



REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF TRINIDAD AND TOBAGO ON THE FINANCIAL STATEMENT OF THE SAN JUAN/LAVENTILLE REGIONAL CORPORATION FOR THE YEAR ENDED SEPTEMBER 30TH, 2014

The accompanying financial statement of the San Juan/Laventille Regional Corporation (the Corporation) for the year ended September 30th, 2014 has been audited. The statement comprise a Statement of Receipts and Payments, Notes to the Financial Statement numbered 1 to 7 and supporting schedules.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

2. The management of the Corporation is responsible for the preparation and fair presentation of this financial statement in accordance with the basis of accounting approved by the Minister of Finance, and for such internal control as management determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

3. The Auditor General's responsibility is to express an opinion on this financial statement 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 statement is 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 these 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 my adverse audit opinion.

BASIS FOR ADVERSE OPINION

PRESENTATION OF THE FINANCIAL STATEMENT

6. The Statement of Receipts and Payments does not fully comply with the Cash Method of Accounting stated in the Notes to the Financial Statement, whereby the opening and closing cash balances were not disclosed.

BANK RECONCILIATION STATEMENTS

7. The Cash Books maintained by the Corporation, only recorded daily and cumulative totals of receipts, payments and cancellation of cheques. As such, the monthly ending balances were not recorded in the Cash Books to enable reconciliations to the ending balances of the Bank Statements as at September 30th, 2014.

FIXED DEPOSIT \$819,315

8. A fixed deposit totalling \$819,315 was not brought to account in the underlying records of the Corporation.

PAYMENTS

PERSONNEL EXPENDITURE \$84,902,413

9. Essential books and records such as, Payment Vouchers and Pay Record Card were not produced for audit. As a result, the above balance of \$84,902,413 shown for Personnel Expenditure was not verified.

ADVERSE OPINION

10. In my opinion, due to the matters described in the Basis for Adverse Opinion at paragraphs 7 to 9, the Financial Statement does not present fairly, in all material respects, the financial position of the San Juan/Laventille Regional Corporation for the year ended September 30th, 2014.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

BASIS OF ACCOUNTING

11. The approval of the Minister of Finance was not seen for the basis of accounting adopted by the Corporation pursuant to Section 113 (1) of the Municipal Corporations Act. Section 113 (1) of the Municipal Corporations Act, Chapter 25:04 states that:

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

FIXED DEPOSIT

12. The opening of the fixed deposit account by the Corporation contravenes Section 112(2) of the Municipal Corporations Act. Section 112(2) of the Municipal Corporations Act states that:

“Where the Corporation fund is more than sufficient to meet the expenses specified in subsection (1), the surplus may, with the consent of the Minister, be applied under the direction of the Council towards the erection of buildings or towards the acquisition of lands or buildings for any one or more of the following purposes:

(a) Repealed by Act No. 18 of 1998;

(b) any public institution situated within the Municipality and devoted to the care of infants or indigent persons;

(c) the erection and maintenance of monuments or foundations or both;

(d) generally for the improvements of this municipality and for the benefit of the inhabitants thereof. “

MAINTENANCE OF RECORDS

13. The Vote Books, Cash Books, Revenue and Expenditure Abstracts, and other subsidiary books produced for audit were not properly maintained in accordance with the Financial Regulations, Chapter 69:01, Financial Instructions, 1965 and relevant financial circulars.

OTHER MATTER

14. Assets such as markets and abattoirs, which were vested in the Corporation by virtue of the San Juan/Laventille Regional Corporation Vesting Order 2000, were not disclosed in the Financial Statement.

SUBMISSION OF REPORT

15. 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.



**30TH OCTOBER, 2019
PORT OF SPAIN**


**LORELLY PUJADAS
AUDITOR GENERAL**



San Juan/Laventille Regional Corporation

**Financial Statement
for the year ended
September 30th, 2014**




**San Juan/Laventille Regional Corporation
Financial Statements (Recurrent)
for the year ending September 30th, 2014**

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SAN JUAN LAVENTILLE REGIONAL CORPORATION
STATEMENT OF RECEIPTS AND PAYMENTS (RECURRENT)
for the year ending September 30th, 2014
(with comparative figures for the year ended 30th, September, 2013)

	Notes	Appendix	Page	2014 \$	2013 \$
<u>RECEIPTS:</u>					
Government Subvention cheques	1	1 & 2	5 - 6	189,184,751	192,524,627
Fees and Other Income	2	3 & 4	7 - 8	1,043,059	1,012,371
Deposits	3	5	9 - 10	222,588	106,427
Credit Memos				0	152,720
				190,450,398	193,796,145
<u>PAYMENTS:</u>					
Personnel Expenditure	4	6	11	84,902,413	107,681,114
Goods & Services	4	6	12 - 14	85,960,864	67,375,364
Minor Equipment	4	6	14 - 15	2,344,443	450,688
Current Transfers & Subsidies	4	6	15	170,997	35,025
Advances - Other Payments	5	5	9 - 10	68,744	256,376
Unspent Balance Utilized				0	658,271
Contractor Payments	6	7	17	8,536,210	21,141,849
Bank Charges	7	8	18	1,209	609
Debit Memos				0	443,378
TOTAL				181,984,880	198,042,674
SURPLUS/(DEFICIT)				8,465,517	(4,246,529)



Derryck Dhanoo Singh
Chief Financial Officer



Ann Hosein
Chief Executive Officer



SAN JUAN/LAVENTILLE REGIONAL CORPORATION
Notes to the Financial Statements
for the year ending September 30th, 2014

The following accounting policies based on generally accepted accounting principles have been applied unless otherwise stated:

Basis of Preparations

- ❖ These financial statements have been prepared on the Historical Cost Basis and amounts have been rounded to the nearest dollar.
- ❖ All revenue and expenditure have been recorded during the period they were received or actually paid in keeping with the Cash Accounting Method.

NOTE 1

Government Subvention Cheques - \$189,184,751

This consist of thirteen (13) cheques totalling One Hundred and Seventy-Five Million, Six Hundred and Eighty-Nine Thousand, Five Hundred and Sixteen Dollars (\$175,689,516) (see Appendix 1, page 5) that was used to fund the recurrent expenditure and eight (8) cheques totalling Thirteen Million, Four Hundred and Ninety-Five Thousand, Two Hundred and Thirty-Five Dollars (\$13,495,235) (see Appendix 2, page 6) that was used to pay Contractors on the Development Programme.

NOTE 2

Fees & Other Income include - (\$1,022,204 + \$20,855) = \$1,043,059

Income derived mainly from (See Appendices 3 & 4, pages 7 -8):

- (1) Rental of the Aranguéz Savannah
- (2) Rental of Stalls in the San Juan Market
- (3) Approval of Building Plans
- (4) Fees charged for Septic Tank Cleaning
- (5) Fees charged for processing & issuing food badges
- (6) It also includes interest on the Development Programme First Citizen's Bank a/c #988526 of Twenty Thousand, Eight Hundred and Fifty-Five Dollars (\$20,855) (see Appendix 4, page 8).

NOTE 3

Deposits include - \$222,588

Receipts mainly from (See Appendix 5, pages 9 - 10):

- (1) Motor Vehicle Insurance Reimbursement - (\$85,419)
- (2) Workmen Compensation - (\$44,397)
- (3) Recovery from Councillors for Cell Phone usage - (\$26,923)
- (4) Recovery of Overpayment - (\$16,599)
- (5) Donations from Corporate clients for Sports Events (\$39,250)

NOTE 4

Recurrent Expenditure

This consists of the major operational expenditure for the Corporation:

(A) Personnel Expenditure - \$84,902,413

This consist of Wages, Overtime, Allowances and the Corporation's Contribution to NIS & Group Health.

Remuneration to the Corporation's Councillors are also paid under this head.

(B) Goods & Services - \$85,960,864

This consists of a number of expenditure items, which are detailed on pages 12 to 14 on the expenditure statement attached.

(C) Minor Equipment - \$2,344,443

This consists of items such as Office Equipment, Furniture & Furnishings and Other Minor Equipment. Detailed listings are available upon request.

(D) Current Transfers & Subsidies re: Chairman's Fund - \$68,744

The expenditure under this heading consist of mainly donations given to various Organisations and Community Groups.

NOTE 5

Advances - Other Payments include (See Appendix 5, pages 9 -10):

- (1) Refund of fees to customers for cancelled septic cleaning jobs - (\$8,000)
- (2) Refund of Fees to customers for rental of Parks and Recreation Grounds - (\$6,500)
- (3) Payments to various suppliers for special events, e.g. Easter. Funds were donated from Corporate Clients for these special events
- (4) Occassional license - fees paid to Public Health Inspectors to supervise various events/parties - (\$15,500)

NOTE 6

Contractor Payments - \$8,536,210

This represents payments to Contractors and Suppliers for the period 2014/2015 (See Appendix 7, pages 17).

NOTE 7

Bank Charges - \$1,209

This represents banks charges incurred on our Development Programme Account (#988526) for the year 2014/2015 (See Appendix 8, pages 18).

SAN JUAN LAVENTILLE REGIONAL CORPORATION

RECURRENT SERVICES RELEASES

for the year ending September 30th, 2014

CHEQUE #	DATE	AMOUNT	PERSONNEL EXPENDITURE	GOODS & SERVICES	MINOR EQUIPMENT	CURRENT TRANSFERS & SUBSIDIES
P00189857	24/10/2013	\$ 14,678,500	\$ 6,185,500	\$ 8,483,000	\$ -	\$ 10,000
P00190484	26/11/2013	\$ 15,945,200	\$ 9,345,700	\$ 6,594,500	\$ -	\$ 5,000
P00191024	18/12/2013	\$ 12,717,500	\$ 5,785,500	\$ 6,757,000	\$ 175,000	\$ -
P00191606	27/01/2013	\$ 14,876,000	\$ 7,108,000	\$ 7,768,000	\$ -	\$ -
P00192268	26/02/2014	\$ 18,094,500	\$ 5,525,000	\$ 12,534,500	\$ -	\$ 35,000
P00192839	01/04/2014	\$ 13,891,000	\$ 6,558,000	\$ 7,323,000	\$ -	\$ 10,000
P00193366	24/04/2014	\$ 14,898,000	\$ 7,449,000	\$ 7,434,000	\$ -	\$ 15,000
P00194022	27/05/2014	\$ 12,364,000	\$ 6,370,000	\$ 5,994,000	\$ -	\$ -
P00194472	23/06/2014	\$ 15,957,000	\$ 7,196,000	\$ 8,761,000	\$ -	\$ -
P00194976	22/07/2014	\$ 11,914,000	\$ 8,149,000	\$ 3,765,000	\$ -	\$ -
P00195712	25/08/2014	\$ 14,433,000	\$ 7,182,000	\$ 7,156,000	\$ -	\$ 95,000
P00196367	25/09/2014	\$ 14,775,816	\$ 7,247,316	\$ 7,528,500	\$ -	\$ -
P00196711	30/09/2014	\$ 1,145,000	\$ -	\$ -	\$ 1,145,000	\$ -
TOTAL		\$ 175,689,516	\$ 84,101,016	\$ 90,098,500	\$ 1,320,000	\$ 170,000

SAN JUAN/LAVENTILLE REGIONAL CORPORATION
LIST OF RELEASES (GOVERNMENT SUBVENTION CHEQUES)
DEVELOPMENT PROGRAMME FUND
for the year ending September 30th, 2014

DATE	RECEIPT #	CHEQUE #	AMOUNT
19/03/2014	35895	P00192451	\$ 5,600,000
15/04/2014	36309	P00193044	\$ 4,995,400
28/05/2014	36323	P00194067	\$ 299,835
30/07/2014	36601	P00195238	\$ 340,000
30/09/2014	36602	P00195891	\$ 1,500,000
30/09/2014	36603	P00196486	\$ 200,000
30/09/2014	36604	P00196682	\$ 300,000
30/09/2014	36605	P00196683	\$ 260,000
Total			\$ 13,495,235

SAN JUAN / LAVENTILLE REGIONAL CORPORATION
STATEMENT OF FEES AND OTHER INCOME
for the year ending September 30th, 2014

HEAD/SUB-HEAD	ITEM	AMOUNT
04 - Other Income		
001 - Rent	01 - General Administration	
	02 - Markets & Abattoirs	
	03 - Parks & Recreation Grounds	\$ 48,950
TOTAL ITEM 001		\$ 48,950
002 - Fees	01 - Cemeteries	\$ 8,885
	02 - Markets & Abattoirs	\$ 314,257
	03 - Other Building Plans	\$ 27,050
TOTAL ITEM 002		\$ 350,192
003 - Service Charge	02 - Waste Disposal	\$ 262,200
	03 - Water Delivery	\$ -
TOTAL ITEM 003		\$ 262,200
005 - Licence	01 - Food Badges	\$ 232,550
TOTAL ITEM 005		\$ 232,550
099 - MISCELLANEOUS	01 - GENERAL ADMINISTRATION	\$ 95,000
TOTAL ITEM 099		\$ 95,000
TOTAL FEES & INCOME		\$ 988,892
006 - Bank Interest	Current Account	\$ 33,312
TOTAL ITEM 006/BANK INTEREST		\$ 33,312
GRAND TOTAL		\$ 1,022,204

SAN JUAN/LAVENTILLE REGIONAL CORPORATION
BANK INTEREST
DEVELOPMENT PROGRAMME FUND
for the year ending September 30th, 2014

MONTH		INTEREST
October	2013	\$ 2,666
November	2013	\$ 2,587
December	2013	\$ 2,574
January	2014	\$ 984
February	2014	\$ 877
March	2014	\$ 1,093
April	2014	\$ 1,495
May	2014	\$ 1,851
June	2014	\$ 1,755
July	2014	\$ 1,845
August	2014	\$ 1,662
September	2014	\$ 1,466
TOTAL		\$ 20,855

SAN JUAN/ LAVENTILLE REGIONAL CORPORATION
STATEMENT OF DEPOSITS
for the year ending September 30th, 2014

ITEM	BALANCE AS AT 30/09/2013	RECEIVED AS AT 30/09/2014	TOTAL	PAID AT 30/09/2014	BALANCE AS AT 30/09/2014
Undrawn Wages	\$ (14,224)	\$ -	\$ (14,224)	\$ -	\$ (14,224)
Laventille Comm. Complex	\$ (107)	\$ -	\$ (107)	\$ -	\$ (107)
Recovery Of Overpayment	\$ 398,434	\$ 16,599	\$ 415,033	\$ -	\$ 415,033
Tender Deposits	\$ 252,570	\$ -	\$ 252,570	\$ 200	\$ 252,370
St. George West C.C	\$ 254,638	\$ -	\$ 254,638	\$ -	\$ 254,638
Refund Of Food Badge	\$ (75)	\$ -	\$ (75)	\$ -	\$ (75)
Refund Of Fees (Waste Disp.)	\$ (83,090)	\$ -	\$ (83,090)	\$ 8,000	\$ (91,090)
Refund Of Wages	\$ 711,035	\$ -	\$ 711,035	\$ -	\$ 711,035
Cash Performance	\$ 265,685	\$ -	\$ 265,685	\$ -	\$ 265,685
Cellular Phones - Recovery from Coun	\$ 37,561	\$ 26,923	\$ 64,484	\$ -	\$ 64,484
Misc. Vat Excluded From Cheque	\$ 56	\$ -	\$ 56	\$ -	\$ 56
Recovery Of Lost Property	\$ 20	\$ -	\$ 20	\$ -	\$ 20
Deposit C.E.O.	\$ 816	\$ -	\$ 816	\$ -	\$ 816
Refundable Deposits	\$ 3,250	\$ 1,200	\$ 4,450	\$ -	\$ 4,450
Purchase Of Trophy	\$ 560	\$ -	\$ 560	\$ -	\$ 560
Deposit Income	\$ 92,456	\$ -	\$ 92,456	\$ -	\$ 92,456
Refund Re: M'tce Of Vehicles	\$ 59,656	\$ -	\$ 59,656	\$ -	\$ 59,656
Truck Borne Water	\$ 130,959	\$ -	\$ 130,959	\$ -	\$ 130,959
Refund Of Fees	\$ 4,704	\$ -	\$ 4,704	\$ -	\$ 4,704
Deposit Income Utilized	\$ (900,652)	\$ -	\$ (900,652)	\$ -	\$ (900,652)
Region Week	\$ (290,953)	\$ -	\$ (290,953)	\$ -	\$ (290,953)
Reimbursement (Kent House)	\$ 101,288	\$ -	\$ 101,288	\$ -	\$ 101,288
Transfers/Reimbursement	\$ 940,320	\$ -	\$ 940,320	\$ -	\$ 940,320
Extra Duty for Police	\$ 900	\$ -	\$ 900	\$ -	\$ 900
Sports & Family Day	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
F.C.B. San Juan	\$ 0	\$ -	\$ 0	\$ -	\$ 0
Arrears Of Wages & Cola -2008-2012	\$ (169,727)	\$ -	\$ (169,727)	\$ -	\$ (169,727)
Arrears Of Wages & Cola (Jul-Dec.92)	\$ 13,363	\$ -	\$ 13,363	\$ -	\$ 13,363
Balance c/f	\$ 1,810,443	\$ 44,722	\$ 1,855,165	\$ 8,200	\$ 1,846,965

SAN JUAN/ LAVENTILLE REGIONAL CORPORATION
STATEMENT OF DEPOSITS
for the year ending September 30th, 2014

ITEM	BALANCE AS AT 30/09/2013	RECEIVED AS AT 30/09/2014	TOTAL	PAID AT 30/09/2014	BALANCE AS AT 30/09/2014
<i>Balance b/f</i>	\$ 1,810,443	\$ 44,722	\$ 1,855,165	\$ 8,200	\$ 1,846,965
Arrears Of Cola (Casual Workers)	\$ 15,399	\$ -	\$ 15,399	\$ -	\$ 15,399
Deposits C.E.O. Rent	\$ 28,000	\$ -	\$ 28,000	\$ -	\$ 28,000
Special Event	\$ 4,004	\$ -	\$ 4,004	\$ -	\$ 4,004
Lifeguard Services	\$ 6,536	\$ -	\$ 6,536	\$ -	\$ 6,536
Construction Of Aranguuez Savannah	\$ 17,000	\$ -	\$ 17,000	\$ -	\$ 17,000
Refund Of Fees (Parks & Rec.Grounds)	\$ (101,978)	\$ -	\$ (101,978)	\$ 6,500	\$ (108,478)
Refund Of Caution Fees	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ 4,500
E2k Projects	\$ 11,018	\$ -	\$ 11,018	\$ -	\$ 11,018
Vehicle Insurance - Reimbursement from Risk Management	\$ 9,560	\$ 85,419	\$ 94,979	\$ -	\$ 94,979
Refund Of Rental Re: Mts Etc	\$ 19,842	\$ -	\$ 19,842	\$ -	\$ 19,842
Refund Of Credit Union	\$ (1,225)	\$ -	\$ (1,225)	\$ -	\$ (1,225)
Refund Of Service Charge	\$ 40	\$ -	\$ 40	\$ -	\$ 40
Rec. Of Overpayment Of Vouchers	\$ 7,990	\$ -	\$ 7,990	\$ -	\$ 7,990
Recovery Of Gross Pay	\$ 160,396	\$ -	\$ 160,396	\$ -	\$ 160,396
El Socorro Taxi Drivers Assoc.	\$ 540	\$ -	\$ 540	\$ -	\$ 540
Extra Duty Security	\$ (1,080)	\$ -	\$ (1,080)	\$ -	\$ (1,080)
Transport	\$ 520	\$ -	\$ 520	\$ -	\$ 520
Wrecking Of Vehicles	\$ 150	\$ -	\$ 150	\$ -	\$ 150
Interest On Fixed Deposit Utilised	\$ (73,140)	\$ -	\$ (73,140)	\$ -	\$ (73,140)
Refund Of Deductions	\$ 300	\$ -	\$ 300	\$ -	\$ 300
Storage/ Removal Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Contribution from Employees - Christmas Dinner	\$ -	\$ 9,800	\$ 9,800	\$ 9,800	\$ -
Donations from Suppliers - Easter	\$ -	\$ 16,200	\$ 16,200	\$ 16,200	\$ -
Donations from Suppliers - Emancipat	\$ -	\$ 9,750	\$ 9,750	\$ 8,900	\$ 850
Donations from Suppliers - Laptop	\$ -	\$ 3,500	\$ 3,500	\$ 3,448	\$ 52
Deposit For Ind. Program	\$ 5,711	\$ -	\$ 5,711	\$ -	\$ 5,711
Reversal Of Cheque	\$ 119,489	\$ -	\$ 119,489	\$ -	\$ 119,489
Occasional Licence	\$ 44,150	\$ 8,800	\$ 52,950	\$ 15,500	\$ 37,450
Workmen Compensation	\$ -	\$ 44,397	\$ 44,397	\$ 196	\$ 44,201
GRAND TOTAL	\$ 2,088,167	\$ 222,588	\$ 2,310,755	\$ 68,744	\$ 2,242,011

SAN JUAN/LAVENTILLE REGIONAL CORPORATION
 RECURRENT EXPENDITURE
 STATEMENT OF ACTUAL EXPENDITURE FOR THE MONTH ENDING SEPTEMBER 2014

HEAD, SUB-HEAD & ITEM	ORIGINAL PROVISION	REVISION OF PROVISION	REVISED PROVISION	RELEASES	REVENUE	TOTAL RELEASES	EXP. TO END OF AUGUST	EXP. FOR MONTH OF SEPTEMBER	TOTAL	OUTSTANDING COMMITMENT	TOTAL	BALANCE OF PROVISION	BALANCE OF RELEASES
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
01 PERSONNEL EXPENDITURE													
001 General Administration													
02 Wages & Cola	100,000	(100,000)	0			0			0		0	0	0
05 Government's Contribution of NIS	6,000,000	(250,000)	5,750,000	5,428,123		5,428,123	4,959,052	466,652	5,425,704		5,425,704	324,296	2,419
13 Remuneration to Council Members	1,746,000	(50,000)	1,696,000	1,660,489		1,660,489	1,498,229	162,260	1,660,489		1,660,489	35,511	0
20 Gov't. Contr. To Group Health Insurance	436,000	450,000	886,000	873,712		873,712	791,419	82,293	873,712		873,712	12,288	0
30 Allowances	0		0			0		0	0		0	0	0
TOTAL 001	8,282,000	50,000	8,332,000	7,962,324	0	7,962,324	7,248,700	711,205	7,959,905	0	7,959,905	372,095	2,419
002 Cemeteries													
02 Wages & Cola	600,000	20,070	620,070	620,070		620,070	567,418	51,631	619,049		619,049	1,021	1,021
30 Allowances	200,000	50,000	250,000	247,745		247,745	241,365	6,380	247,745		247,745	2,255	0
TOTAL 002	800,000	70,070	870,070	867,815	0	867,815	808,783	58,011	866,794	0	866,794	3,276	1,021
003 Markets & Abattoirs													
02 Wages & Cola	100,000		100,000	65,000		65,000	54,896	5,060	59,956		59,956	40,044	5,044
29 Overtime	20,000	(20,000)	0			0			0		0	0	0
30 Allowances	5,000		5,000	2,200		2,200	1,491	160	1,651		1,651	3,349	549
TOTAL 003	125,000	(20,000)	105,000	67,200	0	67,200	56,387	5,220	61,607	0	61,607	43,393	5,593
004 M'tce of Buildings, Grounds & Pastures													
02 Wages & Cola	5,000,000	401,742	5,401,742	5,365,191		5,365,191	4,930,095	434,870	5,364,965		5,364,965	36,777	226
29 Overtime	350,000	(294,384)	55,616	55,616		55,616	36,078	19,538	55,616		55,616	0	0
30 Allowances	550,000	270,000	820,000	806,888		806,888	737,303	69,585	806,888		806,888	13,112	0
TOTAL 004	5,900,000	377,358	6,277,358	6,227,695	0	6,227,695	5,703,476	523,993	6,227,469	0	6,227,469	49,889	226
005 Local Health Authority													
02 Wages & Cola	22,000,000	1,112,206	23,112,206	23,067,655		23,067,655	21,165,793	1,901,862	23,067,655		23,067,655	44,551	0
29 Overtime	500,000	620,000	1,120,000	1,091,144		1,091,144	1,017,373	73,771	1,091,144		1,091,144	28,856	0
30 Allowances	2,500,000		2,500,000	2,457,070		2,457,070	2,198,952	258,118	2,457,070		2,457,070	42,930	0
TOTAL 005	25,000,000	1,732,206	26,732,206	26,615,869	0	26,615,869	24,382,118	2,233,751	26,615,869	0	26,615,869	116,337	0
006 Maintenance of State Traces, etc.													
02 Wages & Cola	39,500,000	722,682	40,222,682	40,225,104		40,225,104	36,904,938	3,317,466	40,222,404		40,222,404	278	2,700
29 Overtime	1,000,000	(300,000)	700,000	697,969		697,969	617,720	71,806	689,526		689,526	10,474	8,443
30 Allowances	2,500,000	(230,000)	2,270,000	2,258,839		2,258,839	2,053,752	205,087	2,258,839		2,258,839	11,161	0
TOTAL 006	43,000,000	192,682	43,192,682	43,181,912	0	43,181,912	39,576,410	3,594,359	43,170,769	0	43,170,769	21,913	11,143
TOTAL PERSONNEL EXPENDITURE	83,107,000	2,402,316	85,509,316	84,922,815	0	84,922,815	77,775,874	7,126,539	84,902,413	0	84,902,413	606,903	20,402

SAN JUAN/LAVENTILLE REGIONAL CORPORATION

RECURRENT EXPENDITURE

STATEMENT OF ACTUAL EXPENDITURE FOR THE MONTH ENDING SEPTEMBER 2014

HEAD, SUB-HEAD & ITEM	ORIGINAL PROVISION	REVISION OF PROVISION	REVISED PROVISION	RELEASES	REVENUE	TOTAL RELEASES	EXP. TO END OF AUGUST	EXP. FOR MONTH OF SEPTEMBER	TOTAL	OUTSTANDING COMMITMENT	TOTAL	BALANCE OF PROVISION	BALANCE OF RELEASES
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
02 GOODS & SERVICES													
001 General Administration													
03 Uniforms	200,000		200,000	200,000		200,000	110,845	88,721	199,566	0	199,566	434	434
05 Telephones	800,000		800,000	778,078		778,078	581,958	196,120	778,078	0	778,078	21,922	0
08 Rent/Lease - Accommodation & Storage	1,500,000	(150,000)	1,350,000	1,335,891		1,335,891	1,132,466	195,693	1,328,159	0	1,328,159	21,841	7,732
09 Rent/Lease - Vehicles & Equipment	210,000	(200,000)	10,000	94,922		94,922		0	0	0	0	10,000	94,922
10 Office Stationery & Supplies	500,000		500,000	500,000		500,000	439,366	49,595	488,961	10,790	499,751	249	249
11 Books & Periodicals	10,000		10,000	2,000		2,000		0	0	0	0	10,000	2,000
12 Materials and Supplies	300,000		300,000	299,803		299,803	205,474	90,739	296,213	3,590	299,803	197	0
13 Maintenance of Vehicles	0		0			0			0	0	0	0	0
15 Repairs & Maintenance - Equipment	150,000		150,000	131,727		131,727	111,340	12,044	123,384	8,343	131,727	18,273	0
16 Contract Employment	110,000		110,000	101,196		101,196	92,196	9,000	101,196	0	101,196	8,804	0
17 Training	250,000		250,000	187,930		187,930	175,632	6,500	182,132	0	182,132	67,868	5,798
19 Official Entertainment	50,000	(50,000)	0	0		0		0	0	0	0	0	0
21 Repairs & Maintenance - Buildings	100,000	(50,000)	50,000	1,838		1,838	1,838	0	1,838	0	1,838	48,162	0
22 Short-Term Employment	750,000		750,000	725,556		725,556	708,189	17,367	725,556	0	725,556	24,444	0
23 Fees	500,000	(300,000)	200,000	195,129		195,129	130,920	64,209	195,129	0	195,129	4,871	0
43 Security Services	2,500,000		2,500,000	2,417,646		2,417,646	2,161,339	256,307	2,417,646	0	2,417,646	82,354	0
46 Natural Disasters	400,000		400,000	400,000		400,000	390,000	9,801	399,801		399,801	199	199
57 Postage	1,000		1,000	500		500	307	0	307	0	307	693	193
61 Insurance	600,000		600,000	542,596		542,596	520,118	22,478	542,596	0	542,596	57,404	0
62 Promotions, Publicity & Printing	200,000	150,000	350,000	336,710		336,710	285,196	47,558	332,754	3,956	336,710	13,290	0
66 Hosting of Conf., Sem. & Other Functions	800,000	100,000	900,000	892,354		892,354	826,344	65,038	891,382	318	891,700	8,300	654
68 Water Trucking	200,000	(200,000)	0	0		0		0	0		0	0	0
93 Operations of Elect. Dist. Off. For Councillors of Municipal Corp.	1,014,000	(250,000)	764,000	748,500		748,500	655,500	93,000	748,500	0	748,500	15,500	0
99 Employee Assistance Programme	50,000	(40,000)	10,000	0		0		0	0		0	10,000	0
TOTAL 001	11,195,000	(990,000)	10,205,000	9,892,376	0	9,892,376	8,529,028	1,224,170	9,753,198	26,997	9,780,195	424,805	112,181
002 Cemeteries													
03 Uniforms	26,000		26,000	26,000		26,000		25,992	25,992	0	25,992	8	8
06 Water & Sewerage Rates	3,000		3,000	3,000		3,000	1,562	101	1,663		1,663	1,337	1,337
12 Materials & Supplies	30,000		30,000	30,000		30,000	27,183	2,668	29,851	0	29,851	149	149
28 Other Contracted Services	100,000	(100,000)	0			0			0		0	0	0
TOTAL 002	159,000	(100,000)	59,000	59,000	0	59,000	28,745	28,761	57,506	0	57,506	1,494	1,494

SAN JUAN/LAVENTILLE REGIONAL CORPORATION

RECURRENT EXPENDITURE

STATEMENT OF ACTUAL EXPENDITURE FOR THE MONTH ENDING SEPTEMBER 2014

HEAD, SUB-HEAD & ITEM	ORIGINAL PROVISION	REVISION OF PROVISION	REVISED PROVISION	RELEASES	REVENUE	TOTAL RELEASES	EXP. TO END OF AUGUST	EXP. FOR MONTH OF SEPTEMBER	TOTAL	OUTSTANDING COMMITMENT	TOTAL	BALANCE OF PROVISION	BALANCE OF RELEASES
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
02 <u>GOODS & SERVICES con't</u>													
003 <u>Markets & Abattoirs</u>													
04 Electricity	600,000	(60,000)	540,000	539,986		539,986	426,771	113,215	539,986		539,986	14	0
06 Water & Sewerage Rates	175,000	(40,000)	135,000	89,384		89,384	70,184	18,964	89,148		89,148	45,852	236
12 Materials & Supplies	300,000	50,000	350,000	350,000		350,000	305,110	12,391	317,501	25,022	342,523	7,477	7,477
15 Repairs & Maintenance - Equipment	50,000	(40,000)	10,000	10,000		10,000			0		0	10,000	10,000
21 Repairs & Maintenance - Buildings	100,000		100,000	40,000		40,000	30,246	4,809	35,055	0	35,055	64,945	4,945
28 Other Contracted Services	100,000	40,000	140,000	139,967		139,967		139,967	139,967	0	139,967	33	0
37 Janitorial Services	2,500,000	(400,000)	2,100,000	1,933,883		1,933,883	1,780,683	153,200	1,933,883	0	1,933,883	166,117	0
43 Security Services	1,500,000	(50,000)	1,450,000	1,188,166		1,188,166	1,003,298	184,868	1,188,166		1,188,166	261,834	0
TOTAL 003	5,325,000	(500,000)	4,825,000	4,291,386	0	4,291,386	3,616,292	627,414	4,243,706	25,022	4,268,728	556,272	22,658
004 <u>Maintenance of Buildings, Grounds, and Pastures</u>													
03 Uniforms	100,000	100,000	200,000	189,476		189,476	70,751	115,201	185,952	3,524	189,476	10,524	0
04 Electricity	800,000	60,000	860,000	859,948		859,948	803,259	56,689	859,948	0	859,948	52	0
06 Water & Sewerage Rates	75,000	40,000	115,000	111,339		111,339	102,442	8,897	111,339	0	111,339	3,661	0
08 Rent/Lease - Accommodation & Storage	15,000	(15,000)	0			0	0	0	0	0	0	0	0
09 Rent/Lease - Vehicles & Equipment	10,000		10,000	2,278		2,278	0	0	0	2,200	2,200	7,800	78
12 Materials & Supplies	700,000	200,000	900,000	868,474		868,474	629,513	210,031	839,544	28,930	868,474	31,526	0
21 Repairs & Maintenance - Buildings	150,000		150,000	90,000		90,000	53,836	35,123	88,959	0	88,959	61,041	1,041
28 Other Contracted Services	1,500,000	(270,000)	1,230,000	745,763		745,763	39,439	0	39,439	644,199	683,638	546,362	62,125
TOTAL 004	3,350,000	115,000	3,465,000	2,867,278	0	2,867,278	1,699,240	425,941	2,125,181	678,853	2,804,034	660,966	63,244
005 <u>Local Health Authority</u>													
03 Uniforms	350,000		350,000	350,000		350,000	266,600	70,271	336,871	10,753	347,624	2,376	2,376
06 Water & Sewerage Rates	400,000	(15,000)	385,000	155,020		155,020	121,268	28,980	150,248	0	150,248	234,752	4,772
09 Rent/Lease - Vehicles & Equipment	400,000	600,000	1,000,000	998,200		998,200	289,800	708,400	998,200	0	998,200	1,800	0
10 Office Stationery & Supplies	30,000		30,000	30,000		30,000	29,760	0	29,760	0	29,760	240	240
12 Materials & Supplies	500,000		500,000	499,314		499,314	403,409	94,586	497,995	1,104	499,099	901	215
13 Maintenance of Vehicles	600,000	50,000	650,000	642,369		642,369	541,477	79,324	620,801	21,568	642,369	7,631	0
28 Other Contracted Services	62,000,000	(500,000)	61,500,000	60,237,072		60,237,072	49,552,800	9,066,933	58,619,733	1,617,339	60,237,072	1,262,928	0
58 Medical Expenses	100,000	15,000	115,000	114,648		114,648	99,864	2,464	102,328	12,320	114,648	352	0
TOTAL 005	64,380,000	150,000	64,530,000	63,026,623	0	63,026,623	51,304,978	10,050,958	61,355,936	1,663,084	63,019,020	1,510,980	7,603

SAN JUAN/LAVENTILLE REGIONAL CORPORATION

RECURRENT EXPENDITURE

STATEMENT OF ACTUAL EXPENDITURE FOR THE MONTH ENDING SEPTEMBER 2014

HEAD, SUB-HEAD & ITEM	ORIGINAL PROVISION \$	REVISION OF PROVISION \$	REVISED PROVISION \$	RELEASES \$	REVENUE \$	TOTAL RELEASES \$	EXP. TO END OF AUGUST \$	EXP. FOR MONTH OF SEPTEMBER \$	TOTAL \$	OUTSTANDING COMMITMENT \$	TOTAL \$	BALANCE OF PROVISION \$	BALANCE OF RELEASES \$
02 <u>GOODS & SERVICES con't</u>													
006 <u>Maintenance of State Traces etc.</u>													
03 Uniforms	400,000		400,000	398,382		398,382	235,929	90,524	326,453	71,153	397,606	2,394	776
08 Rent/Lease - Accommodation & Storage	20,000	35,000	55,000	54,980		54,980	53,860	1,120	54,980	0	54,980	20	0
09 Rent/Lease - Vehicles & Equipment	700,000		700,000	445,000		445,000	229,200	101,085	330,285	52,500	382,785	317,215	62,215
12 Materials & Supplies	4,500,000	1,200,000	5,700,000	5,598,652		5,598,652	4,657,480	657,374	5,314,854	283,798	5,598,652	101,348	0
13 Maintenance of Vehicles	1,200,000	150,000	1,350,000	1,318,684		1,318,684	1,040,494	221,091	1,261,585	57,099	1,318,684	31,316	0
15 Repairs & Maintenance - Equipment	20,000	(20,000)	0	0		0			0	0	0	0	0
28 Other Contracted Services	1,300,000		1,300,000	1,139,435		1,139,435		1,137,180	1,137,180		1,137,180	162,820	2,255
TOTAL 006	8,140,000	1,365,000	9,505,000	8,955,133	0	8,955,133	6,216,963	2,208,374	8,425,337	464,550	8,889,887	615,113	65,246
TOTAL GOODS & SERVICES	92,549,000	40,000	92,589,000	89,091,796	0	89,091,796	71,395,246	14,565,618	85,960,864	2,858,506	88,819,370	3,769,630	272,426
03 <u>MINOR EQUIPMENT PURCHASES</u>													
001 <u>General Administration</u>													
01 Vehicles	200,000	(25,000)	175,000	175,000		175,000	175,000	0	175,000	0	175,000	0	0
02 Office Equipment	150,000	114,000	264,000	70,946	186,000	256,946	179,393	77,553	256,946	0	256,946	7,054	0
03 Furniture & Furnishings	43,000	175,000	218,000	74,535	143,000	217,535	187,602	29,933	217,535	0	217,535	465	0
04 Other Minor Equipment	25,000	100,000	125,000		125,000	125,000	117,716	6,675	124,391	558	124,949	51	51
TOTAL 001	418,000	364,000	782,000	320,481	454,000	774,481	659,711	114,161	773,872	558	774,430	7,570	51
003 <u>Markets & Abattoirs</u>													
02 Office Equipment	19,000	(19,000)	0			0			0		0	0	0
03 Furniture & Furnishings	75,000	(75,000)	0			0			0		0	0	0
TOTAL 002	94,000	(94,000)	0	0	0	0	0	0	0	0	0	0	0
004 <u>Maintenance of Buildings, Grounds, and Pastures</u>													
01 Vehicles	0		0			0			0		0	0	0
04 Other Minor Equipment	56,000	2,000	58,000	1,618	56,000	57,618	39,218	18,400	57,618	0	57,618	382	0
TOTAL 004	56,000	2,000	58,000	1,618	56,000	57,618	39,218	18,400	57,618	0	57,618	382	0

SAN JUAN/LAVENTILLE REGIONAL CORPORATION

RECURRENT EXPENDITURE

STATEMENT OF ACTUAL EXPENDITURE FOR THE MONTH ENDING SEPTEMBER 2014

HEAD, SUB-HEAD & ITEM	ORIGINAL PROVISION \$	REVISION OF PROVISION \$	REVISED PROVISION \$	RELEASES \$	REVENUE \$	TOTAL RELEASES \$	EXP. TO END OF AUGUST \$	EXP. FOR MONTH OF SEPTEMBER \$	TOTAL \$	OUTSTANDING COMMITMENT \$	TOTAL \$	BALANCE OF PROVISION \$	BALANCE OF RELEASES \$
03 MINOR EQUIPMENT PURCHASES con't													
005 Local Health Authority													
01 Vehicles	1,160,000	13,400	1,173,400	1,145,000		1,145,000		1,144,650	1,144,650		1,144,650	28,750	350
02 Office Equipment	70,000	(13,400)	56,600		70,000	70,000	37,563	18,800	56,363	0	56,363	237	13,637
03 Furniture & Furnishings	50,000	(2,000)	48,000		50,000	50,000	47,375	0	47,375	0	47,375	625	2,625
04 Other Minor Equipment	121,000		121,000	35,084	85,000	120,084	74,935	44,700	119,635	449	120,084	916	0
TOTAL 005	1,401,000	(2,000)	1,399,000	1,180,084	205,000	1,385,084	159,873	1,208,150	1,368,023	449	1,368,472	30,528	16,612
006 Maintenance of State Traces, etc.													
04 Other Minor Equipment	145,000		145,000		145,000	145,000	130,198	14,732	144,930	0	144,930	70	70
TOTAL 006	145,000	0	145,000	0	145,000	145,000	130,198	14,732	144,930	0	144,930	70	70
TOTAL MINOR EQUIPMENT PURCHASES	2,114,000	270,000	2,384,000	1,502,183	860,000	2,362,183	989,000	1,355,443	2,344,443	1,007	2,345,450	38,550	16,733
04 CURRENT TRANSFERS AND SUBSIDIES													
007 Households													
02 Gratuities	100,000		100,000	97,722		97,722		97,722	97,722		97,722	2,278	0
TOTAL 007	100,000	0	100,000	97,722	0	97,722	0	97,722	97,722	0	97,722	2,278	0
009 Other Transfers													
01 Chairman's Fund	75,000		75,000	75,000		75,000	71,275	2,000	73,275		73,275	1,725	1,725
TOTAL 009	75,000	0	75,000	75,000	0	75,000	71,275	2,000	73,275	0	73,275	1,725	1,725
TOTAL CURRENT TRANSFERS & SUBSIDIES	175,000	0	175,000	172,722	0	172,722	71,275	99,722	170,997	0	170,997	4,003	1,725
GRAND TOTAL	177,945,000	2,712,316	180,657,316	175,689,516	860,000	176,549,516	150,231,395	23,147,322	#####	2,859,513	176,238,230	4,419,086	311,286

SAN JUAN LAVENTILLE REGIONAL CORPORATION
 RECURRENT EXPENDITURE
 STATEMENT OF ACTUAL EXPENDITURE FOR THE MONTH ENDING SEPTEMBER 2014

SUMMARY OF TOTAL EXPENDITURE UP TO SEPTEMBER 2014

01	PERSONNEL EXPENDITURE	
	TOTAL 001	7,959,941
	TOTAL 002	866,794
	TOTAL 003	61,607
	TOTAL 004	6,227,468
	TOTAL 005	26,615,864
	TOTAL 006	<u>43,170,769</u>
	TOTAL PERSONNEL EXPENDITURE	84,902,413
02	GOODS AND SERVICES	
	TOTAL 001	9,755,198
	TOTAL 002	57,506
	TOTAL 003	4,243,706
	TOTAL 004	2,125,181
	TOTAL 005	61,855,936
	TOTAL 006	<u>8,425,337</u>
	TOTAL GOODS AND SERVICES	85,960,864
03	MINOR EQUIPMENT PURCHASES	
	TOTAL 001	773,871
	TOTAL 002	0
	TOTAL 004	57,618
	TOTAL 005	1,368,025
	TOTAL 006	<u>144,930</u>
	TOTAL MINOR EQUIPMENT PURCHASES	2,344,443
04	CURRENT TRANSFERS & SUBSIDIES	
	TOTAL 007	97,720
	TOTAL 008	<u>78,277</u>
	TOTAL CURRENT TRANSFERS & SUBSIDIES	170,997
	GRAND TOTAL	173,378,717
	OUTSTANDING COMMITMENTS	2,859,513

Prepared By:

A. Sells

Vote Book Clerk

San Juan/Laventille Regional Corporation

Certified By:

K. Beermann

Accountant II

San Juan/Laventille Regional Corporation

Certified By:

[Signature]

Financial Officer

San Juan/Laventille Regional Corporation

Financial Officer
San Juan/Laventille
Regional Corporation

Certified By:

[Signature]

Chief Executive Officer

San Juan/Laventille Regional Corporation

SAN JUAN/LAVENTILLE REGIONAL CORPORATION
CONTRACTOR PAYMENTS
DEVELOPMENT PROGRAMME FUND
for the year ending September 30th, 2014

MONTH		PAYMENTS
October	2013	\$ 502,266
November	2013	\$ 484,535
December	2013	\$ 175,999
January	2014	\$ -
February	2014	\$ -
March	2014	\$ -
April	2014	\$ -
May	2014	\$ 951,632
June	2014	\$ 385,662
July	2014	\$ 1,228,358
August	2014	\$ 2,303,855
September	2014	\$ 2,503,903
TOTAL		\$ 8,536,210

SAN JUAN/LAVENTILLE REGIONAL CORPORATION
BANK CHARGES
DEVELOPMENT PROGRAMME FUND
for the year ending September 30th, 2014

MONTH		BANK CHARGES
October	2013	\$ 41
November	2013	\$ 30
December	2013	\$ 35
January	2014	\$ 33
February	2014	\$ 30
March	2014	\$ 30
April	2014	\$ 30
May	2014	\$ 32
June	2014	\$ 158
July	2014	\$ 273
August	2014	\$ 251
September	2014	\$ 269
TOTAL		\$ 1,209