

AUDITED FINANCIAL STATEMENTS OF THE  
NATIONAL SPORTS COMMISSION

FOR THE YEARS ENDED  
31 DECEMBER 2012 AND 31 DECEMBER 2013

AUDITORS: AUDIT OFFICE  
63 HIGH STREET  
KINGSTON  
GEORGETOWN  
GUYANA

AUDITED FINANCIAL STATEMENTS OF THE  
NATIONAL SPORTS COMMISSION  
FOR THE YEARS ENDED 31 DECEMBER 2012 AND 31 DECEMBER 2013

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## Audit Office of Guyana

P.O. Box 1002, 63 High Street, Kingston, Georgetown, Guyana

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

113/SL: 22/2/2014

10 June 2014

Mr. Neendkumar JP, MP  
Director of Sports  
National Sports Commission  
91 Middle Street  
South Cummingsburg  
Georgetown.

Dear Mr. Neendkumar,

Re: Audit of Accounts of the National Sports Commission  
For the years ended 31 December 2012 and 31 December 2013

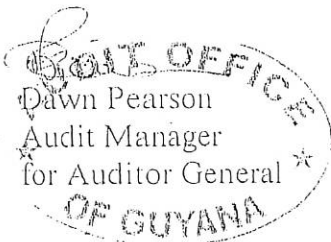
Please find attached three copies of the audited financial statements, together with the report of the Auditor General, thereon.

Should you need any further explanation, please do not hesitate to contact us.

With best regards.

Yours sincerely,

Dawn Pearson  
Audit Manager  
for Auditor General \*





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AG: 46/2014

10 June 2014

REPORT OF THE AUDITOR GENERAL  
TO THE MEMBERS OF THE  
NATIONAL SPORTS COMMISSION  
ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2012

I have audited the accompanying financial statements of National Sports Commission which comprise the statement of financial position as at 31 December 2012, 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 International Financial Reporting Standards, 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*

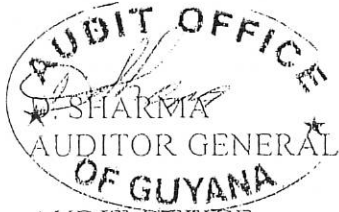
My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with International Standards on Auditing issued by the International Federation of Accountants (IFAC), and those of the International Organization of Supreme Audit Institutions (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 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 give a true and fair view, in all material respects, of the financial position of National Sports Commission as at 31 December 2012, and of its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards.

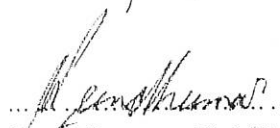


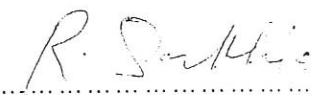
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GUYANA

**NATIONAL SPORTS COMMISSION**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER, 2012**

|                                      | <i>Notes</i> | 2012          | 2011           |
|--------------------------------------|--------------|---------------|----------------|
|                                      |              | \$            | Restated<br>\$ |
| <b><u>Assets</u></b>                 |              |               |                |
| <i>Non-Current Assets</i>            |              |               |                |
| Property & Equipment                 | 11           | 1,311,165,646 | 1,081,879,011  |
| <i>Current Assets</i>                |              |               |                |
| Cash at Bank                         |              | 28,022,864    | 9,811,337      |
| Prepayments                          | 12           | 143,160       | 117,340        |
|                                      |              | 28,166,024    | 9,928,677      |
| <b>Total Assets</b>                  |              | 1,339,331,670 | 1,091,807,688  |
| <b><u>Equity and Liabilities</u></b> |              |               |                |
| <i>Current Liability</i>             |              |               |                |
| Payables                             | 13           | 4,345,662     | 3,904,418      |
| <b>Financed By:</b>                  |              |               |                |
| Capital                              | 14           | 1,327,063,695 | 1,097,777,060  |
| Accumulated Surplus/(Deficit)        |              | 7,922,313     | (9,873,790)    |
|                                      |              | 1,334,986,008 | 1,087,903,270  |
| <b>Total Equity and Liabilities</b>  |              | 1,339,331,670 | 1,091,807,688  |

The Financial Statements were approved by the Board of Commission Members on  
 .....<sup>9th</sup> / 06 / 2012..... and signed on its behalf by:

  
 .....  
 Neendkumar JP, MP  
 Director of Sports

  
 .....  
 Radhika Sukhia  
 Finance officer

NATIONAL SPORTS COMMISSION  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER, 2012

|  | <i>Note</i> | 2012               | 2011               |
|--|-------------|--------------------|--------------------|
|  |             | \$                 | Restated<br>\$     |
| <b><u>Income</u></b>                   |             |                    |                    |
| Government Subvention-Employment Costs | 4           | 34,547,742         | 37,635,003         |
| Government Subvention-Other Charges    |             | 111,499,258        | 82,364,997         |
| Rental Fees                            | 5           | 965,000            | 1,351,800          |
| Other Income                           | 6           | <u>55,873,386</u>  | <u>27,051,582</u>  |
| <i>Total Income</i>                    |             | <u>202,885,386</u> | <u>148,403,382</u> |
| <b><u>Expenditure</u></b>              |             |                    |                    |
| Employment Costs                       | 7           | 39,417,829         | 42,389,285         |
| Administrative Expense                 | 8           | 8,010,491          | 9,256,023          |
| Operating Expense                      | 9           | 84,147,409         | 64,473,056         |
| Amortization                           | 10          | 53,513,554         | 21,946,330         |
| <i>Total Expenditure</i>               |             | <u>185,089,283</u> | <u>138,064,694</u> |
| Surplus/Deficit                        |             | <u>17,796,103</u>  | <u>10,338,688</u>  |

**NATIONAL SPORTS COMMISSION**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER, 2012**

|   | 31.12.2012               | 31.12.2011              |
|---|--------------------------|-------------------------|
|   | \$                       | Restated<br>\$          |
| <b>Operating Activities</b>                                 |                          |                         |
| Surplus/Deficit   | 17,796,103               | 10,338,688              |
| <i>Adjustments for:</i>                                     |                          |                         |
| Prepayments   | (25,820)                 | (117,340)               |
| Increase/Decrease in Inventory                              | -                        | -                       |
| Increase/Decrease in Receivables                            | -                        | -                       |
| Increase/Decrease in Payables                               | 441,244                  | (1,558,901)             |
| <b>Cash Provided By/(Used In )Operating Activities</b>      | <u>18,211,527</u>        | <u>8,662,447</u>        |
| <b>Investing Activities</b>                                 |                          |                         |
| Suspence A/c  | -                        | -                       |
| Additions to Fixed Assets                                   | -                        | -                       |
| Increase in value of Fixed Assets due to revaluation        | -                        | -                       |
| <b>Cash Provided By/(Used In )Financing Activities</b>      |                          |                         |
| Increase in Revaluation Reserve                             | -                        | -                       |
| <b>Net Increase/(Decrease) In Cash And Cash Equivalents</b> | 18,211,527               | 8,662,447               |
| Cash At The Beginning Of The Year                           | <u>9,811,337</u>         | <u>1,148,890</u>        |
| Cash and Cash Equivalents at the end of the Year            | <u><u>28,022,864</u></u> | <u><u>9,811,337</u></u> |
| Cash And Cash Equivalents Shown In The Balance Sheet        |                          |                         |
| Cash At Bank and on Hand                                    | <u><u>28,022,864</u></u> | <u><u>9,811,337</u></u> |



# NATIONAL SPORTS COMMISSION

## NOTES TO THE ACCOUNT 2012

### 1. Summary of NSC

The National Sports Commission was established by Cabinet, Act #23/1993 and is Programme 4 of the Ministry of Culture, Youth & Sport. The Commission consists of the Chairman Mr. C K Plummer, the Chief Executive Officer, Mr. Neendkumar (Director of Sports) and ten (10) Members that acts as the Advisory Body to the Minister. Its Mission Statement is to enrich the lives of all Guyanese through organized sport.

The Commission works along closely with all Sports Associations, Clubs, Athletes, individuals etc. and organises events in all Sports disciplines in all the Regions of the Guyana so that every person will get the chance of being involved either just playing a friendly game or representing Guyana at the International level.

### 2. Accounting Standard

The Financial Statements are prepared in accordance with the International Financial Reporting Standards.

### 3. Accounting Policies

(a) The Financial statements have been prepared under the historical cost convention modified by the revaluation of assets.

(b) Depreciation of fixed asset is charged in the year of acquisition but not in the year of disposal. No provision is made for Land. Depreciation is calculated on the reducing balance basis to write off assets over their estimated life as follows:

|                      |     |
|----------------------|-----|
| Land                 | 0%  |
| Building             | 5%  |
| Car Park             | 20% |
| Motor Vehicle        | 20% |
| Office Equipment     | 20% |
| Furniture & Fixtures | 20% |

### 4. Government Subvention – Employment Costs

|                                    |   |                     |
|------------------------------------|---|---------------------|
| Payroll Subvention Allotted        | - | \$30,998,165        |
| Add: Receipts to pay cash salaries | - | \$3,549,577         |
| <b>Total Employment Costs</b>      |   | <b>\$34,547,742</b> |

### 5. Rental Fees

|                                   |   |                  |
|-----------------------------------|---|------------------|
| Cliff Anderson Sports Hall (CASH) | - | \$865,000        |
| National Gymnasium                | - | \$85,000         |
| National Aquatic Centre Pool      | - | \$15,000         |
| <b>Total Rental Fees</b>          |   | <b>\$965,000</b> |

## 6. Other Income

|                                    |   |                            |
|------------------------------------|---|----------------------------|
| Donations                          | - | \$50,000                   |
| Overpayment of Contract Gratuities | - | \$11,270                   |
| Funds not spent on Advances        | - | \$2,248,562                |
| Fees for rental of space for sign  | - | \$50,000                   |
| Amortization                       | - | <u>\$53,513,554</u>        |
| <b>Total Other Income</b>          | - | <b><u>\$55,873,386</u></b> |

## 7. Expenditure: Employment Costs

The sum of **thirty nine million, four hundred and seventeen thousand, eight hundred and twenty nine dollars (\$39,417,829)** was expended as Employment Costs. The following is a breakdown:

|  |                            |
|--|----------------------------|
| Expenditure from Payroll Allotted          | \$30,998,165               |
| Expenditure from Account #650-617-4        | <u>\$8,419,664</u>         |
| <b>Total Expenditure: Employment Costs</b> | <b><u>\$39,417,829</u></b> |

## 8. Expenditure – Administrative Expense

The sum of **eight million and ten thousand, four hundred and ninety one dollars (\$8,010,491)** was expended as Expenditure – Administrative Expense for the year 2012. The following is a breakdown:

| LINE ITEMS                     | 2012             | 2011             |
|--------------------------------|------------------|------------------|
|                                |                  | Restated         |
|                                | \$               | \$               |
| Drugs & Medical Supplies       | 93,760           | -                |
| Office Materials & Supplies    | 5,947,504        | 4,638,066        |
| Print & Non - Print Materials  | 708,617          | 1,098,220        |
| Janitorial & Cleaning Supplies | 1,260,610        | 3,519,737        |
| <b>Total Expenditure</b>       | <b>8,010,491</b> | <b>9,256,023</b> |

## 9. Expenditure – Operating Expense

The sum of **eighty four million, one hundred and forty seven thousand, four hundred and nine dollars (\$84,147,409)** was expended as Expenditure – Operating Expense for the year 2012. The following is a breakdown.

| LINE ITEMS                 | 2012       | 2011      |
|----------------------------|------------|-----------|
|                            |            | Restated  |
|                            | \$         | \$        |
| Field Materials & Supplies | 13,341,243 | 7,265,440 |
| Fuel & Lubricants          | 2,573,983  | 3,174,218 |

|  |                   |                   |
|--|-------------------|-------------------|
| Maintenance of Building                  | 16,352,040        | 12,349,254        |
| Maintenance of Other Infrastructure      | 7,754,800         | 4,632,400         |
| Local Travel & Subsistence               | 4,018,790         | 4,873,154         |
| Vehicle Spares & Services                | 971,772           | 1,405,908         |
| Other Transport Charges                  | 145,000           | 251,000           |
| Overseas Conferences and Official Visits | 211,150           | -                 |
| Telephone Charges                        | 1,239,600         | 1,339,224         |
| Electricity Charges                      | -                 | 106,531           |
| Security Charges                         | 11,813,246        | 11,878,750        |
| Equipment Maintenance                    | 344,000           | 201,700           |
| Cleaning & Extermination Services        | 1,694,255         | 591,136           |
| Other Goods & Services Purchased         | 8,283,575         | 2,198,205         |
| National & Other Events                  | 10,241,028        | 7,930,586         |
| Refreshment & Meals                      | 2,749,687         | 2,372,855         |
| Bank Charges                             | 36,990            | 33,495            |
| Security Deposit Refunds                 | 135,000           | 95,000            |
| Grant                                    | 2,241,250         | 3,774,200         |
| <b>Total Expenditure</b>                 | <b>84,147,409</b> | <b>64,473,056</b> |

#### 10. Expenditure – Amortization

The sum of fifty three million, five hundred and thirteen thousand, five hundred and fifty four dollars (\$53,513,554) was expended as Expenditure – Amortization for the year 2012. The following is a breakdown

| LINE ITEMS               | 2012              | 2011              |
|--------------------------|-------------------|-------------------|
|                          |                   | Restated          |
|                          | \$                | \$                |
| Amortization             | 53,513,554        | 21,946,330        |
| <b>Total Expenditure</b> | <b>53,513,554</b> | <b>21,946,330</b> |

Note 11

NATIONAL SPORTS COMMISSION  
FIXED ASSETS  
FOR THE YEAR ENDING 31 DECEMBER, 2012

|                              | Land              | Buildings            | Car Park       | Motor Vehicles   | Office Equipment | Furniture & Fixtures | Sports Gears      | Total                |
|------------------------------|-------------------|----------------------|----------------|------------------|------------------|----------------------|-------------------|----------------------|
|                              | G\$               | G\$                  | G\$            | G\$              | G\$              | G\$                  | G\$               | G\$                  |
| <b>Cost</b>                  |                   |                      |                |                  |                  |                      |                   |                      |
| Cost/Valuation at 01/01/2012 | 48,000,000        | 1,025,949,029        | 300,278        | 4,111,637        | 3,198,190        | 319,877              | -                 | 1,081,879,011        |
| Additions                    | -                 | 272,484,669          | -              | -                | 315,520          | -                    | 10,000,000        | 282,800,189          |
| Disposal                     | -                 | -                    | -              | -                | -                | -                    | -                 | -                    |
| Revaluation                  | -                 | -                    | -              | -                | -                | -                    | -                 | -                    |
|                              | <u>48,000,000</u> | <u>1,298,433,698</u> | <u>300,278</u> | <u>4,111,637</u> | <u>3,513,710</u> | <u>319,877</u>       | <u>10,000,000</u> | <u>1,364,679,200</u> |
| <b>Amortization</b>          |                   |                      |                |                  |                  |                      |                   |                      |
| Accumulated Amort.01/01/2012 | -                 | 11,491,445           | 75,070         | 1,027,909        | 528,156          | 79,969               | 8,743,781         | 21,946,330           |
| Current Year Charges         | -                 | 41,917,041           | 60,056         | 822,327          | 650,154          | 63,975               | 10,000,000        | 53,513,553           |
| Accumulated Amort.31/12/2012 | -                 | <u>53,408,486</u>    | <u>135,126</u> | <u>1,850,236</u> | <u>1,178,310</u> | <u>143,944</u>       | <u>18,743,781</u> | <u>75,459,883</u>    |
| <b>Net Book Value</b>        |                   |                      |                |                  |                  |                      |                   |                      |
| N.B.V at 01/01/2012          | <u>48,000,000</u> | <u>1,025,949,029</u> | <u>300,278</u> | <u>4,111,637</u> | <u>3,198,190</u> | <u>319,877</u>       | <u>-</u>          | <u>1,081,879,011</u> |
| N.B.V at 31/12/2012          | <u>48,000,000</u> | <u>1,256,516,657</u> | <u>240,222</u> | <u>3,289,310</u> | <u>2,863,556</u> | <u>255,902</u>       | <u>-</u>          | <u>1,311,165,646</u> |

## 12. Prepayments

The sum **one hundred and forty three thousand, one hundred and sixty dollars (\$143,160)** represents payments of newspapers subscriptions for the National Sports Commission office for the year 2013.

### Newspaper Subscriptions

|                                  |           |
|----------------------------------|-----------|
| Prepayment for 2012 paid in 2011 | \$117,340 |
| Prepayment for 2013 paid in 2012 | \$143,160 |

## 13. Payables

The sum **four million, three hundred and forty five thousand, six hundred and sixty two dollars (\$4,345,662)** represents Accruals for the year 2012.

|  |                  |
|--|------------------|
| Opening Balance 01/01/2012             | 1,855,255        |
| Less Payments made for 2009-2010       | (873,061)        |
| Add: Accrued expenses paid in 2013     | 1,004,467        |
| Closing Security Charges Accruals 2012 | 1,986,661        |
| Office Materials & Supplies            | 146,500          |
| Fuel & Lubricants                      | 203,566          |
| Local Travel & Subsistence             | 32,900           |
| Vehicle Spares & Services              | 87,518           |
| Telephone Charges                      | 102,938          |
| Other Goods and Services Purchased     | 1,671,714        |
| Refreshments and Meals                 | 63,865           |
| Refund of Security Deposits            | 50,000           |
| Total Accrued Expenses                 | <u>4,345,662</u> |

## 14. Financed By: Capital

The sum of **one billion, four hundred and two million, five hundred and twenty three thousand, five hundred and seventy nine dollars (\$1,402,523,579)** represents Accumulated Capital Subvention. The following is a breakdown:

|                                   |                               |
|-----------------------------------|-------------------------------|
| Capital as at 2010                | \$844,399,145                 |
| Add Capital 2011                  | \$275,324,245                 |
| <b>Total Capital 2011</b>         | <b>\$1,119,723,390</b>        |
| Less Amortization of Capital 2011 | (\$21,946,330)                |
| <b>Capital 2011</b>               | <b>\$1,097,777,060</b>        |
| Add Capital 2012                  | \$282,800,189                 |
|                                   | <u>\$1,380,577,249</u>        |
| Less Amortization of Capital 2012 | 53,513,554                    |
| <b>Capital 2012</b>               | <b><u>\$1,327,063,695</u></b> |

## 15. Government Subvention - Current \$146,047,000

The sum of **one hundred and forty six million and forty seven thousand dollars (\$146,047,000)** was allocated to the National Sports Commission as Current Government Subvention.

|                             |                             |
|-----------------------------|-----------------------------|
| Payroll Subvention Allotted | \$34,547,742                |
| Other Charges Subvention    | <u>\$111,499,258</u>        |
| <b>Total Subvention</b>     | <b><u>\$146,047,000</u></b> |

### 16. Government Subvention - Capital

The sum of four hundred and twenty million, six hundred and thirty seven thousand, one hundred and eighty three dollars (\$420,637,183) was allotted as Capital Subvention under Programme 4 - Sports. This amount was received and expended by the Ministry of Culture, Youth & Sport.

|  |                             |
|--|-----------------------------|
| <i>Relates to the National Sports Commission</i>             | <i>\$282,800,189</i>        |
| <i>Relates to the Ministry of Culture, Youth &amp; Sport</i> | <i><u>\$137,836,994</u></i> |
| <i>Total 2012 Capital Subvention</i>                         | <i><u>\$420,637,183</u></i> |

### NATIONAL SPORTS COMMISSION \$282,800,189

The sum of two hundred and eighty two million, eight hundred thousand, one hundred and eighty nine dollars (\$282,800,189) was related to the National Sports Commission and is recorded as Capital Subvention received for 2012.

*The following is a breakdown:*

#### **Buildings:**

|                                      |                     |
|--------------------------------------|---------------------|
| Colgrain Pool                        | \$3,565,425         |
| National Resource Centre             | \$ 31,482,292       |
| Synthetic Track                      | \$167,822,065       |
| Cliff Anderson Sports Hall           | \$10,842,510        |
| National Gymnasium                   | \$5,327,837         |
| National Racquet Centre              | \$2,444,540         |
| National Aquatic Centre Warm Up Pool | <u>\$51,000,000</u> |

|                                      |                             |
|--------------------------------------|-----------------------------|
| <b>Total Buildings</b>               | <b>\$272,484,669</b>        |
| <b>Purchase of Office Equipment</b>  | <b>\$315,520</b>            |
| <b>Purchase of Sports Gears</b>      | <b><u>\$10,000,000</u></b>  |
| <b>Total Capital 2012 Subvention</b> | <b><u>\$282,800,189</u></b> |

### MINISTRY OF CULTURE, YOUTH & SPORT \$137,836,994

The sum of one hundred and thirty seven million, eight hundred and thirty six thousand, nine hundred and ninety four dollars (\$137,836,994) was related to the Ministry of Culture, Youth & Sport.

*The following is a breakdown:*

|                               |                             |
|-------------------------------|-----------------------------|
| Carifesta Sports Complex      | \$7,777,266                 |
| Development of Sports Grounds | \$124,604,088               |
| Youth Friendly Space          | \$29,000                    |
| President's College Road      | \$858,000                   |
| Queens College                | \$3,000,000                 |
| NOC                           | \$968,640                   |
| Motor Cycle                   | \$300,000                   |
| Cricket Bats                  | <u>\$300,000</u>            |
| <b>Total</b>                  | <b><u>\$137,836,994</u></b> |



## *Audit Office of Guyana*

*P.O. Box 1002, 63 High Street, Kingston, Georgetown, Guyana*

*Tel: 592-225-7592, Fax: 592-226-7257, <http://www.audit.org.gy>* 10 June 2014

AG: 47/2014

REPORT OF THE AUDITOR GENERAL  
TO THE MEMBERS OF THE  
NATIONAL SPORTS COMMISSION  
ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013

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

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### *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 Organization 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 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 give a true and fair view, in all material respects, of the financial position of National Sports Commission as at 31 December 2013, and of its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards.



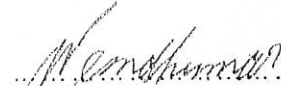
AUDIT OFFICE  
63 HIGH STREET  
KINGSTON  
GEORGETOWN  
GUYANA




**NATIONAL SPORTS COMMISSION**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER, 2013**

|                                      | <i>Notes</i> | 2013                        | 2012                        |
|--------------------------------------|--------------|-----------------------------|-----------------------------|
|                                      |              | \$                          | \$                          |
| <b><u>Assets</u></b>                 |              |                             |                             |
| <i>Non-Current Assets</i>            |              |                             |                             |
| Property & Equipment                 | 11           | 1,703,837,697               | 1,311,165,646               |
| <i>Current Assets</i>                |              |                             |                             |
| Cash at Bank                         |              | 36,559,544                  | 28,022,864                  |
| Prepayments                          | 12           | 93,120                      | 143,160                     |
|                                      |              | <u>36,652,664</u>           | <u>28,166,024</u>           |
| <b>Total Assets</b>                  |              | <u><u>1,740,490,361</u></u> | <u><u>1,339,331,670</u></u> |
| <b><u>Equity and Liabilities</u></b> |              |                             |                             |
| <i>Current Liability</i>             |              |                             |                             |
| Payables                             | 13           | 24,591,491                  | 4,345,662                   |
| <b>Financed By:</b>                  |              |                             |                             |
| Capital                              | 14           | 1,719,735,746               | 1,327,063,695               |
| Accumulated Surplus/(Deficit)        |              | <u>(3,836,876)</u>          | <u>7,922,313</u>            |
|                                      |              | <u>1,715,898,870</u>        | <u>1,334,986,008</u>        |
| <b>Total Equity and Liabilities</b>  |              | <u><u>1,740,490,361</u></u> | <u><u>1,339,331,670</u></u> |

The Financial Statements were approved by the Board of Commission Members on  
 .....<sup>27<sup>th</sup></sup>/<sub>06</sub>/<sub>2014</sub>..... and signed on its behalf by:

  
 Neendkumar JP, MP  
 Director of Sports

  
 Radhika Sukhia  
 Finance officer

**NATIONAL SPORTS COMMISSION**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31 DECEMBER, 2013**

|  | <i>Note</i> | 2013                | 2012               |
|--|-------------|---------------------|--------------------|
|  |             | \$                  | \$                 |
| <b><u>Income</u></b>                   |             |                     |                    |
| Government Subvention-Employment Costs | 4           | 31,556,649          | 34,547,742         |
| Government Subvention-Other Charges    |             | 118,900,752         | 111,499,258        |
| Rental Fees                            | 5           | 2,487,500           | 965,000            |
| Other Income                           | 6           | <u>57,265,768</u>   | <u>55,873,386</u>  |
| <i>Total Income</i>                    |             | <u>210,210,669</u>  | <u>202,885,386</u> |
| <b><u>Expenditure</u></b>              |             |                     |                    |
| Employment Costs                       | 7           | 42,682,802          | 39,417,829         |
| Administrative Expense                 | 8           | 14,519,221          | 8,010,491          |
| Operating Expense                      | 9           | 111,616,848         | 84,147,409         |
| Amortization                           | 10          | 53,150,987          | 53,513,554         |
| <i>Total Expenditure</i>               |             | <u>221,969,858</u>  | <u>185,089,283</u> |
| Surplus/Deficit                        |             | <u>(11,759,189)</u> | <u>17,796,103</u>  |

**NATIONAL SPORTS COMMISSION**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER, 2013**

|  | 31.12.2013   | 31.12.2012 |
|--|--------------|------------|
|  | \$           | \$         |
| <b>Operating Activities</b>                                    |              |            |
| Surplus/(Deficit)  | (11,759,189) | 17,796,103 |
| <i>Adjustments for:</i>  |              |            |
| Prepayments  | 50,040       | (25,820)   |
| Increase/Decrease in Inventory                                 | -            | -          |
| Increase/Decrease in Receivables                               | -            | -          |
| Increase/Decrease in Payables                                  | 20,245,829   | 441,244    |
| <b>Cash Provided By/(Used In )Operating Activities</b>         | 8,536,680    | 18,211,527 |
| <b>Investing Activities</b>                                    |              |            |
| Suspence A/c   | -            | -          |
| Additions to Fixed Assets                                      | -            | -          |
| Increase in value of Fixed Assets due to revaluation           | -            | -          |
| <b>Cash Provided By/(Used In )Financing Activities</b>         |              |            |
| Increase in Revaluation Reserve                                | -            | -          |
| <b>Net Increase/(Decrease) In Cash And Cash Equivalentents</b> | 8,536,680    | 18,211,527 |
| Cash At The Beginning Of The Year                              | 28,022,864   | 9,811,337  |
| Cash and Cash Equivalentents at the end of the Year            | 36,559,544   | 28,022,864 |
| Cash And Cash Equivalentents Shown In The Balance Sheet        |              |            |
| Cash At Bank and on Hand                                       | 36,559,544   | 28,022,864 |

# NATIONAL SPORTS COMMISSION

## NOTES TO THE ACCOUNT 2013

### 1. Summary NSC

The National Sports Commission was established by Cabinet, Act #23/1993 and is Programme 4 of the Ministry of Culture, Youth & Sport. The Commission consists of the Chairman Mr. C K Plummer, the Chief Executive Officer, Mr. Neendkumar (Director of Sports) and ten (10) Members that acts as the Advisory Body to the Minister. Its Mission Statement is to enrich the lives of all Guyanese through organized sport.

The Commission works along closely with all Sports Associations, Clubs, Athletes, individuals etc. and organises events in all Sports disciplines in all the Regions of the Guyana so that every person will get the chance of being involved either just playing a friendly game or representing Guyana at the International level.

### 2. Accounting Standard

The Financial Statements are prepared in accordance with the International Financial Reporting Standards.

### 3. Accounting Policies

(a) The Financial statements have been prepared under the historical cost convention modified by the revaluation of assets.

(b) Depreciation of fixed asset is charged in the year of acquisition but not in the year of disposal. No provision is made for Land. Depreciation is calculated on the reducing balance basis to write off assets over their estimated life as follows:

|                      |     |
|----------------------|-----|
| Land                 | 0%  |
| Building             | 5%  |
| Car Park             | 20% |
| Motor Vehicle        | 20% |
| Office Equipment     | 20% |
| Furniture & Fixtures | 20% |

### 4. Government Subvention – Employment Costs

|   |   |                     |
|---|---|---------------------|
| <i>Payroll Subvention Allotted</i>        | - | <i>\$30,104,806</i> |
| <i>Add: Receipts to pay cash salaries</i> | - | <i>\$1,451,843</i>  |
| <i>Total Employment Costs</i>             |   | <i>\$31,556,649</i> |

### 5. Rental Fees

*The amount of two million, four hundred and eighty seven thousand, five hundred dollars (\$2,487,500) was received as Rental Fees for Facilities listed below:*

|                                   |   |                           |
|-----------------------------------|---|---------------------------|
| Cliff Anderson Sports Hall (CASH) | - | \$1,447,000               |
| National Gymnasium                | - | \$105,000                 |
| Colgrain Pool                     | - | \$729,500                 |
| National Aquatic Centre           | - | \$132,000                 |
| National Racquet Centre           | - | \$74,000                  |
| <b>Total Rental Fees</b>          | - | <b><u>\$2,487,500</u></b> |

#### 6. Other Income

The sum of four million, one hundred and fourteen thousand, seven hundred and eighty one dollars (\$4,114,781) was received as Other Income. The following is a breakdown:

|                                     |   |                            |
|-------------------------------------|---|----------------------------|
| Funds not spent on Advances         | - | \$1,149,003                |
| Donations Received for Associations | - | \$2,856,699                |
| Repayment of Salaries               | - | \$79,079                   |
| To Offset Expenses                  | - | \$30,000                   |
| Amortization                        | - | <u>\$53,150,987</u>        |
| <b>Total Other Income</b>           | - | <b><u>\$57,265,768</u></b> |

#### 7. Expenditure - Employment Costs

The sum of forty two million, six hundred and eighty two thousand, eight hundred and two dollars (\$42,682,802) was expended as Employment Costs. The following is a breakdown:

|   |                            |
|---|----------------------------|
| Expenditure from Payroll Allotted           | \$30,104,806               |
| Expenditure from Account #650-617-4         | <u>\$12,577,996</u>        |
| <b>Total Expenditure - Employment Costs</b> | <b><u>\$42,682,802</u></b> |

#### 8. Expenditure - Administrative Expenses

The sum of fourteen million, five hundred and nineteen thousand, two hundred and twenty one dollars (\$14,519,221) was expended as Expenditure - Administrative Expenses. The following is a breakdown:

| Line Items                     | 2013              | 2012             |
|--------------------------------|-------------------|------------------|
|                                | \$                | \$               |
| Drugs & Medical Supplies       | 146,420           | 93,760           |
| Office Materials & Supplies    | 10,583,123        | 5,947,504        |
| Print & Non - Print Materials  | 1,457,457         | 708,617          |
| Janitorial & Cleaning Supplies | 2,332,221         | 1,260,610        |
| <b>Total Expenditure</b>       | <b>14,519,221</b> | <b>8,010,491</b> |

#### 9. Expenditure - Operating Expenses

The sum of one hundred and eleven million, six hundred and sixteen thousand, eight hundred and forty eight dollars (\$111,616,848) was expended as Expenditure - Operating Expenses. The following is a breakdown:

| Line Items                               | 2013               | 2012              |
|--|--------------------|-------------------|
|  | \$                 | \$                |
| Field Materials & Supplies               | 33,380,087         | 13,341,243        |
| Fuel & Lubricants                        | 3,097,493          | 2,573,983         |
| Maintenance of Building                  | 15,792,928         | 16,352,040        |
| Maintenance of Other Infrastructure      | 7,424,575          | 7,754,800         |
| Local Travel & Subsistence               | 6,082,263          | 4,018,790         |
| Vehicle Spares & Services                | 2,576,744          | 971,772           |
| Other Transport Charges                  | 668,000            | 145,000           |
| Overseas Conferences and Official Visits | 776,720            | 211,150           |
| Postage, Telex & Cablegrams              | 14,600             | -                 |
| Telephone Charges                        | 1,345,912          | 1,239,600         |
| Electricity Charges                      | 201,931            | -                 |
| Water Charges                            | 658,659            | -                 |
| Security Charges                         | 11,291,175         | 11,813,246        |
| Equipment Maintenance                    | 140,860            | 344,000           |
| Cleaning & Extermination Services        | 1,069,970          | 1,694,255         |
| Other Goods & Services Purchased         | 1,829,289          | 8,283,575         |
| National & Other Events                  | 12,624,513         | 10,241,028        |
| Refreshment & Meals                      | 4,641,036          | 2,749,687         |
| Other Operating Expenses                 | 2,956,699          | -                 |
| Bank Charges                             | 68,003             | 36,990            |
| Security Deposit Refunds                 | 220,000            | 135,000           |
| Grant                                    | 4,755,391          | 2,241,250         |
| <b>Total Expenditure</b>                 | <b>111,616,848</b> | <b>84,147,409</b> |

#### 10. Expenditure – Amortization

The sum of fifty three million, one hundred and fifty thousand, nine hundred and eighty seven dollars (\$53,150,987) was expended as Expenditure - Amortization. The following is a breakdown:

| Line Items               | 2013              | 2012              |
|--------------------------|-------------------|-------------------|
|                          | \$                | \$                |
| Amortization             | 53,150,987        | 53,513,554        |
| <b>Total Expenditure</b> | <b>53,150,987</b> | <b>53,513,554</b> |

NOTE 11

NATIONAL SPORTS COMMISSION  
FIXED ASSETS  
FOR THE YEAR ENDING 31 DECEMBER, 2013

|                              | Land              | Buildings            | Car Park       | Motor Vehicles   | Office Equipment | Furniture & Fixtures | Sports Gears      | Total                |
|------------------------------|-------------------|----------------------|----------------|------------------|------------------|----------------------|-------------------|----------------------|
|                              | G\$               | G\$                  | G\$            | G\$              | G\$              | G\$                  | G\$               | G\$                  |
| <b>Cost</b>                  |                   |                      |                |                  |                  |                      |                   |                      |
| Cost/Valuation at 01/01/2013 | 48,000,000        | 1,256,516,657        | 240,222        | 3,289,310        | 2,863,555        | 255,902              | -                 | 1,311,165,646        |
| Additions                    | -                 | 433,823,038          | -              | -                | -                | -                    | 12,000,000        | 445,823,038          |
| Disposal                     | -                 | -                    | -              | -                | -                | -                    | -                 | -                    |
| Revaluation                  | -                 | -                    | -              | -                | -                | -                    | -                 | -                    |
|                              | <u>48,000,000</u> | <u>1,690,339,695</u> | <u>240,222</u> | <u>3,289,310</u> | <u>2,863,555</u> | <u>255,902</u>       | <u>12,000,000</u> | <u>1,756,988,684</u> |
| <b>Amortization</b>          |                   |                      |                |                  |                  |                      |                   |                      |
| Accumulated Amort.01/01/2013 | -                 | 41,917,041           | 60,056         | 822,327          | 650,154          | 63,975               | 10,000,000        | 53,513,553           |
| Current Year Charges         | -                 | 39,821,189           | 48,045         | 657,862          | 572,711          | 51,180               | 12,000,000        | 53,150,987           |
| Accumulated Amort.31/12/2013 | -                 | <u>81,738,230</u>    | <u>108,101</u> | <u>1,480,189</u> | <u>1,222,865</u> | <u>115,155</u>       | <u>22,000,000</u> | <u>106,664,540</u>   |
| <b>Net Book Value</b>        |                   |                      |                |                  |                  |                      |                   |                      |
| N.B.V at 01/01/2013          | <u>48,000,000</u> | <u>1,256,516,657</u> | <u>240,222</u> | <u>3,289,310</u> | <u>2,863,556</u> | <u>255,902</u>       | <u>-</u>          | <u>1,311,165,646</u> |
| N.B.V at 31/12/2013          | <u>48,000,000</u> | <u>1,650,518,506</u> | <u>192,177</u> | <u>2,631,448</u> | <u>2,290,844</u> | <u>204,722</u>       | <u>-</u>          | <u>1,703,837,697</u> |

## 12. Prepayments

The sum **ninety three thousand, one hundred and sixty dollars** (\$93,160) represents payments of newspapers subscriptions for the National Sports Commission office for the year 2014.

### Newspaper Subscriptions

|                                  |           |
|----------------------------------|-----------|
| Prepayment for 2013 paid in 2012 | \$143,160 |
| Prepayment for 2014 paid in 2013 | \$93,120  |

## 13. Payables

The sum **twenty four million, five hundred and ninety one thousand, four hundred and ninety one dollars** (\$24,591,491) represents Accruals for the year 2013.

|  |                  |
|--|------------------|
| Opening Security Charges Accruals 2012 | 1,986,661        |
| Less Payments made for 2009-2010       | (1,004,467)      |
| Add: Security Charges for 2013         | <u>1,008,294</u> |
| Closing Security Charges Accruals 2013 | 1,990,488        |

|                                     |                   |
|-------------------------------------|-------------------|
| Employment Costs                    | 422,017           |
| Field Materials & Supplies          | 19,369,880        |
| Office Materials & Supplies         | 182,000           |
| Fuel & Lubricants                   | 242,158           |
| Maintenance of Buildings            | 1,218,520         |
| Maintenance of Other Infrastructure | 904,275           |
| Local Travel & Subsistence          | 49,280            |
| Vehicle Spares & Services           | 3,500             |
| Telephone Charges                   | 139,259           |
| Cleaning & Extermination Services   | 52,130            |
| Refreshment & Meals                 | <u>17,984</u>     |
| Total Accrued Expenses              | <u>24,591,491</u> |

## 14. Financed By: Capital

The sum of **one billion, four hundred and two million, five hundred and twenty three thousand, five hundred and seventy nine dollars** (\$1,402,523,579) represents Accumulated Capital Subvention. The following is a breakdown:

|                        |                        |
|------------------------|------------------------|
| Capital 2012           | \$1,327,063,695        |
| Add Capital 2013       | <u>\$445,823,038</u>   |
|                        | \$1,772,886,737        |
| Less Amortization 2013 | <u>53,150,987</u>      |
| Capital 2013           | <u>\$1,719,735,750</u> |



**15. Current Government Subvention - \$150,457,401**

The sum of one hundred and fifty million, four hundred and fifty seven thousand, four hundred and one dollars (\$150,457, 401) was allocated to the National Sports Commission as Current Government Subvention.

|                             |                             |
|-----------------------------|-----------------------------|
| Payroll Subvention Allotted | \$31,556,649                |
| Other Charges Subvention    | <u>\$118,900,752</u>        |
| <b>Total Subvention</b>     | <b><u>\$150,457,401</u></b> |

**16. Capital Government Subvention \$759,133,993**

The sum of seven hundred and fifty nine million, one hundred and thirty three thousand, nine hundred and ninety three dollars (\$759,133,993) was allocated as Capital Subvention under Programme 4 – Sports. This amount was received and expended by the Ministry of Culture, Youth & Sport.

|  |  |
|--|--|
| <i>Relates to the National Sports Commission</i>             | <i>\$445,823,038 (amount shown in Financial Statement)</i> |
| <i>Relates to the Ministry of Culture, Youth &amp; Sport</i> | <i><u>\$313,310,955</u></i>                                |
| <i>Total 2013 Capital Subvention</i>                         | <i><u>\$759,133,993</u></i>                                |

**NATIONAL SPORTS COMMISSION \$445,823,038**

The sum of four hundred and forty five million, eight hundred and twenty three thousand and thirty eight dollars (\$445,823,038) was related to the National Sports Commission and is recorded as Capital Subvention received for 2013. The following is a breakdown:

**Buildings:**

|                                      |                      |
|--------------------------------------|----------------------|
| National Resource Centre             | \$ 7,809,848         |
| Synthetic Track                      | \$392,265,818        |
| National Aquatic Centre Warm Up Pool | \$33,747,372         |
|                                      | <b>\$433,823,038</b> |

|                                      |                             |
|--------------------------------------|-----------------------------|
| <b>Total Buildings</b>               | <b>\$433,823,038</b>        |
| <b>Purchase of Sports Gears</b>      | <b><u>\$12,000,000</u></b>  |
| <b>Total Capital 2013 Subvention</b> | <b><u>\$445,823,038</u></b> |

**MINISTRY OF CULTURE, YOUTH & SPORT \$313,310,955**

The sum of three hundred and thirteen million, three hundred and ten thousand, nine hundred and fifty five dollars (\$313,310,955) was related to the Ministry of Culture, Youth & Sport. The following is a breakdown:

|                               |                             |
|-------------------------------|-----------------------------|
| Relates to the MCYS           | \$55,719,547                |
| Development of Sports Grounds | <u>\$257,591,408</u>        |
| <b>Total</b>                  | <b><u>\$313,310,955</u></b> |



## Audit Office of Guyana

P.O. Box 1002, 53 High Street, Kingstown, Georgetown, Guyana

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

110/SL: 22/2/2014

10 June 2014

Mr. Neendkumar JP, MP  
Director of Sports  
National Sports Commission  
91 Middle Street  
South Cummingsburg  
Georgetown.

Dear Mr. Neendkumar,

Re: Audit of Accounts of the National Sports Commission  
For the years ended 31 December 2012 and 31 December 2013

Following the audit of the financial statements of the National Sports Commission (NSC) for the years ending 31 December 2012 and 31 December 2013, the findings hereunder were discussed with the accounting personnel within your organization and are now referred to you for 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 express an opinion on the financial statements and evaluate the operations of the Unit to ascertain whether:

- (i) The financial statements were properly prepared, in accordance with applicable law, and properly present the operations and affairs of the Commission;
- (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

Expenditure \$185,089,283 and \$221,969,858

#### Findings

4. Audit examination of the payment vouchers, general ledger and other supporting documents revealed the following:

- (i) There was no evidence to indicate that the prescribed Tender Board procedures were adhered to for ten (10) contracts totalling \$6.536M which were awarded to one contractor for weeding, cleaning, painting, rehabilitation and maintenance works done for the Commission during 2012 while for 2013, there were four (4) contracts totalling \$2.863M; (See Appendix i)
- (ii) Contrary to established Stores Regulations the Commission did not maintain a goods received book, immediate use book nor Bin cards; and
- (iii) There were twenty – six (26) advances totalling \$1,204,500 for 2012, and eighteen (18) advances totalling \$1,536,110 for 2013, that remained outstanding up to the time of reporting; (See Appendix ii)

#### Effect

As a result, the Commission was in breach of established procurement procedures as detailed in the Procurement Act 2003 and the Stores Regulations. In addition, it could not be determined whether the outstanding advances were used for the purposes intended.

#### Management Comment

- (i) The contractor has been contracted by the Commission for a number of years now. He has completed all jobs given at the specified completion times and the Commission is pleased since his work is of a high quality. The Sports Commission however, will acknowledge recommendations made by the Audit Office.
- (ii) The Commission will prepare and maintain a Goods Received Book, an Immediate Use Book and Bin Cards for the year 2014 for Stores.
- (iii) Advances outstanding are in the process of being cleared.

Audit Recommendation

The Audit Office recommends that the Management of the Commission adheres fully to all established laws and regulations. In addition, stringent action should be taken to have all outstanding advances cleared with immediate effect.

General

5. The Audit Office wishes to express its gratitude for the cooperation given to its officers during the course of the audit. In keeping with the Audit Office's policy a reply is expected within thirty (30) days of the receipt of this management letter.

With best regards.

Yours sincerely,

A circular stamp with the text "AUDIT OFFICE" at the top and "for Auditor General" at the bottom. In the center, there is a signature and the name "Dawn Pearson".  
Dawn Pearson  
Audit Manager  
for Auditor General

## APPENDIX i

Account Area: Operating Expense

Ten (10) instances where there was no evidence of prescribed Tender Board procedures - 2012

| NO. | Contract |            | Payee     | Particulars  | Amount (\$) |
|-----|----------|------------|-----------|--|-------------|
|     | #        | Date       |           |  |             |
| 1   | 11       | 28/03/2012 | BN Ramraj | Repairing, painting & electrical works done at Nat Gym.                        | 697,000     |
| 2   | 12       | 28/03/2012 | BN Ramraj | Repairing of floor areas at National Gymnasium                                 | 837,900     |
| 3   | 40       | 19/09/2012 | BN Ramraj | Fabricate and supply 8ft x 3ft benches at National Aquatic Centre              | 688,000     |
| 4   | 44       | 24/09/2012 | BN Ramraj | Construction of stage for exhibition & repairs and other works at C.A.S.H      | 674,200     |
| 5   | 47       | 25/09/2012 | BN Ramraj | Repair, clean, paint internal & external of C.A.S.H                            | 927,000     |
| 6   | 48       | 25/09/2012 | BN Ramraj | washing of compound C.A.S.H  | 616,000     |
| 7   | 72       | 19/12/2012 | BN Ramraj | Moving, loading & sealing of boxes C.A.S.H                                     | 564,000     |
| 8   | 73       | 19/12/2012 | BN Ramraj | Covering boxes C.A.S.H   | 464,000     |
| 9   | 74       | 19/12/2012 | BN Ramraj | Dismantling & packing of boxes and other works for the Science Fair at C.A.S.H | 588,000     |
| 10  | 75       | 19/12/2012 | BN Ramraj | Supply canvas poling for covering boxes on tarmac for Science Fair C.A.S.H     | 480,000     |
| 10  | TOTAL    |            |           |  | 6,536,100   |

Four (4) instances where there was no evidence of prescribed Tender Board procedures - 2013

| NO. | Contract |            | Payee     | Particulars   | Amount (\$) |
|-----|----------|------------|-----------|---|-------------|
|     | #        | Date       |           |   |             |
| 1   | 1        | 14/02/2013 | BN Ramraj | Internal & external repairs at NSC Head Office            | 608,730     |
| 2   | 2        | 14/02/2013 | BN Ramraj | Internal & external repairs at NSC Head Office            | 814,600     |
| 3   | 44       | 11/9/2013  | BN Ramraj | Works done at Phoenix Park Youth Choice Ground            | 972,000     |
| 4   | 70       | 10/12/2013 | BN Ramraj | weeding & cleaning of adjacent land at National Gymnasium | 468,000     |
| 4   | TOTAL    |            |           |   | 2,863,330   |