INSTITUTE OF CHARTERED ACCOUNTANTS OF GUYANA

INSTITUTE OF CHARTERED ACCOUNTANTS OF GUYANA

ANNUAL REPORT 2022



OBJECTIVES

The objectives of the Institute are:

- (a) To promote and increase the knowledge, Skills and proficiency of its member and registered students.
- (b) To regulate the discipline and professional conduct of its members and registered students by maintaining a strict standard of professional ethics.
- (c) To foster, promote and protect the welfare and interests of the accountancy profession.
- (d) To make provision for the training, education and examination of persons engaged in or intending to engage in the accountancy profession.
- (e) To maintain contact with other recognized professional bodies with similar objects as the institute, whether within or outside Guyana, on all matters pertaining or of interest to the accountancy profession and to make representations to those bodies or any of them on matters affecting the interest of members of the Institute.
- (f) To submit the views of members to the Government and public bodies on legislation or other members of professional interest to or affecting members.
- (g) To provide opportunities for its members to meet to exchange views and to discuss matters of interest, particularly between practicing and non-practicing members.

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NOTICE OF MEETING

NOTICE is hereby given that the 57th Annual General Meeting of The **INSTITUTE OF CHARTERED ACCOUNTANTS OF GUYANA** will be held on Wednesday, March 29, 2023 at 15:00 hours at the

- 1. Receive and consider the Report of the Council for the year ended 31 December 2022.
- 2. Receive and consider the audited Financial Statements for the year 31 December 2022.
- 3. Elect members of the Council for the ensuing year in accordance with 4:7 of the Institute's By-Laws.
- 4. Appoint an Auditor for the ensuing year.

GCIS Building, Main Street, Georgetown, , in order to:

5. Transact such other business as may be properly transacted at an Annual General Meeting.

It should be noted that:

- (a) Nomination for election to the Council shall be in writing, signed by the proposer and seconder; such nomination shall be delivered to the Secretary at least three (3) days before the time of the meeting at which the election is to take place. (Section 4.2- By- Laws)
- (b) Election of the Council shall be by ballot of those present. (Section 4.3 By-Laws)
- (c) In the event of an equality of votes between two or more candidates, there shall be a further election to decide between them. The declaration of the Chairman as to the results of the election shall be final. (Section 4.4 By-Laws)
- (d) The Council shall consist of eight (8) members, and of the members of the Council at least three (3) shall be members in practice or in service of the members in practice and at least three (3) shall be members not in practice or in service of the members in practice. (Section 4.1 By-Laws)
- (e) At each succeeding Annual General Meeting, four members of the Council shall retire, and shall be eligible for re-election without nomination. Those retiring shall be those with the longest period of unbroken membership on the Council. Any retiring member of Council who is in the office as the President or the Vice President shall be returned as a member of Council without re-election, unless he declines. (Section 4.7 By-Laws)
- (f) Only those members who have paid up their current subscription are eligible to vote at the meeting.

The members of the Council are:
(1) HarryramParmesar
(2) VishwamintRamnarine
(3) David Dharamraj
(4) Vasudeo Singh
(5) PramilaPersaud

The members retiring are: Raan Motilall, Pramila Persaud, Vishwamint Ramnarine and Ramesh Seebarran

(6) RaanMotilall

(7) Ramesh Seebarran

(8) Colin Thompson

NOTE: If your contact information has changed, please update the administration team at the Institute's office.

DAVID DHARAMRAJ

Secretary

March 8, 2023

REPORT OF THE COUNCIL

The Council is pleased to submit to Members, the 57th Annual Report of the Council and the Financial Statements for the year ended 31 December 2021. This report was adopted by the Council on March 23rd, 2023.

COMPOSITION OF THE COUNCIL

The members of the Council for 2022/2023 were:

President - Harryram Parmesar

Vice President - Vishwamint Ramnaraine

Secretary - David Dharamraj

Treasurer - Vasudeo Singh

Members - Ramesh Seebarran

Colin Thompson

PramilaPersaud

RaanMotilall (appointed May 2022)

Khalil Alli (resigned April 2022)

ATTENDANCE AT MEETINGS OF COUNCIL

Meetings attended by members of Council since the last AGM were:

H. Parmesar - 10/10

V. Ramnarine - 9/10

D. Dharamraj - 9/10

V. Singh - 10/10

P. Persaud - 7/10

K. Alli - 0/10

R. Seebarran - 8/10

C. Thompson - 5/10

R. Motilall - 8/9



MEMBERSHIP

The number of members at 31 December 2022 was one hundred and fifty three (153). The following chart shows a classification of members and their employment, as held on record.

Parent Body	Total	Not in Practice Private Enterprise	Not in Practice Public Corp & Public Sector	In Practice or in Service of Members in Practice	Retired
Association of Chartered Certified Accountants	140	81	12	46	1
Institute of Chartered Accountants in England & Wales	3	1	0	2	0
Certified Public Accountants	10	3	1	6	0
	153	85	13	54	1

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CERTIFICATES OF PRACTICE

Certificates of Practice were issued in 2022 to thirty-six (36) members. Their names and the firms to which they are attached are as follows:

PRACTICING MEMBER	NAME & ADDRESS OF PRACTICING FIRM
Alli, Khalil G.	Jack A. Alli, Sons & Co., 145 Crown Street, Georgetown.
Alli, Ronald	Jack A. Alli, Sons & Co., 145 Crown Street, Georgetown.
Alli, Javed A.	Jack A. Alli, Sons & Co., 145 Crown Street, Georgetown.
Atherly, Lancelot A.	L. A.Atherly& Co., 64 Brickdam, Stabroek, Georgetown
Barton, La-Toya	BDO, Chartered Accountants, Unit 1, Upper Level, 127 Quamina, Street, South Cummingsburg, Georgetown
Churaman, Sremala	Maurice Soloman& Co., 92 Oronoque Street, Georgetown
Drubahadur	D. Bahadur & Co.,125 Laluni Street, Queenstown, Georgetown
Drubahadur, Haimwattie	D. Bahadur & Co.,125 Laluni Street, Queenstown, Georgetown
Hinds, Clifton Nigel	Nigel Hinds Financial Services., 1 Croal Street, Stabroek, Georgetown
Jadunandan, Daneza	DJ Chartered Accountants, 2920 Providence Phase Three, East Bank Demerara
Jaskaran, Terrence	Jaskaran, Terrence Chartered Accountants, 49 Delph Street, Campbellville, Georgetown
Lal, Rameshwar	TSD Lal & Co., 77 Brickdam, Stabroek, Georgetown
Latchana, Rakesh	BDO, Chartered Accountants, Unit 1, Upper Level, 127 Quamina, Street, South Cummingsburg, Georgetown
Layne, Nicola	Layne Chartered Accountants, Lot M, Providence, Amazonia Mall, East Bank Demerara
McRae, Robert V.	Ram & McRae., 157 'C' Waterloo Street, Georgetown

CERTIFICATES OF PRACTICE (CONT'D)

PRACTICING MEMBER NAME & ADDRESS OF PRACTICING FIRM

Nandalal, Rajiv TSD Lal & Co., 77 Brickdam, Stabroek, Georgetown

Motilall, Raan TSD Lal & Co., 77 Brickdam, Stabroek, Georgetown

Mohamed, Colin C.O.M Chartered Accountants, 92 Middle Street Georgetown

Narine, Harry N. PKF, Barcellos, Narine& Co., 106 - 107 Lamaha Street & Carmichael Streets, Georgetown

Parmesar, Harryram Parmesar., 1 Delph Street & Durey Lane, Campbellville, Georgetown

Parmesar, Jai Parmesar., 1 Delph Street & Durey Lane, Campbellville, Georgetown

Persaud, Gavin Persaud & Associates, 163 Sunflower Circle, South Ruimveldt Park, Georgetown.

Persaud, Malinda TSD Lal & Co., 77 Brickdam, Stabroek, Georgetown

Rahaman, Saeed PwC Assurance Guyana, Ground & 1st Floor, New Trafalgar Building,

Ram, Christopher Ram & McRae., 157 'C' Waterloo Street, Georgetown

Rambajan, Alvin Maurice Soloman & Co., 92 Oronoque Street, Georgetown

Ramdihal, Chateram Chateram Ramdihal Chartered Accountants, Professional Services Firm, 128 Carmichael Street,

South Cummingsburg, Georgetown.

Ramnarain - Sham Narine 128 LBI Housing Scheme, East Coast Demerara.

Ramnarine, Vishwamint PKF, Barcellos, Narine& Co., 106 - 107 Lamaha Street & Carmichael Streets, Georgetown

Seebarran, Ramesh HLB R. Seebarran& Co, Lot 73 Canje Street & Stone Avenue, Section K, Campbellville, Georgetown.

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CERTIFICATES OF PRACTICE (CONT'D)

PRACTICING MEMBER NAME & ADDRESS OF PRACTICING FIRM

Seesankar, Jitanjali Nizam Ali & Company., 215 'C' Camp Street, North Cummingsburg, Georgetown

Singh, Dave B. Nizam Ali & Company., 215 'C' Camp Street, North Cummingsburg, Georgetown

Solomon, Maurice Maurice Soloman& Co., 92 Oronoque Street, Georgetown

Sookhai, Mark Anthony M.Sookhai& Co, 29 Main Street New Amsterdam, Berbice

Sukhdeo, Motilall Nizam Ali & Company., 215 'C' Camp Street, North Cummingsburg, Georgetown

Veerasammy, Leslie Nizam Ali & Company., 215 'C' Camp Street, North Cummingsburg, Georgetown

PROFESSIONAL ACTIVITIES

REGULATORY/MONITORING ACTIVITIES

The Institute of Chartered Accountants of Guyana (ICAG), as a member body of the Institute of Chartered Accountants of the Caribbean (ICAC) continued its audit monitoring services with the Association of Chartered Certified Accountants (ACCA). The audit monitoring programme was initiated in 2008 through ICAC in partnership with ACCA and ICAG.

The visit cycle was revised in keeping with Statement One (1) of the Membership Obligations of the International Federation of Accountants (IFAC) which mandates that the review cycle period for firms performing audits of financial statements of public interest entities be three years while retaining the six-year cycle for firms with no audits of financial statements of public interest entities.

Effective January 1st, 2022, a service contract was awarded to the Association of Chartered Certified Accountants which for aninitial term of three (3) years and for a further three (3) years in an extended term of review cycle periods.

ACCA has its own independent monitoring unit, known as the Practice Regulation Department with personnel having the required qualifications, expertise, skills, experience and integrity of character to discharge the duties of monitoring – which was developed over a 25-year period following the statutory requirement for the monitoring of licensed auditors introduced in the United Kingdom by the Companies Act 1989 and continued in the Companies Act 2006.

ICAG has appointed a Regulatory Committee as a mechanism for reports from auditing visits to be considered for identification of actions to be taken in respect of deficiencies found at individual firms and the general trends emerging from such visits as a basis for pro-active technical programmes to be developed. The Regulatory Committee is composed of non-practicing members supported by a legal counsel.

The Regulatory Committee has identified the need for remedial actions and sanctions in respect of auditors who have repeated unsatisfactory outcomes at their monitoring visits, in keeping with the requirements of IFAC Statement of Membership Obligations (SMO) 1 on Quality Assurance which sets out the requirements of an IFAC member body with respect the quality assurance review systems for its members who perform audits, review, other assurance and related services engagements of financial statements.

Council has been advised and so recognise that it is not responsible regulation to allow non-compliant firms to continue to audit where firms persistently have unsatisfactory outcomes and fail to make the necessary improvements.

These are issues that ICAG will have to be responsive to in order to provide assurance to the public that it continues to work to strengthen the profession in the country through compliance with internationally acceptable standards.

The continuation of this programme, including remedial actions and sanctions, are necessary for the ICAG to remain compliant with SMO 1.

TECHNICAL ACTIVITIES		

The ICAG continues to work with other member bodies to ensure that adequate professional development sessions are conducted, some of which includes:

- Requirement for Statutory Records to be kept in Guyana Christopher Ram
- The accountancy profession and Anti-money Laundering and Countering the Financing of Terrorism Amrita Henriques Singh
- NewSustainable Accounting Standard Khalil Alli

TAXATION

The review of various inconsistencies within the tax legislation is ongoing and arrangements are being made to have a workshop with members of the Institute, representatives from the Ministry of Finance and the Guyana Revenue Authority.

NATIONAL DEVELOPMENT

The Institute of Chartered Accountants of Guyana continues to engage regulatory bodies on the following:

The Accountancy profession and developments in Guyana's Oil & Gas sector, through various media platforms.

- Representation of the Institute on Anti-Corruption Framework through the Ministry of Parliamentary Affairs and Governance.

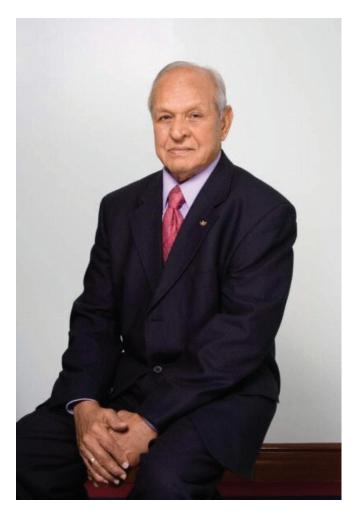
MEMBERSHIP CHANGES

The Membership Committee approved thirteen(13) applications for membershipduring the year. The members admitted were: - MohiniePersaud - Daneile Hicks - Safraz Alli - Eshranee Narine - Amrita Singh - Raquel Bacchus - Totaram Ramadhar - Ram Kellawan - Colin Mohamed - Tekeshwar Toolaram - Linden Bollers - Jonathan Patterson - Renee Sanasie Seven members were removed due to non-payment of subscription.

Council continues to defend certain decisions taken in the application process for practice licenses and continues to work with ACCA

candidates on their conversion to ICAG members.

The death of Dr. YesuPersaud in January 2022 is recorded, a great loss not only to the accounting profession but also the country as a whole.



THE LATE DR YESU PERSAUD, CCH

STUDENTS' AFFAIRS

During the year 2022, fifteen (15) students successfully completed the ACCA final examinations, while twenty-two (22) students completed the last level in the Foundations in Accountancy (FIA).

Years	2014	2015	2016	2017	2018	2019	2020	2021	2022	Total
Number of Graduates	16	21	41	46	31	31	54	42	37	319

2022 ACCA GRADUATES

The following candidates successfully completed the ACCA examinations during the year:

Ms. Sharlean Mahabir

Mr. Nandram Kishore

Mr. Hemwanttie James

Mr. Siddique Alli Jaipal

Ms. Lisa Gonsalves

Mr. Tulsieram Rookhum

Mr. Romeo Hiralall

Ms. Kushaldai Fung-Khee

Ms. Shaline Khan

Mr. RajkumarPersaud Jnr

Mr. Autar Basdeo

Ms. Shalome Khemraj

Mr. Maxwell Denny

Mr. Zachary Hamer

Mr. Kunal Balli

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HIGH ACHIEVERS-INDIVIDUAL ACCA PAPER OVER 65 MARKS - DECEMBER 2022

STUDENT SUBJECT

Rebecca Kaladeen Financial Reporting

Kesia Wilson Financial Management

Vanessa Basdeo Advanced Audit & Assurance

AmolikaKanhai Audit & Assurance

DarshaniDhanbeer Financial Reporting

Riley Nicholas Financial Management

ShalomeKhemraj Advance Financial Management

Kevin Young Audit & Assurance

Chirag Chandwani Strategic Business Reporting

Randy Warisali Performance Management

Rapheal Singh Audit & Assurance

HIGH ACHIEVER - TOP GUYANA AFFILIATE DECEMBER 2022

Ms Shalome Rachael Khemraj (Top Guyana Affiliate 2022) received an average overall final level mark of 64.25 from the four subjects.

STUDENT'S RECOGNITION CEREMONY

The COVID – 19 pandemic had restricted our Student's Recognition Ceremony over the last two years, however, the ceremony was once again held in August 2022.

The recognition ceremony was held jointly by The Institute of Chartered Accountants of Guyana (ICAG) and the Association of Chartered Certified Accountants (ACCA) for 46 ACCA Affiliates and 76 FIA technicians. The ceremonies were held at the Regency Hotel and cover the period December 2019 to December 2021

Congratulations were extended to the students on behalf of the Institute by the Harryram Parmesarwho urged the Affiliates transit to membership of ACCA and ICAG. He also encouraged them to get involved in the activities of the Institute and contribute to the development of the accounting profession in Guyana. The FIA Technicians were challenged to continue with their studies to become ACCA affiliates soonest. Congratulatory remarks from Head of ACCA Caribbean Office, Shelly-Ann Mohamed, were delivered by Lancelot Cummings. The Guest speaker was past President of ICAG and Institute of Chartered Accountants of the Caribbean, Khalil; Alli, who emphasized the obligation for ethical conducts by professional accountants and students. Mr. Alli in his guidance to ethical conduct ask that the following three questions be answered, 'What would my professional peers think, Can I sleep at night, and how would it look in the newspapers"

Special awards were given to the following top performers

Top ACCA Affiliates

Floyd Clayton Dalton December 2019 1st Place

Shivana Devi Babulall June 2021 1st Place

Rafeal Bharat September 2021 1st Place

Malika Ramnauth December 2021 1st Place

TotaramRamadhar December 2021 2nd Place

Top Performers in the Caribbean for individual papers

Floyd Clayton Dalton December 2019 Advance Performance Management

SaddiqueAlli March 2021 Strategic Business Leader

Ram kellawan September 2021 Advance Performance Management

Chirag Chandwani December 2021 Audit and Assurance

Certificates and trophies were distributed by Harry Parmesar ,KhalilAlli, Lancelot Cummings and Council Members VishwamintRamnarine, Vasdeo Singh and RaanMotilall with support from Student Affairs Committee member Waheeda Ali and Administrator Miranda Latchana

ACCA GRADUATES



FIA GRADUATES



FINANCE

The financial results of the Institute for the year ended are as follows:

Education Trust Fund

343,861 8,496,104
8,839,965
8,839,903
2,941,548
11.781.513

Council is currently examining options to construction its Secretariat which will provide meeting facilities and a training center. A team was identified to re-engage other member bodies on the lands situated in Queenstown and on Mandela Avenue and derive a position to move forward. Council will communicate with Members on this development prior to a final determination.

INVESTIGATIONS, DISCIPLINARY AND APPEALS

A review of the Governance structure of the Institute of Chartered Accountants of Guyana is currently being carried out and will include formal recommendation on policies and procedures to be adopted by the Institute of Chartered Accountants of Guyana.

One (1) matter is currently being addressed by the Investigations Committee.

PRACTICE MONITOR RESULTS 2022

During 2022 ACCA carried out eight remote monitor reviews

The results of the review were:

- The outcomes of the three first reviews sole practitioners were satisfactory.
- The outcomes of the three routine fourth reviews to a sole practitioner, a three-partner firm and a four-partner firm were satisfactory.
- The outcome of the fifth routine review to a sole practitioner was unsatisfactory due to a serious breach of the IESBA Code of Ethics, although the audit files reviewed were satisfactory.
- The outcome of the third follow up (fourth) review to a sole practitioner was unsatisfactory with a limited number of significant deficiencies requiring some improvement, including in respect of PIE client.

GOVERNANCE

The Council continued its consultation with members on the update of the Institute of Chartered Accountants of Guyanaby-laws. It is anticipated that this exercise will be completed in the second quarter of the year.

AFFILIATIONS

The Institute maintained its membership with IFAC and ICAC during the year.

IFAC

The Institute's compliance with IFAC's SMOs continues to be guided by the approved Action Plan, which outlines our Institute's progress in maintaining or achieving compliance with respect to the membership obligations. The Plan is available on the IFAC website.

The Governance Committee is continuing its work to update the Institute's Bye-Laws including provisions for licensing, monitoring, investigation, disciplinary and continuing education. Best practices from regional PAOs and recommended governance features from IFAC are serving as references for the Committee.

ICAC

The ICAG maintained its membership of the Institute of Chartered Accountants of the Caribbean during the year. The Board of Directors of the ICAC for the 2022/23 year comprises of David Simpson (Barbados) as President, Andrea St. Rose (OECS as Vicepresident, Gowon Bowe (Bahamas), HarryramParmesar (Guyana), Claude Burrell (Belize), Michael Lutchman (Suriname), Sixto Coy (Jamaica) and Denise Chinpire O'Reilly (Trinidad & Tobago).

Some key areas of focus for the ICAC during 2022/2023 were:

Renewal of the regional practice monitoring program.

Improvement in the Investigations and Disciplinary procedures of member bodies, with assistance from ACCA UK.

Promotion of best practices in Public Financial Management, including the application IPSAS, in the Caribbean.

Representation of the Caribbean on emerging financial reporting issues, including Sustainability Reporting and Reporting by Small and Medium-sized Entities.

Assisting member bodies to access on-line CPD offerings given challenges to in-person events.

Sensitization of members engaged in assurance services on the International Standards on Quality Management.

Representation of the regional profession on international standard-setting and advisory bodies.

The work of the ICAC Board continues to be supported by sub-committees focused on technical matters, practice monitoring and public sector financial management. The ICAC's 2022 Annual Conference was held virtually and successfully, for the first time, on June 23rd and 24th.

The 40th annual conference will be held in Grenada from June 22, 2023 to June 24, 2023 under the theme: "Sustainable Development: Our Responsibility."

APPRECIATION

The Council wishes to record its appreciation to all members who served and volunteered their services to the various tasks executed during the year. We also wish to record our appreciation to the administrative staffs of the Institute for their services during the year.

FOR AND BEHALF OF THE COUNCIL

HARRYRAM PARMESAR

President

DAVID DHARAMRAJ

Secretary

STANDING COMMITTEES 2022/2023

MEMBERS

Mr. David Dharamraj Mr. Fazal Bacchus Ms. Uma Daniels

Mr. Colin Thompson Mr. Khalil Alli

COMMITTEES

Membership

International Relations

Investigation Committee	Mr. Paul Chan-A-Sue
_	Mr. Garfield Wiltshire
	Mr. Lekhnarine Shivraj
	Mr. Clyde Douglas
Disciplinary Committee	Mr. KomalSamaroo
	Mr. S. S. Prashad
Appeals Committee	Members of Council except those serving on the Investigations or Disciplinary Committees
Student Affairs Committee	Mr.Ramesh Seebarran
	Mr. Brian Sukhai
	Mr. Shawn Gurcharran
	Ms. WaheedaFarzana Ali
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Technical Committee	Mr. Harry Parmesar
	Mr. Anand Kalladeen
	Mr. Christopher Ram
	Mr. Khalil Alli
	Ms. Bibi Farida Khan
	Ms. Kezia McDonald

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STANDING COMMITTEES 2022/2023

COMMITTEES MEMBER

Regulatory Mr. Garfield Wiltshire

Mr. LekhnarineShivraj Mr. Paul Chan-A-Sue

Building Mr. Vishwamint Ramnaraine

Mr. Colin Thompson

Governance Mr. Arron Fraser

Mr. Khalil Alli

Auditing / Taxation Mr. Ronald Alli

Mr. Harry Parmesar Mr. Christopher Ram Mr. Maurice Solomon Mr. Ramesh Persaud Mr. Raan Motilall

Adams, Elizabeth Mayglen Branche, Chavez

Ali, Nizamudin Calvan, Naomi Candasia

Ali, WaheedaFarzana Chan-A-Sue, Paul

Alli, Javed Chintamani, Chandradat

Alli, Khalil Chitnarine, Marlon

Alli, Safraz Churaman, Sremala

Alli, Ronald Clarke, Prince

Alli, Waheeda Clifford, Adrian

Atherly, Lancelot Dalton, Clayton Floyd

Bacchus, Raquel Daniels, Uma

Bacchus, Alia Dasrat, Nadia

Bacchus, Fazal Davis, Andre

Balkisoon, Mahendra Dharamraj, David Anthony

Barton Latoya Drubahadur

Bassoo, Hema Drubahadur, Haimwattie

Beenakshi, Shamlall Eastman, Joseph

Beharry, Troy T. France-Cummings, Lancelot

Bennett-Blair, Christine Goberdhan, Khemraj

Bissondail, Romel Gowkarran, Diana

Bollers, Linden Grant-Peters, Cherri

Boucher, Neil Gurcharran Shawn

Hamid, Abbas Layne, Nicola

Haniff Azzarudeen Manohar, Hance

Haripaul, Rajendra Mars-Toney, Melissa

Harripershad, Jagdesh McDonald, Kezia

Hicks, Daneile Mc Rae, Robert V.

Hinds, Clifton Nigel Mohamed, Bibi Faria

Hussein Rafeza Mohamed, Colin

Jagunandan, Daneza Moonilall, Lisa

Jamuna, Nalini Motilall, Raan

Jarad, Chevez Nandalal, Rajiv

Jaskaran, Terrence Narine, Eshranee

Kalladeen, Anand Narine, Harry N.

Kamrouz, Nigel Narine, Soraya N.

Karimullah, Mohamed Nauth, Krishna Steve

Kellawan, Davon Nauth, Ravin

Khan, Farida Bibi Nokta, Malisa

Khan, Hema N. Norville, Hakeem

Khemraj, Devan Parmesar, Goswami

LaBenett, Monica Parmesar, Harryram

Lal, Rameshwar Parmesar, Jai

Latchana, Rakesh Patterson, Jonathan

Patterson, Stephen Ramcharitar, Roopnarine

Persaud, Christopher Ramdihal, Chateram

Persaud, Devika Persaud, Gavin Ramjeawan-James, Shivangali

Persaud, Malinda Ramjewan, Mahendra

Persaud, Mohinie Ramnarain, Sham Narine

Persaud, Netendra Ramnarine, Vishwamint

Persaud, Nikita Ramsoondar, Gavin

Persaud, Pramila Resaul, Gobardhan

Persaud, Ramesh Richards, Anna

Persaud, Robeina Samaroo, Komal

Persaud, Peter Samaroo, Jermaine

Phillips, Dwayne Sammy, Mahindra

Prasad SueSarran Sanasie, Renee

Prashad, Amrita Sanichara, Bibi

Rahaman, Saeed Seebarran, Ramesh

Ram, Christopher Seeraj, Ramakrishna

Ram, Kellawan Ramadhar, Totaram Seesankar, Jitanjali

Rambajan, Alvin Seonarine, Savitri

Rambajan, Stephen Shivjantan, Anil Madan

Rambharose, Moonalisa Shivraj, Lekhnarine P.

Ramcharan, Navindra Singh, Adel

Singh, Amrita

Singh, Ashni

Singh, Bhashkarand

Singh, Dave

Singh, Geetanjali

Singh, Omadatt

Singh, Suresh

Singh, Taramatie

Singh, Vasudeo

Solomon, Maurice

Sookhai, Mark

Stanley, Ronald

Statia, Godfrey

Sukhai, Brian

Sukhai, Roopnarine

Sukhdeo, Motilall

Thompson, Colin

Tiwari, Shivdatt

Toolaram, Tekeshwar

Vaughn, George

Veerasammy Leslie

Williams, Troy

Wiltshire Garfield

Yusuf, Shelliza

Retired Members Douglas, Clyde