



REPUBLIC OF VANUATU

OFFICE OF THE AUDITOR-GENERAL

AUDITOR-GENERAL'S REPORT

ON

THE COMPLIANCE AUDIT

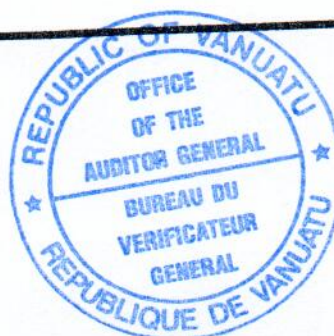
OF

THE OFFICE OF THE OMBUDSMAN

FOR THE TWO YEARS 2006 AND 2007

Submitted to: Ombudsman

Dated: 12 April 2010



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1. Introduction

This report contains the results of a compliance audit and review of the financial operations of the Office of Ombudsman for the two years from 2006 to 2007.

2. Role and function of the Ombudsman Office

The Office of the Ombudsman is enshrined in Chapter 10 of the Constitution under which, Article 62 provides for a Leadership Code.

The core functions of the Office of the Ombudsman as specified under section 34 of the Leadership Code Act No. 2 of 1998 includes:

- ❖ To investigate and report on the conduct of a leader (other than the President).
- ❖ To administer, enforce and supervise the Leadership Code and other laws.
- ❖ To ensure that leaders become more transparent and accountable to the people.
- ❖ To preserve the integrity of leaders and the government (people).
- ❖ To assist in the prosecution of leaders by the Public Prosecutor upon completion and submission of a public report and/or lodging of a formal complaint to the Police.

3. Audit mandate

The Public Finance and Economic Management Act (PFEM) No. 6 of 1998 sets out the Government's financial management obligations and responsibilities for effective economic, fiscal and financial management. It ensures that effective and efficient financial management of public moneys is undertaken by Government Ministries, Departments, and Offices, in order to enhance public accountability. These obligations include:

- The establishment of sound financial management systems and effective internal controls;
- The provisions of accurate and complete accounting records;
- The effective financial management of resources as allocated in the annual budget;
- The compliance with the reporting requirements under the PFEM Act; and
- The provisions of realistic and practicable estimates of receipts and expenditures.

Under section 27 of the Expenditure Review and Audit Act No. 3 of 1998, the Auditor General is required to monitor compliance with the requirements of the PFEM Act and to review and confirm the discharge of financial management obligations, part of which includes the preparation and performance of the annual budget in order to ensure sound financial management.

4. Audit objectives

The objectives of the audit review were to assess whether:

- ❖ The Office has managed its financial resources in accordance with the provision of the PFEM Act, the Public Financial Regulations and other relevant laws;

- ❖ The transactions recorded are within statutory authority and properly disclose the use of all public financial resources administered by the Office;
- ❖ Effective systems of internal controls are in place in the spending and safeguarding of public monies and resources which conform to specified laws, regulations and rules;
- ❖ Expenditure has been properly authorized and applied to the purposes for which funds were appropriated by Parliament and has been otherwise properly accounted for.

5. Audit scope and methodology

This audit has been conducted in accordance with Generally Accepted Auditing Standards (GAAS).

Our procedures involved:

- A review of internal control systems and processes operated at the Ombudsman Office to assess their effectiveness.
- A review of the accounting records to confirm validity of payments made and the appropriateness of transactions incurred.
- A comparison of actual expenditures against approved budgets.
- Obtaining information and explanations through interviews, other records and correspondences, to supplement our examination of the accounting records.

Our procedures involved compliance and substantive testing and examination on a test basis of records evidencing validity of expenditures committed, revenue collected and evaluating the overall financial controls.

6. Summary of audit findings

- 6.1 Budget to Actual comparison; (Refer to Finding 7.1)
- 6.2 Payroll; (Refer to Finding 7.2)

7. Detailed audit findings and recommendations

7.1 Budget to Actual Comparison

Criteria

PFR 3.1. (2) states that: *All expenditure that is approved for payment must be within:*

- (a) *The program or output budgets specified and voted in any appropriation Acts or warrants; or*
- (b) *A Ministry's program budgets after any transfer made under section 34 of the PFEM Act;*
- (c) *And must be spent for the purposes intended in the budget to achieve the program, activity or output objectives.*

Findings

Table 1: Expenditure Analysis by Program for 2006 & 2007

2006 Budget

Program/Section	Approved Budget VT	Actual Spending VT	Under/(Over) Spending VT
8A. 8 Personnel Expenses	32,172,737	28,593,910	3,578,827
8C. 9 Operating Expenses	9,029,628	11,415,187	-2,385,559
8E. 11 Fixed Assets Purchases	5,380,000	5,836,023	-456,023
8Z. 15 Accrual Expenses		-1,310,265	1,310,265
(Payr to payr) + (Over to over). Budget Virements	2,343,607		2,343,607
TOTAL EXPENDITURE	48,925,972	44,534,855	4,391,117

2007 Budget

8A. 8 Personnel Expenses	37,952,666	30,451,165	7,501,501
8C. 9 Operating Expenses	8,235,999	12,665,218	-4,429,219
8E. 11 Fixed Assets Purchases	2,910,000	3,793,198	-883,198
8F. 12 Interest & Loan Service Charges		1,000	-1,000
8Z. 15 Accrual Expenses		-1,470,252	1,470,252
TOTAL EXPENDITURE	49,098,665	45,440,329	3,658,336

These figures were extracted from the Finance FRX system

The above Table indicates that actual expenditures for 2006 and 2007 were below the budgeted allocations resulting in savings of Vt 4,391,117 and Vt 3,658,336 respectively.

The savings were attributed to the departure of three staff members in 2006 and two staff members in 2007 compounded with the non recruitment of new staff members that were budgeted for in those two years.

Recommendation

It is imperative on Management to ensure that the budget is fully utilized to achieve its required output in an effective and efficient manner. Whilst in this case, it may true to say that budget savings had occurred due to the departure of staff, it may be true also to say that budget

savings is a result of lack of planning on the part of management in connection with the non recruitment of new staff budgeted for during those years.

Management comments

Ombudsman stated that the budget savings was a result of a 5 million vatu allocation to prosecution activities which was not utilized together with non replacement of departing staff and non recruitment of new staff due to PSC' s long winding process of staff recruitment.

7.2 Payroll

Criteria

PSC Staff Manual Chapter 4 – Terms and Condition of Employment, section 7.1 (c); states that *"using PSC FORM 4-10, staff may apply to take leave, up to the limit of their accrued entitlement, in the course of the year in whole or in several parts, according to the needs of the staff member's Department. It should be noted that staff who do not return to duty at the end of a period of approved leave (or fail to report for duty on any given work day) are to be regarded as being absent without approval and accordingly, immediate action is to be taken to stop payment of their salary until such time as they return to work"*.

PSC Staff Manual Chapter 7, section 5.2.1 (d): states that *"should the Officer or daily rated worker be certified in accordance with this section as unable to perform their normal duties, the last day of service shall be the date specified by the registered medical practitioners providing the medical advice in relation to the Officer or daily rated worker"*.

Findings

The payroll records were reviewed to confirm validity of payments made to the employees of the Ombudsman Office. The test proved satisfactory for all employees with the exception of salary payments made in 2007 to a senior officer, Mr Raynold Garae, which did not comply with the provisions of the Public Service Staff Manual.

Mr Raynold Garae's retirement payment

Mr Garae verbally requested early retirement based on medical grounds during a Management Meeting in May 2007. He was then, advised by Ombudsman to take leave and rest at home while his request was being dealt with.

Mr. Garae failed to apply for leave according to Section 7.1 (c) Chapter 4 of PSC Manual in order to rest at home.

According to Mr Garae's attendance records, he was absent from Office from January 2007 to June 2007 without proper leave approval and permission.

Chronology of events

On 23 July 2007, the Principal Corporate Service Officer at the Ombudsman's Office went to Mr Garae's home and advised him that PSC needed his disciplinary Report. In response, Mr Garae gave the report and Principal Officer promised to make copies and bring them to Mr Garae on that same afternoon so that Principal Officer could collect Mr Garae's medical report.

However, the Principal Corporate Service Officer failed to turn up in the afternoon to collect the medical report and also he failed to promptly respond to Mr Garae's request.

On 31 July 2007, Mr. Garae then formally submitted his medical report to the Office of the Ombudsman of which a copy was also sent to the Chairman of the Public Service Commission.

On 6 November 2007, the Secretary of the PSC wrote to the Director of Finance and requested them to with-hold Mr Garae's salary until further notice due to his absent from duty for quite sometimes without permission.

On 7 November 2007, the Secretary of the PSC wrote to Mr Garae informing him of his long absences from work without permission and requested him to justify his absences.

The submitted medical reports certified by two registered medical practitioners did not specify an effective date, on which Mr Garae is to retire based on medical grounds.

Therefore, PSC exercised its power under Section 5.2.2 (c) of the PSC Staff Manual Chapter 7, "Where both doctors certify that the Officer or daily rated worker is unfit to continue in his or her normal duties, the Commission may medically retire the Officer or daily rated worker and the last day of service shall be as determined by the Commission taking into account the advice of the registered medical practitioners".

On 30 November 2007, at a PSC Board Meeting Board decision no. 05-18-07, approval was granted for the retirement of Mr Garae on medical grounds with his benefits accruing from 15 December 1998 to 31 December 2006.

On 4 December 2007, the Secretary of PSC formally informed Mr Garae that PSC Board has approved his retirement on medical grounds with effect from 1 January 2007.

On 7 December 2007, Mr Garae then, responded through a note and expressed his concern over PSC's decision pertaining to the effective date of his medical retirement. Mr Garae pointed out that the effective date for his medical retirement was contradictory because he claimed that he was still at work from 1 January 2007 to May 2007, when he verbally requested to retire on medical grounds.

On 18 December 2007, the Secretary of PSC responded by letter to Mr Garae and highlighted a number of issues on which PSC based its decision. One of which is that the Commission acts as a **"good employer"**. The definition of PSC as a "good employer" is as follows:

- Ensure the fair and proper treatment of employees in all aspects of their employment;
- Require the selection of persons for appointments and promotion to be based upon merit;
- Promote good and safe working conditions;
- Encourage the enhancement of the abilities of individuals employees; and
- Promote and encourage an equal opportunities program; and abide by the principles set out in section 4.

On 13 May 2008, the Auditor-General wrote to the Principal Legal Officer of PSC, seeking clarification on the two decisions made by PSC in relation to Mr Garae's effective date of retirement on medical grounds.

On 21 May 2008, the Secretary of PSC responded on behalf of the Legal Officer by letter and pointed out that *"Mr Garae had been absent almost the whole of 2007 year, therefore the whole 2007 year should not be taken into account when calculating Mr Garae's medical retirement entitlements"*.

Based on the records obtained through the Smart stream system, it was noted that Mr Garae was paid salaries from 1st of January 2007 to 2nd of November 2007, of which, during this period he was absent from work as evidenced by his daily attendance records.

According to Mr Garae's attendance records he was absent from 1st January 2007 to 30th June 2007. Furthermore, the Principal Corporate Service Officer of the Ombudsman's Office, Mr Yan Dapang confirmed that Mr Garae was also absent from the whole of July 2007 to December 2007. The actual sick leave records of Mr Garae showed that he had only taken sick leave for two days from 23 January to 24 January 2007; the rest of the months from February 2007 to December 2007, there was no sick leave record to indicate that he was sick.

Mr Dapang's calculation of Mr Garae's retirement package of Vt 1,078,009 was incorrect on LPO No: 030-001390 and he should have had it rechecked by the Salary section of Finance Department before processing the payment.

Refer to Mr Dapang's calculation below:

Mr Garae's retirement package

Retirement on Medical Ground: - (Employee ID #: 0150284)

Date of Employment: 15 December 1998 to DOMG from PSC: 1 January 2007

Number of years: 8 years, 11 days

Annual Salary: Vt 1,764,000 per annum

$$\text{Vt } 1,764,000 \times 1/26.089286 = 67,613$$

$$\text{Vt } 67,613 \times 2 = \text{Vt. } 135,226$$

- | | | |
|----|-----------------------------|--------------------------------------|
| a) | Vt 135,226 x 8 years | = Vt 1,081,808 |
| b) | Vt 6,761 x 11 days | = Vt 74,371 |
| c) | 20 days leave x Vt 6,761 | = Vt 135,220 |
| d) | (Less) Outstanding invoices | = Vt (213,390) (Refer to Appendix A) |

Total amount payable to Mr. Garae

Vt. 1,078,009

Our Calculation

Our calculation of Mr. Garae's medical retirement package should also include the deductions for 2007 salaries paid while absent from work without proper authorization as follows:

Employee ID #: 0150284

Retirement Package Calculation

Date of Employment: 15 December 1998 to 31st December 2006.		Amount in Vatu	
Period Served: 8 years and 11 Days			
Annual Salary: Vt. 1,764,000 per annum			
So5.0: 1,764,000 x 1/26.089286 =	67,614		
67,614 x 2 =	135,228		
135,228 x 8 =		1,081,824	
135,228 x 11 days / 365 =		4,075	
Total Retirement amount			1,085,899
Add: Annual Leave Days Due			
Outstanding Leave: 20 working days			
So5.0: 1,764,000 Vt / 26.089286 =	67,614		
67,614 Vt fortnight / 10 =	6,761 Vt per day		

Leave to be paid out: 6,761 Vt x 20 =	135,220	
Total Leave amount		135,220
Total Retirement and Leave amount		1,221,119
Less: Outstanding Invoice owed to Vanuatu Government (Refer to Appendix A)		(213,390)
Net Amount to be paid		1,007,729
Less: Salaries Earned while absent from work from period of 1st January 2007 to 2nd November 2007.		
Salaries earned: 1st Jan. 07 to 2nd Nov. 07:		
Gross Pay	1,791,167	
VNPF	63,777	
Total Salaries earned while absent from work in 2007 (Refer to Appendix B)		(1,854,944)
Amount now due to Vanuatu Government		(847,215)

The correct calculation of Mr Garae's retirement package indicates that Mr Garae owes Vanuatu Government a total amount of Vt 847,215.

In fact, in a note made by the Secretary of the PSC dated 18 December 2007 to Mr. Garae, paragraph 5 states that "*should the Commission include 2007 with your retirement package it will have to deduct all the days you [Raynold] have been absent from work without permission, including those in 2006. Your position would have been worsened off, but the Commission opted for this option*".

Recommendations

1. Public Service Commission must ensure strict compliance with the Public Service Act and PSC Staff Manual together with the Public Finance and Management Act and the Public Financial Regulations at all times in dealing with its employees, especially with regards to the discharge of its financial management responsibilities.
2. It is clear that the Public Service Commission has made a gross error in setting a precedent with

regards to the non compliance with the PSC Act and PSC Staff Manual in the payment of Mr Garae's retirement package and we therefore recommend that this decision be revoked immediately.

3. The Ombudsman's Office must recover the sum of Vt 847,215 from Mr Garae immediately by invoicing him and arranging a settlement plan.
4. The Principal Corporate Service Officer of the Ombudsman's Office should ensure that the Office Daily Attendance Recording system is properly maintained on a daily basis.

Management comments

The Ombudsman stated that Mr Garae was in fact issued with three (3) warning letters for absentee from work without any valid reasons. Furthermore, that as it was under PSC's jurisdiction to appoint and terminate his staff, it was beyond his control to do anything. Despite these warnings PSC went ahead and approved his retirement on medical grounds and paid him a total sum of Vt 1,078,009.

The Ombudsman also pointed out that despite the fact that Mr Garae was retired based on medical grounds, Mr Garae defied the doctor's medical certification that he was not fit for work, and contested in the Ambae Constituency during the 2008 National General Election.

8. Conclusion

The audit findings indicate that there is lack of planning on the part of management to enable the full utilization of its budget to achieve its desired objectives. Furthermore, failure by PSC to strictly comply with the PSC Act, PSC Staff Manual and the Public Finance and Economic Management Act has resulted in the misuse and wastage of public money.

9. Acknowledgement

I would like to thank the Ombudsman and his staff for their cooperation and assistance extended to the audit team during the course of the audit.


John Path
Auditor-General



12 April 2010

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Appendix A: Statement of Amount owing by Mr Raynold Garae

Appendix B: Salaries Paid in 2007 to Mr Raynold Garae



Government of the Republic of Vanuatu

Statement of Outstanding Invoices

As At Tuesday, 11 December 2007

Appendix. A.

RAYNOLD GARAE TOAGUGU

P.M. Bag 81

OMBUDSMAN OFFICE

PORTVILA

Debtor : REY-TOA

Date	Invoice	Description	Line No	Amount
Ombudsman		CT No. 10766		
2/11/2007	07-000088	Receipt	0722-D-OSV1-015	-2,000
3/10/2007	07-000088	Receipt	0721-D-OSV1-015	-2,000
4/10/2007	07-000088	Receipt	0720-D-OSV1-015	-2,000
09/2007	07-000088	Receipt	0719-D-OSV1-015	-2,000
7/09/2007	07-000088	Receipt	0718-D-OSV1-015	-2,000
24/08/2007	07-000088	Receipt	0717-D-OSV1-015	-2,000
10/08/2007	07-000088	Receipt	0716-D-OSV1-015	-2,000
27/07/2007	07-000088	Receipt	0715-D-OSV1-015	-2,000
13/07/2007	07-000088	Receipt	0714-D-OSV1-015	-2,000
29/06/2007	07-000088	Receipt	0713-D-OSV1-015	-2,000
15/06/2007	07-000088	Receipt	0712-D-OSV1-015	-2,000
1/06/2007	07-000088	Receipt	0711-D-OSV1-015	-2,000
18/05/2007	07-000088	Receipt	0710-D-OSV1-015	-2,000
4/05/2007	07-000088	Receipt	0709-D-OSV1-015	-2,000
20/04/2007	07-000088	Receipt	0708-D-OSV1-015	-2,000
10/04/2007	07-000088	Receipt	0707-D-OSV1-015	-2,000
23/03/2007	07-000088	Receipt	0706-D-OSV1-015	-2,000
9/03/2007	07-000088	Receipt	0705-D-OSV1-015	-2,000
23/02/2007	07-000088	Receipt	0704-D-OSV1-015	-2,000
8/01/2007	07-000088	Ombudsman - Miscellaneous	1	251,390
8/01/2007	07-000088	VAT	1	0
Total for Invoice 07-000088				213,390

Total Outstanding (Vatu)

VT213,390

Appendix . B

Mr. Reynold Salary Analysis from 1st January 2007 to 2nd November 2007.

Payroll Run Type	Pay Period	Payment Type	Gross Pay	Net Pay	Govt Cost VNPF	Disbursal Number	Disbursal Date	Status	Employer	Currency
PAYROLL	0701	Offline	72,904	36,930	2,778	1031316	01/12/2007	Completely Disbursed	VANGOV	VUV
PAYROLL	0702	Offline	72,904	36,930	2,778	1035906	01/26/2007	Completely Disbursed	VANGOV	VUV
PAYROLL	0703	Offline	72,904	36,930	2,778	1040501	02/09/2007	Completely Disbursed	VANGOV	VUV
PAYROLL	0704	Offline	139,433	98,708	5,439	1045097	02/23/2007	Completely Disbursed	VANGOV	VUV
PAYROLL	0705	Offline	72,904	34,840	2,778	1049703	03/09/2007	Completely Disbursed	VANGOV	VUV
PAYROLL	0706	Offline	72,904	34,840	2,778	1054355	03/23/2007	Completely Disbursed	VANGOV	VUV
PAYROLL	0707	Offline	72,904	34,840	2,778	1059069	04/05/2007	Completely Disbursed	VANGOV	VUV
PAYROLL	0708	Offline	72,904	34,840	2,778	1063821	04/20/2007	Completely Disbursed	VANGOV	VUV
PAYROLL	0709	Offline	72,904	34,840	2,778	1068586	05/04/2007	Completely Disbursed	VANGOV	VUV
PAYROLL	0710	Offline	72,904	34,840	2,778	1073423	05/18/2007	Completely Disbursed	VANGOV	VUV
PAYROLL	0711	Offline	72,904	34,840	2,778	1078263	06/01/2007	Completely Disbursed	VANGOV	VUV
PAYROLL	0712	Offline	72,904	34,840	2,778	1083117	06/15/2007	Completely Disbursed	VANGOV	VUV
PAYROLL	0713	Offline	162,604	124,540	2,778	1088008	06/29/2007	Completely Disbursed	VANGOV	VUV
PAYROLL	0714	Offline	76,354	38,290	2,778	1092902	07/13/2007	Completely Disbursed	VANGOV	VUV
PAYROLL	0715	Offline	76,354	38,290	2,778	1097818	07/27/2007	Completely Disbursed	VANGOV	VUV
PAYROLL	0716	Offline	76,354	38,290	2,778	1102771	08/10/2007	Completely Disbursed	VANGOV	VUV
PAYROLL	0717	Offline	76,354	38,290	2,778	1107691	08/24/2007	Completely Disbursed	VANGOV	VUV
PAYROLL	0718	Offline	76,354	38,290	2,778	1112641	09/07/2007	Completely Disbursed	VANGOV	VUV
PAYROLL	0719	Offline	76,354	38,290	2,778	1117640	09/21/2007	Completely Disbursed	VANGOV	VUV
PAYROLL	0720	Offline	76,354	38,290	2,778	1122644	10/04/2007	Completely Disbursed	VANGOV	VUV
PAYROLL	0721	Offline	76,354	38,290	2,778	1127644	10/04/2007	Completely Disbursed	VANGOV	VUV
PAYROLL	0722	Offline	76,354	38,290	2,778	1132647	11/02/2007	Completely Disbursed	VANGOV	VUV
			1,791,167	957,368	63,777					

Sources: SmartStream system - HR File - Employee Payment History

Reynold received monies from Government from 1st Jan. to 2nd Nov. 2007.

$$1,791,167 + 63,777 =$$

Reynold owes Government an amount of Vt. 847,231.

1,854,944

→ Total Salaries earned while absent from work in 2007.

1,854,944
1,007,729

847,215

Payroll Run Type	Pay Period	Payment Type	Gross Pay	Net Pay	Disbursal Number	Disbursal Date
PAYROLL	0722	Offline	76,354 ✓	38,290	1132647	11/02/2007
PAYROLL	0721	Offline	76,354 ✓	38,290	1127644	10/19/2007
PAYROLL	0720	Offline	76,354 ✓	38,290	1122644	10/04/2007
PAYROLL	0719	Offline	76,354 ✓	38,290	1117640	09/21/2007
PAYROLL	0718	Offline	76,354 ✓	38,290	1112641	09/07/2007
PAYROLL	0717	Offline	76,354 ✓	38,290	1107691	08/24/2007
PAYROLL	0716	Offline	76,354 ✓	38,290	1102771	08/10/2007
PAYROLL	0715	Offline	76,354 ✓	38,290	1097818	07/27/2007
PAYROLL	0714	Offline	76,354 ✓	38,290	1092902	07/13/2007
PAYROLL	0713	Offline	162,604 ✓	124,540	1088008	06/29/2007
PAYROLL	0712	Offline	72,904 ✓	34,840	1083117	06/15/2007
PAYROLL	0711	Offline	72,904 ✓	34,840	1078263	06/01/2007
PAYROLL	0710	Offline	72,904 ✓	34,840	1073423	05/18/2007
PAYROLL	0709	Offline	72,904 ✓	34,840	1068586	05/04/2007
PAYROLL	0708	Offline	72,904 ✓	34,840	1063821	04/20/2007
PAYROLL	0707	Offline	72,904 ✓	34,840	1059069	04/05/2007
PAYROLL	0706	Offline	72,904 ✓	34,840	1054355	03/23/2007
PAYROLL	0705	Offline	72,904 ✓	34,840	1049703	03/09/2007
PAYROLL	0704	Offline	139,433 ✓	98,708	1045097	02/23/2007
PAYROLL	0703	Offline	72,904 ✓	36,930	1040501	02/09/2007
PAYROLL	0702	Offline	72,904 ✓	36,930	1035906	01/26/2007
PAYROLL	0701	Offline	72,904 ✓	36,930	1031316	01/12/2007
PAYROLL	0626	Offline	72,904	36,930	1026673	12/29/2006
PAYROLL	0625	Offline	72,904	36,930	1022058	12/15/2006
PAYROLL	0624	Offline	72,904	36,930	1017437	12/01/2006
PAYROLL	0623	Offline	72,904	36,930	1012823	11/17/2006
PAYROLL	0622	Offline	72,904	36,930	1008214	11/03/2006
PAYROLL	0621	Offline	72,904	36,930	1003657	10/20/2006
PAYROLL	0620	Offline	72,904	36,930	9999072	10/06/2006
PAYROLL	0619	Offline	72,904	36,930	994480	09/22/2006
PAYROLL	0618	Offline	72,904	36,930	989884	09/08/2006
PAYROLL	0617	Offline	72,904	36,930	985292	08/25/2006
PAYROLL	0616	Offline	109,561	72,121	980678	08/11/2006
PAYROLL	0615	Offline	54,575	19,334	976072	07/28/2006
PAYROLL	0614	Offline	54,575	19,334	971493	07/14/2006
PAYROLL	0613	Offline	54,575	19,334	966904	06/30/2006
PAYROLL	0612	Offline	54,575	19,334	962333	06/16/2006
PAYROLL	0611	Offline	54,575	19,334	957779	06/02/2006
PAYROLL	0610	Offline	54,575	19,334	953247	05/19/2006
PAYROLL	0609	Offline	54,575	19,334	948721	05/05/2006
PAYROLL	0608	Offline	54,575	19,334	944199	04/21/2006
PAYROLL	0607	Offline	54,575	19,334	939687	04/07/2006
PAYROLL	0606	Offline	54,575	19,334	935196	03/24/2006
PAYROLL	0605	Offline	54,575	19,334	930684	03/10/2006
PAYROLL	0604	Offline	54,575	19,334	926159	02/24/2006
PAYROLL	0603	Offline	54,575	19,334	921633	02/10/2006
PAYROLL	0602	Offline	54,575	19,334	917108	01/27/2006
PAYROLL	0601	Offline	54,575	19,334	912596	01/13/2006
PAYROLL	0527	Offline	54,575	19,334	908044	12/30/2005
PAYROLL	0526	Offline	54,575	19,334	903494	12/16/2005
PAYROLL	0525	Offline	54,575	19,334	898964	12/02/2005
PAYROLL	0524	Offline	54,575	19,334	894432	11/18/2005
PAYROLL	0523	Offline	54,575	19,334	889882	11/04/2005
PAYROLL	0522	Offline	54,575	19,334	885327	10/21/2005
PAYROLL	0521	Offline	54,575	19,334	880774	10/07/2005
PAYROLL	0520	Offline	54,575	19,334	876219	09/23/2005

-Upon PSC
 Searchings to Mr
 dated 6 Nov 2007
 ordered for Fina
 Dept to ceased
 Mr. Raynold
 Garza's Salary.