

**INSTITUTE OF CHARTERED ACCOUNTANTS OF GUYANA
ANNUAL REPORT 2010**



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OBJECTIVES

The objectives of the Institute are:

- (a) To promote and increase the knowledge, skills and proficiency of its members 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 matters 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 45th Annual General Meeting of The INSTITUTE OF CHARTERED ACCOUNTANTS OF GUYANA will be held on Thursday 31 March 2011 at 17:00 hours at the GCIS Building, Main Street, Georgetown, in order to:

- 1. Receive and consider the Report of the Council for the year ended 31 December 2010.**
- 2. Receive and consider the audited Financial Statements for the year ended 31 December 2010.**
- 3. Consider the increase in annual membership dues to \$20,000.**
- 4. Elect members of the Council for the ensuing year in accordance with section 4:7 of the Institute's Bye- Laws.**
- 5. Appoint an Auditor for the ensuing year.**
- 6. 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. Election shall be by show of hands or by ballot of those present which ever may appear to the Chairman of the meeting to be more convenient.
- b) 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.
- c) Only those members who have paid up their current subscription are eligible to vote at the meeting.
- d) The Council shall consist of eight 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 the service of members in practice.

The members of the Council are:

- | | |
|---------------------------|------------------|
| (1) Khalil Alli | - President |
| (2) Colin Thompson | - Vice President |
| (3) Gobardhan Resaul | - Secretary |
| (4) Chandradat Chintamani | - Treasurer |
| (5) Rameshwar Lal | - Council Member |
| (6) Ronald Alli | - Council Member |
| (7) Paul Chan-A-Sue | - Council Member |
| (8) Harryram Parmesar | - Council Member |

The members retiring are:

Khalil Alli, Gobardhan Resaul, Chandradat Chintamani, Paul Chan-A-Sue

G. Resaul
Secretary

10 March 2011

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REPORT OF THE COUNCIL

The Council is pleased to submit to Members, the 45th Annual Report of the Council and the Financial Statements for the year ended 31 December 2010. This report was adopted by the Council on 18 March 2011.

COMPOSITION OF THE COUNCIL

The members of the Council for 2010 / 2011 were:

- | | |
|---------------------------|------------------|
| (1) Khalil Alli | - President |
| (2) Colin Thompson | - Vice President |
| (3) Gobardhan Resaul | - Secretary |
| (4) Chandradat Chintamani | - Treasurer |

Members: Rameshwar Lal, Ronald Alli, Paul Chan-A- Sue and Harryram Parmesar

ATTENDANCE AT MEETINGS OF COUNCIL

Meetings attended by members of Council during the year were:

K. Alli	-	12/12	R. Lal	-	9/12
C. Thompson	-	5/12	R. Alli	-	10/12
G. Resaul	-	8/12	P. Chan-A- Sue	-	10/12
C. Chintamani	-	9/12	H. Parmesar	-	12/12

MEMBERSHIP

The number of members at 10 March 2011 was sixty-five (65). The following chart shows a classification of members and their employment.

		NOT IN PRACTICE		IN PRACTICE OR IN SERVICE OF MEMBERS IN PRACTICE	RETIRED
PARENT BODY	TOTAL	PRIVATE ENTERPRISE	PUBLIC CORP. & PUBLIC SECTOR		
ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS	59	32	10	16	1
INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND & WALES	3	-	-	2	1
CERTIFIED PUBLIC ACCOUNTANT	3	1	-	2	-
TOTAL	65	33	10	20	2

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The new members admitted to membership were:

- | | |
|---|---|
| <ol style="list-style-type: none"> 1. Gomes, Travis 2. Ramjeawan, Mahendra 3. Singh, Vasudeo | <ol style="list-style-type: none"> 4. Williams, Kurt |
|---|---|

CERTIFICATES OF PRACTICE

Certificates of Practice were issued in 2010 to nineteen (19) members. Their names and the firms to which they are attached are as follows:

PRACTICING MEMBER	DESIGNATION	NAME & ADDRESS OF PRACTISING FIRM
Ali, Nizamudin	Managing Partner	Nizam Ali & Co. 9 Church Street, G/town
Alli, Khalil	Partner	Jack A. Alli, Sons & Co. 145 Crown Street, G/town
Alli, Ronald	Managing Partner	Jack A. Alli, Sons & Co. 145 Crown Street, G/town
Atherly, Lancelot	Partner	L.A. Atherly & Co. 64 Brickdam, G/town
Douglas, Clyde	Partner	TSD Lal & Co. 77 Brickdam, G/town
Hinds, Clifton Nigel	Partner	Nigel Hinds & Associates Carmichael Street, G/town
Lal, Rameshwar	Managing Partner	TSD Lal & Co. 77 Brickdam, G/town
Latchana, Rakesh	Managing Partner	Ram & McRae 157 Waterloo Street, G/town
Lynch, Winston	Partner	Lynch & Associates 114 Thomas Street, G/town
McRae, Robert	Partner	Ram & McRae 157 Waterloo Street, G/town

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Narine, Harry N.	Managing Partner	PKF, Barcellos, Narine & Co. 106 Lamaha Street, G/town
Parmesar, Jai	Partner	Parmesar 1 Delph St & Drury Lane, G/town
Parmesar, Harryram	Managing Partner	Parmesar 1 Delph St. & Drury Lane, G/town
Ram, Christopher	Partner	Ram & McRae 157 Waterloo Street, G/town
Ramnarine, Vishwamint	Partner	PKF, Barcellos, Narine & Co. 106 Lamaha Street, G/town
Sataur Abdul G	Partner	Sataur & Company 236 Albert Street, G/town
Seebarran, Ramesh	Partner	Bisheswar, Seebarran & Co. 252 South Road, G/town
Solomon, Maurice	Partner	Maurice Solomon & Co. 92 Oronoque Street, G/town
Veerasammy, Leslie	Partner	Nizam Ali & Co. 9 Church Street, G/town

TECHNICAL ACTIVITIES

REGULATORY / MONITORING ACTIVITIES

At the end of 2010 the first cycle of firm visits under the ICAG/ACCA practice monitoring program concluded. Every practice member has therefore been visited once. The feedback received so far from members has been positive. The second cycle of visits is due to commence in January 2011.

During the year the ICAG participated in a Private Sector initiative to design a corporate governance code for Guyana. The draft code is presently under review.

The ICAG also contributed towards the refinement to financial reporting regulations being designed by the Bank of Guyana for application by licensed financial institutions in Guyana.

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COMPLIANCE WITH INTERNATIONAL ACCOUNTING AND AUDITING STANDARDS

During the year continuing professional sessions were held on relevant developments in international accounting and auditing standards. Additionally the ICAG improved the process of notification to members of changes in these frameworks. Apart from immediate notification of relevant releases from IFAC and the IASB, the ICAG also reactivated its quarterly newsletter in which the main features of recent pronouncements are highlighted.

In February 2010 the ICAG's Action Plan was approved by IFAC and published on its website. Efforts continued during the year to achieve goals set out in the plan.

CONTINUING PROFESSIONAL DEVELOPMENT

In addition to regular notifications of relevant developments in accounting and auditing, the ICAG held four seminars.

- 1) Myer Briggs Type Indicator Instrument (MBTI) Seminar was conducted by Ms. Elizabeth Cox, EMBA, MHP, FLMI, Strategic Advisor/Trainer on June 11, 2010. The MBTI Instrument gave an assessment of a person's preferences, seeking to understand oneself and recognizing strengths and possible pitfalls and blind spots.
- 2) Developments in Accounting for Financial Instruments Seminar was conducted by Harryram Parmasar, Partner of Parmesar and Khalil Alli, Partner of Jack. A. Alli, Sons and Company. The seminar examined the following areas:
 - IFRS 9: Classification and Measurement of Financial Assets
 - Classification and Measurement of Financial Liabilities
 - Impairment methodology
 - Fair Value Measurement Guidance
- 3) Audit and Quality Control Standards Seminar was conducted by Mr. Rameshwar Lal, Senior Partner, TSD Lal & Co and Mr. Leslie Veerasammy, Partner, Nizam Ali & Co. The seminar examined developments in audit and quality control as well as matters identified by the ACCA Practice Review Team as areas of common weakness.
- 4) National Accounts of Guyana Seminar which was conducted by Ms. Sharon Kreuter, Head – National Accounts Department, Bureau of Statistics and her team. The seminar/workshop examined the following key areas:
 - What are National Accounts and GDP
 - Overview of Guyana's GDP
 - Other information compiled by and available at Bureau of Statistics
 - Sources of data for National Accounts
 - Estimation techniques
 - Impact of recent rebasing of National Accounts

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MEMBERSHIP / PUBLIC RELATIONS

A main goal of the Council continued to be the expansion of membership. During the year the Institute lost several members primarily due to migration however the total membership number increased from sixty-two at the previous year end to sixty-five. The Membership Committee continues to encourage eligible persons to join the ICAG to enjoy the lower fees for CPD sessions, as well as to network with other professionals in Guyana.

In November 2010 the ICAG hosted its Annual Reception and Dinner at which members and their guests were treated to an evening of entertainment that included Dave Martins of Tradewinds fame.

The ICAG's website is active and includes a brief history of the Institute, its objectives, the Council composition, members and various ICAG publications.

STUDENTS AFFAIRS

ACCA

During the year fourteen (14) students successfully completed the ACCA final examinations.

Over the period 2006-2010, one hundred (100) students completed the ACCA final examinations.

Year	2006	2007	2008	2009	2010	Total
No. of Graduates	15	27	24	20	14	100

Premises

The ICAG entered a lease agreement from 01 March 2010 for new office space located at the GCIS Building on Main Street, Georgetown.

With regard to the property at Lance Gibbs Street, efforts to reactivate the Guyana Professional Society, of which the ICAG is a member and which is the legal owner of the property, continued during the year but with no substantial results. The Guyana Professional Society also owns a property in the Durban area close to the Cliff Anderson Sports Hall. The ICAG informed the Guyana Professional Society of its desire to acquire the Lance Gibbs property but no decision has been taken to date.

During the year the Council started to examine alternative properties for acquisition.

FINANCE

The Institute's financial position continues to be sound. The General Account recorded a surplus of \$353 thousand, less than the prior year when the ICAG benefitted from the successful hosting of the ICAC Annual Conference. The Education Trust Fund recorded a surplus of \$2.6 million supported largely by the subvention from ACCA received under the Joint Exam Scheme arrangement. The Institute's cash position stood at \$47.4 million.

Due to increasing annual fees required by IFAC, the Council agreed to table a resolution at the annual general meeting to increase annual membership dues from \$15,000 to \$20,000.

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INVESTIGATIONS, DISCIPLINARY AND APPEALS

The Investigation Committee submitted its report on one matter involving alleged non-compliance with IFRS. Based on the report submitted, the Council concluded the matter. There are no pending matters to be addressed by the Investigation or Disciplinary Committees.

AFFILIATIONS

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

IFAC

In February 2010 IFAC approved and published on its website the Action Plan for Guyana as prepared by ICAG. The Plan identifies the main actions planned towards compliance with the Statements of Membership Obligations as defined by IFAC.

The main objectives incorporated in the Action Plan are:

- 1) Improve quality of audit and assurance environment through an effective quality assurance program.
- 2) Improve educational standards of members.
- 3) To establish and maintain processes for effective implementation of IAASB pronouncements.
- 4) Raise awareness of the provisions of the IFAC Code of Ethics.
- 5) Encourage adoption of IPSASs.
- 6) Enhance the ICAG's investigation and disciplinary procedures
- 7) Continue to support the application of IFRS.

The ICAG's Action Plan sets out the planned actions to meet these objectives. At Council's monthly meetings, the status of planned actions is reviewed. On an annual basis a report is required by IFAC on the achievement of the planned actions.

ICAC

During the year the Institute was represented on the ICAC by Harryram Parmesar (serving as President) and Khalil Alli (serving as Alternate Director for ICAG and Representative for the Institute of Chartered Accountants in England and Wales).

Key initiatives undertaken at ICAC during the year are outlined below.

▪ **Enhancing Quality Assurance Reviews & Audit Standards within the Profession**

During the year, efforts to enhance quality assurance review systems within the region continued with the implementation of the ICAC/ACCA practice monitoring programme. The practice monitoring programme has been underway in Barbados, Guyana, Trinidad and Tobago and commenced in the Eastern Caribbean during the year. The process has been progressing very well in these territories as the ICAC continues to receive positive feedback from practitioners who have been seeing the benefits of the monitoring reviews in helping to improve their audit procedures and the quality of audits.

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▪ **Enhancing Our Role & Contribution Internationally**

During the year, the ICAC liaised with member institutes with regard to the timely submission of their Action Plans in compliance with IFAC's Statements of Member Obligations (SMOs). The Institute of Chartered Accountants of Guyana's Action Plan was the first to have been completed and approved by IFAC in February 2010. Action Plans for Barbados, Bahamas, Jamaica and Trinidad and Tobago were subsequently completed and submitted to IFAC.

During the year, the ICAC was pleased to submit an endorsement to the IFRS Foundation in support of the Institute of Chartered Accountant of Barbados' nomination of its President, Andrew Brathwaite, to serve on the membership of International Accounting Standard Board (IASB) SME Implementation Group (SMEIG). The nomination was subsequently confirmed.

▪ **Strengthening the Accountancy Profession through Regional Initiatives**

The ICAC continues to make a meaningful contribution regionally through its representation on the Board of Trustees of the Caribbean Court of Justice Trust Fund, which comprises appointees from nine institutions representing civil society in the region and on the Board of the Caribbean Association of Industry and Commerce (CAIC), an organisation that represents the interests of the private sector in the Caribbean. The ICAC is represented on the Board of Trustees of the CCJ Trust Fund by Harryram Parmesar and on the Board of CAIC by Anthony Pierre, ICAC Director.

▪ **Broadening ICAC's Membership**

Efforts to expand the ICAC's reach to other potential bodies in the region and to increase its membership bore fruit as the Suriname Association of Accountants was admitted to membership in June 2010. The Certified Management Accountants of Canada (CMA-Canada) was also admitted as ICAC's fifth affiliate member body in June 2010.

▪ **Annual ICAC Conference - Enhancing Regional Networking & Professional Development**

The 2010 ICAC Annual Conference was hosted in the Bahamas while the 2011 Conference is scheduled to be held in Kingston, Jamaica.

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 staff of the Institute.

We look forward to even greater support in the coming year as we aim to collectively strive to meet the ever-expanding needs of the profession.

FOR AND BEHALF OF THE COUNCIL

KHALIL ALLI
President

GOBARDHAN RESAUL
Secretary

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STANDING COMMITTEES 2010/2011

(1) Investigation Committee

Mr. Harryram Parmesar Chairman
Mr. Chandradat Chintamani
Mr. Ronald Alli
Mr. Ramesh Persaud
Mr. Gobardhan Resaul

(2) Disciplinary Committee

Mr. Yesu Persaud Chairman
Mr. Harry N. Narine
Mr. Lekhnarine Shivraj

(3) Appeals Committee

Mr. Khalil Alli Chairman
Mr. Rameshwar Lal
Mr. Paul Chan- A- Sue
Mr. Colin Thompson

(4) Student Affairs Committee

Mr. Colin Thompson Chairman
Mr. Chandradat Chintamani

(5) Technical Committee

Mr. Harryram Parmesar Chairman
Mr. Khalil Alli
Mr. Rakesh Latchana

(6) Finance Committee

Mr. Chandradat Chintamani Chairman
Mr. Khalil Alli
Mr. Harryram Parmesar
Mr. Colin Thompson

(7) Membership/Public Relations

Mr. Colin Thompson Chairman
Mr. Prince Clarke

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LIST OF MEMBERS

NAMES	ADDRESSES	TEL. NO
1. Ali, Nizamudin	c/o Nizam Ali & Co., 215 'C' Camp St., G/town	227-8825
2. Alli, Ronald	c/o Jack A. Alli, Sons & Co., 145 Crown St., G/town	226-2904
3. Alli, Khalil G.	c/o Jack A. Alli, Sons & Co., 145 Crown St., G/town	226-2904
4. Alli, Waheeda	c/o Riaz Computer Centre, 105 Regent St., G/town	231-8474
5. Atherly, Lance A.	c/o L.A. Atherly & Co., 64 Brickdam, G/town	225-8981
6. Bacchus, Fazal	c/o Demerara Distillers Ltd, Diamond, EBD	265-6000
7. Barnes Oswald	c/o Caricom Secretariat, Turkeyen, ECD	222-0001
8. Beharry, Troy T.	c/o Trading & Distribution Inc., R6 Ruimveldt, G/town	227-2031
9. Christine Bennett-Blair	c/o Camex Restaurants Inc, 231 Middle & Camp Streets	225-4923
10. Chan-A-Sue, Paul	25 Lamaha Gardens, G/town	226-6205
11. Chandraban, Punaram	c/o Privatization Unit, Barrack Street, G/town	225-0317
12. Chintamani, Chandradat	c/o Demerara Tobacco Co., 14 Barima Avenue G/town	225-1902
13. Clarke, Prince	c/o Telecom Solutions, Eccles Industrial Park, E.B.D	233-2128
14. Douglas, Clyde	c/o TSD Lal & Co., 77 Brickdam, G/town	226-3226
15. Drubahadur	c/o W.W. Lynch & Co. 125 Laluni Street, G/town	225-1278
16. Goberdhan, Khemraj	c/o Guyana & Trinidad Mutual Life, 63 High St ,G/town	225-7910
17. Gomes, Travis	c/o Associated Industries Limited, 5 Public Rd, Ruimveldt	226-8491
18. Gurcharran Shawn	c/o GBTI, High & Young Sts. G/town	231-4400
19. Haniff, Azzarudeen	c/o Guyana Revenue Authority, 34 Main St. G/town	227-0309
20. Hinds, Clifton Nigel	c/o Nigel Hinds & Associates, 156 Waterloo Street, G/town	225-4649
21. Hoosein, Shameer	c/o Demerara Oxygen Company Ltd., Eccles, EBD	233-2728
22. Kaladeen, Anand	c/o Sol Guyana Inc., Rome, EBD	233-0551
23. Khan Hema N	c/o Guyana Revenue Authority, Charlotte St.,G/town	225-2546
24. Khan, Glen	c/o Lapangan, Fogarty's Building, Water St., G/town	225-6875

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25. La Bennett, Monica	24 Eping Avenue, Bel-Air Park, G/town	227-4810
26. Lal, Rameshwar	c/o TSD Lal & Co., 77 Brickdam, G/town	226-3226
27. Latchana, Rakesh	c/o Ram & McRae, 157 Waterloo St., G/town	226-1072
28. Lynch, Winston W.	c/o W.W.Lynch & Co., 125 Laluni St., G/town	225-1278
29. McRae, Robert V.	c/o Ram & McRae, 157 Waterloo St., G/town	226-1072
30. Meredith, Archibald	222 Munipar St., G/town	226-1023
31. Mohammed, Desmond	c/o Guyana National Shipping Co., 5-9 Lombard St G/town	226-3365
32. Narine, Harry N.	c/o PKF, Barcellos, Narine & Co., 106 Lamaha St. G/town	225-8915
33. Narine, Soruya N.	c/o PKF, Barcellos, Narine & Co., 106 Lamaha St., G/town	225-8915
34. Nathoo, Loris	c/o Demerara Distillers Ltd., Diamond, E.B.D	265-6000
35. Parmesar, Harryram	c/o Parmesar, 1 Delph St & Drury Lane, G/town	225-6627
36. Parmesar, Jai	c/o Parmesar, 1 Delph St & Drury Lane, G/town	225-6627
37. Persaud, Peter	c/o Privatization Unit, Barrack Street, G/town	225-0317
38. Persaud, Pramila	C/o Citizens Bank Guyana Inc. Camp St., G/town	226-1705
39. Persaud, Ramesh	c/o IPED, 253 South Road, Bourda, G/town	225-8949
40. Persaud, Rameshwar	c/o Demerara Tobacco Co., 14 Barima Avenue G/town	225-1900
41. Persaud, Yesu	c/o Demerara Distillers Ltd., 44 High St., G/town	225-6850
42. Prasad, Seu Sarran	c/o Trading & Distribution Inc., R6 Ruimveldt, G/town	227-2031
43. Ram, Christopher	c/o Ram & McRae, 157 Waterloo St., G/town	226-1072
44. Ramcharitar, Roopnarine	c/o New GPC Inc, Farm, East Bank Demerara	265-4262
45. Ramjeawan, Mahendra	c/o Demerara Distillers Ltd., Diamond, EBD	265-6000
46. Ramnarine, Vishwamint	c/o PKF, Barcellos, Narine & Co., 106 Lamaha St. G/town	225-8915
47. Resaul, Gobardhan	c/o Associated Industries Limited, 5 Public Rd, Ruimveldt	226-8491
48. Samaroo, Komal	c/o Demerara Distillers Ltd., 44 High St., G/town	265-6000
49. Sataur Abdul G.	c/o Sataur & Co., 236 Albert Street, G/town	231-6682
50. Sattaur, Khurshid	c/o Guyana Revenue Authority., Lamaha St., G/town	227-8787

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51. Seebarran, Ramesh	c/o Bisheswar, Seebarran & Co., 252 South Road, G/town	226-2078
52. Shivraj, Lekhnarine P.	c/o Associated Industries, 5 Public Rd, Ruimveldt	226-8491
53. Singh, Ashni	303 Shantiniketan St. P/Nagar, G/town	225-1519
54. Singh, Geetanjali	303 Shantiniketan St. P/Nagar, G/town	225-1519
55. Singh Omadatt	c/o Hand in Hand, 4 Avenue of the Republic, G/town	225-1816
56. Singh, Selina	c/o Caricom Secretariat, Turkeyen, ECD	222-0001
57. Singh, Suresh	c/o John Fernandes Limited, 24 Water Street G/town	226-3241
58. Singh, Vasudeo	c/o Demerara Distillers Ltd., Diamond, EBD	265-6000
59. Solomon, Maurice	c/o Solomon, Parmesar & Co., 78 Church St. G/town	227-5568
60. Sukhai, Roopnarine	c/o National Milling Co. Ltd., Agricola, G/town	233-2462
61. Thompson, Colin	c/o Caricom Secretariat, Turkeyen, ECD	222-0001
62. Veerasammy, Leslie	c/o Nizam Ali & Co., 9 Church St., G/town	227-8825
63. Williams, Kurt	c/o Digicel Guyana, Kingston, G/town	690-0000
64. Wiltshire, Garfield	c/o Bounty Farms Limited, 24 Water Street G/town	225-9313
65. Yusuf, Shelliza	73 Sixth Street, Alberttown, G/town	226-7689

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2010 ACCA GRADUATES

The Institute congratulates the following students who successfully completed the ACCA examinations during the year:

- | | |
|---------------------------|----------------------------|
| 1) Jason Alli | 8) Jawahar Persaud |
| 2) Asha Christian | 9) Khemraj Persaud |
| 3) Sandia Rebekah Harold | 10) Navindra Datt Prashad |
| 4) Oswin Esmond Harte | 11) Priya Ragnauth Persaud |
| 5) Daneile Nodika Hicks | 12) Alvin Rambajan |
| 6) Ananda Latchman | 13) Thacoor Ramcharitar |
| 7) Karen Melville-Jaglall | 14) Gail Ann Van Sluytman |