



REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF TRINIDAD AND TOBAGO ON THE FINANCIAL STATEMENTS OF THE SAN JUAN/LAVENTILLE REGIONAL CORPORATION FOR THE YEAR ENDED 30th SEPTEMBER 2005

The accompanying Financial Statements of the San Juan/Laventille Regional Corporation for the year ended 30th September 2005 have been audited. The Statements comprise of a Statement of Receipts and Payments and following supporting Schedules.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

2. The management of the San Juan/Laventille Regional Corporation (the Corporation) is responsible for the preparation and fair presentation of these Financial Statements in a form approved by the Minister of Finance. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of Financial Statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

AUDITOR'S RESPONSIBILITY

3. The Auditor General's responsibility is to express an opinion on these Financial Statements based on the audit. The audit was carried out in accordance with section 116 of the Constitution of the Republic of Trinidad and Tobago and section 113 (2) of the Municipal Corporations Act, Chapter 25:04. The audit was conducted in accordance with auditing standards which require that ethical requirements be complied with and that the audit be planned and performed to obtain reasonable assurance about whether the Financial Statements are free from material misstatement.

4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Financial Statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Financial Statements.

5. It is my view that the audit evidence obtained is sufficient and appropriate to provide a basis for the comments made at paragraphs 6 to 11 of this Report.

BASIS FOR DISCLAIMER OF OPINION

6. Several records and documents were not provided for audit. As a result the following amounts appearing on the Statement of Receipts and Payments were not verified.

Receipts:

i.	Cash Book Balance as at 1/10/2004	- \$4,286,954.55
ii.	Releases:	
	a. Recurrent Expenditure	- \$79,227,252.00
	b. Severance/Retiring Benefits	- \$590,552.17
iii.	Other Items:	
	a. Deposits	- \$138,363.13
	b. Advances	- \$ 9,184.05
	c. Fees and Other Income	- \$598,361.46
	d. Bank Interest	- \$298,505.80
	e. Unpaid cheques F.T.P Oct. 2004 to Sept. 2005 redeposited in Cash Book	- \$998,058.59

Payments:

i.	Recurrent Services	- \$77,487,213.80
ii.	I.R.I.A.D	- \$1,224,304.97
iii.	Severance Benefits	- \$863,854.23
iv.	Other Items:	
	a. Deposits	-\$102,631.97
	b. Advances	-\$1,010,472.11
iv.	Revalidated Cheques paid F.T.P Oct. 2004 to Sept. 2005	- \$272,835.45
v.	Cash Book Balance as at 30/09/05	- \$3,774,691.00
vi.	Plus Cheques for Sept. 2005 deposited in Oct. 2005	- \$1,416,525.00

DISCLAIMER OF OPINION

7. Because of the significance of the matters described at paragraph 6 above, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the Financial Statements.

OTHER MATTERS

BASIS OF ACCOUNTING

8. Section 113 (1) of the Municipal Corporations Act, Chapter 25:04 (the Act) states:

“Every Corporation shall keep its accounts in a form, having regard to its annual estimates, approved by the Minister of Finance.”

8.1 The approval of the Minister of Finance was not seen for the basis of accounting used.

ERRORS IN AND OMISSIONS FROM THE FINANCIAL STATEMENTS

9. Also, there were various errors in and omissions from the financial statements which have been drawn to the attention of the Management of the Corporation.

MAINTENANCE OF RECORDS

10. The Vote Books, Abstracts, Payment Vouchers and Bank Reconciliation Statements produced for audit were not properly maintained in accordance with the Financial Regulations, Chapter 69:01, Financial Instructions, 1965 and relevant financial circulars.

FINANCIAL STATEMENTS

11. There were several instances where the Expenditure exceeded the Releases and Allocation.

SUBMISSION OF REPORT

12. This Report is being submitted to the Speaker of the House of Representatives, the President of the Senate and the Minister of Finance in accordance with the requirements of sections 116 and 119 of the Constitution of the Republic of Trinidad and Tobago.

22nd July, 2014



**MAJEED ALI
ACTING AUDITOR GENERAL**

SAN JUAN LAVENTILLE REGIONAL CORPORATION

FINANCIAL STATEMENT

FOR THE YEAR ENDED SEPTEMBER 30TH 2005

SAN JUAN / LAVENTILLE REGIONAL CORPORATION
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER, 2005

RECEIPTS	PAGE REF.	AMOUNT	PAYMENTS	PAGE REF.	AMOUNT
CASH BOOK BALANCE AS AT 1/10/2004		\$ 4,286,954.55			\$
<u>RELEASES</u>					
RECURRENT SERVICES	1	79,227,252.00	RECURRENT SERVICES	6	77,487,213.80
SEVERANCE /RETIRING BENEFIT	2	590,552.17	I.R.I.A.D. SEVERANCE BENEFITS	7 8	1,224,304.97 863,854.23
<u>OTHER ITEMS</u>			<u>OTHER ITEMS</u>		
DEPOSITS	3	138,363.13	DEPOSITS	3	102,631.97
ADVANCES	4	9,184.05	ADVANCES	4	1,010,472.11
FEES AND OTHER INCOME	5	598,361.46	REVALIDATED CHEQUES PAID F.T.P.OCT. 2004 TO SEPT. 2005	CASH BOOK	272,835.45
BANK INTEREST	5	298,505.80	CASH BOOK BALANCE AS AT 30/09/05	9	3,774,691.00
UNPAID CHEQUES F.T.P. OCT.2004 TO SEPT. 2005 REDEPOSITED IN CASH BOOK	CASH BOOK	998,058.59	PLUS CHEQUES FOR SEPT. 2005 DEPOSITED IN OCT. 2005	10	1,416,525.00
GRAND TOTAL		86,147,231.75			86,152,528.53

FINANCIAL OFFICER
DATE 22/6/09



CHIEF EXECUTIVE OFFICER
DATE:

CHIEF EXECUTIVE OFFICER
SAN JUAN/LAVENTILLE REGIONAL CORPORATION

JUN 25 2009

SAN JUAN LAVENTILLE REGIONAL CORPORATION
 RECURRENT SERVICES RELEASES
 FOR THE YEAR ENDED SEPTEMBER 30TH 2005

CHEQUE #	DATE	AMOUNT \$	PERSONNEL EXPENDITURE \$	GOODS & SERVICES \$	MINOR EQUIPMENT \$	CURRENT TRANSFERS & SUBSIDIES \$	IRIAD \$
P00022905	18/10/04	5,267,700.00	3,230,700.00	2,037,000.00			
P00023531	1/12/2004	7,294,000.00	4,512,000.00	2,781,000.00		1000.00	
P00023705	9/12/2004	5,922,000.00	3,275,000.00	2,647,000.00			
P00023896	13/12/04	15,000.00			15,000.00		
P00024309	7/1/2005	97,000.00			97,000.00		
P00024718	21/01/05	5,661,000.00	3,356,000.00	2,304,000.00		1,000.00	
P00025056	9/2/2005	6,124,000.00	3,406,000.00	2,718,000.00			
P00025558	28/02/05	53,000.00			53,000.00		
REC# 15990	MARCH	6,045,500.00		2,567,000.00	3,478,500.00		
REC# 15991	MARCH	340,010.00			340,010.00		
REC#16361	15/04/05	5,784,500.00	5,784,500.00				
P00030986	23/05/05	7,353,000.00	4,753,000.00	2,599,000.00		1,000.00	
P00031796	22/06/05	5,896,000.00	3,329,000.00	2,567,000.00			
P00032116	19/07/05	1,295,000.00					1,295,000.00
P00032433	27/07/05	5,584,000.00	5,584,000.00				
P00032434	27/07/05	53,000.00	53,000.00				
P00053401	17/08/05	5,908,000.00	3,281,000.00	2,627,000.00			
P00010778	28/09/05	8,752,017.00	4,146,000.00	3,270,000.00	1,336,017.00		
P00107285	29/09/05	366,000.00					366,000.00
P00107210	29/09/05	143,525.00			143,525.00		
P00107209	29/09/05	1,273,000.00	1,053,000.00	220,000.00			
TOTAL		79,227,252.00	45,763,200.00	26,337,000.00	5,463,052.00	3,000.00	1,661,000.00

**SAN JUAN / LAVENTILLE REGIONAL CORPORATION
RELEASES RETIRING BENEFITS
FOR THE YEAR ENDED SEPTEMBER 30TH 2005**

CHEQUE #	DATE OF CHEQUE	AMOUNT
P00023719	9/12/2004	14,012.95
P00024104	15/12/04	16,501.68
P00025045	9/2/2005	53,451.34
REC# 16351	APRIL	99,505.19
P00030887	38600.00	69,307.00
P00032047	14/07/05	16,764.90
P00046195	9/8/2005	168,260.57
P00046200	9/8/2005	86,693.08
P00094396	21/09/05	66,055.66
TOTAL		590,552.37

SAN JUAN/ LAVENTILLE REGIONAL CORPORATION
STATEMENT OF DEPOSITS
FOR THE YEAR ENDING 30TH SEPTEMBER, 2005

ITEM	BALANCE AS AT 30/09/2004	RECEIVED AS AT 30/09/2005	TOTAL	PAID AT 30/09/2005	BALANCE AS AT 30/09/2005
UNDRAWN WAGES	\$ (14,224.12)	\$ 0.00	\$ (14,224.12)	\$ 0.00	\$ (14,224.12)
LAVENTILLE COMM. COMPLEX	(107.20)	0.00	(107.20)	0.00	(107.20)
RECOVERY OF OVERPAYMENT	227,863.44	9,616.73	237,480.17	0.00	237,480.17
TENDER DEPOSITS	170,630.00	23,600.00	194,230.00	63,500.00	130,730.00
ST. GEORGE WEST C.C	254,638.15	0.00	254,638.15	0.00	254,638.15
REFUND OF FOOD BADGE	(75.00)	0.00	(75.00)	0.00	(75.00)
REFUND OF FEES (WASTE DISP.)	(28,590.00)	0.00	(28,590.00)	5,100.00	(33,690.00)
REFUND OF WAGES	45,577.28	27,974.34	73,551.62	18,432.18	55,119.44
CASH PERFORMANCE	212,834.65	52,850.00	265,684.65	0.00	265,684.65
CELLULAR PHONES	(23,627.34)	10,616.75	(13,010.59)	8,119.79	(21,130.38)
MISC. VAT EXCLUDED FROM CHEQUE	56.25	0.00	56.25	0.00	56.25
RECOVERY OF LOST PROPERTY	20.00	0.00	20.00	0.00	20.00
DEPOSIT C.E.O.	816.26	0.00	816.26	0.00	816.26
REFUNDABLE DEPOSITS	250.00	0.00	250.00	0.00	250.00

SAN JUAN/ LAVENTILLE REGIONAL CORPORATION
STATEMENT OF DEPOSITS
FOR THE YEAR ENDING 30TH SEPTEMBER, 2005

ITEM	BALANCE AS AT 30/09/2004	RECEIVED AS AT 30/09/2005	TOTAL	PAID AT 30/09/2005	BALANCE AS AT 30/09/2005
F.C.B. SAN JUAN	0.20	0.00	0.20	0.00	0.20
ARREARS OF WAGES & COLA (95-96)	14,297.76	0.00	14,297.76	0.00	14,297.76
ARREARS OF WAGES & COLA (JUL-DEC.92)	13,363.25	0.00	13,363.25	0.00	13,363.25
ARREARS OF COLA (CASUAL WORKERS)	15,398.97	0.00	15,398.97	0.00	15,398.97
DEPOSITS C.E.O. RENT	28,000.00	0.00	28,000.00	0.00	28,000.00
SPECIAL EVENT	4,003.94	0.00	4,003.94	0.00	4,003.94
LIFEGUARD SERVICES	6,536.48	0.00	6,536.48	0.00	6,536.48
CONSTRUCTION OF ARANGUEZ SAVANNAH	17,000.00	0.00	17,000.00	0.00	17,000.00
REFUND OF FEES (Parks & Rec.Grounds)	(2,125.00)	0.00	(2,125.00)	6,400.00	(8,525.00)
REFUND OF CAUTION FEES	1,500.00	0.00	1,500.00	0.00	1,500.00
E2K PROJECTS	11,017.80	0.00	11,017.80	0.00	11,017.80
VEHICLE INSURANCE	9,560.40	0.00	9,560.40	0.00	9,560.40
REFUND OF RENTAL RE M.T.S.	6,095.00	0.00	6,095.00	0.00	6,095.00
REFUND OF CREDIT UNION	-1,225.00	0.00	-1,225.00	0.00	-1,225.00
REFUND OF SERVICE CHARGE	40.00	0.00	40.00	0.00	40.00
REC. OF OVERPAYMENT OF VOUCHERS	7,990.20	0.00	7,990.20	0.00	7,990.20
RECOVERY OF GROSS PAY	0.00	13,165.31	13,165.31	0.00	13,165.31
EL SOCORRO TAXI DRIVERS ASSOC.	0.00	540.00	540.00	0.00	540.00
EXTRA DUTY SECURITY	0.00	0.00	0.00	1,080.00	-1,080.00
TOTALS	977,516.37	138,363.13	1,115,879.50	102,631.97	1,013,247.53

SAN JUAN/LAVENTILLE REGIONAL CORPORATION
STATEMENT OF ADVANCES
FOR THE PERIOD ENDING 30TH SEPTEMBER, 2005

ITEM	BALANCE AS AT 30/9/04	PAID/ADJUSTED AS AT 30/09/2005	TOTAL	REC./ADJUSTED AS AT 30/09/2005	BALANCE AS AT 30/9/2005
WATCHMEN - KENT HOUSE	(2,130,418.28)	(1,001,148.34)	(3,131,566.62)	0	(3,131,566.62)
SALARY SENT IN ERROR	(3,849.38)	0	(3,849.38)	0	(3,849.38)
NATIONAL HOUSING AUTHORITY	(516.72)	0	(516.72)	0	(516.72)
ROYAL BANK INDEPENDENCE SQ. P.O.S.	(24.76)	0	(24.76)	0	(24.76)
JOHN LEWIS	(276.90)	0	(276.90)	0	(276.90)
DONIEL HENRY	(45.40)	0	(45.40)	0	(45.40)
MC DONALD KING	(858.90)	0	(858.90)	0	(858.90)
CHEQUES I.F.O RAMDAI RAMJIT	(140.00)	0	(140.00)	0	(140.00)
LUKE PAUL	(7,240.79)	0	(7,240.79)	0	(7,240.79)
EAST SIDE PLAZA	100,000.00	0	100,000.00	0	100,000.00
CHEQUE I.F.O GAYA SINGH	(1,509.93)	0	(1,509.93)	0	(1,509.93)
ALSTONS MARKETING CO.	(59.80)	0	(59.80)	0	(59.80)
PARAMDAIE SINGH	(252.00)	0	(252.00)	0	(252.00)
CENTRAL CARIBBEAN DISTRIBUTERS	(2,026.56)	0	(2,026.56)	0	(2,026.56)
AWARDY HARDWARE & GENERAL SUPPLIES	(1,092.50)	0	(1,092.50)	0	(1,092.50)
STAFF LOANS	(10,856.58)	0	(10,856.58)	0	(10,856.58)
C.E.O. LOANS	(1,964.51)	0	(1,964.51)	9,184.05	7,219.54
RECOVERY OF OVERPAYMENT	77,524.19	0	77,524.19	0	77,524.19
FLOOD SURVEY	0	0	0.00	0	0
COUNCILLORS LOANS	0	(7976.39)	(7,976.39)	0	(7,976.39)
PAYMENT OF NET WAGES	0	(1347.38)	(1,347.38)	0	(1,347.38)
TOTAL	(1,983,608.82)	\$ (1,010,472.11)	(2,994,080.93)	9,184.05	(2,984,896.88)

SAN JUAN/ LAVENTILLE REGIONAL CORPORATION
STATEMENT OF FEES AND OTHER INCOME
FOR THE YEAR ENDED 30TH SEPTEMBER 2005

HEAD/ SUB HEAD	ITEM	AMOUNT
04- OTHER INCOME 001- RENT	01- GENERAL ADMIN. 02- MARKETS & ABATTOIRS 03- PARKS & REC. GROUNDS	\$ 19,500.00
TOTAL ITEM 001		\$ 19,500.00
002-FEES	01- CEMETERIES 02- MARKETS & ABATTOIRS 03- OTHER BUILDING PLANS	\$ 6,980.00 \$ 168,491.46 \$ 60,900.00
TOTAL ITEM 002		\$ 236,371.46
003-SERVICE CHARGE	02- WASTE DISPOSAL 03- WATER DELIVERY	\$ 183,400.00 \$ -
TOTAL ITEM 003		\$ 183,400.00
005- LICENCE	01- FOOD BADGES	\$ 159,090.00
TOTAL ITEM 005		\$ 159,090.00
099 - MISCELLANEOUS	01 - GENERAL ADMINISTRATION	\$ -
TOTAL FEES & INCOME		\$ 598,361.46
006- BANK INTEREST	CURRENT ACCOUNT	\$ 298,505.80
TOTAL ITEM 006		\$ 298,505.80

SAN JUAN / LAVENTILLE REGIONAL CORPORATION
 RECURRENT EXPENDITURE
 STATEMENT OF ACTUAL EXPENDITURE FOR THE MONTH ENDING SEPTEMBER 30TH, 2005

HEAD SUB HEAD & ITEM	ORIGINAL ALLOCATION	SUPPLEMENTARY ALLOCATION	REVISED PROVISION	RELEASES	TO THE END OF AUGUST	FOR THE MONTH OF SEPTEMBER	TO THE END OF SEPTEMBER	OUTSTANDING COMMITMENT	TOTAL	BALANCE OF PROVISION	BALANCE ON RELEASE
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
01 <u>PERSONNEL EXPENDITURE:</u>											
001 <u>GENERAL ADMINISTRATION</u>											
02 Wages & Cola	302,000.00	(30,069.80)	271,930.20	166,400.00	165,358.00	0.00	165,358.00	0.00	165,358.00	106,572.20	1,042.00
03 Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04 Allowances	0.00	30,069.80	30,069.80	30,069.80	30,069.80	0.00	30,069.80	0.00	30,069.80	0.00	0.00
05 Gov't Contr. to N.I.S.	2,500,000.00	0.00	2,500,000.00	2,270,000.00	1,994,566.00	275,195.00	2,269,761.00	0.00	2,269,761.00	230,239.00	239.00
12 Settlement of Arrears to Public Officers	100,000.00	0.00	100,000.00	35,000.00	24,262.00	6,035.00	30,297.00	0.00	30,297.00	69,703.00	4,703.00
13 Remuneration to Council Members	863,000.00	0.00	863,000.00	862,200.00	790,350.00	71,850.00	862,200.00	0.00	862,200.00	800.00	0.00
20 Gov't Contr. To Group Health Insurance	370,000.00	0.00	370,000.00	296,000.00	261,214.00	33,709.00	294,923.00	0.00	294,923.00	75,077.00	1,077.00
TOTAL 001	4,135,000.00	0.00	4,135,000.00	3,659,669.80	3,265,819.80	386,789.00	3,652,608.80	0.00	3,652,608.80	482,391.20	7,061.00
002 <u>CEMETERIES</u>											
02 Wages & Cola	92,000.00	0.00	92,000.00	6,000.00	5,280.00	480.00	5,760.00	0.00	5,760.00	86,240.00	240.00
03 Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04 Allowances	10,000.00	0.00	10,000.00	4,200.00	427.00	0.00	427.00	0.00	427.00	9,573.00	3,773.00
TOTAL 002	102,000.00	0.00	102,000.00	10,200.00	5,707.00	480.00	6,187.00	0.00	6,187.00	95,813.00	4,013.00
003 <u>MARKETS & ABATTOIRS</u>											
02 Wages & Cola	237,000.00	0.00	237,000.00	152,000.00	124,867.00	5,821.00	130,688.00	0.00	130,688.00	106,312.00	21,312.00
03 Overtime	144,000.00	0.00	144,000.00	18,000.00	17,090.00	502.00	17,592.00	0.00	17,592.00	126,408.00	408.00
04 Allowances	15,000.00	12,000.00	27,000.00	3,000.00	2,575.00	182.00	2,757.00	0.00	2,757.00	24,243.00	243.00
TOTAL 003	396,000.00	12,000.00	408,000.00	173,000.00	144,532.00	6,505.00	151,037.00	0.00	151,037.00	256,963.00	21,963.00

SAN JUAN / LAVENTILLE REGIONAL CORPORATION
 RECURRENT EXPENDITURE
 STATEMENT OF ACTUAL EXPENDITURE FOR THE MONTH ENDING SEPTEMBER 30TH, 2005

HEAD SUB HEAD & ITEM	ORIGINAL ALLOCATION	SUPPLEMENTARY ALLOCATION	REVISED PROVISION	RELEASES	TO THE END OF AUGUST	FOR THE MONTH OF SEPTEMBER	TO THE END OF SEPTEMBER	OUTSTANDING COMMITMENT	TOTAL	BALANCE OF PROVISION	BALANCE ON RELEASE
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
004 <u>M'TNCE OF BLDGS, GROUNDS & PASTURES</u>											
02 Wages & Cola	2,145,000.00	500,000.00	2,645,000.00	2,550,000.00	2,357,374.00	192,341.00	2,549,715.00	0.00	2,549,715.00	95,285.00	285.00
03 Overtime	150,000.00	0.00	150,000.00	27,000.00	25,289.00	857.00	26,146.00	0.00	26,146.00	123,854.00	854.00
04 Allowances	145,000.00	220,000.00	365,000.00	365,000.00	237,289.00	95,463.00	332,752.00	0.00	332,752.00	32,248.00	32,248.00
TOTAL 004	2,440,000.00	720,000.00	3,160,000.00	2,942,000.00	2,619,952.00	288,661.00	2,908,613.00	0.00	2,908,613.00	251,387.00	33,387.00
005 <u>LOCAL HEALTH AUTHORITY</u>											
02 Wages & Cola	13,877,000.00	0.00	13,877,000.00	13,704,000.00	12,627,614.00	1,076,379.00	13,703,993.00	0.00	13,703,993.00	173,007.00	7.00
03 Overtime	600,000.00	0.00	600,000.00	338,000.00	290,390.00	20,349.00	310,739.00	0.00	310,739.00	289,261.00	27,261.00
04 Allowances	545,000.00	190,000.00	735,000.00	735,000.00	609,846.00	113,450.00	723,296.00	0.00	723,296.00	11,704.00	11,704.00
TOTAL 005	15,022,000.00	190,000.00	15,212,000.00	14,777,000.00	13,527,850.00	1,210,178.00	14,738,028.00	0.00	14,738,028.00	473,972.00	38,972.00
006 <u>MAINTENANCE OF STATE TRACES, ETC.</u>											
02 Wages & Cola	24,347,000.00	(737,000.00)	23,610,000.00	21,501,000.00	19,767,874.00	1,732,130.00	21,500,004.00	0.00	21,500,004.00	2,109,996.00	996.00
03 Overtime	500,000.00	0.00	500,000.00	251,000.00	229,819.00	20,575.00	250,394.00	0.00	250,394.00	249,606.00	606.00
04 Allowances	472,000.00	215,000.00	687,000.00	547,000.00	639,948.00	72,318.00	712,266.00	0.00	712,266.00	(25,266.00)	(165,266.00)
TOTAL 006	25,319,000.00	(522,000.00)	24,797,000.00	22,299,000.00	20,637,641.00	1,825,023.00	22,462,664.00	0.00	22,462,664.00	2,334,336.00	(163,664.00)
TOTAL PERSONNEL EXPENDITURE	47,414,000.00	400,000.00	47,814,000.00	43,860,869.80	40,201,501.80	3,717,636.00	43,919,137.80	-	43,919,137.80	3,894,862.20	(58,268.00)

SAN JUAN / LAVENTILLE REGIONAL CORPORATION
RECURRENT EXPENDITURE
STATEMENT OF ACTUAL EXPENDITURE FOR THE MONTH ENDING SEPTEMBER 30TH, 2005

HEAD SUB HEAD & ITEM	ORIGINAL ALLOCATION	SUPPLEMENTARY ALLOCATION	REVISED PROVISION	RELEASES	TO THE END OF AUGUST	FOR THE MONTH OF SEPTEMBER	TO THE END OF SEPTEMBER	OUTSTANDING COMMITMENT	TOTAL	BALANCE OF PROVISION	BALANCE ON RELEASE
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
02 <u>GOODS AND SERVICES:</u>											
001 <u>GENERAL ADMINISTRATION</u>											
03 Uniforms	150,000.00	0.00	150,000.00	94,000.00	25,153.00	161,205.00	186,358.00	0.00	186,358.00	(36,358.00)	(92,358.00)
05 Telephone	365,000.00	0.00	365,000.00	340,000.00	284,537.00	55,371.00	339,908.00	0.00	339,908.00	25,092.00	92.00
08 Rent/ Lease - Office Accomodation & Storage	625,000.00	0.00	625,000.00	625,000.00	520,375.00	104,075.00	624,450.00	0.00	624,450.00	550.00	550.00
09 Rent/ Lease - Vehicles and Equipment	20,000.00	(4,700.00)	15,300.00	15,300.00	15,300.00	0.00	15,300.00	0.00	15,300.00	0.00	0.00
10 Office Stationery and Supplies	240,000.00	4,700.00	244,700.00	222,000.00	203,690.00	16,381.00	220,071.00	0.00	220,071.00	24,629.00	1,929.00
12 Materials and Supplies	100,000.00	0.00	100,000.00	100,000.00	73,435.00	26,558.00	99,993.00	0.00	99,993.00	7.00	7.00
15 Repairs and Maintenance - Equipment	36,000.00	20,000.00	56,000.00	32,053.00	32,788.00	(736.00)	32,052.00	3,689.00	35,741.00	20,259.00	(3,688.00)
16 Contract Employment	54,000.00	0.00	54,000.00	21,000.00	8,238.00	12,140.00	20,378.00	0.00	20,378.00	33,622.00	622.00
17 Training	75,000.00	0.00	75,000.00	50,000.00	30,581.00	0.00	30,581.00	0.00	30,581.00	44,419.00	19,419.00
19 Official Entertainment	50,000.00	0.00	50,000.00	29,000.00	0.00	0.00	0.00	0.00	0.00	50,000.00	29,000.00
21 Repairs and Maintenance - Buildings	180,000.00	(110,000.00)	70,000.00	77,000.00	30,911.00	38,373.00	69,284.00	0.00	69,284.00	716.00	7,716.00
22 Short-Term Employment	634,000.00	200,000.00	834,000.00	834,000.00	722,372.00	53,428.00	775,800.00	0.00	775,800.00	58,200.00	58,200.00
23 Fees	153,000.00	(80,000.00)	73,000.00	67,796.00	52,646.00	15,150.00	67,796.00	0.00	67,796.00	5,204.00	0.00
27 Official Overseas Travel	70,000.00	(68,280.00)	1,720.00	2,000.00	1,720.00	0.00	1,720.00	0.00	1,720.00	0.00	280.00
43 Security Services	600,000.00	120,000.00	720,000.00	630,000.00	486,508.00	137,002.00	623,510.00	0.00	623,510.00	96,490.00	6,490.00
57 Postage	1,000.00	0.00	1,000.00	869.00	864.00	5.00	869.00	0.00	869.00	131.00	0.00
61 Insurance	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00	0.00
62 Promotions, Publicity & Printing	40,000.00	0.00	40,000.00	40,000.00	34,946.00	3,700.00	38,646.00	0.00	38,646.00	1,354.00	1,354.00
66 Hosting of Conf., Sem. And Other Functions	100,000.00	50,000.00	150,000.00	100,000.00	141,799.00	120,156.00	261,955.00	0.00	261,955.00	(111,955.00)	(161,955.00)
68 Water Trucking	700,000.00	(47,500.00)	652,500.00	600,000.00	652,462.00	0.00	652,462.00	0.00	652,462.00	38.00	(52,462.00)
99 Employee Assistance Programme	21,000.00	(19,400.00)	1,600.00	2,000.00	0.00	0.00	0.00	0.00	0.00	1,600.00	2,000.00
TOTAL 001	4,314,000.00	64,820.00	4,378,820.00	3,982,018.00	3,418,325.00	742,808.00	4,161,133.00	3,689.00	4,164,822.00	213,998.00	(182,804.00)

SAN JUAN / LAVENTILLE REGIONAL CORPORATION
RECURRENT EXPENDITURE
STATEMENT OF ACTUAL EXPENDITURE FOR THE MONTH ENDING SEPTEMBER 30TH, 2005

HEAD SUB HEAD & ITEM	ORIGINAL ALLOCATION	SUPPLEMENTARY ALLOCATION	REVISED PROVISION	RELEASES	TO THE END OF AUGUST	FOR THE MONTH OF SEPTEMBER	TO THE END OF SEPTEMBER	OUTSTANDING COMMITMENT	TOTAL	BALANCE OF PROVISION	BALANCE ON RELEASE
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
002 CEMETERIES											
06 Water Rates	1,000.00	1,000.00	2,000.00	1,000.00	981.00	0.00	981.00	0.00	981.00	1,019.00	19.00
12 Materials & Supplies	60,000.00	(30,000.00)	30,000.00	30,000.00	15,525.00	0.00	15,525.00	0.00	15,525.00	14,475.00	14,475.00
16 Contract Employment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Other Contracted Services	20,000.00	(15,000.00)	5,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00
TOTAL 002	81,000.00	(44,000.00)	37,000.00	36,000.00	16,506.00	0.00	16,506.00	0.00	16,506.00	20,494.00	19,494.00
003 MARKETS & ABATTOIRS											
04 Electricity	60,000.00	0.00	60,000.00	12,000.00	9,095.00	2,738.00	11,833.00	0.00	11,833.00	48,167.00	167.00
06 Water Rates	100,000.00	0.00	100,000.00	90,000.00	86,907.00	13,093.00	100,000.00	0.00	100,000.00	0.00	(10,000.00)
12 Materials & Supplies	75,000.00	0.00	75,000.00	71,000.00	60,793.00	7,977.00	68,770.00	0.00	68,770.00	6,230.00	2,230.00
15 Repairs and Maintenance - Equipment	50,000.00	(30,000.00)	20,000.00	15,000.00	8,627.00	0.00	8,627.00	0.00	8,627.00	11,373.00	6,373.00
16 Contract Employment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Repairs & Maintenance - Buildings	25,000.00	(15,000.00)	10,000.00	9,800.00	0.00	0.00	0.00	0.00	0.00	10,000.00	9,800.00
28 Other Contracted Services	20,000.00	30,000.00	50,000.00	19,171.00	17,574.00	1,597.00	19,171.00	0.00	19,171.00	30,829.00	0.00
TOTAL 003	330,000.00	(15,000.00)	315,000.00	216,971.00	182,996.00	25,405.00	208,401.00	0.00	208,401.00	106,599.00	8,570.00
004 M'NTNCE OF BLDGS, GROUNDS & PASTURES											
03 Uniforms	15,000.00	0.00	15,000.00	15,000.00	7,615.00	3,198.00	10,813.00	0.00	10,813.00	4,187.00	4,187.00
04 Electricity	150,000.00	0.00	150,000.00	134,000.00	110,178.00	23,813.00	133,991.00	0.00	133,991.00	16,009.00	9.00
06 Water & Sewerage Rates	40,000.00	0.00	40,000.00	33,000.00	18,647.00	12,993.00	31,640.00	0.00	31,640.00	8,360.00	1,360.00
09 Rent/ Lease - Vehicles and Equipment	5,000.00	0.00	5,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00	1,000.00
12 Materials and Supplies	250,000.00	173,000.00	423,000.00	423,000.00	218,951.00	187,559.00	406,510.00	0.00	406,510.00	16,490.00	16,490.00
16 Contract Employment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Repairs & Maintenance - Buildings	50,000.00	(30,000.00)	20,000.00	12,000.00	851.00	0.00	851.00	0.00	851.00	19,149.00	11,149.00
28 Other Contracted Services	350,000.00	0.00	350,000.00	330,000.00	344,829.00	30,280.00	375,109.00	0.00	375,109.00	(25,109.00)	(45,109.00)
TOTAL 004	860,000.00	143,000.00	1,003,000.00	948,000.00	701,071.00	257,843.00	958,914.00	0.00	958,914.00	44,086.00	(10,914.00)

SAN JUAN / LAVENTILLE REGIONAL CORPORATION
 RECURRENT EXPENDITURE
 STATEMENT OF ACTUAL EXPENDITURE FOR THE MONTH ENDING SEPTEMBER 30TH, 2005

HEAD SUB HEAD & ITEM	ORIGINAL ALLOCATION	SUPPLEMENTARY ALLOCATION	REVISED PROVISION	RELEASES	TO THE END OF AUGUST	FOR THE MONTH OF SEPTEMBER	TO THE END OF SEPTEMBER	OUTSTANDING COMMITMENT	TOTAL	BALANCE OF PROVISION	BALANCE ON RELEASE
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
005 LOCAL HEALTH AUTHORITY											
03 Uniforms	20,000.00	40,000.00	60,000.00	56,000.00	52,702.00	0.00	52,702.00	1,955.00	54,657.00	5,343.00	1,343.00
06 Water & Sewerage Rates	100,000.00	0.00	100,000.00	94,000.00	74,520.00	0.00	74,520.00	0.00	74,520.00	25,480.00	19,480.00
09 Rent/ Lease - Vehicles and Equipment	910,000.00	(378,000.00)	532,000.00	305,200.00	228,580.00	76,620.00	305,200.00	0.00	305,200.00	226,800.00	0.00
10 Office Stationery and Supplies	15,000.00	0.00	15,000.00	15,000.00	14,463.00	483.00	14,946.00	0.00	14,946.00	54.00	54.00
12 Materials and Supplies	200,000.00	0.00	200,000.00	192,000.00	122,337.00	69,489.00	191,826.00	0.00	191,826.00	8,174.00	174.00
13 Maintenance of Vehicles	300,000.00	15,500.00	315,500.00	300,000.00	278,459.00	19,750.00	298,209.00	0.00	298,209.00	17,291.00	1,791.00
16 Contract Employment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Other Contracted Services	20,673,000.00	0.00	20,673,000.00	19,870,000.00	17,715,195.00	2,153,159.00	19,868,354.00	0.00	19,868,354.00	804,646.00	1,646.00
58 Medical Expenses	23,000.00	(13,000.00)	10,000.00	10,000.00	0.00	4,261.00	4,261.00	0.00	4,261.00	5,739.00	5,739.00
TOTAL 005	22,241,000.00	(335,500.00)	21,905,500.00	20,842,200.00	18,486,256.00	2,323,762.00	20,810,018.00	1,955.00	20,811,973.00	1,093,527.00	30,227.00
006 MAINTENANCE OF STATE TRACES, ETC.											
03 Uniforms	69,000.00	30,000.00	99,000.00	99,000.00	83,174.00	0.00	83,174.00	8,625.00	91,799.00	7,201.00	7,201.00
09 Rent/ Lease - Vehicles and Equipment	100,000.00	200,000.00	300,000.00	300,000.00	150,690.00	127,140.00	277,830.00	0.00	277,830.00	22,170.00	22,170.00
12 Materials and Supplies	3,796,000.00	(143,000.00)	3,653,000.00	3,100,000.00	1,918,501.00	1,114,595.00	3,033,096.00	623,963.00	3,657,059.00	(4,059.00)	(557,059.00)
13 Maintenance of Vehicles	450,000.00	20,000.00	470,000.00	450,000.00	396,407.00	52,960.00	449,367.00	28,243.00	477,610.00	(7,610.00)	(27,610.00)
15 Repairs and Maintenance - Equipment	50,000.00	20,000.00	70,000.00	42,000.00	35,098.00	6,478.00	41,576.00	1,546.00	43,122.00	26,878.00	(1,122.00)
16 Contract Employment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Other Contracted Services	200,000.00	(20,000.00)	180,000.00	145,000.00	92,985.00	40,956.00	133,941.00	0.00	133,941.00	46,059.00	11,059.00
42 Street Lighting	1,800,000.00	0.00	1,800,000.00	1,540,000.00	1,121,612.00	247,678.00	1,369,290.00	0.00	1,369,290.00	430,710.00	170,710.00
TOTAL 006	6,465,000.00	107,000.00	6,572,000.00	5,676,000.00	3,798,467.00	1,589,807.00	5,388,274.00	662,377.00	6,050,651.00	521,349.00	(374,651.00)
TOTAL GOODS AND SERVICES	34,291,000.00	(79,680.00)	34,211,320.00	31,701,189.00	26,603,621.00	4,939,625.00	31,543,246.00	668,021.00	32,211,267.00	2,000,053.00	(510,078.00)

SAN JUAN / LAVENTILLE REGIONAL CORPORATION
 RECURRENT EXPENDITURE
 STATEMENT OF ACTUAL EXPENDITURE FOR THE MONTH ENDING SEPTEMBER 30TH, 2005

HEAD SUB HEAD & ITEM	ORIGINAL ALLOCATION	SUPPLEMENTARY ALLOCATION	REVISED PROVISION	RELEASES	TO THE END OF AUGUST	FOR THE MONTH OF SEPTEMBER	TO THE END OF SEPTEMBER	OUTSTANDING COMMITMENT	TOTAL	BALANCE OF PROVISION	BALANCE ON RELEASE
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
03 <u>MINOR EQUIPMENT PURCHASES:</u>											
001 <u>GENERAL ADMINISTRATION</u>											
01 Vehicles	350,000.00	0.00	350,000.00	286,340.00	0.00	286,340.00	286,340.00	0.00	286,340.00	63,660.00	0.00
02 Office Equipment	111,000.00	0.00	111,000.00	110,562.00	54,001.00	92,025.00	146,026.00	0.00	146,026.00	(35,026.00)	(35,464.00)
03 Furnitures and Furnishing	83,000.00	0.00	83,000.00	83,000.00	21,850.00	202,147.00	223,997.00	5,520.00	229,517.00	(146,517.00)	(146,517.00)
04 Other Minor Equipment	270,000.00	0.00	270,000.00	238,450.00	50,165.00	113,496.00	163,661.00	39,041.00	202,702.00	67,298.00	35,748.00
TOTAL 001	814,000.00	0.00	814,000.00	718,352.00	126,016.00	694,008.00	820,024.00	44,561.00	864,585.00	(50,585.00)	(146,233.00)
003 <u>MARKETS & ABATTOIRS</u>											
01 Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02 Office Equipment	11,000.00	0.00	11,000.00	0.00	0.00	0.00	0.00	0.00	0.00	11,000.00	0.00
03 Furnitures and Furnishing	14,000.00	0.00	14,000.00	14,000.00	0.00	0.00	0.00	0.00	0.00	14,000.00	14,000.00
04 Other Minor Equipment	6,000.00	0.00	6,000.00	5,998.00	0.00	0.00	0.00	0.00	0.00	6,000.00	5,998.00
TOTAL 001	31,000.00	0.00	31,000.00	19,998.00	0.00	0.00	0.00	0.00	0.00	31,000.00	19,998.00
004 <u>M'TNCE OF BLDGS, GROUNDS & PASTURES</u>											
01 Vehicles	0.00	144,000.00	144,000.00	143,525.00	0.00	143,525.00	143,525.00	0.00	143,525.00	475.00	0.00
02 Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03 Furnitures and Furnishing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04 Other Minor Equipment	239,000.00	(144,000.00)	95,000.00	0.00	0.00	0.00	0.00	0.00	0.00	95,000.00	0.00
TOTAL 001	239,000.00	0.00	239,000.00	143,525.00	0.00	143,525.00	143,525.00	0.00	143,525.00	95,475.00	0.00

SAN JUAN / LAVENTILLE REGIONAL CORPORATION
 RECURRENT EXPENDITURE
 STATEMENT OF ACTUAL EXPENDITURE FOR THE MONTH ENDING SEPTEMBER 30TH, 2005

HEAD SUB HEAD & ITEM	ORIGINAL ALLOCATION	SUPPLEMENTARY ALLOCATION	REVISED PROVISION	RELEASES	TO THE END OF AUGUST	FOR THE MONTH OF SEPTEMBER	TO THE END OF SEPTEMBER	OUTSTANDING COMMITMENT	TOTAL	BALANCE OF PROVISION	BALANCE ON RELEASE
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
005 LOCAL HEALTH AUTHORITY											
01 Vehicles	1,120,000.00	(11,000.00)	1,109,000.00	809,380.00	0.00	809,380.00	809,380.00	0.00	809,380.00	299,620.00	0.00
02 Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03 Furnitures and Furnishing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04 Other Minor Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 005	1,120,000.00	(11,000.00)	1,109,000.00	809,380.00	0.00	809,380.00	809,380.00	0.00	809,380.00	299,620.00	0.00
006 MAINTENANCE OF STATE TRACES, ETC.											
01 Vehicles	151,000.00	11,000.00	162,000.00	161,947.00	0.00	161,947.00	161,947.00	0.00	161,947.00	53.00	0.00
02 Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03 Furnitures and Furnishing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04 Other Minor Equipment	100,000.00	0.00	100,000.00	78,350.00	0.00	78,350.00	78,350.00	0.00	78,350.00	21,650.00	0.00
TOTAL 006	251,000.00	11,000.00	262,000.00	240,297.00	0.00	240,297.00	240,297.00	0.00	240,297.00	21,703.00	0.00
TOTAL HEAD 03	2,455,000.00	0.00	2,455,000.00	1,931,552.00	126,016.00	1,887,210.00	2,013,226.00	44,561.00	2,057,787.00	397,213.00	(126,235.00)

SAN JUAN LAVENTILLE REGIONAL CORPORATION
STATEMENT OF RECEIPTS AND EXPENDITURE RE I.R.I.A.D.
PROGRAMME FOR THE YEAR ENDED SEPTEMBER 30TH 2005

RECEIPTS	EXPENDITURE	BALANCE
1,661,000.00	1,224,304.97	436,695.03

**SAN JUAN / LAVENTILLE REGIONAL CORPORATION
STATEMENT OF RETIREMENT & SEVERANCE BENEFITS
AS AT SEPTEMBER 30TH 2005**

BALANCE AS AT 30/9/2004	RELEASES AS AT 30/09/2005	TOTAL	PAID/ADJUSTED AS AT 30/09/2005	BALANCE AS AT 30/09/2005
435,688.62	590,552.17	1,026,240.79	863,854.23	162,386.56

SAN JUAN / LAVENTILLE REGIONAL CORPORATION

**BANK RECONCILIATION STATEMENT F.C.B.-- Account # 175004621170
FOR THE MONTH ENDING--SEPTEMBER 30th. 2005.**

	\$
CASH BOOK BALANCE AS AT AUGUST 31st. 2005.	6,242,780.87
ADD Receipts for SEPTEMBER,2005.	9,260,056.70
ADD Unpaid cheques for MARCH,2005 redeposited in SEPTEMBER 2005 (Cash Book Entry)	70.00
	<u>15,502,907.57</u>
LESS Expenditure for SEPTEMBER,2005	(11,612,031.13)
LESS Revalidated cheques cashed in SEPTEMBER,2005	(116,185.88)
	<u>3,774,690.56</u>
ADD Cheque # 0831202 dd 29/09/05 was written for \$2,980.00 iso \$2,980.80	0.80
LESS Cheque # 082683 dd 08/09/05 was written for \$ 1,895.56 iso \$1,895.52	(0.04)
CASH BOOK BALANCE	<u>3,774,691.32</u>
BALANCE AS PER BANK STATEMENT--SEPTEMBER 30th. 2005	9,994,426.40
ADD Receipts from San Juan Market as at 27th November 2000	982.30
" Cheque #003839 was cashed twice--on 8th, and 9th, November, 1993	96.01
" Cheque # 010068 was cashed twice--on 19th and 20th, December, 1994	100.00
" Cheque # 010008 was cashed twice--on 21st, December, 1994	32.00
" Deposit- for payment of food badge not credited by bank on 07/07/1995	25.00
	<u>9,995,661.71</u>
LESS Unpresented Cheques for the period- 01/04/05 to 30/09/05	(6,220,970.89)
	<u>3,774,690.82</u>
ADD Cheque # 082084 dd 03/08/05 was cashed for \$1,001.92 iso \$1,001.42	0.50
BALANCE AS PER CASH BOOK	<u>3,774,691.32</u>

V. Serrano

ACCOUNTANT II
SAN JUAN / LAVENTILLE REGIONAL CORPORATION

[Signature]

CHIEF EXECUTIVE OFFICER
SAN JUAN / LAVENTILLE REGIONAL CORPORATION

Ay ACCOUNTANT II
SAN JUAN / LAVENTILLE REGIONAL CORPORATION

CHIEF EXECUTIVE OFFICER NOV 29 2005
SAN JUAN / LAVENTILLE REGIONAL CORPORATION

CHEQUES FOR SEPTEMBER 2005 ENTERED IN CASH BOOK IN OCTOBER 2005

CHEQUE NO.	DATE	AMOUNT	DATE ENTERED IN CASH BOOK
P00107210	29/09/05	143,525.00	6/10/2005
P00107209	29/09/05	1,273,000.00	6/10/2009
TOTAL		1,416,525.00	