

1

- The SAP payroll implementation.

- The implementation of the SAP payroll project started in December 2014 where it was first initiated with Oxford whom NV GEBE has done continuous business with in the past. The proposal from Oxford estimated in the amount of \$68000.00 **with no terms of reference**. Based on Mr. Zagers advice to the CFO Mr. Rene Gartner after reviewing the said contract, to have Oxford include a terms of Reference in their contract agreement with NV GEBE. Mr. Gartner reluctantly agreed to this, **because according to him the terms of reference is pure bureaucracy and in addition it will cost NV GEBE an extra \$750.00.** The consultant that headed the above mention project is Ms. Sheila Jackson who at that time worked for Oxford along with Mr. Keith King. As the project was on going both realize the magnitude of the project as well as the profit and made a direct proposal to Mr. Gartner for their services. During this time, which has still not been made clear, The Managing Board; Mr. Gartner ended the contract with Oxford for the above mention services and contracted Ms. Jackson (Spectrum Consulting) directly and associate; Keith King (Keith King consulting) to assist NV GEBE with the implementation of the SAP Payroll.

- The then proposal from Oxford total a rate of \$180 per hour and the new proposal from Ms. Jackson & Keith King proposed a rate of **\$120** each per hour which equals to **\$240** which was approved by the Managing Board Mr. Rene Gartner. This New agreement started in June 2015.

- The findings are as follows;

- Up to present no budget was able to be located for the above mention project.
- There is no contract/ Purchase order/ terms of reference between NV GEBE and Spectrum Consulting Services & Keith King consulting services. And a result due to not having a terms of reference, the risk of the scope of work can be amended continuously by those individuals which can cost NV GEBE more unnecessary money. For example; NV GEBE will be charge additional for training of the process owners (payroll and Human Resource)
- Both individuals are **being paid on a weekly bases in the amount of \$ 4800** each at a unit price of **\$120** per hour which has to be wire transfer internationally.
- Both Individuals are being paid **without a sign contract or PO (purchase order) which is not in accordance to NV GEBE policy / procedure. (see attachment Re: Invoices w/e)**
- Due to the said project not having a budget, Mr. Rene Gartner instructed the AP to book it under the automation cost center (ICT) which is not a correct booking. Moreover, in the 2015 budget that ICT submitted, there was no recommendations/ approval for SAP payroll. This was solely initiated by the Managing board; Mr. Rene Gartner.

- The payment of fees up to present for the SAP payroll implementation to Oxford and Spectrum Consulting Services & Keith King consulting services is over \$230.000 not including hotel, lodging and car rental.
- The implementation of the SAP payroll program as Mr. Gartner's said priority is very questionable as a necessity due the fact that payroll is ~~one~~ of the few thing in NV GEBE **that is not an issue; has always be accurate and on time!** Implementing such program can run the risk when there is an error and as a result the employees will not be paid on time. Moreover, **Salomo** is currently a "standalone" payroll system by itself that NV GEBE has been using now for some time. (it doesn't link to anything) However SAP is a fully integrated system and if there is any problems or upgrades, there is a huge possibility it will / can affect the whole SAP system which has happen in the past. Another concern with this project is the privacy issue; due to the fact that the SAP system is **not a standalone**, there is a chance that employees will end up with viewing possibilities due to the access levels.

- ~~_____~~
- ~~_____~~
- ~~_____~~
- Other personal expenses (acct 602900). The Managing board has an agreement with a few businesses where they are allowed to food and beverages with no limit. This transaction is besides the usage of **the credit card which needs to be follow up on**. The two business are Chippie Café and Kings Mart. Payment to these businesses is made in the form of a sign invoice which is forward every month to the finance department for payment. (See attachment off an invoice that was received today).

In closing the major problem that NV GEBE is encountering at this time is Mr. Gartner who is **constantly undermining Management policies and procedures and refusing to adhere to them** which is a great concern.

Keith King

PO Box 32073
Olivette
MO 63132

Invoice No.

270

INVOICE

Customer

Name N.V. GEBE
Address Walter Nisbeth Road #35
City Phillipsburg Sint Ma DWI
Phone _____

Date 10-Jul-15
Consultant Keith King
Rep _____
FOB _____

Qty	Description	Unit Price	TOTAL
40.00	Consulting Hours 6/20 - 6/26/2015	\$120.00	\$4,800.00
40.00	Consulting Hours 6/27 - 7/03/2015	\$120.00	\$4,800.00
40.00	Consulting Hours 7/04 - 7/10/2015	\$120.00	\$4,800.00
0.00		\$0.00	\$0.00
Sub Total			\$14,400.00
Date	Expenses		
0-Jan-00	Expenses	\$0.00	\$0.00
0-Jan-00	Expenses	\$0.00	\$0.00
Total Expenses			\$0.00

ENTERED JUL 16 2015

Payment Details

- Cash
- Check
- Wire Bank Of America USA

AC Name Keith King
AC # 0034 7243 6034
Routing # 026009593
Swift Code BOFAUS3N

SubTotal	\$14,400.00
Shipping & Handling	\$0.00
Taxes	State
TOTAL	\$14,400.00

Invoice is due 7 days from invoice date

Thank you for your business!



**Attachment A
Statement of Services**

This Statement of Services ("SOS") is made and subject to the Consulting Services Agreement between N.V. GEBE Water & Electric ("Client") and Oxford Global Resources, Inc. ("Oxford") with an Effective Date of 2/24/10 ("Agreement").

I. Services

A. Oxford shall provide the Services of the following Consultant(s), and Client shall pay for such Services at the Hourly Rates set forth below. The parties agree that any change in circumstances, such as a change in the scope of Services, may require a new Hourly Rate. In such event, the parties shall work together in good faith to establish a new mutually agreed upon Hourly Rate.

Consultant Name	Hourly Rate	Overtime Rate	Work Location
Sheila Jackson	\$180		St. Maarten

B. **Start Date:** 11/21/14

II. Expenses

All business and travel expense will be documented by properly completed and approved expense reports, including adequate supporting documentation for the expense incurred. Client will be responsible for the following business and travel expenses: Airfare, \$40/day for meals, car, hotel and other expenses as required by the assignment

III. Payment Terms

Any and all payments due hereunder shall be due within DI days of the date of invoice.
* Any reference to "DI" above shall indicate payment terms are due immediate.

IV. Client Information:

The Client hereby designates Leandro Amarello as Client Manager (Phone No. 721-588-6143). The Client Manager shall have overall responsibility for directing and managing the Services performed. The Client shall give prompt written notice of any change in the Client Manager designee. Additionally any individual who approves Consultant's hours on behalf of Client shall be regarded by Oxford as having authority to approve said hours.

OXFORD GLOBAL RESOURCES, INC.

CLIENT

By: _____

By: _____

Name: Beth Stanhope

Name:

Title: Corporate Paralegal

Title:

Date:

Date:

114854

INVOICE

1900337 / 200840
6400108

Remit To:

Oxford Global Resources, Inc
P.O. Box 3256
Boston MA 02241-3256
United States

Page: 1
Invoice No: 3086313
Invoice Date: 12/19/2014
Customer Number: CUS106461
Payment Terms: Immediate
Due Date: 12/19/2014

Bill To:

N. V. GEBE WATER AND ELECTRIC
Leandro Amarello
W. J. Nisberth Road 35
St. Maarten
Netherlands Antilles

Invoice for Technical Services Rendered:

AMOUNT DUE: 6,480.00 USD

Office: 17100

Sales Person: 30107

For billing questions, please call 800-426-9196

Assignment#	Name	Week Ending Dt	Description	Units/Hours	Unit Rate	Net Amount
SAP HR PAYROLL CONSULTANT						
OGR0120311	Jackson, Sheila	12/19/2014	Regular	36.00	180.00	6,480.00
SERVICE SUBTOTAL:						6,480.00
TOTAL AMOUNT DUE:						6,480.00

3/2/15

INVOICE DATE	INVOICE NO.
600800	115 6480-2015
DEPARTMENT	DATE
	12/19/2014
PROJECT	
PLACED BY	APPR. DATE
	3/2/15
APPR. MAN. DIR.	PAYMENT INFO
INFO / REMARKS	BANK
	6400108
	FEB 03 2015
	DATE



Oxford Global Resources, Inc. is an equal opportunity employer.
 Oxford Global Resources, Inc. does not discriminate on the basis of race, color, religion, sex, national origin, age, disability,
 or any other characteristic protected by applicable state or Federal civil rights law.
 Oxford Global Resources, Inc. may operate in some states under a registered assumed name. If your firm requires this information, please contact your local sales office.
 Invoices not paid by the due date may be subject to penalty charges as stipulated in the agreement with Oxford.

Spectrum Consulting IT Associates, Inc.
 2404 Danver Lane
 Buford, GA 30519
 770-932-7876/770-744-9265

Invoice No. NV-GEBE 0704

INVOICE

Customer

Name NV GEBE
 Address Walter Nisbeth Road # 35
 City Phillipsburg, Sint M DWI
 Phone _____

Date July 25 2015
 Consultant Sheila Jackson
 Rep SAP PY Project
 FOB _____

Qty	Description	Unit Price	TOTAL
40.00	Consulting Hours 7/20/15 - 7/25/2015	\$120.00	\$4,800.00
0.00			\$0.00
0.00			\$0.00
0.00			\$0.00
Sub Total			\$4,800.00
Date	Expenses		
25-Jul-15	Expenses	\$0.00	\$0.00
25-Jul-15	Expenses	\$0.00	\$0.00
Total Expenses			\$0.00

Payment Details

- Cash
- Check
- Wire JP Morgan Chase

AC Name Spectrum Consulting IT Associates In
 AC # 474922361

Routing # 021000021
 Swift Code chasus33

SubTotal	\$4,800.00
Shipping & Handling	\$0.00
Taxes State	
TOTAL	\$4,800.00

JPMorgan Chase Bank 270
 Park Ave New York New York
 10017

Thank you for your business!

Keith King

PO Box 32073
Olivette
MO 63132

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State	
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