

**COMMISSION FOR THE**

**PREVENTION**

**OF**

**CORRUPTION**

**ANNUAL REPORT**

2006  
**2006**

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## **Executive Summary**

The Commission for the Prevention of Corruption was established under the Corruption (Prevention) Act 2000 and the majority of its members were appointed with effect from May 1, 2001.

The Commission met nine (9) times during the last financial year.

The objective of the Commission is the reduction and prevention of corruption in the Public Sector. An update of the database was requested in December 2006 and although all responses have not been received, it is estimated that Thirteen Thousand Eight Hundred and Fifty (13,850) Declarations were to be received. The Commission again made an exception to members of the Jamaica Defence Force based on the on-going review of the functions they exercise.

The Commission is in receipt of its fifth (5<sup>th</sup>) set of Declarations with Eight Thousand Three Hundred and Seventy-nine (8,379) Declarations received for period ending December 31, 2006, a compliance rate of sixty point five percent (60.5%).

The Commission since its last Report has referred a further One Hundred and Fifteen Hundred (115) Public Servants to the Director of Public Prosecutions bringing the total to Four Hundred and Fifty-Three (453) and two (2) Public Servants have been prosecuted for their failure to file Statutory Declarations.

The Commission completed the entry of data on Declarations for the period ending December 31, 2005 and a sample of Fifty-seven (57) Declarations chosen for further action, with the selection criteria including a comparison of their high net worth to stated income and other determinants indicated on the Statutory Declaration of Assets, Liabilities and Income. The Commission is also undertaking the investigation of several cases of which two (2) are earmarked for in-depth examination.

The Commission has been hampered in its efforts in executing some of its functions because the approved staff complement did not provide for Investigators. A review has been completed and the Management Development Division of the Cabinet Office has approved a new staff structure inclusive of Investigators. The Ministry of Finance has given approval for the operation of these positions effective April 1, 2007.

## **Executive Summary (Cont'd)**

The Commission proposes the following Legislative amendments:

- (a) That Section 3 of the Regulations to the Corruption (Prevention) Act be amended from Two Million Dollars (\$2,000,000) to a new threshold of Three Million Dollars (\$3,000,000). The revision has become necessary since there have been increases to the salaries of Public Sector Employees.
- (b) That the Corruption Prevention Act should prohibit Public Sector Officers and Employees from situations that create Conflict of Interest in public duties and develop an appropriate code of conduct to guide Public Sector Officers and Employees.

The Commission is recommending that the following matter be urgently addressed:

Section 17 of the First Schedule of The Corruption (Prevention) Act, 2000 details the manner in which remuneration to Members is to occur. The majority of the Members were appointed in May 2001 and Parliamentary approval for payment of remuneration was received from the Ministry of Finance with an effective date of January 31, 2003.

Despite efforts by the Commission to have the situation corrected, the matter has remained unresolved and as a consequence, the Members have not received their total emoluments covering their period of appointment. An amount of One Million Eight Hundred and Sixty-five Thousand Dollars (\$1,865,000) remains outstanding.

## **Preface**

The Commission for the Prevention of Corruption was established under the Corruption (Prevention) Act 2000 and its members were appointed with effect from May 1, 2001. The members appointed staff and engaged in the drafting of Regulations which came into effect January 31, 2003.

The Commission consists of five (5) Members:

- (a) The Auditor General
- (b) Four (4) other persons (referred to as appointed members) appointed by the Governor General after consultation with the Prime Minister and the Leader of the Opposition from the following categories of persons:
  - (i) Members of the Privy Council
  - (ii) Retired Judges of Appeal and Retired Judges of the Supreme Court
  - (iii) Persons who, in the opinion of the Governor General, are persons of high integrity and are able to exercise competence, diligence and sound judgement in fulfilling their responsibilities under the Act.

The Members are:

- The Honourable Mr. Justice Chester Orr (Retired) C.D., J.P. – Chairman
- Mr. William Chin See, C.D., Q.C.
- Mrs. Rosemarie Vernon, C.D., MSc., B.A.
- Mr. Adrian Strachan, C.D., J.P., F.C.C.A., F.C.A., Auditor General
- The Very Reverend Canon the Honourable Weeville M. Gordon, Custos Rotulorum, C.D., J.P., M.Div.

## **Meetings of the Commission**

The Commission met nine (9) times during the 2006/2007 financial year.

<b>Names of Members</b>	<b>Meetings Attended</b>	<b>Absent</b>
Mr. Justice Chester Orr	8	1 (with excuse)
Mr. Adrian Strachan	7	2
Mr. W. K. Chin See	8	1
Mrs. Rosemarie Vernon	8	1
The Very Rev. Canon Weeville Gordon	8	1

The tenure of all the appointed Members will expire on April 30, 2008, in accordance with the period stipulated under the First Schedule of the Act.

## **The Secretariat of the Commission**

The Commission, for the period under review, had an approved staff complement of ten (10) which includes the Secretary/Manager, two (2) Secretaries, two (2) Financial Analysts (complement should total three (3)), one (1) Manager, Finance and Administration, one (1) Records Officer, one (1) Data Entry Officer and one (1) each Office Attendant and Driver. The Commission has continued to retain the services of four (4) temporary Data Entry Clerks.

The Commission's office is as indicated below:

**Commission for the Prevention of Corruption  
45-47 Barbados Avenue,  
Kingston 5**

**Telephone: 968-6227/960-0470**

**Fax: 960-5617**

**Email: [corruptionprevention@yahoo.com](mailto:corruptionprevention@yahoo.com)**

## **Statutory Declarations**

The objective of the Commission is the reduction of corruption in the Public Sector.

The Act provides the following functions of the Commission:

1. To receive and keep on record Statutory Declarations furnished by Public Servants pursuant to the Act;
2. To examine such Statutory Declarations and to request from a Public Servant any information relevant to a Statutory Declaration made by him, which in its opinion would assist in its examination;
3. To make such independent enquiries and investigations relating to a Statutory Declaration as it thinks necessary;
4. To receive and investigate any complaint regarding an act of corruption;
5. To conduct an investigation into an act of corruption on its own initiative, if satisfied that there are reasonable grounds for such investigation.

Statutory Declarations are required from Public Servants whose total emoluments are Two Million Dollars (\$2,000,000) and above and those categories indicated in Part 1 and 2 of the Regulations issued under the Act.

The Commission again made an exception to the Members of the Jamaica Defence Force under Section 5a(b) of the Corruption Prevention Act based on the ongoing review of the functions they exercised.

Arising from the receipt of information from Government Ministries, Departments, Statutory Bodies, Parish Councils and The Jamaica Constabulary Force, it was ascertained that Declarations were to be received as follows:

<b><u>Date</u></b>	<b><u>Expected Declarations</u></b>
January 31, 2003	14,807
December 31, 2003	14,807
December 31, 2004	16,469
December 31, 2005	13,850
December 31, 2006	13,850

The Corruption (Prevention) Act indicates that for a Declaration to be in compliance with the Act, it must be filed within three (3) months following the date for which it relates. Up to the date of this Report Declarations were received as indicated in the following table:

<b>Declaration Periods</b>	<b>Expected Number of Declarations</b>	<b>Number of Declarations Received</b>	<b>Percent Outstanding</b>	<b>Outstanding Declarations</b>
January 31, 2003	14,807	12,705	14.2	2,102
December 31, 2003	14,807	10,593	28.4	4,214
December 31, 2004	16,469	12,306	25.2	4,163
December 31, 2005	13,850	8,334	39.8	5,516
December 31, 2006	13,850	8,379	39.5	5,471
<b>Total</b>				<b>21,466</b>

The Commission wishes to highlight the continued tardiness on the part of Public Servants to comply with the Legislation and is urging that the following recommendation be enacted, namely:

- That the Corruption Prevention Act be amended to give power to the Commission to impose a penalty for the late filing of the Statutory Declaration.

The Commission on an on-going basis continues to report Public Servants to the Director of Public Prosecutions with a further One Hundred and Fifteen (115) persons being reported during the period under review. To date a total of four hundred and fifty-three (453) public servants have been reported and two persons prosecuted. Additional warning letters are being prepared for delinquent Public Servants.

### **Quality of Declarations**

The Second Schedule to the Corruption (Prevention) Act prescribes the Form on which Public Servants are required to make their Declarations. The Law specifies that the Declaration must be accompanied by bank statement(s) or letter(s) from banks confirming the balance(s) reported. The Commission has advised all Government Agencies and Departments that it is prepared to accept photo-copies of bank pass books, Automated Transaction Machine Slips and Electronic Banking (e-banking) statements, however an increasing number of Public Servants continue to file without the requisite supporting documents limiting the Commission's ability to verify the accuracy of Declarations filed.

The Commission is in the process of preparing Seven Thousand Two Hundred and Ten (7,210) letters requesting banking information and other supporting documents.

### **Update of Database**

The database of Public Servants required to submit Statutory Declaration of Assets, Liabilities and Income is updated on an annual basis.



## **Update of Database (Cont'd)**

The Commission received responses from Ninety-eight (98) Ministries and Agencies of the Two Hundred and Forty (240) Public Sector Entities written to in December 2006. In previous years the Commission has summoned the Head of Departments and Agencies and achieved a higher degree of compliance. The Commission is in the process of issuing summonses to the Heads of these delinquent agencies to appear before it and explain their delinquency. The Commission will shortly issue the delinquency list of Public Servants failing to furnish Statutory Declarations to the appropriate Service Commission, Board, Body or other authority and the Director of Public Prosecutions, setting out the appropriate particulars.

## **Analysis of Declarations Filed**

The Commission completed entering all data received on Declarations for the period ending December 31, 2005 and a sample of fifty-seven (57) Declarations was chosen for further action. The selection criteria as in previous years include a comparison of their high net worth to stated income and other determinants indicated on the Statutory Declaration of Assets, Liabilities and Income. The Commission is undertaking investigation of several cases of which two (2) are earmarked for in-depth examination.

## **Staffing Constraints**

The Commission has been hampered in its efforts in executing some of its functions because the approved staff complement did not provide for Investigators. The Commission is pleased to indicate that subsequent on a review of the Organisational Structure, the Management Development Division of the Cabinet Office has approved a new Staff Structure inclusive of Investigators. The Ministry of Finance has given approval for the operation of these new positions effective April 1, 2007.

## **Legislative Issues**

The Commission has proposed amendments to the Act in its Reports for 2003, 2004 and 2005. The Commission has recently been informed that its recommendations have been forwarded to a Joint Select Committee of the Houses of Parliament.

(a) The Commission proposes the following further amendments:

Section 3 of the Regulations to the Corruption (Prevention) Act states “the Statutory Declaration required by Section 4(1) of the Act shall not be furnished by a Public Servant who is in receipt of total emoluments of less than Two Million Dollars per annum.”

Since passage of this Legislation, Public Sector salaries have been reviewed. The Commission is proposing to increase the threshold to Three Million Dollars (\$3,000,000).

### **Legislative Issues (Cont'd)**

- (b) The Commission is of the view that the Act should prohibit Public Sector Officers and employees from situations that create Conflicts of Interest in Public Duties. It is recommended that an appropriate code of conduct be developed to guide Public Sector Officers and employees.
- (c) Section 17 of The First Schedule of The Corruption (Prevention) Act, 2000 details the manner in which remuneration to Members is to occur.

The majority of the Members were appointed in May 2001 and the Ministry of Finance and Planning gave interim approval for payment to be made to the Members. Parliamentary approval was subsequently granted for the payment of remuneration with correspondence from the Ministry of Finance indicating approval effective January 1, 2003.

Despite the efforts of the Commission in having this situation corrected, the matter has remained unresolved. The net effect of this is that members have not received their total emoluments with an amount of One Million Eight Hundred and Sixty-Five Thousand Dollars (\$1,865,000) outstanding for the period May 1, 2001 – December 31, 2002.



**Signed:**

**Mr. Justice Chester Orr (Retired) C.D., J.P.  
Chairman- Commission for the Prevention of Corruption**

**AUDITOR'S REPORT**  
**TO THE COMMISSION MEMBERS OF**  
**COMMISSION FOR THE PREVENTION OF CORRUPTION**

We have audited the accompanying balance sheet of Commission for the Prevention of Corruption as of March 31, 2007, and the related income statement, statements of changes in reserves and cash flows for the year then ended, and have obtained all the information and explanations which we considered necessary. These financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with International Standards on Auditing. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, proper accounting records have been kept and the financial statements, which are in agreement therewith, give a true and fair view of the state of the Commission's affairs as at March 31, 2007 and of the results of its operations and its cash flows for the year then ended in accordance with International Financial Reporting Standards.

Barrett & Co.

June 20, 2007

COMMISSION FOR THE PREVENTION OF CORRUPTION  
**BALANCE SHEET**  
 MARCH 31, 2007

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	NOTE	2007 \$	2006 \$
<b>NET ASSETS EMPLOYED</b>			
Non-current assets			
Plant, Furniture and Equipment	4	<u>2,467,806</u>	<u>2,066,460</u>
Current Assets			
Receivables and prepayments	5	<u>72,650</u>	<u>4,523,211</u>
Cash and cash equivalents	6	<u>2,352,913</u>	<u>97,562</u>
		<u>2,425,563</u>	<u>4,620,773</u>
Total Assets		<u><u>4,893,369</u></u>	<u><u>6,687,233</u></u>
FINANCED BY:			
Deferred credit	8	<u>459,905</u>	<u>667,135</u>
Accumulated fund		<u>(4,375,889)</u>	<u>401,275</u>
		<u>(3,915,984)</u>	<u>1,068,410</u>
Current Liabilities			
Payables and accruals	7	<u>8,809,353</u>	<u>5,618,823</u>
		<u><u>4,893,369</u></u>	<u><u>6,687,233</u></u>

Approved by the members of the Commission on June 20, 2007 and signed on their behalf by

.....  
 Chairman

.....  
 Secretary/Manager

COMMISSION FOR THE PREVENTION OF CORRUPTION  
**STATEMENT OF CHANGES IN RESERVES**  
 YEAR ENDED MARCH 31, 2007

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	Deferred Credit \$	Accumulated Fund \$	Total \$
Balance as at March 31, 2005	874,365	2,687,064	3,561,429
Transfers	(207,230)	207,230	-
Deficit for the year	-	(2,493,019)	(2,493,019)
Balance as at March 31, 2006	667,135	401,275	1,068,410
Transfers	(207,230)	207,230	-
Deficit for the year	-	(4,984,394)	(4,984,394)
Balance as at March 31, 2007	459,905	(4,375,889)	(3,915,984)

COMMISSION FOR THE PREVENTION OF CORRUPTION  
**INCOME AND EXPENDITURE ACCOUNT**  
 YEAR ENDED MARCH 31, 2007

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REVENUE	NOTE	2007 \$	2006 \$
Subvention from G.O.J		<u>29,448,683</u>	<u>20,041,000</u>
 EXPENSES			
Staff costs	9	21,328,503	12,567,886
Auditors remuneration		140,000	125,000
Other goods & services	10	12,038,997	9,082,870
Depreciation		925,577	706,483
Loss - write-off fixed asset		-	51,780
		<u>34,433,077</u>	<u>22,534,019</u>
Deficit for the year		<u>(4,984,394)</u>	<u>(2,493,019)</u>

COMMISSION FOR THE PREVENTION OF CORRUPTION  
**STATEMENT OF CASH FLOWS**  
 YEAR ENDED MARCH 31, 2007

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SOURCES (USES) OF CASH	2007	2006
OPERATING ACTIVITIES	\$	\$
Deficit for the year	(4,984,394)	(2,493,019)
Item not affecting cash		
Depreciation	925,577	706,483
	(4,058,817)	(1,786,536)
Changes in non-cash working capital components		
Receivables	4,450,561	842,786
Payables	3,190,530	1,199,406
	7,641,091	2,042,192
Cash provided by operating activities	3,582,274	255,656
INVESTMENT ACTIVITIES		
Additions to fixed assets	(1,326,923)	(231,816)
Write-off fixed asset	-	51,780
	(1,326,923)	(180,036)
Increase in net cash and cash equivalent	2,255,351	75,620
Net cash and cash equivalent at the beginning of the year	97,562	21,942
Net cash and cash equivalent at the end of the year	<u>2,352,913</u>	<u>97,562</u>

1. IDENTIFICATION

(a) The Commission for the Prevention of Corruption is a body established under the Corruption (Prevention) Act 2000. The functions of the Commission are as follows

- (i) to receive and keep on record statutory declarations furnished by public servants pursuant to the Act.
- (ii) to examine such statutory declarations and to request from a public servant any information relevant to a statutory declaration made by him, which in its opinion would assist it in its examination;
- (iii) to make such independent enquiries and investigations relating to a statutory declaration as it thinks necessary
- (iv) to receive and investigate any complaint regarding an act of corruption
- (v) to conduct an investigation into an act of corruption on its own initiative, if it is satisfied that there are reasonable grounds for such investigation.

(b) These financial statements are stated in Jamaican dollars.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Accounting Convention

These financial statements have been prepared in conformity with International Financial Reporting Standards and have been prepared under the historical cost convention.

(b) Basis of preparation

These financial statements have been prepared on the accrual basis of accounting

(c) Use of Estimates

The preparation of financial statements in conformity with International Financial Reporting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results may differ from those estimates.



COMMISSION FOR THE PREVENTION OF CORRUPTION  
NOTES TO THE FINANCIAL STATEMENTS

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2. SIGNIFICANT ACCOUNTING POLICIES CONT'D

(d) Cash and Cash Equivalents

Cash and equivalents comprise cash in hand and at bank.

(e) Taxation

The Commission is exempt from income tax. Under the General Consumption Tax Act, it is entitled to acquire goods and services at a zero rate of tax.

(f) Plant, furniture and equipment

Items of plant, furniture and equipment are stated at cost less accumulated depreciation. Depreciation is calculated on the straight line basis at the following annual rates:

Motor vehicle	20%
Office equipment	20%
Computers	25%
Office furniture	10%

Repairs and maintenance expenses are charged to the income and expenditure account when the expenditure is incurred.

Fixed assets are reviewed for impairment losses whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

(g) Revenue recognition

The Commission receives recurrent subvention from the Government of Jamaica.

(h) Grants

Grants received are deferred where the benefit of the grant is represented by fixed assets. In other cases, the grant is brought to account as revenue for the period in which it is received. Annual transfers, equivalent to depreciation charged on fixed assets funded by the grant are made from the deferred credit to the accumulated surplus account.

2.            SIGNIFICANT ACCOUNTING POLICIES CONT'D

(i) Employee Benefits

Employee benefits include current or short-term benefits such as salaries, NIS contributions paid, annual and sick leave, and non-monetary benefits such as medical care and housing, post employment benefits such as pensions and medical care; other long-term employee benefits such as long service and other termination benefits.

General Benefits

Employee benefits that are earned as a result of past or current service are recognised in the following manner: short-term employee benefits are recognised as a liability, net of payments made, and charged as expense. The expected cost of vacation leave that accumulates is accrued when the employee becomes entitled to the leave. Post employment benefits are accrued as they are earned and charged as an expense, unless not considered material, in which case they are charged when they fall due.

Pension

The Commission contributes 25% of the pensionable salary of four employees to the Accountant General's Department. This contribution is made in order to preserve their pension rights within the Government service. Obligations for contributions to the pension plan are recognised as an expense as they fall due.

(j) Financial Instruments

A financial instrument is any contract that gives rise to both a financial asset of one enterprise and a financial liability or equity instrument of another enterprise. For the purpose of these financial statements, financial assets have been determined to include cash and cash equivalents and accounts receivable. Similarly financial liabilities include accounts payable and bank overdraft.

3. FINANCIAL INSTRUMENTS

(a) Fair Values

The fair values of cash and cash equivalents, receivables and payables approximate to their carrying values.

(b) Market Risk

Market risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices, whether those changes are caused by factors specific to the individual security or its issuer or factors affecting all securities traded in the market. The Commission has no significant exposure to market risk.

COMMISSION FOR THE PREVENTION OF CORRUPTION  
 NOTES TO THE FINANCIAL STATEMENTS

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4. PLANT, FURNITURE, EQUIPMENT

	Furniture fixtures \$	Office Equipment \$	Computers hardware & software \$	Motor Vehicles \$	Totals \$
Cost					
April 1, 2006	1,265,106	602,832	1,043,542	992,611	3,904,091
Additions	221,292	99,900	1,005,731	-	1,326,923
March 31, 2007	1,486,398	702,732	2,049,273	992,611	5,231,014
Depreciation					
April 1, 2006	331,504	275,736	684,455	545,936	1,837,631
Charge for the year	148,639	140,546	512,316	124,076	925,577
March 31, 2007	480,143	416,282	1,196,771	670,012	2,763,208
Net Book Value					
March 31, 2007	1,006,255	286,450	852,502	322,599	2,467,806
March 31, 2006	933,602	327,096	359,087	446,675	2,066,460

5. RECEIVABLES & PREPAYMENTS

	2007 \$	2006 \$
Grants receivable	-	4,497,211
Deposit - petrol and stamps	20,000	26,000
Deposit on equipment	52,650	-
	<u>72,650</u>	<u>4,523,211</u>

COMMISSION FOR THE PREVENTION OF CORRUPTION  
 NOTES TO THE FINANCIAL STATEMENTS

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4. PLANT, FURNITURE, EQUIPMENT

	Furniture fixtures \$	Office Equipment \$	Computers hardware & software \$	Motor Vehicles \$	Totals \$
Cost					
April 1, 2006	1,265,106	602,832	1,043,542	992,611	3,904,091
Additions	221,292	99,900	1,005,731	-	1,326,923
March 31, 2007	<u>1,486,398</u>	<u>702,732</u>	<u>2,049,273</u>	<u>992,611</u>	<u>5,231,014</u>
Depreciation					
April 1, 2006	331,504	275,736	684,455	545,936	1,837,631
Charge for the year	148,639	140,546	512,316	124,076	925,577
March 31, 2007	<u>480,143</u>	<u>416,282</u>	<u>1,196,771</u>	<u>670,012</u>	<u>2,763,208</u>
Net Book Value					
March 31, 2007	<u>1,006,255</u>	<u>286,450</u>	<u>852,502</u>	<u>322,599</u>	<u>2,467,806</u>
March 31, 2006	<u>933,602</u>	<u>327,096</u>	<u>359,087</u>	<u>446,675</u>	<u>2,066,460</u>

5. RECEIVABLES & PREPAYMENTS

	2007 \$	2006 \$
Grants receivable	-	4,497,211
Deposit - petrol and stamps	20,000	26,000
Deposit on equipment	<u>52,650</u>	<u>-</u>
	<u>72,650</u>	<u>4,523,211</u>

COMMISSION FOR THE PREVENTION OF CORRUPTION  
 NOTES TO THE FINANCIAL STATEMENTS

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6. CASH AND CASH EQUIVALENTS

	2007	2006
	\$	\$
Cash in hand	10,000	10,000
Cash at bank	<u>2,342,913</u>	<u>87,562</u>
	<u>2,352,913</u>	<u>97,562</u>

7. PAYABLES AND ACCRUALS

	2007	2006
	\$	\$
Telephone and electricity charges	542,682	680,109
Audit fee accrued	140,000	125,000
Consultancy and professional fees	115,000	115,000
Advertising and postage charges	184,590	-
Payroll liabilities	5,962,081	4,698,714
Arrears - commissioners fee	<u>1,865,000</u>	<u>-</u>
	<u>8,809,353</u>	<u>5,618,823</u>

Payroll liabilities include amounts accrued for vacation leave, pension and gratuity.

8. DEFERRED CREDIT

This represents grant received to acquire fixed assets. Transfers equivalent to depreciation charged on these assets are made annually to the accumulated fund.

COMMISSION FOR THE PREVENTION OF CORRUPTION  
 NOTES TO THE FINANCIAL STATEMENTS

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9.	STAFF COSTS	2007	2006
		\$	\$
	Salaries	13,777,835	10,159,976
	Contributions to NIS, NHT & Ed. Tax	878,625	737,610
	Travelling allowance	983,584	665,860
	Pension and gratuity - current year	2,351,619	986,440
	- prior year	3,298,520	-
	Seminar and training expenses	38,320	18,000
		<u>21,328,503</u>	<u>12,567,886</u>
10.	OTHER GOODS AND SERVICES	2007	2006
		\$	\$
	Postage & courier	43,480	24,015
	Repairs & maintenance	18,970	62,571
	Motor vehicle expenses	190,967	62,516
	Bank charges	11,624	8,587
	Advertising	198,222	143,372
	Printing, stationery & photocopying	211,467	157,179
	Office & sundry supplies	184,145	227,228
	Rental of office space	5,538,707	4,867,755
	Rental of parking space	60,430	41,790
	Telephone and internet services	168,584	197,492
	Commissioners fee - current year	2,280,000	2,280,000
	- prior year	1,865,000	-
	Electricity	1,267,401	1,010,365
		<u>12,038,997</u>	<u>9,082,870</u>