,000 where employees were paid monies as stipend for their birthdays. No written approval was presented for audit scrutiny. However, \$30,000 was charged under 'Other Operating Expense' and the other \$30,000 under 'Employment Cost.' The Agency has not presented a Standard Operating Manual; as a result these amounts paid could not be validated. See Appendix IX.

Recommendation: The Audit Office recommends that the Management of the Agency ensures that all payments made are properly authorised.

Management's Response: The vouchers have a memo that approved the payment of the stipend for birthdays. This is not done for some staff, all the staff received a card and a stipend on their birthdays.

20. Amounts totalling \$245,000 representing stipends paid to employees in the month of April 2013 for working extra hours during budget preparation, however, payments should have been paid as overtime since additional stipends were paid on the employees' salaries and were not taxed. Additionally, monies were paid as stipend to employees working during budget cut in the sum of \$675,000, since these employees were not paid a monthly salary. However, no written approval was seen for such payments. See Appendix X.

Recommendation: The Audit Office recommends that the Management of the Agency ensure that all monies being paid are justified and approvals are sought and received before payments can be made.

Management's Response: All the staff at the Agency are contracted employees Management don't think contracted employees are allowed overtime. This payment for extra duties was approved by the Director.

21. Duty allowances are taxable allowances according to the Income Tax Act. However, amounts totalling \$2,606,377 were paid as duty allowances to staff through the payroll for the year under review. Audit checks revealed that these allowances were not subject to income tax. As a result, the sum of \$812,511 which would have represented taxes to be deducted and paid over GRA for the year under review was not done. See Appendix XI.

Recommendation: The Audit Office recommends that the Management of the Agency put measures in place to ensure that there is full compliance with the Income Tax Act.

Management's Response: This matter was corrected after the auditors brought it to Management attention.

22. According to the system for granting loans to employees requires that history of the employees' borrowing to be completed before loans are granted. However, an examination of loan application forms for staff revealed that the history of employees' borrowing were not filled out by the Accounts Department nor were they signed off by the accounts personnel, nevertheless the loans were approved and granted.

Recommendation: The Audit Office recommends that the Management of the Agency ensures all pertinent information is filled out on loan application forms before approval can be made.

Management's Response: This is acknowledged. Management will change this; the Accounts Department will fill out the loan history before.

23. Statutory deductions are required to be paid over to their respective agencies within 2 weeks of the following month. However, it was observed that PAYE remittance for the months of May to August 2013 totalling \$2,096,556 were paid over late, resulting in a penalty fee of \$4,883. The penalty fee was entered under Other Goods & Services instead of Contracted Employees. In addition, NIS remittances in the sum of \$1,481,983 for the months of May to August 2013 were paid over late, resulting in a penalty fee of \$10,804. This amount was not reflected in the financial statement.

Recommendation: The Audit Office recommends that the Management of the Agency put systems in place to ensure that all deductions are remitted in a timely manner so as to avoid the payment of penalty charges.

Management's Response: This was the period when the Agency budget was cut to the dollar. The Agency had to wait until funds were available.

C. General

24. The Audit Office wishes to express its gratitude for the co-operation given by the staff of the Agency during the course of this audit. In keeping with the Audit Office's policies, a response to this report is expected within thirty (30) days of its receipt.

Yours sincerely,



Appendix I

Debtors over 90 days period

Description	Amount 2013 \$	Description	Amount 2013 \$
Agri. Sector Development Unit	296,680	Sub Total	51,891,738
Audit Office of Guyana	153,360	Supreme Court of Judicature	81,712
Burrows School of Arts	88,154	Support for Competitiveness Programme	623,264
Caribbean Development Bank	184,032	Transport & Harbours Department	1,173,957
Central Housing & Planning Authority	163,033	Women & Gender Equality Commission	102,240
Carnegie School of Home Economics	76,339	Work Services Group	498,248
CARLIED	147,136	Ministry of Health	3,088,322
Civil Defence Commission	98,151	Ministry of Home Affairs	3,426,465
Cheddi Jagan International Airport Corp	402,695	Ministry of Housing	891,868
Demerara Harbour Bridge	3,000	Ministry of Local Government	1,877,028
EFA/FTI	88,608	Ministry of Public Works	2,799,621
Environmental Protection Agency	1,359,337	Region 2	708,864
Guyana Geology & Mines Commission	2,736,878	Region 3	119,962
Guyana Revenue Authority	2,971,247	Region 4	1,608,575
Guyana National Bureau of Standards	27,264	Region 5	1,024,652
Guyana Defence Force	4,761,465	Region 6	1,861,894
Guyana Gold Board	447,471	Region 8	151,997
Guyana Land & Surveys Commission	981,504	Region 9	271,735
Guyana National Broadcasting Authority	9	Registrar General	82,951
Guyana Public Hospital Corporation	260,371	Rights of the child Commission	95,424
Guyana Power & Light	507,162	Parliament Office	2,244
Georgetown Solid Waste Mng Prog	314,087	Region 1	279,456
Guyana Civil Aviation Authority	63	Min of Culture-Mash Secretariat	592,333
Guyana Medical Board	158,130	Guyana Waste Water Revolving Fund	37,488
GUYSUCO	6,093,647	Small Business Bureau	326,887
Guyana Water Inc.	160,176	Consumers Affairs Division	286,272

Date	Payment Voucher #	Payee	Particulars	Amount \$
23/12/13	9992	Shoundell Greene	Recording, updating & labeling of equipment for GINA record.	30,000
Total				150,000

Appendix III

Special payment made without contracts.

Date	Payment Voucher #	Payee	Particulars	Amount \$
01/02/13	9289	Leroy Lyttle	P/ment for special project work done for GINA	30,000
24/10/13	9738	Dellon Lloyd	P/ment for special project work done for the period jul-sept'2013	90,000
31/01/13	9288	Clive Smith	P/ment for special project done for GINA	59,000
24/04/13	9487	R. Kissoon	P/ment for special project done for GINA	30,000
19/04/13	PJ	Dilon Farley	Special project assignment over the weekend	60,000
26/04/13	9494	Stacey Rahaman	Social media marketing updates and consultancy - april'13	150,000
28/06/13	9576	Stacey Rahaman	consultancy work for social media & e-marketing	150,000
31/7/13	9616	Jemel Semple	Coverage special project assignment	60,000
08/11/13	2013.11.036	E. Layne	Covering of special assignment for GINA	10,000
08/11/13	2013.11.037	E. Layne	Covering of special assignment for GINA	10,000
29/11/13	9832	Dellon Lloyd	Special project assignment work done for GINA on November,29 '2013	50,000
17/12/13	9971	Dellon Lloyd	Special project assignment done on Dec.9-15,2013	72,500
17/12/13	9971	Dellon Lloyd	Special project assignment done on Dec.2-9,2013	72,500
23/12/13	9986	R. Kissoon	Special project assignment done for GINA.	60,000
23/12/13	9987	C. Brown	Special project assignment done for GINA	110,000
Total				1,014,000

Special Projects with no written Contracts

Date	Category	Cheque #	Payee	Description	Amount \$
01/02/13	Contracted Employees	9289	Leroy Lyttle	Payment for special project work done at GINA	30,000
24/10/13	Contracted Employees	9738	Dellon Lloyd	Payment for special project work done at GINA July-Sept. 2013	90,000
31/01/13	Contracted Employees	9288	Clive Smith	Payment for special project work done at GINA	59,000
24/04/13	Contracted Employees	9487	R. Kissoon	Payment for special project work done at GINA	30,000
24/10/13	Contracted Employees	9738	Dellon Lloyd	Payment for special project work done at GINA July-Sept. 2013	90,000
Total					299,000

Appendix IV

Payments not adhering to Tender Board approval

Date	Payment Voucher #	Payee	Particulars	Total \$
08/10/13	9691	A1 Print Shop	Printing PPP 21st Anniversary democracy brochures	243,600
08/10/13	9691	A1 Print Shop	Printing PPP 21st Anniversary democracy brochures	243,600
08/10/13	9691	A1 Print Shop	Printing PPP 21st Anniversary democracy brochures	243,600
08/10/13	9691	A1 Print Shop	Printing PPP 21st Anniversary democracy brochures	243,600
08/10/13	9691	A1 Print Shop	Printing PPP 21st Anniversary democracy brochures	243,600
08/10/13	9691	A1 Print Shop	Printing PPP 21st Anniversary democracy brochures	243,600
08/10/13	9691	A1 Print Shop	Printing PPP 21st Anniversary democracy brochures	243,600
08/10/13	9691	A1 Print Shop	Printing PPP 21st Anniversary democracy brochures	34,800
SUB-TOTAL				1,740,000
17/10/13	9710	A1 Print Shop	Printing PPP 21st Anniversary democracy brochures	243,600

Date	Payment Voucher #	Payee	Particulars	Total \$
17/10/13	9710	A1 Print Shop	Printing PPP 21st Anniversary democracy brochures	243,600
17/10/13	9710	A1 Print Shop	Printing PPP 21st Anniversary democracy brochures	243,600
17/10/13	9710	A1 Print Shop	Printing PPP 21st Anniversary democracy brochures	243,600
17/10/13	9710	A1 Print Shop	Printing PPP 21st Anniversary democracy brochures	243,600
17/10/13	9710	A1 Print Shop	Printing PPP 21st Anniversary democracy brochures	243,600
17/10/13	9710	A1 Print Shop	Printing PPP 21st Anniversary democracy brochures	243,600
17/10/13	9710	A1 Print Shop	Printing PPP 21st Anniversary democracy brochures	34,800
SUB-TOTAL				1,740,000
24/10/13	9742	A1 Print Shop	Printing PPP 21st Anniversary democracy brochures	234,900
24/10/13	9742	A1 Print Shop	Printing PPP 21st Anniversary democracy brochures	234,900
24/10/13	9742	A1 Print Shop	Printing PPP 21st Anniversary democracy brochures	46,980
24/10/13	9742	A1 Print Shop	Printing PPP 21st Anniversary democracy brochures	234,900
24/10/13	9742	A1 Print Shop	Printing PPP 21st Anniversary democracy brochures	234,900
24/10/13	9742	A1 Print Shop	Printing PPP 21st Anniversary democracy brochures	31,320
SUB-TOTAL				1,017,900
18/11/13	AIPS-GINA11/2013	A1 Print Shop	Printing Prime Minister Poster	234,900
18/11/13	NOV'13	A1 Print Shop	Printing Prime Minister Poster	234,900
<i>SUB-TOTAL</i>				469,800
21/11/13	PJ	Sherwayne Gaspar	Printing Pamphlets full colour	164,000
21/11/13	PJ	Sherwayne Gaspar	Printing Pamphlets full colour	82,000
21/11/13	PJ	Sherwayne Gaspar	Printing Pamphlets full colour	190,400
21/11/13	PJ	Sherwayne Gaspar	Printing Pamphlets full colour	122,400
21/11/13	PJ	Sherwayne Gaspar	Printing Pamphlets full colour	149,600
SUB-TOTAL				708,400
18/12/13	PJ	Pro Graphics	Printing vinyl banners	260,400

Date	Payment Voucher #	Payee	Particulars	Total \$
18/12/13	PJ	Pro Graphics	Printing vinyl banners	260,400
SUB-TOTAL				520,800
18/12/13	PJ	Sherwayne Gaspar	Printing magazine full colour 36 pages semi glossy paper	225,000
18/12/13	PJ	Sherwayne Gaspar	Printing magazine full colour 36 pages semi glossy paper	187,500
18/12/13	PJ	Sherwayne Gaspar	Printing magazine full colour 36 pages semi glossy paper	150,000
18/12/13	PJ	Sherwayne Gaspar	Printing magazine full colour 36 pages semi glossy paper	112,500
18/12/13	PJ	Sherwayne Gaspar	Printing magazine full colour 36 pages semi glossy paper	112,500
18/12/13	PJ	Sherwayne Gaspar	Printing magazine full colour 36 pages semi glossy paper	187,500
18/12/13	PJ	Sherwayne Gaspar	Printing magazine full colour 36 pages semi glossy paper	225,000
18/12/13	PJ	Sherwayne Gaspar	Printing magazine full colour 36 pages semi glossy paper	300,000
SUB-TOTAL				1,500,000
31/12/13	Dec'13	Sherwayne Gaspar	Printing magazine full colour 36 pages semi glossy paper	225,000
31/12/13	Dec'13	Sherwayne Gaspar	Printing magazine full colour 36 pages semi glossy paper	187,500
31/12/13	Dec'13	Sherwayne Gaspar	Printing magazine full colour 36 pages semi glossy paper	225,000
31/12/13	Dec'13	Sherwayne Gaspar	Printing magazine full colour 36 pages semi glossy paper	150,000
SUB-TOTAL				787,500
GRAND TOTAL				8,484,400

Appendix V

Payments without Tender Board approval

Date	Voucher #	Payee	Particulars	Amount \$
12/03/2013	9382	A1 Print Shop	Printing of brochures on Reg#3	1,183,200
19/11/2013	9806	A1 Print Shop	Modernising the Labour Movement/ investing in Infrastructure	2,851,860
11/12/2013	9946	A1 Print Shop	Printing booklets on investing in infrastructure etc	5,305,000
19/11/2013	9809	Greentech Printing	Printing of brochures on Reg #7 / GINA	1,400,000
07/11/2013	9766	Classimag	Printing of booklet	515,000

24/10/2013	9741	Pro Graphic	Printing PPP 21st Anniversary Democracy	672,000
11/12/2013	9950	Greentech Printing	Part Payment for printing brochures Reg# 8 / 9	1,000,000
03/07/2013	9583	Rameshwar Sookdeo	Supply & install compartment locker for staff, window etc.	354,000
29/11/2013	9831	Rameshwar Sookdeo	Labour cost for repairs to GINA building.	803,498
Total				14,084,558

Appendix VI

Employees with no Academic Certificate on file

Name of Employee	Date of Employment
Cleon Maughn	Dec-2014
Kennyann Bacchus	04/02/2013
Vanessa Bowman	04/02/2013
Shivanie Rampersaud	25/02/2013
Jevon King	14/11/2013
Jermaine Carter	25/11/2013
Kapildeo Bipta	02/12/2013
Rorry Douglas	02/12/2013

References not seen on Employee's Application

Name of Employees
Isaiah Braithwaite
Jevon King
Jermaine King
Kapildeo Bipta
Rorry Douglas

Appendix VII

Special Projects with no written Contracts

Date	Category	Cheque #	Payee	Description	Amount \$
01/02/2013	Contracted Employees	9289	Leroy Lyttle	Payment for special project work done at GINA	30,000
24/10/2013	Contracted Employees	9738	Dellon Lloyd	Payment for special project work done at GINA July-Sept. 2013	90,000
31/01/2013	Contracted Employees	9288	Clive Smith	Payment for special project work done at GINA	59,000
24/04/2013	Contracted Employees	9487	R. Kissoon	Payment for special project work done at GINA	30,000
24/10/2013	Contracted Employees	9738	Dellon Lloyd	Payment for special project work done at GINA July-Sept. 2013	90,000
Total					299,000

Appendix VIII

Telephone Allowance paid outside of employment contracts

Month	Amount Paid \$	Number of Employees
January	11,500	12
February	11,000	11
March	11,000	11
April	10,000	10
May	10,000	10
June	11,000	12
July	11,000	12
August	11,000	12
September	11,000	12
October	9,323	12
November	8,500	10
December	7,500	8
Total	122,823	

Appendix IX

Birthday stipend payments made to employees

Date	Payment Voucher #	Payee	Particulars	Amount \$
04/10/2013	9685	Kawise Wishart	Payment for birthday stipend.	15,000
04/10/2013	9686	Paul McAdam	Payment for birthday stipend.	15,000
03/12/2013	9836	Natalie Brhamdeow	Payment for birthday stipend.	15,000
03/12/2013	9837	Shanta Gobardhan	Payment for birthday stipend.	15,000
Total				60,000

Appendix X

Stipend paid for working extra hours and not taxed

Month	Cheque #	Particulars	Amount \$
April	9415-9516	Payment of stipend for working through budget	245,000
September	9635	Payment for stipend for employees (each employee paid \$15,000)	555,000
October		Payment for employees working the extra mile during budget cut	120,000
Total			920,000

Appendix XI

Appendix for Duty Allowance not taxed

Month	Duty Paid \$	Taxes not paid \$
January	225,290	75,089
February	230,000	76,659
March	233,571	77,849
April	230,000	76,659
May	230,000	69,000
June	220,000	66,000
July	220,000	66,000
August	215,000	64,500
September	215,000	64,500
October	199,516	59,855

Month	Duty Paid \$	Taxes not paid \$
November	185,000	55,500
December	203,000	60,900
Total	2,606,377	812,511