AUDITED FINANCIAL STATEMENTS OF THE PROTECTED AREAS COMMISSION

FOR THE YEAR ENDED 31 DECEMBER 2014

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

AUDITED FINANCIAL STATEMENTS OF THE PROTECTED AREAS COMMISSION FOR THE YEAR ENDED 31 DECEMBER 2014

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9/SL:62/2023

17 January 2023

Ms. D. Fraser
Commissioner
Protected Areas Commission
Thomas Lands
Georgetown

Dear Ms. Fraser,

AUDIT OF THE FINANCIAL STATEMENTS OF THE PROTECTED AREAS COMMISSION FOR THE YEAR ENDED 31 DECEMBER 2014

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

With kind regards.

Yours sincerely,

R Jaikaran
Audit Manager
for Auditor General

cc. Ms. Abena Moore
Head of Budget Agency
Office of the President
Shiv Chanderpaul Drive
Georgetown

Audit Office of Guyana
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AG:1/2023 17 January 2023

REPORT OF THE AUDITOR GENERAL TO THE
BOARD OF DIRECTORS ON THE FINANCIAL STATEMENTS
OF THE PROTECTED AREAS COMMISSION
FOR THE YEAR ENDED 31 DECEMBER 2014

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Opinion

In my opinion, the financial statements present fairly, in all material respects, of the financial position of the Protected Areas Commission for the year ended 31 December 2014, and its financial performance and its cash flows for the year ended 31 December 2014, in accordance with International Financial Reporting Standards.

AUDIT OFFICE
D. SHARMA
AUDITOR GENERAL
OF GUYANA

AUDIT OFFICE
63 HIGH STREET
KINGSTON
GEORGETOWN
GUYANA

PROTECTED AREAS COMMISSION
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2014

	Note	2014 G $	2013 G $
Non Current Asset			
Tangible Fixed Assets	3a	79,957,762	48,629,552
Infrastructural Works	4	99,986,332	1,903,445
		179,944,094	50,532,997
Current Assets			
Receivables	5	832,117	5,455,740
Prepayments	6	1,222,439	5,751,650
Cash at Bank	7	52,694,443	123,207,849
Cash in Hand		25,000	-
		54,773,999	134,415,239
Total Assets		234,718,093	184,948,236
Equity			
Capital Subvention		10,307,303	7,530,140
Donations	3	169,838,731	43,144,257
Three Parks Initiative Fund		43,917,770	109,936,293
Accumulated Surplus		6,988,632	22,247,734
		231,052,436	182,858,424
Current Liability			
Payables	8	3,665,657	2,089,812
Total Equity and Liability		234,718,093	184,948,236

The Financial Statements were approved by the Board of Directors for issuance on ....

BOARD OF DIRECTORS
1 6 JAN 2023
Protected Areas Commission
of Guyana

Finance Manager .... Deputy Commissioner .... Commissioner

The accompanying notes form an integral part of these Financial Statements.

PROTECTED AREAS COMMISSION
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED DECEMBER 31, 2014

	Capital Subvention G$	Donations G$	Three Parks Initiative Fund G$	Accumulated Surplus G$	Total G$
Balance at January 01, 2014	7,530,140	43,144,257	109,936,293	22,247,734	182,858,424
Prior Year Adjustment	(6,400)	38,651	(272,600)	(13,150,634)	(13,390,983)
Additional Capital/ Donations for the Year	4,266,000	134,979,045	(65,745,923)		73,499,122
Amortization	(1,482,437)	(8,323,222)			(9,805,659)
Deficit for the year				(2,108,468)	(2,108,468)
Balance at December 31, 2014	10,307,303	169,838,731	43,917,770	6,988,632	231,052,436

PROTECTED AREAS COMMISSION
STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 2014

	Note	2014 G $	2013 G $
Income:			
Current Subvention	9	46,490,000	42,719,970
Three Parks Initiative		18,024,818	17,608,567
Deferred Income		9,805,659	2,153,269
Total Income		74,320,477	62,481,806
Less Expenses:			
Employment Costs	10	33,972,680	23,910,561
Materials, Equipment & Supplies	11	2,259,579	1,551,161
Fuel and Lubricants	12	961,354	217,558
Maintenance of Building	13	787,845	75,129
Transport, Travel & Postage	14	6,827,629	5,370,958
Utility Charges	15	671,084	527,769
Other Goods & Services Purchased	16	398,691	109,040
Other Operating Expenses	17	2,479,606	1,821,353
Education Subvention and Training	18	240,000	-
Three Parks Initiative Expenses	19	18,024,818	17,608,567
Amortization		9,805,659	2,153,269
Total Expenses		76,428,945	53,345,365
Net Deficit for the Year		(2,108,468)	9,136,441

PROTECTED AREAS COMMISSION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2014

	2014	2013
OPERATING ACTIVITIES	**G $**	**G $**
Operating Surplus before Tax	(2,108,468)	9,136,441
Adjustments for:		
Prior Year adjustment	(13,017,034)	-
Prior Year adjustment (Payable)	(412,600)	-
Prepayments (Fuel, Air Services, Janitorial Supplies)	4,529,211	1,952,099
Receivables	4,623,623	(5,320,740)
Payables	1,575,845	1,483,074
	(4,809,423)	7,250,874
INVESTMENT ACTIVITIES		
Capital Work- in - Progress	(9,942,140)	(20,220,555)
Purchase of Tangible Fixed Asset	(63,878,025)	(9,534,585)
FINANCING ACTIVITIES		
Three Parks Initiative Fund	3,875,182	132,391,433
Capital contribution from Government	4,266,000	7,300,000
Net Increase in Cash & Cash Equivalents	(70,488,406)	117,187,167
Cash and Cash Equivalents - January 01, 2014	123,207,849	6,020,682
Cash and Cash Equivalents -December 31, 2014	52,719,443	123,207,849

Analysis of Cash and Cash Equivalents - December 31, 2014

Cash at Bank	52,694,443	123,207,849
Cash in Hand	25,000	-
	52,719,443	123,207,849

Three Parks Initiative

The Botanical Gardens, Zoological Park and National Park form the core components of Georgetown's network of green spaces. These sites are heavily utilized by the residents of Georgetown and surrounding areas, as they are among the very few places within the city that provide large recreational spaces and the opportunity to interact with natural areas and biodiversity. In particular, the Zoo and Botanical Gardens play key roles in increasing environmental educational and awareness among the city's residents, and can serve as important links between Guyana's large urban population and our efforts to conserve our forests under the Low Carbon Development Strategy.

Although important, these three sites are built around infrastructure and facilities that are decades old, and that are becoming increasingly difficult and expensive to simply maintain. The areas have experienced significant erosion and land settling since they were first established, and are now prone to regular flooding. This restricts the amount of areas available to the public during rainy weather, and constrains landscaping and recreational options. Limited lighting systems and the related reliance on daylight also restricts the operating hours of each site, which presents challenges for working persons who wish to access these areas after work.

Studies have shown that urban parks have a number of social benefits including the following:

1. They contribute significantly to social interaction and inclusion, as they are free and accessible to all;
2. They also provide important health benefits resulting from healthy outdoor exercise and the positive psychological effects of being able to less stressful natural environments;
3. They contribute to child development through outdoor, energetic and imaginative play and may positively influence the behaviour of both individuals and the wider society.
4. They offer key educational opportunities.

Economic benefits include direct employment and income generation.

There are also a number of environmental benefits:

1. Maintaining biodiversity through the conservation and enhancement of urban habitats
2. Moderating the extremes of the urban climate
3. Providing some influence as sinks for carbon dioxide
4. Cultural heritage
5. Improvement of the physical urban environment by reducing pollution

In an effort to rehabilitate and maintain these green spaces in Georgetown for their benefits to the population, the PAC launched the ***Three Parks Initiative*** in 2013 with special funding from the Government of Guyana and donors/ private sector. This on-going initiative involves interventions to improve drainage, increase security, upgrade key facilities and improve the services provided by the Parks. It is expected to increase the use of the urban parks and it is envisaged that this increased use will enhance the benefits of the park for the population of Georgetown and surrounding areas; act as a catalyst for more private sector and donor funding, and promote additional income generating opportunities for long-term improvement and maintenance of the parks.

PROTECTED AREAS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

1 ESTABLISHMENT, PRINCIPAL ACTIVITY AND REGISTERED OFFICE

The Protected Areas Commission (PAC) came into existence in July 2012 under the Protected Areas (PA) Act 2011 and falls under the purview of the Ministry of Natural Resources and the Environment. The Protecetd Areas Commission is located at National Park, Thomas Lands, Georgetown.
The Commission's principal activities as defined in section 8 are:

- Establishment, manage, maintain, promote and expand the national protected areas system.
- Identify and evaluate areas that are of ecological significances and make recommendations for the establishment of new protected areas.
- Ensure that the national protected areas system contains ecologically viable areas that are representative of Guyana's habitats and ecosystems.
- Ensure that the national protected areas system contains viable populations of all indigenous species.
- Manage or ensure the proper management of each protected area within the national protected areas system in a manner that is consistent with:
    (i) the classification applied to the protected area; and
    (ii) the management plan approved for the protected area
- Regulate activities and use of resources within each national protected area so as to leave each national protected area unimpaired for the enjoyment and use of future generation;
- Prepare, develop, review and approve as appropriate the management plans and budgets for each protected area;
- Promote public understanding, appreciation and awareness of Guyana's natural heritage and promote environmental awareness and education through the national protected areas system.
- Promote public involvement in decision making process and activities for the achievement for the objective of the Act.

2 ACCOUNTING PRINCIPLES & POLICIES

a) Accounting Conventions and Currency:

These Financial Statements have been prepared on the accruals basis of accounting in conformity with Generally Accepted Accounting Principles.
The currency used in the preparation of the Financial Statements is Guyana Dollars ($G)

b) Tangible Fixed Assets

Depreciation is computed on or before the 15th of month that the asset is purchased on a reducing balance method, at the following rates:

Infrastructural Works	10%
Furniture and Fixtures	10%
Office Equipment	10%
Motor Vehicles	20%

3 Tangible Fixed Assets From Projects

Fixed Assets that the Commission benefited from under the KfW- EPA Conservation of Tropical Forest -GPAS Phase II Project and Three Parks Initiative Funds were recognised in the accounting records as Donations and Special Fund Accounting and is based on the Fair Value of G$178,161,953 as at December 31, 2014. IAS 20 "Government Grant" was applied.

3 (a) PAC Tangible Fixed Assets

	Furniture & Fixtures G$	Office Equipment G$	Motor Vehicles G$	Capital Works- In- Progress G$	Total G$
Cost					
January 01, 2014	2,453,306	4,191,772	23,780,864	20,220,555	50,646,497
Additions	4,962,786	30,889,282	3,710,000	-	39,562,068
Disposal	-	-	-	-	-
Adjustments	-	38,976	-	-	38,976
WIP transferred to Furniture & Fixtures and Office Equipment	19,851,675	368,880		(20,220,555)	-
December 31, 2014	27,267,767	35,488,910	27,490,864	-	90,247,541
Depreciation					
January 01, 2014	149,015	219,844	1,648,086	-	2,016,945
Disposal	-	-	-	-	-
Charged for the Year	2,207,907	1,638,046	4,426,556	-	8,272,509
Adjustments	-	325		-	325
December 31, 2014	2,356,922	1,858,215	6,074,642	-	10,289,779
Net Book Value					
December 31, 2014	24,910,845	33,630,695	21,416,222	-	79,957,762
Net Book Value					
December 31, 2013	2,304,291	3,971,928	22,132,778	20,220,555	48,629,552

PROTECTED AREAS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

4 Infrastructural Works

	PAC	KfW	Three Parks Initiative	Capital Works- In- Progress	Total
	G$	G$	G$	G$	G$
Cost					
January 01, 2014	-	1,149,040	908,200		2,057,240
Additions	-	31,338,748	38,114,594	30,162,695	99,616,037
Disposal	-	-	-		-
Adjustments	-	-	-		-
December 31, 2014	-	32,487,788	39,022,794	30,162,695	101,673,277
Depreciation					
January 01, 2014	-	123,522	30,273		153,795
Disposal	-	-	-		-
Charged for the Year	-	366,867	1,166,283		1,533,150
Adjustments	-	-	-		-
December 31, 2014	-	490,389	1,196,556	-	1,686,945
Net Book Value					
December 31, 2014	-	31,997,399	37,826,238	30,162,695	99,986,332
Net Book Value					
December 31, 2013	-	1,025,518	877,927	-	1,903,445

Discussions are presently on going to integrate the National Parks Commission into the Protected Areas Commission . As such, capital works carried out in the National Parks Compound (Parking Lot) to the value of $30.163M were capitalised and treated as works-in-progress.

		2014	2013
		G $	G $
5	**Receivables**		
	Salod Marketing Agency	135,000	135,000
	Carmelita Rampertab	74,320	264,762
	Fazal Nazeem Electrical	-	22,000
	Sentinel Security Inc.	-	232,522
	Ministry of Finance	-	4,623,456
	GPAS Phase II Project	458,297	178,000
	Jerome De Freitas	14,500	-
	REPSOL	60,000	-
	REPSOL	90,000	-
		832,117	5,455,740
6	**Protected Areas Commission - Prepayments**		
	Guyoil - Fuel	847,887	1,782,441
	Air Sevices Limited - Air fares	-	3,561,312
	Nigels Supermarket - Janitorial and Cleaning Supplies	74,274	407,897
	Survival Supermarket - Janitorial and Cleaning Supplies	300,278	-
		1,222,439	5,751,650
7	**Bank Balances**		
	Demerara Bank Account # 401-897-4	8,917,401	13,271,556
	Demerara Bank Account # 401-935-2	43,777,042	109,936,293
		52,694,443	123,207,849
	Unspent Funds to be refunded to the Ministry of Natural Resources from PAC Account # 401-897-4	8,247,937	17,895,012

PROTECTED AREAS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

	2014	2013
	G $	G $
8 Protected Areas Commission - Payables		
Denise Fraser - Gratuity &Vacation Allowance	203,003	190,034
Anesia Isaacs- Gratuity &Vacation Allowance	-	27,567
Guyana Revenue Authority	413,513	17,824
Damian Fernandes - Gratutiy and Vacation Allowance	1,108,449	1,039,240
Carmelita Rampertab - Gratuity and Vacation Allowance	286,613	286,765
Tana Yussuff - Gratuity and Vacation Allowance	109,133	102,560
Annalise Bayney - Gratuity and Vacation Allowance	117,142	110,076
Joel Breems - Gratuity and Vacation Allowance	109,133	102,560
Chuvika Harilal - Gratuity and Vacation Allowance	172,266	161,876
Parbattie Jawahir - Gratuity and Vacation Allowance	132,041	-
Digicel	16,257	15,503
Guyana Telephone and Telegraph	63,093	35,807
GINA	9,542	-
WWF	669,464	-
Joel Breems - taxi charges	600	-
Red Entertainment	115,408	-
John Ceasar	10,000	
Shanomae Rose	10,000	
Nigel Dharamlall	60,000	
Bertie Xavier	60,000	
	3,665,657	2,089,812

9 Government Subvention

The Protected Areas Commission received Recurrent Subventions from the Government of Guyana for the Year ended December 31, 2014 totalling G$46,490,000.

10 Protected Areas Commission - Employment Costs

Contracted Employees	33,972,680	23,910,561
	33,972,680	23,910,561

	2014 G $	2013 G $
11 Protected Areas Commission - Materials, Equipment and Supplies		
Field Materials & Supplies	337,242	-
Office Materials & Supplies	1,302,897	658,609
Print & Non Print Materials	619,440	892,552
	2,259,579	1,551,161
12 Protected Areas Commission - Fuel and Lubricants		
Fuel and Lubricants	961,354	217,558
	961,354	217,558
13 Protected Areas Commission - Maintenance of Building		
Rental of Building	180,000	-
Maintenance of Building	159,947	22,342
Janitorial & Cleaning Supplies	447,898	52,787
	787,845	75,129
14 Protected Areas Commission - Transport, Travel and Postage		
Local Travel & Subsistence	6,118,889	5,181,861
Overseas Conference & Official Visits	-	103,700
Postage, Telex & Cablegrams	-	-
Vehicle Spares & Services	708,740	85,397
	6,827,629	5,370,958
15 Protected Areas Commission - Utility Charges		
Telephone charges	671,084	527,769
	671,084	527,769

	2014 G $	2013 G $
16 Protected Areas Commission - Other Goods and Services Purchased		
Equipment Maintenance	210,220	9,860
Cleaning & Exterminating Services	100,891	99,180
Other	87,580	-
	398,691	109,040
17 Protected Areas Commission - Other Operating Expenses		
National & Other events	601,649	6,225
Dietary	-	49,438
Refreshment & Meals	546,787	244,704
Other	1,331,170	1,520,986
	2,479,606	1,821,353
18 Protected Areas Commission - Education Subvention and Training		
Training (including Scholarships)	240,000	-
	240,000	-

	2014 G $	2013 G $
19 Three Parks Initiative - Materials, Equipment and Supplies		
Field Materials & Supplies	583,313	38,945
Office Materials & Supplies	143,260	92,630
Print & Non Print Materials	-	460,886
Three Parks Initiative - Maintenance of Building		
Maintenance of Building	52,780	
Three Parks Initiative - Maintenance of Infrastructure		
Maintenance of other Infrastructure	698,834	-
Three Parks Initiative - Transport, Travel and Postage		
Overseas Conference & Official Visits	-	1,267,611
Three Parks Initiative- Other Goods and Services Purchased		
Security Services	416,556	1,574,664
Other	200,816	13,817,500
Three Parks Initiative - Other Operating Expenses		
Refreshment & Meals	29,760	126,582
Other	15,899,499	229,749
	18,024,818	17,608,567

PROTECTED AREAS COMMISSION
SCHEDULE OF EXPENSES
FOR YEAR ENDED DECEMBER 31, 2014

Expenses	**Amount**
Account # 6116 (Contracted Employees)	33,972,680
Account # 6222 (Field Materials)	337,242
Account # 6223 (Office Materials & Supplies)	1,302,897
Account # 6224 (Print & Non Print Materials)	619,440
Account # 6231 (Fuel & Lubricants)	961,354
Account #6241 (Rental of Building)	180,000
Account #6242 (Maintenance of Building)	159,947
Account # 6243 (Janitorial & Cleaning Supplies)	447,898
Account # 6261 (Local Travel & Subsistence)	6,118,889
Account # 6264 Vehicle Spares & Services)	708,740
Account # 6271 (Telephone Charges)	671,084
Account # 6282 (Equipment Maintenance)	210,220
Account # 6283 (Cleaning & Exterminating Services)	100,891
Account # 6284 (Other Goods and Services)	87,580
Account # 6291 (National & Other Events)	601,649
Account # 6293 (Refreshment & Meals)	546,787
Account # 6294 (Others)	1,331,170
Account # 6312 (Training & Scholarship)	240,000
Three Parks Initiative Expenses	18,024,818
Amortization	9,805,659
	76,428,945

PROTECTED AREAS COMMISSION
TRIAL BALANCE
AS AT DECEMBER 31, 2014

Particulars	Debit	Credit
Demerara Bank A/c # 401-897-4 (Subvention Account)	8,917,401	
Demerara Bank A/c # 401-935- 2 (Three Parks Initiative Account)	43,777,042	
Cash in Hand	25,000	
Fixed Asset (Infrastructural Works)	71,510,582	
Fixed Asset (Office Furniture & Fixtures)	27,267,767	
Fixed Asset (Office Equipment)	35,488,910	
Fixed Asset (Motor Vehicles)	27,490,864	
Capital Work- In - Progress	30,162,695	
Accumulated Depreciation (Infrastructural Works)		1,686,945
Accumulated Depreciation (Office Furniture & Fixtures)		2,356,922
Accumulated Depreciation (Office Equipment)		1,858,215
Accumulated Depreciation (Motor Vehicles)		6,074,642
Depreciation (Infrastructural Works)	1,533,150	
Depreciation (Office Furniture & Fixtures)	2,207,907	
Depreciation (Office Equipment)	1,638,046	
Depreciation (Motor Vehicles)	4,426,556	
Payables- WWF		669,464
Payables		2,996,193
Receivables	832,117	
Prepayments (Fuel)	847,887	
Prepayments (Air Fare)	-	
Prepayments (Janitorial and Cleaning Supplies)	74,274	
Prepayments (Janitorial and Cleaning Supplies)	300,278	
Prior Year adjustment	13,017,034	
Prior Year adjustment	412,600	
Account # 6116 (Contracted Employees)	33,972,680	
Account # 6222 (Field Materials)	337,242	
Account # 6223 (Office Materials & Supplies)	1,302,897	
Account # 6224 (Print & Non Print Materials)	619,440	
Account # 6231 (Fuel & Lubricants)	961,354	
Account #6241 (Rental of Building)	180,000	
Account #6242 (Maintenance of Building)	159,947	
Account # 6243 (Janitorial & Cleaning Supplies)	447,898	
Account # 6261 (Local Travel & Subsistence)	6,118,889	
Account # 6264 Vehicle Spares & Services)	708,740	
Account # 6271 (Telephone Charges)	671,084	
Account # 6282 (Equipment Maintenance)	210,220	
Account # 6283 (Cleaning & Exterminating Services)	100,891	
Account # 6284 (Other Goods and Services)	87,580	
Account # 6291 (National & Other Events)	601,649	
Account # 6292 (Dietary)	-	
Account # 6293 (Refreshment & Meals)	546,787	
Account # 6294 (Others)	1,331,170	
Account # 6312 (Training & Scholarship)	240,000	

Three Parks Initiative Expenses	18,024,818	
Capital Revenue		11,796,140
Donation		178,161,953
Three Parks Initiative Fund		62,215,188
Accumulated Surplus		22,247,734
Recurrent Subvention		46,490,000
	336,553,396	**336,553,396**

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

17 January 2023

10/SL:62 /2/2023

Ms. D. Fraser
Commissioner
Protected Areas Commission
Thomas Lands
Georgetown

Dear Ms. Fraser,

AUDIT OF THE FINANCIAL STATEMENTS OF THE
PROTECTED AREAS COMMISSION
FOR THE YEAR ENDED 31 DECEMBER 2014

Following the audit of the financial statements of the Protected Areas Commission (PAC) for the year ended 31 December 2014, the findings hereunder were discussed with your accounting personnel and are now forwarded to you for appropriate action.

2. The audit was conducted in accordance with the International Standards on Auditing, issued by the International Federation of Accountants and the International Standards of Supreme Audit Institutions. 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 the Protected Areas Commission 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 Protected Areas Commission

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.

Audit Office of Guyana
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10/SL:62 /2/2023 17 January 2023

Ms. D. Fraser
Commissioner
Protected Areas Commission
Thomas Lands
Georgetown

Dear Ms. Fraser,

AUDIT OF THE FINANCIAL STATEMENTS OF THE PROTECTED AREAS COMMISSION FOR THE YEAR ENDED 31 DECEMBER 2014

Following the audit of the financial statements of the Protected Areas Commission (PAC) for the year ended 31 December 2014, the findings hereunder were discussed with your accounting personnel and are now forwarded to you for appropriate action.

2. The audit was conducted in accordance with the International Standards on Auditing, issued by the International Federation of Accountants and the International Standards of Supreme Audit Institutions. 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 the Protected Areas Commission 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 Protected Areas Commission

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.

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

Current Assets: $54,773,999

Receivables: $832,117

4. The amount of $832,117 was stated as receivables for the year ended 31 December 2014. An examination of the schedule of receivables, payment vouchers and other related documentations revealed the following observations:

a) The amount of $74,320 represents an outstanding balance on an advance that was issued to the Finance Officer on 13 November 2013. At the time of reporting, the Officer was no longer within the employ of the Commission and the full amount remained outstanding.

b) In addition, an amount of $135,000 was included in receivables for a conference table that was paid for in full in the year 2012, however, the table was not received by the Commission and at the time of reporting, the full amount remained outstanding. As a result, the recoverability of the amount of $135,000 could not be determined.

c) An amount of $458,297 was expended for the purchase of items during the year under review, and should have been reimbursed from the Guyana Protected Areas System (GPAS) II Project. At the time of audit in October 2020, this amount is still outstanding. Please refer to Appendix I.

Management's Response: Management of PAC explained that (a) Efforts are being made to have the outstanding balance of $74,320 recovered. (b) Efforts were made to have the monies recovered but to no avail so that matter was handed over to the Guyana Police Force. Calls were made at regular intervals to the Guyana Police Force but no progress was made. (c) The amount of $458,297 is yet to be reimbursed by KfW GPAS Phase II Project.

Recommendation: The Audit Office recommends that the Management of the Commission take stringent action to have all outstanding amounts recovered.

Equity: 231,052,436

Capital Subvention: $10,307,303

5. According to Section 43 of the Fiscal Management and Accountability Act 2003 (FMA Act), any unspent balance of public moneys issued out of the Consolidated Fund shall be returned and surrendered to the Consolidated Fund. The Commission received $4.266M as Capital Subvention from the Ministry of Natural Resources and Environment for the period under review. However, the Commission utilised $4.199M during the period resulting in an unspent balance of $66,940 which was not refunded. As a result, the financial statement would have been overstated by the said amount.

Management's Response: The Commission is in the process of having all unspent subvention funds refunded.

Recommendation: The Audit Office recommends that the Commission comply with the Fiscal Management and Accountability Act 2003.

B. OTHER MATTERS

6. The National Procurement and Tender Administration Board (NPTAB) awarded a contract for the construction of a Petting Zoo at the Zoological Park to the lowest responsive bidder from eight bidders in the sum of $32.561M in January 2014, as against the engineer's estimate of $36.781M. During the year under review, amounts totalling $28.517M were paid to the contractor. Audit examination and physical verification revealed the following:

a) An examination of Interim Payment Certificate No.5 revealed that works were paid for under a Bill Captioned "Additional Works", however no approval/ variation order was seen for these additional works. Furthermore, the Bill of Quantity for these "Additional Works" was poorly prepared and lumped together entire work items to be paid for as one sum item as shown in the following table:

Item	Description	Unit	Amount $
	Allow for construction of information centre and rabbit pen including for all associated with construction	Sum	1,800,000
	Allow for construction chicken pen and maintenance shed including for all works associated with construction	Sum	1,800,000
	Allow for construction of timber doors to four (4) enclosures. See drawing for details	Sum	1,220,000
	Allow for construction of duck pen. See drawing for details	Sum	800,000
Total			5,620,000

b) It is also unclear whether works have been deemed completed since there was no documentation showing that the works were certified completed or that the Defects Liability Period has expired.

Management's Response:

(a) The additional works for painting of building, construction of rabbit and chicken enclosures and enclosure doors and extension of the Project were approved in Amendment to Contract on September 2, 2014.

(b) Works were deemed completed based on certification of works done and the Consulting Engineer's recommendation for payment to contractor.

Recommendation: The Audit Office recommends that Management of PAC ensure that Bill of Quantities are properly prepared to include detailed work items and to make contract documents readily available for audit examination and verification.

7. A contract for the construction of a Sanitary Block at the National Park was awarded by the NPTAB during November 2013 in the sum of $5.795M, as against the engineer's estimate of $6.334M. During the year under review, amounts totalling $4.398M were paid to the contractor. At the time of the physical verification, the sanitary block was not in use and was infested with bats. It was unclear whether the works have been deemed completed since there is no documentation showing that the works were certified completed or that the Defects Liability Period has expired.

Management's Response:

(a) Payment Certificate 1 – No separate certification of request for payment was found, however, the Engineer by notation on April 16, 2014 on the correspondence dated April 16, 2014 indicated the following: "Having reviewed the bill of quantities it was observed that there were several items which were modified and approved by management upon consultation."

(b) Payment Certificate 2 – No separate certification of request for payment was found, however, the Engineer by notation on May 27, 2014 on the correspondence dated May 27, 2014 indicated the following: "All checks were performed and the contractor is recommended for payment."

Recommendation: The Audit Office recommends that Management of PAC ensure that measured works are certified as completed by a competent officer, prior to payments being made.

8. The contract for the construction of a Parking Lot and Cycle Shed at the National Park was awarded by NPTAB to the lowest responsive bidder from among six bidders in the sum of $29.491M against the engineer's estimate of $35.423M. During the period under review, amounts totalling $28.015M was paid for works completed. Our calculations, based on the physical re-measurements taken on site, revealed that there was an overpayment to the contractor in the sum of $4.051M. Please refer to Appendix II.

Management's Response:

(a) Management of PAC explained that this Project had a Consulting Engineering firm that was responsible for measuring and certifying works completed by the contractor. In addition, there was an internal Engineer attached to the PAC who verified the arithmetical claims and recommended payments.

(b) A mobilization advance payment of $2.949M was paid to the contractor for the Parking Lot and Cycle Shed at the National Park.

(c) Certificates of payment for works done were prepared by the Consulting Engineering firm and separate memoranda or notations recommending payment on the payment certificates were made by the internal engineer. These additional payments amounted to $25.066M.

Recommendation: The Audit Office recommends that Management of PAC ensure that measured works are certified as completed by a competent officer, prior to payments being made.

9. According to the Stores Regulations of 1993, the Commission is required to maintain Master and Sectional Inventories. The Commission did not fully comply with the requirements of the Stores Regulations, since Sectional Inventories were not maintained.

10. Additionally, a contract register was not maintained by the Commission for the year ended 31 December 2014. This matter was reported in the previous year report.

Management's Response: Management of PAC explained that: (i) the Commission currently maintains a master inventory. Sectional inventories are currently being established; and (ii) the Commission maintained contract files in Year 2014 while a Contract Register was established in Year 2016.

Recommendation: The Audit Office recommends that the Management of the Commission put systems in place to ensure full compliance with the Stores Regulations of 1993 at all times.

11. Contrary to the Stores Regulations of 1993 Sections 6 (i), (ii) and 17, examination of the Commission's inventory records revealed that bin cards, stock/stores ledger, goods received book and goods received note which are used for proper recording, movement and accountability of inventory purchased and issued were not maintained. As a result, the Commission did not comply with the Stores Regulations 1993 in this regard.

Management's Response: Management has purchased Internal Stores Requisition books, bin cards and goods received sheets in year 2017 and has implemented a system for requisitioning, issuing and goods receiving.

Recommendation: The Audit Office recommends that the Management ensure that there is full compliance with the Stores Regulations of 1993 at all times.

12. An examination of a sample of payment vouchers revealed the following:

a) Eleven instances totalling $2.200M were noted where there were lack of evidence to confirm the receipt of goods and services. As a result, it could not be determined whether the Commission had received value for monies expended. Please refer to Appendix III.

b) There were fifty-five instances totalling $6.920M where payment vouchers were not cancelled with the "Paid" stamp nor signed "Checked By". Please refer to Appendix IV.

c) There were five instances totalling $1.521M where payments were made to the same staff who prepared the vouchers. Please refer to Appendix V.

d) Log books for vehicle numbers PRR 5987, PRR 5821, and PRR 3596 were not presented for audit examination.

e) Additionally, the Commission incurred fuel costs totalling $601,643 for fuel consumed by vehicles number PRR 5987, PRR 3596 and PKK 8590. However, these vehicles were not in use by the Commission. Please refer to Appendix VI.

Management's Response: Management of PAC explained that (a) systems were put in place to ensure that all the necessary documentations are attached to the payment vouchers; (b) the Commission has procured a PAID stamp and all 2016 and 2017 payment vouchers were cancelled with the PAID stamp; and (d) the Commission has retrieved from its archives vehicle log books for PSS 763 for period 2014/07/23 – 2014/12/09 and 2014/12/10 – 2014/12/03. Vehicle # PRR 3596 is not with the Commission from May, 2015.

Recommendation: The Audit Office recommends that the Management of the Commission take necessary action to (i) ensure strict adherence is made to the Stores regulations; and (ii) put systems in place to ensure that there are adequate internal controls, including supervisory controls, as it relates to the preparation, checking and approval of all transactions.

C. GENERAL

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

With kind regards.

Yours sincerely,

R. Jaikaran
Audit Manager
for Auditor General

APPENDIX I

Items purchased that should have been reimbursed by the GPAS Phase II Project:

Date	PV №	Name of Payee	Particulars	Amount $
10.03.2014	08-01-627	Mines Services Ltd (GPAS II)	Purchase of water pump	188,557
10.03.2014	08-01-629	Hamid's Hardware (GPAS II)	Payment for 2' value water pump	13,334
10.03.2014	08-01-630	JOHIL (GPAS II)	Payment for suction hose & joiner	24,360
10.03.2014	08-01-631	Crown Mining Supplies (GPAS II)	Payment for hose pumps	8,120
10.03.2014	08-01-632	Gafsons Industries Ltd (GPAS II)	Payment for heavy duty discharge hose	154,488
Total items purchased in 2014				388,859
Balance outstanding as at December 31, 2013				178,000
Payment received in January 2014				(108,562)
Total amount outstanding from GPAS Phase 11 as at 31 December 2014				458,297

<u>APPENDIX II</u>

Details on overpayments for construction of Parking Lot and Cycle Shed:

Item	Description	Qty Paid	Qty Found	Unit	Diff	Rate	Amount Overpaid (G$)
upply, place and compact structural concrete with compressive strength of 3650psi at 28 days, using minus nd well graded coarse aggregate:							
3.5	Supply, place and compact white sand to bottom of foundation to elevation established on site in layers not exceeding 6" thk	16.4	7.7	cu.yd	8.7	2,000	17,400
3.6	Supply, place and compact 2" thick blinding (1:6 mix) upon compacted white sand to foundations trenching	99	46	Sq.yd.	53	550	29,150
upply, place and compact structural concrete with compressive strength of 3650psi at 28 days, using minus nd well graded coarse aggregate:							
3.7	(a) Strip foundation	11	10.31	cu.yd	0.69	30,000	20,700
3.8	(b) R.C. column	2.5	1.9	cu.yd	0.6	30,000	18,000
	Formwork						
3.9	Vertical rough finish to sides of strip foundations	62	58	Sq.yd.	4	1,800	7,200
3.10	Vertical rough finish to sides of 6" x 6" R.C. columns	58	45	Sq.yd.	13	1,800	23,400
	Reinforcement in foundation:						
3.13	1/2" dia HT dowels @ 12" crs	863	601	lbs	262	150	39,300
	Kerb Wall						
3.14	Supply and place 6" thk HCB infilled with structural concrete and with 1/2" MS bars @16" crs	105	0	Sq.yd.	105	4,600	483,000
3.15	Cement sand 1:3 mix 1/2" thick to exposed concrete surfaces	268	160.5	Sq.yd.	107.5	1,200	129,000
	Steelworks on Fence						
3.17	Supply and install 6" x 6" x 3/8" thick mesh welded to steel frame	142	0	Sq.yd.	142	1,500	213,000
3.18	Supply and install 1" dia. Galvanised pipe as frame	890	846	ln.ft.	44	400	17,600

Item	Description	Qty Paid	Qty Found	Unit	Diff	Rate	Amount Overpaid (G$)
3.19	Supply and install 2" x 2" x 18" long angle iron arm to hold barb wire bent as specified in drawing	68	0	ln.ft.	68	650	44,200
Parking Lot and Entrance drive way - 8" white sand sub base,6" compacted loam sub base,4" crusher run and 1 1/2" thick asphaltic concrete surface coarse							
4.1	Allow for grubbing of area not exceeding 6" thick identified by engineer to lines and level set out on site by surveyor including for the moving all materials to area identified by client within national park compound	1866	1705	Sq.yd.	161	200	32,200
4.2	Allow for mechanical stabilization (compaction) of sub-grade	1866	1705	Sq.yd.	161	100	16,100
4.3	Supply, place, level and compact 8" white sand to lines and level. Compaction to be done in accordance to Technical Specifications. Compaction Test to be carried out on compacted layer to be determine density	480	381	cu.yd.	99	2,000	198,000
4.4	Supply, place, level and compact 6" white sand/sand clay (60:40) to lines and level. Compaction to be done in accordance to Technical Specifications. Compaction Test to be carried out on compacted layer to be determine density	405	284	cu.yd.	121	3,800	459,800
4.5	Supply, place, level and compact 4" first grade crusher run to lines and level. Compaction to be done in accordance to Technical Specifications. Compaction Test to be carried out on compacted layer to be determine density	250	189.4	cu.yd.	60.6	12,000	727,200
4.6	Allow for application of prime coat (RC 250) to prepared crusher run surface. Application rate to be in accordance to technical specifications	2028	1705	Sq.yd.	323	500	161,500
4.7	Supply, place, level and compact asphaltic concrete coarse to primed base with 2% slope. See technical specification, compaction density and finished surface details	2028	1705	Sq.yd.	323	4,000	1,292,000

Item	Description	Qty Paid	Qty Found	Unit	Diff	Rate	Amount Overpaid (G$)
	Variation Works						
	Reinforcement in column:						
	1/2" dia. HT main steel bars in column	894	622	lbs	272	150	40,800
	1/4" dia. MS stirrups @ 8" crs	174	69	lbs	105	150	15,750
	Painting						
	Apply one prime coat and two finishing coats emulsion paint to plastered kerb wall to fence	268	158	Sq.yd.	110	600	66,000
Total							**4,051,300**

APPENDIX III

Instances where there was no evidence to support the receipt of goods and services:

№	Date	Particulars	Amount	Cheque №	Line Item Code	Line Item Name
1	2014.10.31	Payment for 36 T-shirts for Zoo Education Volunteers.	54,000	08-01-672	222	Field Materials & Supplies
2	2014.09.17	Payment for 2 toner cartridge 106R01531 @ $55,000, 2 toner cartridge 106R02723 @ $65,000, 2 toner cartridge 113R00773 @ $34,000	308,000	08-01-596	223	Office Materials & Supplies
3	2014.12.16	Payment for office stationery supplies for PAC	409,365	08-01-768	223	Office Materials & Supplies
4	2014.12.16	Payment for 60 HP Ink 662XL Black and 60 coloured for PAC	282,000	08-01-769	223	Office Materials & Supplies
5	2014.12.05	Payment for 8 gallons arbogloss white sea foam and 2 gallons torga e-delta green for PAC Lethem office	47,600	08-01-727	242	Maintenance of Building
6	2014.05.19	Payment for 2 set of mats consisting of 3 pcs each for PAC vehicle	19,000	08-01-524	264	Vehicle Spares & Services
7	2014.12.29	Payment for tyres for PRR 5821	206,828	08-01-787	264	Vehicle Spares & Services
8	2014.05.07	Payment for 'Line Steel Pan Music' for the commissioning of new PAC building in April 2014	35,000	08-01-503	291	National & Other Events
9	2014.12.02	Payment for food and beverage provided to MNRE (part payment for yearend celebration 2014)	500,000	08-01-717	291	National & Other Events
10	2014.09.18	Payment for 3 signs to be implemented at strategic locations within the Kaieteur National Park	98,136	08-01-613	294	Others
11	2014.11.12	Payment for work as a Community Facilitator for PAC	240,000	08-01-691	312	Training (including Scholarships)
Total			2,199,929			

APPENDIX IV

Instances where vouchers were not cancelled with "Paid" stamp:

№	Date	Particulars	Amount $	Cheque №.	Line Item Code	Line Item Name
1	2014.07.18	Payment for advertisement for Executive Assistant in the Chronicle, Guyana Times, Kaieteur & Stabrock Newspapers in June.	155,903	08-01-436	224	Print & Non Print Materials
2	2014.10.14	Payment for advertisement for consultancy services in the Chronicle Newspaper for Sept.	128,822	08-01-636	224	Print & Non Print Materials
3	2014.11.26	Vacancy Notices for PAC	76,475	08-01-711	224	Print & Non Print Materials
4	2014.09.26	Being payment to T. Yussuff to investigate reports of mangrove clearing at Moruca River. Money used for accommodation, meals and transportation.	221,200	08-01-622	222	Field Materials & Supplies
5	2014.10.31	Payment for 36 T-shirts for Zoo Education Volunteers.	54,000	08-01-672	222	Field Materials & Supplies
6	2014.06.11	Payment for 2 print cartridge for PAC copier (106R01531)	143,260	08-01-542	223	Office Materials & Supplies
7	2014.08.12	Payment for HP 662XL Ink 15 Tri colour @ $4,655 and 15 black @ $3,800	126,825	08-01-556	223	Office Materials & Supplies
8	2014.09.17	Payment for 2 toner cartridge 106R01531 @ $55,000, 2 toner cartridge 106R02723 @ $65,000, 2 toner cartridge 113R00773 @ $34,000	308,000	08-01-596	223	Office Materials & Supplies
9	2014.12.16	Payment for office stationery supplies for PAC	409,365	08-01-768	223	Office Materials & Supplies
10	2014.12.16	Payment for 60 HP Ink 662XL Black and 60 coloured for PAC	282,000	08-01-769	223	Office Materials & Supplies
11	2014.12.03	Payment being first month's rent and security deposit for the rental of PAC Lethem Office (monthly rental is $60,000)	120,000	08-01-718	241	Rental of Building

№	Date	Particulars	Amount $	Cheque №.	Line Item Code	Line Item Name
12	2014.09.23	Payment for 2 French doors (36"x80") for PAC (funds to be reimbursed)	101,500	08-01-616	242	Maintenance of Building
13	2014.12.05	Payment for 8 gallons arbogloss white sea foam and 2 gallons torga e-delta green for PAC Lethem office	47,600	08-01-727	242	Maintenance of Building
14	2014.09.01	Payment for 12 KCP paper towel kleenex @ $2,090 each for PAC	25,084	08-01-592	243	Janitorial & Cleaning Supplies
15	2014.11.10	Payment for 24 KCP paper towel kleenex for PAC	50,168	08-01-675	243	Janitorial & Cleaning Supplies
16	2014.03.03	Payment for flight Annai to Ogle for Bertie Xavier Departure 05/03/2014 - Return 07/03/2014	56,000	08-01-461	261	Local Travel & Subsistence
17	2014.05.16	Payment for advance funds to Joel Breems for site visit to the Guesthouse and Warden Caretaker's building at tukeit Region 8.	120,000	08-01-510	261	Local Travel & Subsistence
18	2014.06.04	Payment being transportation for twelve persons from various communities to Iwokarama and transported back to their destinations. A cheque of $100,000 to be refunded to Kaieteur National Park.	100,000	08-01-534	261	Local Travel & Subsistence
19	2014.08.25	Payment for flight from Annai to Ogle on 26th Aug, 2014 and flight departing Ogle to Annai on 28th Aug 2014 for PAC Board Member B.Xavier	58,000	08-01-576	261	Local Travel & Subsistence
20	2014.08.27	Payment for 4 persons travelling to Shell Beach on 02/09/2014 and return on 03/09/2014.	116,000	08-01-588	261	Local Travel & Subsistence
21	2014.08.29	Payment for accommodation, meals and boat trip for 4 persons (Kumaka to shell Beach and return)	104,000	08-01-589	261	Local Travel & Subsistence
22	2014.09.19	Monies to be paid to J.Breems to investigate reports of new mining being open within the boundaries of Kaieteur National Park.	300,000	08-01-614	261	Local Travel & Subsistence

№	Date	Particulars	Amount $	Cheque №.	Line Item Code	Line Item Name
23	2014.10.22	Payment for Sydney Allicock (PAC Board member) for flight Ogle to Annai on the 24th October, 2014	29,000	08-01-660	261	Local Travel & Subsistence
24	2014.10.22	Payment for trip to Lethem schedule for 27-30/10/2014 to introduce Technical Advisor to the Kanuku Mountains area, locate temporary office space for PAC and location of land for construction of PAC office	269,500	08-01-662	261	Local Travel & Subsistence
25	2014.10.22	Payment for flight from Ogle to Kaieteur and return for D.Fernandes	29,000	08-01-664	261	Local Travel & Subsistence
26	2014.11.26	Payment for flight from Ogle to Kaieteur and cargo	37,075	08-01-713	261	Local Travel & Subsistence
27	2014.11.27	To take part in Rupununi Business forum in Region 9 and to finalise office space	54,500	08-01-714	261	Local Travel & Subsistence
28	2014.12.03	To cover field visit to Lethem during the period 8-14/12/2014. Workshop to finalise the Kanuku mountains protected area management plan.	251,000	08-01-720	261	Local Travel & Subsistence
29	2014.12.04	Payment of advance cash to D. Fernandes to meet expenses for the meeting to be held with KMCRG during the period 9-12/12/2014	822,000	08-01-722	261	Local Travel & Subsistence
30	2014.12.08	Payment for flight from Lethem to Ogle for D. Fernandes	24,000	08-01-728	261	Local Travel & Subsistence
31	2014.2.15	Payment for flight Annai to Ogle on 17/12/2014 and return for B. Xavier	58,000	08-01-751	261	Local Travel & Subsistence
32	2014.12.15	Payment for flight for S. Allicock PAC board member - Annai to Ogle 17/12/2014 and return 19/12/2014	58,000	08-01-752	261	Local Travel & Subsistence
33	2014.05.19	Payment for 2 set of mats consisting of 3 pcs each for PAC vehicle	19,000	08-01-524	264	Vehicle Spares & Services
34	2014.07.11	Payment for yearly motor insurance for PRR 3596 & PRR 5987	18,200	08-01-429	264	Vehicle Spares & Services

№	Date	Particulars	Amount $	Cheque №.	Line Item Code	Line Item Name
35	2014.08.04	Payment to service PAC vehicle PSS 763 being fuel filter, oil filter and 2 4x4 valvoline oil	38,581	08-01-554	264	Vehicle Spares & Services
36	2014.12.29	Payment for tyres for PRR 5821	206,828	08-01-787	264	Vehicle Spares & Services
37	2014.07.18	Payment for wifi extender, USB wifi card, emerson UPS installation and configuration of system	123,500	08-01-434	282	Equipment Maintenance
38	2014.12.08	Treatment against rats, mice, cockroaches and ants for the period Dec 2014 to Dec 2015	64,960	08-01-740	283	Cleaning & Extermination Services
39	2014.05.07	Payment for 'Line Steel Pan Music' for the commissioning of new PAC building in April 2014	35,000	08-01-503	291	National & Other Events
40	2014.09.29	Payment for volunteers participating in Guyexpo 2014, the cost includes meals, tickets and miscellaneous expenses.	39,460	08-01-623	291	National & Other Events
41	2014.12.02	Payment for food and beverage provided to MNRE (part payment for yearend celebration 2014)	500,000	08-01-717	291	National & Other Events
42	2014.05.15	Payment for bar tendering services provided by Grand Coastal Hotel for the opening of PAC building	195,320	08-01-507	293	Refreshments & Meals
43	2014.09.01	Payment for accommodation and meals for D. Aguilar for the period 31/08/2014 -02/29/2014 for PAC Trust Fund Meeting	30,424	08-01-591	293	Refreshments & Meals
44	2014.10.07	Payment for dinner on the 21/08/2014 breakfast, lunch and dinner on the 22-23/08/2014 and breakfast on 24/08/2014 totaling $14,500. Also, dinner on the 26/07/2014; breakfast, lunch and dinner on the 27/07/2014 and breakfast on 10/08/2014 totaling $75,000.	89,500	08-01-633	293	Refreshments & Meals
45	2014.05.21	Payment for lodging and boarding for 5 Kaietuer National Park Wardens /Tour Guides on 20-22/01/2014	163,200	08-01-526	294	Others
46	2014.06.12	Payment for Board Members stipend being March - June 2014 @ $15,000 per month (chairman)	60,000	08-01-546	294	Others

№	Date	Particulars	Amount $	Cheque №.	Line Item Code	Line Item Name
47	2014.08.27	Being payment for B. Xavier for accommodation on the 26-28/08/2014 and meals for 2 days @ $3,200 per day	27,840	08-01-586	294	Others
48	2014.09.18	Payment for 3 signs to be implemented at strategic locations within the Kaieteur National Park	98,136	08-01-613	294	Others
49	2014.12.15	Payment for 2 rooms for PAC Board Members being Dec 17-19 2014	42,848	08-01-753	294	Others
50	2014.11.12	Payment for work as a Community Facilitator for PAC	240,000	08-01-691	312	Training (including Scholarships)
51	2014.02.20	Payment for DSL for Feb 2014	20,000	08-01-459	271	Telephone Charges
52	2014.03.26	Payment for GT&T DSL for PAC office $20,000 and telephone charges for 227-2265 $5,888, 227-1888 $3,210, 227-1903 $1,918	31,016	08-01-483	271	Telephone Charges
53	2014.06.12	Payment for 227-1888 $5,500, 227-1903 $4,181, 227-2265 $11,070, DSL for May 2014	40,757	08-01-401	271	Telephone Charges
54	2014.10.22	Payment for DSL line 227-1888 $20,000, telephone 227-2265 $21,449, 227-1888 $4,407, 227-1903 $12,989 for Sept 2014	58,845	08-01-665	271	Telephone Charges
55	2014.12.17	Payment for PAC's office DSL	40,000	08-01-773	271	Telephone Charges
Total			6,919,692			

<u>APPENDIX V</u>

Instances where payments were made to the same staff who prepared the voucher:

№	Date	Particulars	Amount	Cheque №	Line Item Code
1	2014.05.16	Payment for advance funds to J. Breems for site visit to the Guesthouse and Warden Caretaker's building at Tukeit Region 8.	120,000	08-01-510	261
2	2014.09.19	Monies to be paid to J. Breems to investigate reports of new mining being open within the boundaries of Kaieteur National Park.	300,000	08-01-614	261
3	2014.09.26	Being payment to T. Yussuff to investigate reports of mangrove clearing at Moruca River. The money will be used for accommodation, meals and transportation.	221,200	08-01-622	222
4	2014.12.04	Payment of advance cash to D. Fernandes to meet expenses for the meeting to be held with KMCRG during the period 9-12/12/2014	822,000	08-01-722	261
5	2014.09.01	Payment for accommodation and meals for D. Aguilar for the period 31/08/2014 -02/29/2014 for PAC Trust Fund Meeting	30,424	08-01-591	293
6	2014.08.27	Being payment for B. Xavier for accommodation on the 26-28/08/2014 and meals for 2 days @ $3,200 per day	27,840	08-01-586	294
Total			1,521,464		

<u>APPENDIX VI</u>

Fuel costs incurred for vehicles not used by the Commission:

Months	PRR 5987	PRR 3596	PKK 8590	Total $
January	11,689	47,010	-	58,699
February	8,317	49,337	-	57,654
March	9,254	61,643	-	70,897
April	9,032	46,358	-	55,390
May	53,411	14,370	-	67,781
June	43,140	-	9,633	52,773
July	23,259	12,980	-	36,239
August	9,232	-	-	9,232
September	58,070	17,586	-	75,656
October	29,986	-	-	29,986
November	21,400	17,151	-	38,551
December	-	48,785	-	48,785
Total	276,790	315,220	9,633	601,643