



**REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF TRINIDAD AND TOBAGO ON THE FINANCIAL STATEMENTS OF THE SANGRE GRANDE REGIONAL CORPORATION FOR THE YEAR ENDED SEPTEMBER 30, 2009**

Section 116 of the Constitution of the Republic of Trinidad and Tobago and section 113(2) of the Municipal Corporations Act, 1990 (Act No. 21 of 1990) requires the Auditor General to audit the accounts of the Sangre Grande Regional Corporation. The accompanying Financial Statements comprise a Statement of Position as at September 30, 2009, a Statement of Revenue, a Statement of Changes in Fund Balance, Statement of Expenditure by Item, Details of Expenditure, a Statement of Expenditure – Infrastructure Renewal Improvement and Development Programme, a Statement of Expenditure – Development Programme for the year ended September 30, 2009, Notes to the Financial Statements numbered 1 to 15 and supporting Schedules.

**MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

2. The management of the Sangre Grande Regional Corporation is responsible for the preparation and fair presentation of these financial statements 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 financial statements that are 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 these financial statements based on the audit. The audit was conducted in accordance with International Standards on Auditing 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 my adverse audit opinion.

## **BASIS FOR ADVERSE OPINION**

6.1 The depreciation charge of \$349,727.00 disclosed at Note 8 was understated by \$370,999.00 which resulted in an overstatement of the Fixed Assets figure of \$3,961,029.00.

6.2 Depreciation was charged on commitments totalling \$372,525.00 which was included in the Fixed Assets opening balance of \$3,301,752.00. Also, computer equipment acquired totalling \$100,200.00 was omitted from the Fixed Asset figure. These matters which affected the balance for Fixed Assets also impacted the closing balance of the Capital Accumulated Fund figure of \$3,961,029.00.

6.3 The opening balance of \$12,419,714.00 for Recurrent Reserve (Unspent Balances) was overstated by an amount of \$866,745.00. This resulted in the overstatement of the closing balance of \$10,142,030.00.

6.4 There was a difference of \$3,443,399.00 between the financial statement figure of \$10,868,069.00 for Development Programme Government Subvention and the audited figure of \$7,424,670.00. This impacted the Unspent Balance of \$2,926,204.00 for the current year and the closing balance for the Reserve for Unspent Balances in the amount of \$6,073,092.00. In addition, the Opening Fund Balance of \$3,146,888.00 disclosed at Note 15 was overstated by \$1,395,988.00. Consequently, the closing balance of the Development Programme Reserve for Unspent Balances was overstated by the amount of \$4,839,387.00.

6.5 As stated at Note 4 (b) to the Financial Statements, the cash basis of accounting is followed for expenditure. However, this basis was not applied since total Recurrent Expenditure of \$57,262,641.00 and total Development Programme Expenditure of \$7,941,865.00 included commitments totalling \$1,431,813.00 and \$798,815.00 respectively.

6.6 There was an unexplained difference of \$10,236,112.00 between the financial statement figure for Government Subventions-Development Programme in the sum of \$10,868,069.00 and the revenue abstract figure of \$631,957.00.

## **ADVERSE OPINION**

7.1 Because of the significance of the matters described in the Basis for Adverse Opinion paragraphs above, the Financial Statements do not present fairly the financial position of the Sangre Grande Regional Corporation as at September 30, 2009 and its financial performance for the year ended September 30, 2009 in accordance with the basis of accounting at Note 4 (b) to the Financial Statements.

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

8.1 The approval of the Minister of Finance was not seen for the basis of accounting adopted by the Corporation as required by section 113 (1) of the Municipal Corporations Act, Chapter 25:40 which states:

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

8.2 Authority was not seen for expenditure totalling \$5,977,122.00 incurred in excess of amounts released under forty six (46) sub-items contrary to financial directives.

8.3 Depreciation charge of \$349,727.00 disclosed at Note 8 was not reflected in the financial statement as required by the Ministry of Finance Circular No. F 22/8/43 dated 23<sup>rd</sup> July, 1969.

### SUBMISSION OF REPORT

9. 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.

12<sup>TH</sup> APRIL, 2017  
PORT-OF-SPAIN



  
MAJEED ALI  
AUDITOR GENERAL

SS  
20170412



# **SANGRE GRANDE REGIONAL CORPORATION**

## **FINANCIAL STATEMENTS**

**For the Year Ended September 30, 2009**

# **SANGRE GRANDE REGIONAL CORPORATION**

## **FINANCIAL STATEMENT FOR THE YEAR ENDED SEPTEMBER 30, 2009**

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**SANGRE GRANDE REGIONAL CORPORATION  
STATEMENT OF POSITION  
AS AT SEPTEMBER 30, 2009**

	Note	2009 \$	2008 \$
<b>ASSETS</b>			
Cash In Bank	5	19,944,725	19,836,050
Accounts Receivable	6	0	16,554
Prepaid Expenses	7	87,035	82,511
Investment - Fixed Deposit		800,000	800,000
Fixed Assets	8	3,961,029	3,301,752
<b>Total Assets</b>		<b>24,792,789</b>	<b>24,036,867</b>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>Liabilities</b>			
Accounts Payable	9	1,431,813	1,835,551
Severance Payable	10	311,082	391,401
Undrawn Wages	11	15,050	226,483
Refundable Deposits	12	0	455,865
Chairman's Fund	13	(3,773)	(1,473)
<b>Total</b>		<b>1,754,172</b>	<b>2,907,827</b>
Capital Accumulated Fund		3,961,029	3,301,752
Reserve For Prepayments		87,035	82,511
<b>Total Accumulated Fund</b>		<b>4,048,064</b>	<b>3,384,263</b>
Reserve For Unspent Balances - Recurrent	14	10,142,030	12,419,714
Reserve For Unspent Balances - D.P.	15	6,073,092	3,146,888
<b>Total Unspent Balances</b>		<b>16,215,122</b>	<b>15,566,602</b>
Balancing Amount		2,775,431	2,178,175
<b>Total</b>		<b>23,038,617</b>	<b>21,129,040</b>
<b>Total Liabilities And Fund Balance</b>		<b>24,792,789</b>	<b>24,036,867</b>

The attached notes form an integral part of these accounts

*P. Stephens*

Financial Officer



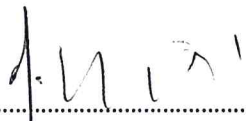
*[Signature]*

Chief Executive Officer

**SANGRE GRANDE REGIONAL CORPORATION  
STATEMENT OF REVENUE  
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

Sub Head ITEM SUB_ITEM	DESCRIPTION	ACTUAL 2009 \$	ACTUAL 2008 \$
	<b>GOVERNMENT SUBVENTION</b>	<b>52,520,212</b>	<b>58,374,051</b>
<b>0.4</b>	<b>OTHER INCOME</b>		
<b>0.01</b>	<b>Rent</b>		
0.1	General Administration	0	48,060
0.2	Markets And Abattoirs	13,067	13,256
		<b>13,067</b>	<b>61,316</b>
<b>0.02</b>	<b>Fees</b>		
0.1	Cemeteries	2,550	2,821
0.2	Markets And Abattoirs	1,227	911
		<b>3,777</b>	<b>3,732</b>
<b>0.03</b>	<b>Service Charges</b>		
0.2	Waste Disposal	67,110	89,398
<b>0.05</b>	<b>Licence</b>		
0.2	Other	26,300	0
<b>0.06</b>	<b>Interest</b>		
0.1	Recurrent	703,756	758,836
<b>0.99</b>	<b>Miscellaneous</b>		
0.1	Construction Of Stages	0	46,959
	<b>Total Other Income</b>	<b>814,010</b>	<b>960,241</b>
	<b>TOTAL RECURRENT REVENUE</b>	<b>53,334,222</b>	<b>59,334,292</b>
	<b>SUBVENTION DEVELOPMENT PROGRAMME</b>	<b>10,868,069</b>	<b>8,840,337</b>
	<b>TOTAL REVENUE</b>	<b>64,202,291</b>	<b>68,174,629</b>

  
 .....  
 Financial Officer

  
 .....  
 Chief Executive Officer

**SANGRE GRANDE REGIONAL CORPORATION  
STATEMENT OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

		2009	2008
		\$	\$
<b>RECURRENT GOODS AND SERVICES</b>			
<b>Source Of Funds</b>			
Government Subvention		52,520,212	58,374,051
Other Income		<u>814,010</u>	<u>960,241</u>
<b>Total</b>	<b>A</b>	<b><u>53,334,222</u></b>	<b><u>59,334,292</u></b>
<b>Applied As Follows</b>			
Personnel Expenditure		33,305,844	33,551,194
Goods And Services		22,480,544	20,978,238
Minor Equipment Purchases		1,009,004	429,450
Current Transfers And Subsidies		2,500	5,750
Other Contracted Services		<u>464,749</u>	<u>1,509,483</u>
<b>Total</b>	<b>B</b>	<b><u>57,262,641</u></b>	<b><u>56,474,115</u></b>
<b>Increase/(Decrease) In Recurrent Account (A-B)</b>	<b>C</b>	<b>(3,928,419)</b>	<b>2,860,177</b>
<b>Balance Brought Forward</b>	<b>D</b>	<b>12,419,714</b>	<b>9,559,537</b>
<b>Balance Carried Forward (C+D)</b>	<b>E</b>	<b>8,491,295</b>	<b>12,419,714</b>
<b>DEVELOPMENT PROGRAMME</b>			
<b>Source Of Funds</b>			
Government Subvention	<b>F</b>	10,868,069	8,840,337
<b>Applied As Follows</b>			
Drainage And Irrigation Programme		3,829,135	1,945,271
Development Of Recreation Facilities		1,019,076	734,408
Dev Of Cemeteries And Cremation Facilities		150,874	280,962
Construction Of Markets And Abattoirs		1,243,019	0
Local Roads And Bridges Programme		1,205,333	4,835,017
Local Government Building Programme		0	0
Rural Electrification Programme (USB)		0	0
Laying Of Water Mains		0	149,565
Computerization Programme		283,679	183,479
Canine Control Programme		0	0
Municipal Police Equipment		210,749	111,032
Procurement Of Major Vehicles And Equipment		0	0
Road Improvement Fund		0	0
Freedom Of Information Act		<u>0</u>	<u>0</u>
<b>Total</b>	<b>G</b>	<b><u>7,941,865</u></b>	<b><u>8,239,734</u></b>
<b>Increase/(Decrease) In Devel Programme (F-G)</b>	<b>H</b>	<b>2,926,204</b>	<b>600,603</b>
<b>Balance Brought Forward</b>	<b>I</b>	<b>3,146,888</b>	<b>2,546,285</b>
<b>Balance Carried Forward (H+I)</b>	<b>J</b>	<b>6,073,092</b>	<b>3,146,888</b>
<b>TOTAL FUND BALANCE (E+J)</b>		<b>14,564,387</b>	<b>15,566,602</b>



SANGRE GRANDE REGIONAL CORPORATION  
STATEMENT OF EXPENDITURE BY ITEM  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	SUB-HEAD ITEM	General Admin.	Cemeteries & Crematoria	Markets & Abattoir	M'tnce of Bldgs. Grounds, etc.,	Local Health Authority	M'tnce of State Traces	Expenditure & Commit.	Original Allocation	Suppl'mts & Transfers	Revised Allocation	Virement	New Allocation	Actual Releases
01-	<u>Personnel Expenditure</u>													
02-	Wages & Cost of Living Allowance	30,934	857,383	-	1,228,935	9,755,752	16,004,478	27,877,482	29,000,000	-	29,000,000	(361,500)	28,638,500	27,262,908
05-	Gov't Contribution to N.I.S.	2,293,545	-	-	-	-	-	2,293,545	1,905,000	-	1,905,000	407,300	2,312,300	1,905,000
13-	Remuneration to Council Members	818,400	-	-	-	-	-	818,400	910,000	-	910,000	-	910,000	645,600
20-	Gov't Contri. to Group Health Ins.	171,925	-	-	-	-	-	171,925	188,000	-	188,000	-	188,000	170,000
29-	Overtime	1,463	-	-	56,952	299,268	278,297	635,980	893,000	-	893,000	(143,300)	749,700	572,495
30-	Allowances	839	60,850	-	66,286	622,030	758,507	1,508,512	1,421,000	-	1,421,000	97,500	1,518,500	1,309,846
	<b>TOTAL</b>	<b>3,317,106</b>	<b>918,233</b>	<b>-</b>	<b>1,352,173</b>	<b>10,677,050</b>	<b>17,041,282</b>	<b>33,305,844</b>	<b>34,317,000</b>	<b>-</b>	<b>34,317,000</b>	<b>-</b>	<b>34,317,000</b>	<b>31,865,849</b>

**STATEMENT OF EXPENDITURE BY ITEM - Cont'd**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

	SUB-HEAD ITEM	General Admin.	Cemeteries & Crematoria	Markets & Abattoir	M'tnce of Bldgs. Grounds, etc.,	Local Health Authority	M'tnce of State Traces	Expenditure & Commit.	Original Allocation	Suppl'mts & Transfers	Revised Allocation	Virement	New Allocation	Actual Releases
02-	<b>Goods &amp; Services</b>													
01-	Travelling	-	-	-	-	-	-	-	20,000	(20,000)	-	-	-	-
03-	Uniforms	99,892	-	-	-	45,657	-	145,549	337,000	(200,300)	136,700	4,300	141,000	138,000
04-	Electricity	141,154	-	9,998	107,844	-	-	258,996	435,000	(165,000)	270,000	100,000	370,000	260,100
05-	Telephones	372,571	-	43,303	-	-	-	415,874	439,000	(140,000)	299,000	126,850	425,850	259,600
06-	Water and Sewerage Rates	22,905	7,592	21,030	12,593	2,329	-	66,449	242,000	(158,000)	84,000	2,700	86,700	58,733
08-	Rent/Lease - Office Accomodation	248,400	-	-	-	-	-	248,400	425,000	(171,120)	253,880	(5,000)	248,880	184,816
09-	Rent/Lease - Vehicle and Equip	137,707	-	-	-	255,475	-	393,182	820,000	(436,800)	383,200	46,950	430,150	386,500
10-	Office Stationery and Supplies	437,876	-	-	-	9,441	-	447,317	471,000	(89,172)	381,828	72,000	453,828	363,050
11-	Books & Periodicals	6,770	-	-	-	-	-	6,770	50,000	(38,000)	12,000	-	12,000	12,000
12-	Materials & Supplies	86,149	5,223	8,836	340,161	121,358	1,279,122	1,840,849	4,805,000	(2,811,700)	1,993,300	(82,000)	1,911,300	1,853,799
13-	Maintenance of Vehicles	-	-	-	-	167,976	408,663	576,639	900,000	(368,660)	531,340	20,000	551,340	480,600
15-	Repairs and Maintenance - Equip	16,096	-	-	-	-	33,584	49,680	165,000	(44,000)	121,000	(52,000)	69,000	73,000
16-	Contract Employment	101,818	-	-	-	-	-	101,818	159,000	(49,000)	110,000	(10,000)	100,000	91,000
17-	Training	19,184	-	-	-	-	-	19,184	150,000	(111,000)	39,000	(19,816)	19,184	40,000
19-	Official Entertainment	12,875	-	-	-	-	-	12,875	30,000	(14,000)	16,000	(3,100)	12,900	12,900
21-	Repairs & Maintenance - Building	7,213	6,538	42,150	19,681	47,963	11,929	135,474	905,000	(598,000)	307,000	(92,850)	214,150	209,600
22-	Short Term Employment	1,012,391	-	-	-	218,130	-	1,230,521	800,000	(126,000)	674,000	616,630	1,290,630	654,800
23-	Fees	81,400	-	-	-	-	-	81,400	392,000	(168,572)	223,428	(142,600)	80,828	143,828
27-	Official Overseas Travel	-	-	-	-	-	-	-	70,000	(30,000)	40,000	-	40,000	-
28-	Other Contracted Services	128,829	144,863	319,756	159,751	11,325,176	304,056	12,382,431	12,000,000	(513,338)	11,486,662	(14,230)	11,472,432	10,894,888
37-	Janitorial Services	122,060	-	-	-	-	-	122,060	100,000	(20,000)	80,000	44,000	124,000	85,000
42-	Street Lighting	-	-	-	-	-	1,399,999	1,399,999	1,800,000	(400,000)	1,400,000	-	1,400,000	1,400,000
43-	Security Services	1,140,059	-	-	-	-	-	1,140,059	1,050,000	(118,338)	931,662	180,411	1,112,073	895,400
46-	Natural Diasters	120,018	-	-	-	-	-	120,018	100,000	-	100,000	23,900	123,900	89,000
57-	Postage	1,000	-	-	-	-	-	1,000	5,000	(4,000)	1,000	-	1,000	1,000
58-	Medical Expences	-	-	-	-	3,243	-	3,243	40,000	(30,000)	10,000	-	10,000	18,000
61-	Insurance	338,096	-	-	-	-	-	338,096	450,000	(100,000)	350,000	(11,000)	339,000	339,000
62-	Promotions Publicity & Printing	130,410	-	-	-	-	-	130,410	100,000	-	100,000	5,000	105,000	100,000
66-	Hosting of Conferences	215,925	-	-	-	-	-	215,925	175,000	(25,000)	150,000	70,000	220,000	98,000
68-	Water Trucking	596,326	-	-	-	-	-	596,326	150,000	500,000	650,000	28,100	678,100	150,000
99-	Employee Assistance Programme	-	-	-	-	-	-	-	50,000	(10,000)	40,000	(40,000)	-	-
	<b>TOTAL</b>	<b>5,597,124</b>	<b>164,216</b>	<b>445,073</b>	<b>640,030</b>	<b>12,196,748</b>	<b>3,437,353</b>	<b>22,480,544</b>	<b>27,635,000</b>	<b>(6,460,000)</b>	<b>21,175,000</b>	<b>868,245</b>	<b>22,043,245</b>	<b>19,292,614</b>

STATEMENT OF EXPENDITURE BY ITEM - Cont'd  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	SUB-HEAD ITEM	General Admin.	Cemeteries & Crematoria	Markets & Abattoir	M'tnce of Bldgs. Grounds, etc.,	Local Health Authority	M'tnce of State Traces	Expenditure & Commit.	Original Allocation	Suppl'mts & Transfers	Revised Allocation	Virement	New Allocation	Actual Releases
03-	<u>Minor Equipment Purchases</u>													
001-	General Administration													
01-	Vehicles	287,000	-	-	-	-	610,000	897,000	2,000,000	(480,000)	1,520,000	(623,000)	897,000	897,000
02-	Office Equipment	36,845	-	-	-	-	-	36,845	397,000	(287,000)	110,000	(73,155)	36,845	-
03-	Furniture and Furnishings	8,372	-	-	-	-	-	8,372	155,000	(105,000)	50,000	(41,620)	8,380	-
04-	Other Minor Equipment	-	-	-	66,787	-	-	66,787	634,000	(528,000)	106,000	(65,470)	40,530	-
	<b>TOTAL OF 03 - Minor Equip Purch.</b>	<b>332,217</b>	<b>-</b>	<b>-</b>	<b>66,787</b>	<b>-</b>	<b>610,000</b>	<b>1,009,004</b>	<b>3,186,000</b>	<b>(1,400,000)</b>	<b>1,786,000</b>	<b>(803,245)</b>	<b>982,755</b>	<b>897,000</b>
04-	<u>Current Transfers &amp; Subsidies</u>													
007-	Households													
02-	Gratuity	-	-	-	-	-	-	-	65,000	-	65,000	(65,000)	-	-
	Sub-Total	-	-	-	-	-	-	-	65,000	-	65,000	(65,000)	-	-
009-	<u>Other Transfers</u>													
01-	Chairman's Fund	2,500	-	-	-	-	-	2,500	3,000	-	3,000	-	3,000	-
	Sub-Total	2,500	-	-	-	-	-	2,500	3,000	-	3,000	-	3,000	-
	<b>TOTAL of 04 - Current Trans. &amp; Sub</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>68,000</b>	<b>-</b>	<b>68,000</b>	<b>(65,000)</b>	<b>3,000</b>	<b>-</b>
	<b>TOTAL OF HEAD 01- HEAD 04</b>	<b>9,248,947</b>	<b>1,082,449</b>	<b>445,073</b>	<b>2,058,990</b>	<b>22,873,798</b>	<b>21,088,635</b>	<b>56,797,892</b>	<b>65,206,000</b>	<b>(7,860,000)</b>	<b>57,346,000</b>	<b>-</b>	<b>57,346,000</b>	<b>52,055,463</b>

**SANGRE GRANDE REGIONAL CORPORATION**  
**DETAILS OF EXPENDITURE**  
**For The Year Ended September 30, 2009**

Description	Original Allocation 2009	Suppl'mts & Transfers	Revised Allocation 2009	Virement	New Allocation 2009	Releases Received	Actual Expenditure		Actual Expenditure	Commit. 2009	Expenditure & Commit. 2009	Uncommitted Balance	
							To Previous Month	Current Month				On Allocation	On Releases
<b>01 PERSONNEL EXPENDITURE</b>	<b>1</b>	<b>2</b>	<b>3 (1+2)</b>			<b>4</b>	<b>7</b>	<b>8</b>	<b>9 (7+8)</b>	<b>10</b>	<b>11 (9+10)</b>	<b>12 (3-11)</b>	<b>13 (4-11)</b>
<b>001 General Administration</b>													
02 Wages & COLA	400,000	-	400,000	(369,000)	31,000	235,000	30,934	-	30,934	-	30,934	66	204,066
05 Gov't Contribution to NIS	1,905,000	-	1,905,000	407,300	2,312,300	1,905,000	2,112,271	181,274	2,293,545	-	2,293,545	18,755	(388,545)
13 Rem to Council Members	910,000	-	910,000	-	910,000	645,600	750,200	68,200	818,400	-	818,400	91,600	(172,800)
20 Gov't Contri. to Group Health Ins.	188,000	-	188,000	-	188,000	170,000	159,159	12,766	171,925	-	171,925	16,075	(1,925)
29 Overtime	20,000	-	20,000	-	20,000	12,300	1,463	-	1,463	-	1,463	18,537	10,837
30 Allowances	10,000	-	10,000	-	10,000	6,000	839	-	839	-	839	9,161	5,161
<b>Total Item 001</b>	<b>3,433,000</b>	<b>-</b>	<b>3,433,000</b>	<b>38,300</b>	<b>3,471,300</b>	<b>2,973,900</b>	<b>3,054,866</b>	<b>262,240</b>	<b>3,317,106</b>	<b>-</b>	<b>3,317,106</b>	<b>154,194</b>	<b>(343,206)</b>
<b>002 Cemeteries</b>													
02 Wages and COLA	429,000	-	429,000	443,400	872,400	429,000	806,369	51,014	857,383	-	857,383	15,017	(428,383)
03 Overtime	15,000	-	15,000	-	15,000	4,250	-	-	-	-	-	15,000	4,250
04 Allowances	15,000	-	15,000	40,300	55,300	15,000	51,191	9,659	60,850	-	60,850	(5,550)	(45,850)
<b>Total Item 002</b>	<b>459,000</b>	<b>-</b>	<b>459,000</b>	<b>483,700</b>	<b>942,700</b>	<b>448,250</b>	<b>857,560</b>	<b>60,673</b>	<b>918,233</b>	<b>-</b>	<b>918,233</b>	<b>24,467</b>	<b>(469,983)</b>
<b>003 Markets and Abattoir</b>													
02 Wages and COLA	171,000	-	171,000	(171,000)	-	76,308	-	-	-	-	-	-	76,308
03 Overtime	110,000	-	110,000	(110,000)	-	22,166	-	-	-	-	-	-	22,166
04 Allowances	50,000	-	50,000	(40,300)	9,700	13,769	-	-	-	-	-	9,700	13,769
<b>Total Item 003</b>	<b>331,000</b>	<b>-</b>	<b>331,000</b>	<b>(321,300)</b>	<b>9,700</b>	<b>112,243</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,700</b>	<b>112,243</b>

**DETAILS OF EXPENDITURE - CONT'D**  
**For The Year Ended September 30, 2009**

Description	Original Allocation 2009	Suppl'mts & Transfers	Revised Allocation 2009	Virement	New Allocation 2009	Releases Received	Actual Expenditure		Actual Expenditure	Commit. 2009	Expenditure & Commit. 2009	Uncommitted Balance	
							To Previous Month	Current Month				On Allocation	On Releases
<b>01 PERSONNEL EXPENDITURE (con't)</b>	<b>1</b>	<b>2</b>	<b>3 (1+2)</b>			<b>4</b>	<b>7</b>	<b>8</b>	<b>9 (7+8)</b>	<b>10</b>	<b>11 (9+10)</b>	<b>12 (3-11)</b>	<b>13 (4-11)</b>
<b>004 M'tce of Building, Grounds Etc</b>													
02 Wages and COLA	2,000,000	-	2,000,000	(162,400)	1,837,600	1,707,600	1,121,136	107,799	1,228,935	-	1,228,935	608,665	478,665
03 Overtime	200,000	-	200,000	(38,300)	161,700	101,666	47,190	9,762	56,952	-	56,952	104,748	44,714
04 Allowances	106,000	-	106,000	-	106,000	73,000	53,105	13,181	66,286	-	66,286	39,714	6,714
<b>Total Item 004</b>	<b>2,306,000</b>	<b>-</b>	<b>2,306,000</b>	<b>(200,700)</b>	<b>2,105,300</b>	<b>1,882,266</b>	<b>1,221,431</b>	<b>130,742</b>	<b>1,352,173</b>	<b>-</b>	<b>1,352,173</b>	<b>753,127</b>	<b>530,093</b>
<b>005 Local Health Authority</b>													
02 Wages and COLA	10,000,000	-	10,000,000	(202,500)	9,797,500	9,053,400	9,026,497	729,255	9,755,752	-	9,755,752	41,748	(702,352)
03 Overtime	163,000	-	163,000	105,000	268,000	163,000	257,628	41,640	299,268	-	299,268	(31,268)	(136,268)
04 Allowances	532,000	-	532,000	64,500	596,500	531,385	546,146	75,884	622,030	-	622,030	(25,530)	(90,645)
<b>Total Item 005</b>	<b>10,695,000</b>	<b>-</b>	<b>10,695,000</b>	<b>(33,000)</b>	<b>10,662,000</b>	<b>9,747,785</b>	<b>9,830,271</b>	<b>846,779</b>	<b>10,677,050</b>	<b>-</b>	<b>10,677,050</b>	<b>(15,050)</b>	<b>(929,265)</b>
<b>006 M'tce of State, Traces, Etc.</b>													
02 Wages and COLA	16,000,000	-	16,000,000	100,000	16,100,000	15,761,600	14,884,171	1,120,307	16,004,478	-	16,004,478	95,522	(242,878)
03 Overtime	385,000	-	385,000	(100,000)	285,000	269,113	262,581	15,716	278,297	-	278,297	6,703	(9,184)
04 Allowances	708,000	-	708,000	33,000	741,000	670,692	670,549	87,958	758,507	-	758,507	(17,507)	(87,815)
<b>Total Item 006</b>	<b>17,093,000</b>	<b>-</b>	<b>17,093,000</b>	<b>33,000</b>	<b>17,126,000</b>	<b>16,701,405</b>	<b>15,817,301</b>	<b>1,223,981</b>	<b>17,041,282</b>	<b>-</b>	<b>17,041,282</b>	<b>84,718</b>	<b>(339,877)</b>
<b>Total Personnel Expenditure</b>	<b>34,317,000</b>	<b>-</b>	<b>34,317,000</b>	<b>-</b>	<b>34,317,000</b>	<b>31,865,849</b>	<b>30,781,429</b>	<b>2,524,415</b>	<b>33,305,844</b>	<b>-</b>	<b>33,305,844</b>	<b>1,011,156</b>	<b>(1,439,995)</b>

**DETAILS OF EXPENDITURE - CONT'D**  
**For The Year Ended September 30, 2009**

Description	Original Allocation 2009	Suppl'mts & Transfers	Revised Allocation 2009	Virement	New Allocation 2009	Releases Received	Actual Expenditure		Actual Expenditure	Commit. 2009	Expenditure & Commit. 2009	Uncommitted Balance	
							To Previous Month	Current Month				On Allocation	On Releases
<b>02 GOODS AND SERVICES</b>	<b>1</b>	<b>2</b>	<b>3 (1+2)</b>			<b>4</b>	<b>7</b>	<b>8</b>	<b>9 (7+8)</b>	<b>10</b>	<b>11 (9+10)</b>	<b>12 (3-11)</b>	<b>13 (4-11)</b>
<b>001 General Administration</b>													
1 Travelling	20,000	(20,000)	-	-	-	-	-	-	-	-	-	-	-
03 Uniforms	155,000	(62,000)	93,000	7,000	100,000	93,000	83,224	15,617	98,841	1,051	99,892	108	(6,892)
04 Electricity	180,000	(35,000)	145,000	-	145,000	145,000	131,694	9,460	141,154	-	141,154	3,846	3,846
05 Telephones	239,000	-	239,000	137,000	376,000	239,000	363,443	9,128	372,571	-	372,571	3,429	(133,571)
06 Water and Sewerage Rates	69,000	(40,000)	29,000	-	29,000	22,250	21,630	1,275	22,905	-	22,905	6,095	(655)
08 Rent- Office Accomodation	360,000	(106,120)	253,880	(5,000)	248,880	179,400	227,700	20,700	248,400	-	248,400	480	(69,000)
9 Rent-Vehicles & Equipment	120,000	(23,800)	96,200	46,950	143,150	96,200	118,926	18,781	137,707	-	137,707	5,443	(41,507)
10 Office Stat and Supplies	453,000	(85,172)	367,828	72,000	439,828	351,750	352,623	27,751	380,374	57,502	437,876	1,952	(86,126)
11 Books & Periodicals	50,000	(38,000)	12,000	-	12,000	12,000	6,770	-	6,770	-	6,770	5,230	5,230
12 Materials & Supplies	230,000	(166,700)	63,300	30,000	93,300	63,300	53,317	20,534	73,851	12,298	86,149	7,151	(22,849)
15 Repairs & Maintenance - Equipment	50,000	-	50,000	(27,000)	23,000	23,000	14,787	1,050	15,837	259	16,096	6,904	6,904
16 Contract Employment	159,000	(49,000)	110,000	(10,000)	100,000	91,000	95,000	6,818	101,818	-	101,818	(1,818)	(10,818)
17 Training	150,000	(111,000)	39,000	(19,816)	19,184	40,000	19,184	-	19,184	-	19,184	-	20,816
19 Official Entertainment	30,000	(14,000)	16,000	(3,100)	12,900	12,900	12,875	-	12,875	-	12,875	25	25
21 Repairs & Maintenance - Building	75,000	(65,000)	10,000	20,000	30,000	15,000	5,463	1,750	7,213	-	7,213	22,787	7,787
22 Short Term Employment	500,000	-	500,000	513,100	1,013,100	502,800	937,052	75,339	1,012,391	-	1,012,391	709	(509,591)
23 Fees	392,000	(168,572)	223,428	(142,600)	80,828	143,828	80,567	833	81,400	-	81,400	(572)	62,428
27 Official Overseas Travel	70,000	(30,000)	40,000	-	40,000	-	-	-	-	-	-	40,000	-
28 Other Contracted Services	100,000	-	100,000	40,000	140,000	123,172	124,783	4,046	128,829	-	128,829	11,171	(5,657)
37 Janitorial Services	100,000	(20,000)	80,000	44,000	124,000	85,000	106,460	15,600	122,060	-	122,060	1,940	(37,060)
43 Security Services	1,000,000	(98,338)	901,662	210,411	1,112,073	878,300	1,049,215	90,844	1,140,059	-	1,140,059	(27,986)	(261,759)
46 Natural Diasters	100,000	-	100,000	23,900	123,900	89,000	113,351	6,667	120,018	-	120,018	3,882	(31,018)
57 Postage	5,000	(4,000)	1,000	-	1,000	1,000	1,000	-	1,000	-	1,000	-	-
61 Insurance	450,000	(100,000)	350,000	(11,000)	339,000	339,000	338,096	-	338,096	-	338,096	904	904
62 Promotions, Publicity and Printing	100,000	-	100,000	5,000	105,000	100,000	115,138	-	115,138	15,272	130,410	(25,410)	(30,410)
66 Hosting Of Conferences	175,000	(25,000)	150,000	70,000	220,000	98,000	215,925	-	215,925	-	215,925	4,075	(117,925)
68 Water Trucking	150,000	500,000	650,000	28,100	678,100	150,000	214,722	354,004	568,726	27,600	596,326	81,774	(446,326)
99 Employee Assistance Programme	50,000	(10,000)	40,000	(40,000)	-	-	-	-	-	-	-	-	-
<b>Total Item 001</b>	<b>5,532,000</b>	<b>(771,702)</b>	<b>4,760,298</b>	<b>988,945</b>	<b>5,749,243</b>	<b>3,893,900</b>	<b>4,802,945</b>	<b>680,197</b>	<b>5,483,142</b>	<b>113,982</b>	<b>5,597,124</b>	<b>152,119</b>	<b>(1,703,224)</b>

**DETAILS OF EXPENDITURE - CONT'D**  
**For The Year Ended September 30, 2009**

Description	Original Allocation 2009	Suppl'mts & Transfers	Revised Allocation 2009	Virement	New Allocation 2009	Releases Received	Actual Expenditure		Actual Expenditure	Commit. 2009	Expenditure & Commit. 2009	Uncommitted Balance	
							To Previous Month	Current Month				On Allocation	On Releases
<b>02 GOODS AND SERVICES</b>	<b>1</b>	<b>2</b>	<b>3 (1+2)</b>			<b>4</b>	<b>7</b>	<b>8</b>	<b>9 (7+8)</b>	<b>10</b>	<b>11 (9+10)</b>	<b>12 (3-11)</b>	<b>13 (4-11)</b>
<b>002 Cemeteries</b>													
03 Uniforms	12,000	(9,300)	2,700	(2,700)	-	-	-	-	-	-	-	-	-
06 Water and Sewerage Rates	16,000	(9,000)	7,000	2,700	9,700	7,000	7,562	30	7,592	-	7,592	2,108	(592)
12 Materials and Supplies	100,000	(82,000)	18,000	(12,000)	6,000	6,000	5,223	-	5,223	-	5,223	777	777
21 Repairs & Maintenance-Building	200,000	(185,000)	15,000	(8,000)	7,000	46,600	6,538	-	6,538	-	6,538	462	40,062
28 Other Contracted Services	200,000	(35,000)	165,000	(12,700)	152,300	136,600	144,498	365	144,863	-	144,863	7,437	(8,263)
<b>Total Item 002</b>	<b>528,000</b>	<b>(320,300)</b>	<b>207,700</b>	<b>(32,700)</b>	<b>175,000</b>	<b>196,200</b>	<b>163,821</b>	<b>395</b>	<b>164,216</b>	<b>-</b>	<b>164,216</b>	<b>10,784</b>	<b>31,984</b>
<b>003 Markets and Abattoirs</b>													
04 Electricity	90,000	(80,000)	10,000	-	10,000	10,000	8,355	1,643	9,998	-	9,998	2	2
05 Telephones	200,000	(140,000)	60,000	(10,150)	49,850	20,600	21,392	21,911	43,303	-	43,303	6,547	(22,703)
06 Water and Sewerage Rates	120,000	(90,000)	30,000	-	30,000	17,200	20,482	548	21,030	-	21,030	8,970	(3,830)
10 Office Stat and Supplies	8,000	(4,000)	4,000	-	4,000	1,300	-	-	-	-	-	4,000	1,300
12 Materials & Supplies	30,000	(20,000)	10,000	-	10,000	10,000	8,836	-	8,836	-	8,836	1,164	1,164
15 Repairs & Maintenance-Equipment	40,000	(15,000)	25,000	(25,000)	-	12,000	-	-	-	-	-	-	12,000
21 Repairs & Maintenance-Building	100,000	(68,000)	32,000	10,150	42,150	25,000	42,150	-	42,150	-	42,150	-	(17,150)
28 Other Contracted Services	100,000	-	100,000	220,000	320,000	53,300	279,672	35,080	314,752	5,004	319,756	244	(266,456)
43 Security Services	50,000	(20,000)	30,000	(30,000)	-	17,100	-	-	-	-	-	-	17,100
<b>Total Item 003</b>	<b>738,000</b>	<b>(437,000)</b>	<b>301,000</b>	<b>165,000</b>	<b>466,000</b>	<b>166,500</b>	<b>380,887</b>	<b>59,182</b>	<b>440,069</b>	<b>5,004</b>	<b>445,073</b>	<b>20,927</b>	<b>(278,573)</b>
<b>004 M'tce of Buildings, Grounds Etc.</b>													
04 Electricity	160,000	(50,000)	110,000	100,000	210,000	103,300	91,985	15,859	107,844	-	107,844	102,156	(4,544)
06 Water and Sewerage Rates	24,000	(9,000)	15,000	-	15,000	9,500	10,594	1,999	12,593	-	12,593	2,407	(3,093)
12 Materials & Supplies	1,055,000	(758,000)	297,000	-	297,000	297,000	179,474	123,490	302,964	37,197	340,161	(43,161)	(43,161)
21 Repairs & Maintenance-Building	80,000	(60,000)	20,000	-	20,000	20,000	18,708	973	19,681	-	19,681	319	319
28 Other Contracted Services	400,000	(287,000)	113,000	21,000	134,000	101,300	105,563	37,064	142,627	17,124	159,751	(25,751)	(58,451)
<b>Total Item 004</b>	<b>1,719,000</b>	<b>(1,164,000)</b>	<b>555,000</b>	<b>121,000</b>	<b>676,000</b>	<b>531,100</b>	<b>406,324</b>	<b>179,385</b>	<b>585,709</b>	<b>54,321</b>	<b>640,030</b>	<b>35,970</b>	<b>(108,930)</b>

**DETAILS OF EXPENDITURE - CONT'D**  
**For The Year Ended September 30, 2009**

Description	Original Allocation 2009	Suppl'mts & Transfers	Revised Allocation 2009	Virement	New Allocation 2009	Releases Received	Actual Expenditure		Actual Expenditure	Commit. 2009	Expenditure & Commit. 2009	Uncommitted Balance	
							To Previous Month	Current Month				On Allocation	On Releases
							7	8				9 (7+8)	10
<b>02 GOODS AND SERVICES</b>	<b>1</b>	<b>2</b>	<b>3 (1+2)</b>			<b>4</b>	<b>7</b>	<b>8</b>	<b>9 (7+8)</b>	<b>10</b>	<b>11 (9+10)</b>	<b>12 (3-11)</b>	<b>13 (4-11)</b>
<b>005 Local Health Authority</b>													
03 Uniforms	120,000	(79,000)	41,000	-	41,000	40,000	45,657	-	45,657	-	45,657	(4,657)	(5,657)
04 Electricity	5,000	-	5,000	-	5,000	1,800	-	-	-	-	-	5,000	1,800
06 Water and Sewerage Rates	13,000	(10,000)	3,000	-	3,000	2,783	2,329	-	2,329	-	2,329	671	454
09 Rent/Lease Vehicle and Equipment	600,000	(313,000)	287,000	-	287,000	276,000	255,475	-	255,475	-	255,475	31,525	20,525
10 Office Stationery and Supplies	10,000	-	10,000	-	10,000	10,000	9,441	-	9,441	-	9,441	559	559
12 Materials and Supplies	365,000	(234,000)	131,000	-	131,000	125,416	105,970	13,564	119,534	1,824	121,358	9,642	4,058
13 Maintenance of Vehicles	400,000	(182,000)	218,000	(50,000)	168,000	168,000	167,526	450	167,976	-	167,976	24	24
21 Repairs and Maintenance-Building	150,000	(40,000)	110,000	(62,000)	48,000	48,000	47,963	-	47,963	-	47,963	37	37
22 Short Term Employment	300,000	(126,000)	174,000	103,530	277,530	152,000	208,230	9,900	218,130	-	218,130	59,400	(66,130)
28 Other Contracted Services	10,700,000	-	10,700,000	(282,530)	10,417,470	10,319,916	9,284,582	1,128,137	10,412,719	912,457	11,325,176	(907,706)	(1,005,260)
58 Medical Expenses	10,000	-	10,000	-	10,000	10,000	3,243	-	3,243	-	3,243	6,757	6,757
<b>Total Item 005</b>	<b>12,673,000</b>	<b>(984,000)</b>	<b>11,689,000</b>	<b>(291,000)</b>	<b>11,398,000</b>	<b>11,153,915</b>	<b>10,130,416</b>	<b>1,152,051</b>	<b>11,282,467</b>	<b>914,281</b>	<b>12,196,748</b>	<b>(798,748)</b>	<b>(1,042,833)</b>
<b>006 M'tce of State, Traces Etc</b>													
03 Uniforms	50,000	(50,000)	-	-	-	5,000	-	-	-	-	-	-	5,000
08 Rent	65,000	(65,000)	-	-	-	5,416	-	-	-	-	-	-	5,416
09 Rent/Lease Vehicle and Equipment	100,000	(100,000)	-	-	-	14,300	-	-	-	-	-	-	14,300
12 Materials and Supplies	3,025,000	(1,551,000)	1,474,000	(100,000)	1,374,000	1,352,083	702,603	356,788	1,059,391	219,731	1,279,122	94,878	72,961
13 Maintenance of Vehicles	500,000	(186,660)	313,340	70,000	383,340	312,600	271,614	101,429	373,043	35,620	408,663	(25,323)	(96,063)
15 Repairs & Maintenance-Equipment	75,000	(29,000)	46,000	-	46,000	38,000	2,114	-	2,114	31,470	33,584	12,416	4,416
21 Repairs & Maintenance-Building	300,000	(180,000)	120,000	(53,000)	67,000	55,000	11,929	-	11,929	-	11,929	55,071	43,071
28 Other Contracted Services	500,000	(191,338)	308,662	-	308,662	160,600	137,903	135,228	273,131	30,925	304,056	4,606	(143,456)
42 Street Lighting	1,800,000	(400,000)	1,400,000	-	1,400,000	1,400,000	1,399,999	-	1,399,999	-	1,399,999	1	1
58 Medical Expenses	30,000	(30,000)	-	-	-	8,000	-	-	-	-	-	-	8,000
<b>Total Item 006</b>	<b>6,445,000</b>	<b>(2,782,998)</b>	<b>3,662,002</b>	<b>(83,000)</b>	<b>3,579,002</b>	<b>3,350,999</b>	<b>2,526,162</b>	<b>593,445</b>	<b>3,119,607</b>	<b>317,746</b>	<b>3,437,353</b>	<b>141,649</b>	<b>(86,354)</b>
<b>Total Goods &amp; Services</b>	<b>27,635,000</b>	<b>(6,460,000)</b>	<b>21,175,000</b>	<b>868,245</b>	<b>22,043,245</b>	<b>19,292,614</b>	<b>18,410,555</b>	<b>2,664,655</b>	<b>21,075,210</b>	<b>1,405,334</b>	<b>22,480,544</b>	<b>(437,299)</b>	<b>(3,187,930)</b>



**DETAILS OF EXPENDITURE - CONT'D**  
**For The Year Ended September 30, 2009**

Description	Original Allocation 2009	Suppl'mts & Transfers	Revised Allocation 2009	Virement	New Allocation 2009	Releases Received	Actual Expenditure		Actual Expenditure	Commit. 2009	Expenditure & Commit. 2009	Uncommitted Balance	
							To Previous Month	Current Month				On Allocation	On Releases
<b>03 MINOR EQUIPMENT PURCHASES</b>	<b>1</b>	<b>2</b>	<b>3 (1+2)</b>			<b>4</b>	<b>7</b>	<b>8</b>	<b>9 (7+8)</b>	<b>10</b>	<b>11 (9+10)</b>	<b>12 (3-11)</b>	<b>13 (4-11)</b>
<b>001 General Administration</b>													
01 Vehicles	308,000	-	308,000	(21,000)	287,000	287,000	287,000	-	287,000	-	287,000	-	-
02 Office Equipment	147,000	(107,000)	40,000	(3,155)	36,845	-	36,845	-	36,845	-	36,845	-	(36,845)
03 Furniture & Furnishings	155,000	(105,000)	50,000	(41,620)	8,380	-	8,372	-	8,372	-	8,372	8	(8,372)
04 Other Minor Equipment	300,000	(240,500)	59,500	(59,470)	30	-	-	-	-	-	-	30	-
<b>Total Item 001</b>	<b>910,000</b>	<b>(452,500)</b>	<b>457,500</b>	<b>(125,245)</b>	<b>332,255</b>	<b>287,000</b>	<b>332,217</b>	<b>-</b>	<b>332,217</b>	<b>-</b>	<b>332,217</b>	<b>38</b>	<b>(45,217)</b>
<b>004 M'tce of Building, Grounds Etc</b>													
01 Vehicles	520,000	(480,000)	40,000	(40,000)	-	-	-	-	-	-	-	-	-
04 Other Minor Equipment	150,000	(109,500)	40,500	-	40,500	-	40,308	-	40,308	26,479	66,787	(26,287)	(66,787)
<b>Total Item 004</b>	<b>670,000</b>	<b>(589,500)</b>	<b>80,500</b>	<b>(40,000)</b>	<b>40,500</b>	<b>-</b>	<b>40,308</b>	<b>-</b>	<b>40,308</b>	<b>26,479</b>	<b>66,787</b>	<b>(26,287)</b>	<b>(66,787)</b>
<b>005 Local Health Authority</b>													
01 Vehicles	600,000	-	600,000	(600,000)	-	-	-	-	-	-	-	-	-
02 Office Equipment	250,000	(180,000)	70,000	(70,000)	-	-	-	-	-	-	-	-	-
04 Other Minor Equipment	67,000	(67,000)	-	-	-	-	-	-	-	-	-	-	-
<b>Total Item 005</b>	<b>917,000</b>	<b>(247,000)</b>	<b>670,000</b>	<b>(670,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>006 M'tc of State,Traces Etc</b>													
01 Vehicles	572,000	-	572,000	38,000	610,000	610,000	610,000	-	610,000	-	610,000	-	-
02 Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
04 Other Minor Equipment	117,000	(111,000)	6,000	(6,000)	-	-	-	-	-	-	-	-	-
<b>Total Item 006</b>	<b>689,000</b>	<b>(111,000)</b>	<b>578,000</b>	<b>32,000</b>	<b>610,000</b>	<b>610,000</b>	<b>610,000</b>	<b>-</b>	<b>610,000</b>	<b>-</b>	<b>610,000</b>	<b>-</b>	<b>-</b>
<b>Total Minor Equipment Purchases</b>	<b>3,186,000</b>	<b>(1,400,000)</b>	<b>1,786,000</b>	<b>(803,245)</b>	<b>982,755</b>	<b>897,000</b>	<b>982,525</b>	<b>-</b>	<b>982,525</b>	<b>26,479</b>	<b>1,009,004</b>	<b>(26,249)</b>	<b>(112,004)</b>

**DETAILS OF EXPENDITURE - CONT'D**  
**For The Year Ended September 30, 2009**

Description	Original Allocation 2009	Suppl'mts & Transfers	Revised Allocation 2009	Virement	New Allocation 2009	Releases Received	Actual Expenditure		Actual Expenditure	Commit. 2009	Expenditure & Commit. 2009	Uncommitted Balance	
							To Previous Month	Current Month				On Allocation	On Releases
<b>04 CURRENT TRANSFER/ SUBSIDIES</b>	<b>1</b>	<b>2</b>	<b>3 (1+2)</b>			<b>4</b>	<b>7</b>	<b>8</b>	<b>9 (7+8)</b>	<b>10</b>	<b>11 (9+10)</b>	<b>12 (3-11)</b>	<b>13 (4-11)</b>
<b>007 CURRENT TRANSFER/ SUBSIDIES</b>													
01 Household													
02 Gratuities	65,000	-	65,000	(65,000)	-	-	-	-	-	-	-	-	-
<b>Sub-Total</b>	<b>65,000</b>	<b>-</b>	<b>65,000</b>	<b>(65,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>009 Other Transfers</b>													
01 Chairman's Fund	3,000	-	3,000	-	3,000	-	2,500	-	2,500	-	2,500	500	(2,500)
<b>Sub-Total</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>	<b>500</b>	<b>(2,500)</b>
<b>Total Current Transfer &amp; Sub.</b>	<b>68,000</b>	<b>-</b>	<b>68,000</b>	<b>(65,000)</b>	<b>3,000</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>	<b>500</b>	<b>(2,500)</b>
<b>GRAND TOTAL</b>	<b>65,206,000</b>	<b>(7,860,000)</b>	<b>57,346,000</b>	<b>-</b>	<b>57,346,000</b>	<b>52,055,463</b>	<b>50,177,009</b>	<b>5,189,070</b>	<b>55,366,079</b>	<b>1,431,813</b>	<b>56,797,892</b>	<b>548,108</b>	<b>(4,742,429)</b>

  
 Financial Officer

  
 Chief Executive Officer

**SANGRE GRANDE REGIONAL CORPORATION  
STATEMENT OF EXPENDITURE  
FOR THE MONTH ENDED SEPTEMBER 30, 2009  
HEAD: - IRIAD**

Project No.	Releases to Date 1	Previous Month 2	Current Month 3	Actual Exp. To Date 4	Commitment To Date 5	Commit. & Exp. To Date 4 + 5	Balance of Releases 1 - (4 + 5)
IRIAD Balance B/F	464,749	464,749	-	464,749	-	464,749	-
	<b>464,749</b>	<b>464,749</b>	<b>-</b>	<b>464,749</b>	<b>-</b>	<b>464,749</b>	<b>-</b>

  
 .....  
**Financial Officer**

  
 .....  
**Chief Executive Officer**

**SANGRE GRANDE REGIONAL CORPORATION**  
**STATEMENT OF EXPENDITURE**  
**FOR THE MONTH ENDING SEPTEMBER 30, 2009**  
**HEAD: 42 -09/005/09 - MINISTRY OF LOCAL GOVERNMENT DEVELOPMENT PROGRAMME**

Project No.	Releases to Date 1	Previous Month 2	Current Month 3	Actual Exp. To Date 4 (2+3)	Commitment To Date 5	Commit. & Exp. To Date 4 + 5	Balance of Releases 1 - (4 + 5)
<b>233 <u>Drainage &amp; Irrigation Programme Balance B/F</u></b>	<b>1,738,064</b>	<b>1,704,330</b>	<b>-</b>	<b>1,704,330</b>	<b>-</b>	<b>1,704,330</b>	<b>33,734</b>
01 Lezama Trace Box Drain	103,490	-	95,319	95,319	-	95,319	8,171
02 San Pedro Trace Ext. Drain	147,894	-	129,838	129,838	-	129,838	18,056
03 San Louis Road Box Drain	105,728	-	99,857	99,857	-	99,857	5,871
04 Eastern Mian Road Box Drain	68,832	-	62,972	62,972	-	62,972	5,860
05 Wax Avenue Outfall Box Drain	127,606	-	115,097	115,097	-	115,097	12,509
06 Magnus Box Drain, Grande Riviere	216,270	-	208,150	208,150	-	208,150	8,120
07 Nancoo Street Drain, Cumana	119,128	-	109,441	109,441	-	109,441	9,687
08 Haynes Drain Box Drain	128,453	-	121,005	121,005	-	121,005	7,448
09 Robinson Street #1 Box Drain	107,628	-	99,584	99,584	-	99,584	8,044
10 Oropuche Road Box Drain	161,124	-	137,095	137,095	-	137,095	24,029
11 Neeranjan Street Drain	181,189	-	170,067	170,067	-	170,067	11,122
12 Stephen's Outfall Drain	208,674	-	182,633	182,633	-	182,633	26,041
13 San Pedro Trace Drain	69,400	-	62,250	62,250	-	62,250	7,150
14 St. Marie Emmanuel Road Outfall Drain	131,092	-	115,684	115,684	-	115,684	15,408
15 Castillo Drain	117,565	-	104,455	104,455	-	104,455	13,110
16 Upper Cunapo Road Outfall Drain	106,225	-	102,233	102,233	-	102,233	3,992
17 Flamboyant Crescent Valencia	62,725	-	59,600	59,600	-	59,600	3,125
18 Warden Road Box Drain	170,977	-	149,525	149,525	-	149,525	21,452
<b>Sub-Total</b>	<b>4,072,064</b>	<b>1,704,330</b>	<b>2,124,805</b>	<b>3,829,135</b>	<b>-</b>	<b>3,829,135</b>	<b>242,929</b>

**STATEMENT OF EXPENDITURE - Cont'd**  
**FOR THE MONTH ENDING SEPTEMBER 30, 2009**  
**HEAD: 42 -09/005/09 - MINISTRY OF LOCAL GOVERNMENT DEVELOPMENT PROGRAMME**

Project No.	Releases to Date 1	Previous Month 2	Current Month 3	Actual Exp. To Date 4	Commitment To Date 5	Commit. & Exp. To Date 4 + 5	Balance of Releases 1 - (4 + 5)
<b>234 <u>Development Of Recreational Facilities Balance B/F</u></b>	992,727	598,665	-	598,665	15,116	613,781	378,946
01 Valencia Recreation Ground	227,914	-	-	-	230,000	230,000	(2,086)
02 North Eastern Sporting Complex Pavilion	100,000	-	-	-	-	-	100,000
03 Lower Cumuto Pavilion	50,000	-	-	-	49,890	49,890	110
04 Guaico Tamana Recreation Ground & Pavilion	50,000	-	-	-	35,435	35,435	14,565
05 Rampanalgas Recreational Ground	50,000	-	-	-	43,000	43,000	7,000
06 Sangre Chitquito Changeroom Phase 1	50,000	-	-	-	46,970	46,970	3,030
<b>Sub-Total</b>	<b>1,520,641</b>	<b>598,665</b>	<b>-</b>	<b>598,665</b>	<b>420,411</b>	<b>1,019,076</b>	<b>501,565</b>
<b>236 <u>Development Of Cemeteries Sites Balance B/F</u></b>	<b>175,650</b>	<b>150,874</b>	<b>-</b>	<b>150,874</b>	<b>-</b>	<b>150,874</b>	<b>24,776</b>
<b>237 <u>Improvements to Markets &amp; Abattoirs</u></b>	<b>1,258,653</b>	<b>788,817</b>	<b>204,820</b>	<b>993,637</b>	<b>249,382</b>	<b>1,243,019</b>	<b>15,634</b>
<b>240 <u>Local Roads &amp; Bridges Balance B/F</u></b>	<b>244,483</b>	<b>64,572</b>	<b>-</b>	<b>64,572</b>	<b>-</b>	<b>64,572</b>	<b>179,911</b>
01 Good Hope Trace Circular	428,715	54,844	-	54,844	-	54,844	373,871
02 Clark Trace	427,715	16,728	252,680	269,408	33,413	302,821	124,894
03 Narancho Road, Cumana	140,000	-	-	-	-	-	140,000
04 La Pas Road, San Souci	148,715	-	26,910	26,910	4,784	31,694	117,021
05 Paria Branch Road, San Souci	140,000	-	114,189	114,189	-	114,189	25,811
06 Madoosingh Road	428,714	-	8,437	8,437	-	8,437	420,277
07 Sand Road	420,000	20,910	227,804	248,714	72,056	320,770	99,230
08 Tamana Section II	428,711	-	-	-	-	-	428,711
09 Francine Lane	437,430	54,871	234,366	289,237	18,769	308,006	129,424
<b>Sub-Total</b>	<b>3,244,483</b>	<b>211,925</b>	<b>864,386</b>	<b>1,076,311</b>	<b>129,022</b>	<b>1,205,333</b>	<b>2,039,150</b>

**STATEMENT OF EXPENDITURE - Cont'd**  
**FOR THE MONTH ENDING SEPTEMBER 30, 2009**  
**HEAD: 42 -09/005/09 - MINISTRY OF LOCAL GOVERNMENT DEVELOPMENT PROGRAMME**

Project No.	Releases to Date 1	Previous Month 2	Current Month 3	Actual Exp. To Date 4	Commitment To Date 5	Commit. & Exp. To Date 4 + 5	Balance of Releases 1 - (4 + 5)
246 <u>Laying of Water Mains</u>	-	-	-	-	-	-	-
385 <u>Municipal Police Equipment Balance B/F</u>	113,000	111,032	-	111,032	-	111,032	1,968
	99,718	-	99,717	99,717	-	99,717	1
	<b>212,718</b>	<b>111,032</b>	<b>99,717</b>	<b>210,749</b>	<b>-</b>	<b>210,749</b>	<b>1,969</b>
	-				-		
<b>Sub-Total</b>	<b>212,718</b>	<b>111,032</b>	<b>99,717</b>	<b>210,749</b>	<b>-</b>	<b>210,749</b>	<b>1,969</b>
<b>TOTAL</b>	<b>10,484,209</b>	<b>3,565,643</b>	<b>3,293,728</b>	<b>6,859,371</b>	<b>798,815</b>	<b>7,658,186</b>	<b>2,826,023</b>

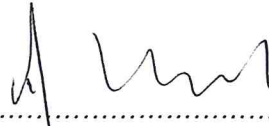
  
 Financial Officer

  
 Chief Executive Officer

**SANGRE GRANDE REGIONAL CORPORATION**  
**STATEMENT OF EXPENDITURE**  
**FOR THE MONTH ENDING SEPTEMBER 30, 2009**  
**HEAD: 42 -09/005/09 - MINISTRY OF LOCAL GOVERNMENT DEVELOPMENT PROGRAMME**

Project No.	Releases to Date 1	Previous Month 2	Current Month 3	Actual Exp. To Date 4	Commitment To Date 5	Commit. & Exp. To Date 4 + 5	Balance of Releases 1 - (4 + 5)
242 <u>Procurement Of Major Vehicles &amp; Equipment</u>	-	-	-	-	-	-	-
248 <u>Computerization Programme Balance B/F</u>	184,000	183,479	-	183,479	-	183,479	521
	199,860	-	100,200	100,200	-	100,200	99,660
<b>Sub-Total</b>	<b>383,860</b>	<b>183,479</b>	<b>100,200</b>	<b>283,679</b>	<b>-</b>	<b>283,679</b>	<b>100,181</b>
<b>TOTAL</b>	<b>383,860</b>	<b>183,479</b>	<b>100,200</b>	<b>283,679</b>	<b>-</b>	<b>283,679</b>	<b>100,181</b>

.....  
*C. Stephens*  
 Financial Officer

.....  
  
 Chief Executive Officer

## SANGRE GRANDE REGIONAL CORPORATION

### Notes to the Financial Statements For The Year Ended September 30, 2009

#### 1. Description of Activities

The Sangre Grande Regional Corporation is a Local Government Authority and was incorporated on the 13<sup>th</sup> September, 1990 by the Municipal Corporation Act 1990. The Corporation operates a Council – Chairman form of Government and provides the following services as authorized by Act 21 of 1990: Development and Maintenance of Public Infrastructure, Health and Environment Service, Recreation, Public Services and is currently in the process of undertaking Property Taxation

#### 2. Funding

Funding for the activities of the Corporation is provided mainly by Government Subvention on a Deficit financing basis. The Corporation raises a small amount of Revenue from services provided to its burgesses.

#### 3. Accounting Conventions

The accounts of the Corporation are maintained in Trinidad and Tobago Dollars (TTD) These accounts are prepared under historic cost conventions and no account is taken of Inflation.

#### 4. Significant Accounting Policies

##### (a) Basis of Presentation – Fund Accounting

The Accounts of the Corporation are organized on the basis of funds each of which is considered a separate entity. The following fund types are used by the Corporation:-

**Corporation Fund** – The fund was established by resolution of Council for any purposes specified in the resolution establishing it. Revenues for this Fund may be directed from:

- (1) Government subvention as allocated in the approved Estimates of Expenditure in any fiscal year.
- (2) Donations and other contributions as may be directed.
- (3) Monies as the Council may by resolution authorize be paid into the fund. Detailed accounts for this Fund are not included in these accounts.

##### (b) Basis of Accounting

The cash basis of accounting is presently followed by the Fund. Under this basis of accounting expenditure is recorded when paid.

##### (c) Changes in Financial Position

The Focus of the Statement of changes in the financial Position is the Fund Balance.

##### (d) Funds held in Trust

Monies held in trust for third parties are shown as Liabilities and not part of the Fund Balance.



**5. Bank****\$ 19,944,725**

The Corporation presently operates one Bank Account at First Citizen bank Ltd which is credited with Government Subventions for Recurrent Services and Development Programme. Deposits for:

Deposits for: Severance Benefits  
 Undrawn Wages  
 Refundable Deposits  
 Other Income  
 Natural Disasters

**6. Accounts Receivable****\$ -**

Balances more than three (3) years old are not shown in this Statement of Position; however, all overpayments can be found in the Overpayments notebook/ledger.

**7. Prepaid Expenses****\$ 87,035**

Payments made to Risk Management Services

Premium for period 01/01/09 to 31/12/09 = \$303,200      **3/12 x \$303,200**      75,800

Premium for period Mar 09 to Dec 09      10,310

Premium for period Mar 09 to Dec 09      1,628

11,938

**(A) Prepayment - 3/10 x \$11,938**

3,582

Premium for period Apr 09 to Dec 09 = \$22,958

**3/9 x \$22,958**

7,653

**Total prepaid Insurance as at 30/09/09**

**87,035**

**8. Fixed Assets****\$ 3,961,029**

	<i>Office Furniture</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Minor Equipment</i>	<i>Total</i>
(As at 01.10.08)					
<b>N.B.V B/F</b>	<b>346,519</b>	<b>391,360</b>	<b>1,900,534</b>	<b>663,339</b>	<b>3,301,752</b>
<b>Less:</b>					
Depreciation	30,233	79,497	194,330	45,667	349,727
<b>N.B.V. After Depreciation</b>	<b>316,286</b>	<b>311,863</b>	<b>1,706,204</b>	<b>617,672</b>	<b>2,952,025</b>
<b>Plus:</b>					
Addition/Disposal	8,372	36,845	897,000	66,787	1,009,004
<b>N.B.V C/F (As at 30.09.09)</b>	<b>324,658</b>	<b>348,708</b>	<b>2,603,204</b>	<b>684,459</b>	<b>3,961,029</b>

The Depreciation Rates of the respective Assets group on a reducing balance basis are as follows:

Office Furniture	10% per annum
Office Equipment	20% per annum
Minor Equipment	20% per annum
Motor Vehicles	25% per annum

**9. Accounts Payable****\$ 1,431,813**

This represents commitments for Goods & Services as at September 30, 2005.

**10. Severance Payable****\$ 311,081**

	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>Total</b>
				\$
<b>Balance B/F</b>	-	<b>63,192</b>		<b>63,192</b>
Receipts	-	-	644,569	644,569
Payments	-	-	(396,680)	(396,680)
<b>Balance</b>	-	<b>63,192</b>	<b>247,889</b>	<b>311,081</b>

Balances more than three (3) years old are not shown in this Statement of Position; however, all overpayments can be found in the Overpayments notebook/ledger.

**11. Undrawn Wages****\$ 15,050**

	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>Total</b>
				\$
<b>Balance B/F</b>	<b>2,060</b>	<b>11,190</b>		<b>13,250</b>
Receipts	-	-	40,308	40,308
Payments	-	-	(38,508)	(38,508)
<b>Balance</b>	<b>2,060</b>	<b>11,190</b>	<b>1,800</b>	<b>15,050</b>

Balances more than three (3) years old are not shown in this Statement of Position; however, all overpayments can be found in the Overpayments notebook/ledger.

**12. Refundable Deposits**

\$ -

All deposits were found to be non-refundable. Details of deposits can be found in the Deposits Ledger.

**13. Chairman's Fund**

\$ (3,773)

Balance B/F	(1,273)	
Releases Received	-	
Payments	(2,500)	
	<u>(3,773)</u>	

**14. Uncommitted Fund Balance - Recurrent**

\$ 10,142,030

Unspent Balance		(3,928,419)
Fund Balance Brought Forward		12,419,714
Adjustment		<u>1,650,735</u>
Fund Balance Carried Forward		<u>10,142,030</u>

**15. Uncommitted Fund Balance - Development Programme**

\$ 6,073,092

Total Subventions and Revenue	10,868,069	
Total Development Expenditure	<u>(7,941,865)</u>	
Unspent Balance	2,926,204	2,926,204
Fund Balance Brought Forward		<u>3,146,888</u>
Fund Balance Carried Forward		<u>6,073,092</u>

**SANGRE GRANDE REGIONAL CORPORATION**  
**Accounts Receivables**  
**For The Year Ended September 30, 2009**

NAMES	TOTAL							TOTAL	BALANCE									
	Up to 2003	2004	2005	2006	2007	2008	2009			Up to 2003	2004	2005	2006	2007	2008	2009		
Bal. B/F	\$ 7,858	\$ 7,239	\$ -	\$ -	\$ -	\$ 136	\$ -	\$ 15,233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,233	
Andrew Francois																136	136	(136)
Vijay Jordon							202	202								202	202	-
Ajit Nanan							213	213								213	213	-
Seecharan Bissram							184	184								184	184	-
Frank Guy							184	184								184	184	-
Albert Gooding							200	200								200	200	-
Ashton Barker							184	184								184	184	-
Stephen James							430	430								430	430	-
Kion Guy							394	394								394	394	-
Sanjay Ramnanan							213	213								213	213	-
S. Baran							1,064	1,064								1,064	1,064	-
S. Baran							1,153	1,153								1,153	1,153	-
S. Baran							592	592								592	592	-
Karen Doyle							158	158								158	158	-
Harrey Khan							184	184								184	184	-
Albert Mohan							184	184								184	184	-
Indra Bissessar							213	213								213	213	-
Leroy Williams							368	368								368	368	-
Nigel Solozano							184	184								184	184	-
Sherman Basan							184	184								184	184	-
Ramdeo Ramdath							184	184								184	184	-
Rena Ragoobir							66	66								66	66	-
Avigail Thomas							159	159								159	159	-
Nicholas Monroe							12	12								12	12	-
Cyril Paponette							3	3								3	3	-
Cindy Mahase							49	49								49	49	-
Nathree Sooklal							17	17								17	17	-
Rohan Baboolal							3	3								3	3	-
Sacha Chow							9	9								9	9	-
Dion Ellies							109	109								109	109	-
Juliana Nancoo							46	46								46	46	-
<b>TOTAL</b>	<b>7,858</b>	<b>7,239</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>136</b>	<b>7,145</b>	<b>22,378</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,281</b>	<b>7,281</b>	<b>15,097</b>

**Accounts Receivables - Cont'd**  
**For The Year Ended September 30, 2009**

NAMES	Up to 2003	2004	2005	2006	2007	2008	2009	TOTAL	Up to 2003	2004	2005	2006	2007	2008	2009	TOTAL	BALANCE
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Bal. B/F	7,858	7,239	-	-	-	136	7,145	22,378	-	-	-	-	-	-	7,281	7,281	15,097
Vijayanti Ramnanan							0	0							0	0	-
Claudia Thomas							75	75							75	75	-
Elizabeth Bisnath							109	109							109	109	-
Meera Bissram							1	1							1	1	-
Harmony Maximay							100	100							100	100	-
Leanna Castanada							80	80							80	80	-
Kevin Samaroo							11	11							11	11	-
Ricky Thomas							245	245							245	245	-
Cheryl Dunmore							8	8							8	8	-
Dianne Radhay							12	12							12	12	-
Peter Cassar							200	200							200	200	-
Crystal Dunmore							49	49							49	49	-
Harmony Maximay							62	62							62	62	-
Avigail Thomas							74	74							74	74	-
Cyril Paponette							5	5							5	5	-
Nathree Sooklal							25	25							25	25	-
Cindy Mahase							1	1							1	1	-
Elizabeth Bisnath							10	10							10	10	-
Dion Ellies							21	21							21	21	-
Juliana Nancoo							25	25							25	25	-
Rena Ragoobir							25	25							25	25	-
Kyle Parson							8	8							8	8	-
Hermit Francis							213	213							213	213	-
Elizabeth Bisnath							9	9							9	9	-
Kerry Emamdee							2	2							2	2	-
Harmony Maximay							73	73							73	73	-
Avigail Thomas							64	64							64	64	-
Cindy Mahase							7	7							7	7	-
Rohan Baboolal							0	0							0	0	-
Sacha Chow							6	6							6	6	-
Dion Ellies							35	35							35	35	-
Rena Ragoobir							70	70							70	70	-
Tony Brathwaite							188	188							188	188	-
Sookraj Persad							180	180							180	180	-
<b>TOTAL</b>	<b>7,858</b>	<b>7,239</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>136</b>	<b>9,138</b>	<b>24,371</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,274</b>	<b>9,274</b>	<b>15,097</b>

**Accounts Receivables - Cont'd**  
**For The Year Ended September 30, 2009**

NAMES	Up to 2003	2004	2005	2006	2007	2008	2009	TOTAL	Up to 2003	2004	2005	2006	2007	2008	2009	TOTAL	BALANCE
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Bal. B/F	7,858	7,239	-	-	-	136	9,138	24,371	-	-	-	-	-	-	9,274	9,274	15,097
Samantha Ramsaran							43	43							43	43	-
Harmony Maximay							21	21							21	21	-
Kerry Emamdee							1	1							1	1	-
Avigail Thomas							16	16							16	16	-
Cyril Paponette							2	2							2	2	-
Cindy Mahase							12	12							12	12	-
Elizabeth Bisnath							30	30							30	30	-
Dion Ellies							32	32							32	32	-
Claudia Thomas							4	4							4	4	-
Juliana Nancoo							3	3							3	3	-
Vijayanti Ramanan							25	25							25	25	-
Rena Ragoobir							37	37							37	37	-
Rena Ragoobir							21	21							21	21	-
Juliana Nancoo							5	5							5	5	-
Dion Ellies							21	21							21	21	-
Elizabeth Bisnath							11	11							11	11	-
Sacha Chow							9	9							9	9	-
Cindy Mahase							24	24							24	24	-
Samantha Ramsaran							6	6							6	6	-
Avigail Thomas							41	41							41	41	-
Harmony Maximay							20	20							20	20	-
Sanjay Dass							6	6							6	6	-
B. Phillip							33	33							33	33	-
Ramdath Jahgoo							1,152	1,152							1,152	1,152	-
Rena Ragoobir							44	44							44	44	-
Juliana Nancoo							5	5							5	5	-
Dion Ellies							78	78							78	78	-
Elizabeth Bisnath							16	16							16	16	-
Cindy Mahase							16	16							16	16	-
Samantha Ramsaran							30	30							30	30	-
Avigail Thomas							8	8							8	8	-
Harmony Maximay							21	21							21	21	-
Vijayanti Ramanan							0	0							0	0	-
Claudia Thomas							219	219							219	219	-
Rohan Baboolal							3	3							3	3	-
Sacha Chow							11	11							11	11	-
Nicholas Munroe							1	1							1	1	-
Crystal Dunmore							2	2							2	2	-
Frank Guy							184	184							184	184	-
N. Ramjohn							400	400							400	400	-
R. Jahgoo							184	184							184	184	-
Rena Ragoobir							47	47							47	47	-
Juliana Nancoo							2	2							2	2	-
<b>TOTAL</b>	<b>7,858</b>	<b>7,239</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>136</b>	<b>11,983</b>	<b>27,216</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,119</b>	<b>12,119</b>	<b>15,097</b>

**Accounts Receivables - Cont'd**  
For The Year Ended September 30, 2009

NAMES	Up to 2003	2004	2005	2006	2007	2008	2009	TOTAL	Up to 2003	2004	2005	2006	2007	2008	2009	TOTAL	BALANCE
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Bal. B/F	7,858	7,239	-	-	-	136	11,983	27,216	-	-	-	-	-	-	12,119	12,119	15,097
Dion Ellies							34	34							34	34	-
Elizabeth Bisnath							41	41							41	41	-
Cindy Mahase							30	30							30	30	-
Samantha Ramsaran							28	28							28	28	-
Avigail Thomas							82	82							82	82	-
Harmony Maximay							2	2							2	2	-
Cyril Paponette							1	1							1	1	-
Claudia Thomas							12	12							12	12	-
Rohan Baboolal							5	5							5	5	-
Sacha Chow							11	11							11	11	-
Nicholas Munroe							7	7							7	7	-
R. Jahgoo							184	184							184	184	-
Latchman Beharry							418	418							418	418	-
S. Baran							945	945							945	945	-
S. Baran							607	607							607	607	-
S. Baran							22	22							22	22	-
S. Baran							25	25							25	25	-
S. Baran							155	155							155	155	-
Conrad Homeward							184	184							184	184	-
Rena Ragoobir							24	24							24	24	-
Juliana Nanoo							23	23							23	23	-
Dion Ellies							62	62							62	62	-
Elizabeth Bisnath							43	43							43	43	-
Cindy Mahase							9	9							9	9	-
Samantha Ramsaran							6	6							6	6	-
Avigail Thomas							8	8							8	8	-
Harmony Maximay							18	18							18	18	-
Cyril Paponette							2	2							2	2	-
Claudia Thomas							2	2							2	2	-
Rohan Baboolal							7	7							7	7	-
Sacha Chow							12	12							12	12	-
Nicholas Munroe							9	9							9	9	-
Kerry Emamdee							4	4							4	4	-
Cassandra Nanlal							3	3							3	3	-
Crystal Dunmore							3	3							3	3	-
<b>TOTAL</b>	<b>7,858</b>	<b>7,239</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>136</b>	<b>15,012</b>	<b>30,245</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,148</b>	<b>15,148</b>	<b>15,097</b>





**SANGRE GRANDE REGIONAL CORPORATION**  
**SUMMARY OF DEPOSITS FOR THE YEAR ENDED SEPTEMBER 30, 2009**

<b>DEPOSIT</b>	<b>Amount b/f</b>	<b>RECEIPTS</b>	<b>PAYMENTS</b>	<b>BALANCE</b>
	\$	\$	\$	\$
<b>Severance Payable</b>	391,401	644,569	396,680	639,290
<b>Undrawn Wages</b>	226,483	40,308	38,508	228,283
<b>Refundable Deposits :</b>				
<b>Cash</b>	309,007	-	1,500	307,507
<b>Tender</b>	114,930	500	500	114,930
<b>Facilities</b>	31,928	2,500	2,500	31,928
<b>SUB- TOTAL</b>	455,865	3,000	4,500	454,365
<b>TOTAL</b>	<b>1,073,749</b>	<b>687,877</b>	<b>439,688</b>	<b>1,321,938</b>

**SANGRE GRANDE REGIONAL CORPORATION**  
**SEVERANCE PAYABLE**  
**For The Year Ended September 30, 2009**

NAMES								TOTAL								TOTAL	BALANCE
	Up to 2003	2004	2005	2006	2007	2008	2009		Up to 2003	2004	2005	2006	2007	2008	2009		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Bal. B/F	266,416	53,212	8,581	-	-	63,192		391,401	-	-	-	-	-	-	-	-	391,401
Larry Sohan							1,094	1,094							1,094	1,094	-
Paul Joshua							30,123	30,123							30,066	30,066	57
BIR							-	-							57	57	(57)
Ephraim Smith							57,158	57,158							57,158	57,158	-
Bookram Mahase							18,971	18,971							-	-	18,971
Maniram Singh							28,377	28,377							-	-	28,377
Horace Josphe							51,315	51,315							51,315	51,315	-
Eugene Tobias							33,504	33,504							-	-	33,504
Harold Guy							34,584	34,584							33,931	33,931	653
BIR							-	-							653	653	(653)
Hazore Maharaj							8,204	8,204							-	-	8,204
Malcolm Joseph							24,587	24,587							19,776	19,776	4,811
BIR							-	-							4,811	4,811	(4,811)
Allister Soopdan							36,773	36,773							-	-	36,773
Anthony Ramsaran							8,801	8,801							8,801	8,801	-
Joseph Felix Martinez							43,756	43,756							43,756	43,756	-
Andy Narine							122,061	122,061							-	-	122,061
Mary Reyes							39,828	39,828							39,828	39,828	-
Agnes Deleon							3,418	3,418							3,418	3,418	-
Emil Toussaint							4,515	4,515							4,515	4,515	-
Mikey Estrada							32,563	32,563							32,563	32,563	-
Kenneth Mohan							41,935	41,935							41,935	41,935	-
Doon Raghoobar							23,004	23,004							23,004	23,004	-
<b>Total</b>	<b>266,416</b>	<b>53,212</b>	<b>8,581</b>	<b>-</b>	<b>-</b>	<b>63,192</b>	<b>644,569</b>	<b>1,035,970</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>396,680</b>	<b>396,680</b>	<b>639,290</b>

**SANGRE GRANDE REGIONAL CORPORATION**  
**Undrawn Wages**  
**For The Year Ended September 30, 2009**

NAMES								TOTAL								TOTAL	BALANCE
	Up to 2003	2004	2005	2006	2007	2008	2009		Up to 2003	2004	2005	2006	2007	2008	2009		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Bal. B/F	167,161	28,365	147	17,560	2,060	11,190		226,483	-	-	-	-	-	-		-	226,483
Avigail Thomas							3,993	3,993							3,993	3,993	-
Mary Hittal							1,762	1,762							1,762	1,762	-
Kerry Emamdee							4,326	4,326							4,326	4,326	-
Mary Hittal							1,714	1,714							1,714	1,714	-
Eulin Rodriguez -Trim							5,785	5,785							5,785	5,785	-
Ronald Boynes							13,642	13,642							13,642	13,642	-
Terry Lewis							1,500	1,500							-	-	1,500
Vicky Seusaran							1,837	1,837							1,837	1,837	-
Kelon Bobb							5,449	5,449							5,449	5,449	-
Mustaq Ali							300	300							-	-	300
<b>Total</b>	<b>167,161</b>	<b>28,365</b>	<b>147</b>	<b>17,560</b>	<b>2,060</b>	<b>11,190</b>	<b>40,308</b>	<b>266,791</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,508</b>	<b>38,508</b>	<b>228,283</b>

**SANGRE GRANDE REGIONAL CORPORATION**  
**REFUNDABLE DEPOSITS - FACILITIES**  
**For The Year Ended September 30, 2009**

NAMES	RECEIPTS							TOTAL	PAYMENTS							TOTAL	BALANCE
	Up to 2003	2004	2005	2006	2007	2008	2009		Up to 2003	2004	2005	2006	2007	2008	2009		
Bal. B/F	31,148	780	-	-	-	-		\$ 31,928	\$ -	-	-	-	-	-		\$ -	\$ 31,928
Lydon Legall							2,500	2,500							2,500	2,500	-
SUB-TOTAL	31,148	780	-	-	-	-	2,500	34,428	-	-	-	-	-	-	2,500	2,500	31,928
TOTAL	31,148	780	-	-	-	-	2,500	34,428	-	-	-	-	-	-	2,500	2,500	31,928

**SANGRE GRANDE REGIONAL CORPORATION**  
**CASH PERFORMANCE**  
**For The Year Ended September 30, 2009**

NAMES	RECEIPTS							TOTAL	PAYMENTS							TOTAL	BALANCE	
	Up to 2003	2004	2005	2006	2007	2008	2009		Up to 2003	2004	2005	2006	2007	2008	2009			
Bal. B/F	\$ 241,707	\$ 4,000	\$ 3,000	\$ 10,500	\$ -	\$ -	\$ -	\$ 259,207	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 259,207
<u>Truck Borne Water</u>								-									-	-
<b>SUB - TOTAL</b>	<b>241,707</b>	<b>4,000</b>	<b>3,000</b>	<b>10,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>259,207</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>259,207</b>
Bal. B/F	-	12,300	3,400	-	-	-	-	15,700	-	-	-	-	-	-	-	-	-	15,700
<u>Supply of Bldg, Mat. And Hire of Equip.</u>								-									-	-
<b>SUB - TOTAL</b>	<b>-</b>	<b>12,300</b>	<b>3,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,700</b>
Bal. B/F	-	-	100	-	-	-	-	100	-	-	-	-	-	-	-	-	-	100
<u>Supply of Crusher Run for Toco</u>								-									-	-
<b>SUB - TOTAL</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>
Bal. B/F	-	24,200	-	-	-	-	-	24,200	-	-	-	-	-	-	-	-	-	24,200
<u>IRIAD PROGRAMME</u>								-									-	-
<b>SUB - TOTAL</b>	<b>-</b>	<b>24,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,200</b>
Bal. B/F	-	6,800	-	3,000	-	-	-	9,800	-	-	-	-	-	-	-	-	-	9,800
<u>Scavenging Service</u>																		
John Dick (refund for Area 12 2004 - 2006)								-									1,500	1,500
<b>SUB - TOTAL</b>	<b>-</b>	<b>6,800</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>8,300</b>
<b>TOTAL</b>	<b>241,707</b>	<b>47,300</b>	<b>6,500</b>	<b>13,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>309,007</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>307,507</b>

**SANGRE GRANDE REGIONAL CORPORATION**  
**TENDER DEPOSITS**  
**For The Year Ended September 30, 2009**

NAMES	RECEIPTS							TOTAL	PAYMENTS							TOTAL	BALANCE
	2003	2004	2005	2006	2007	2008	2009		2003	2004	2005	2006	2007	2008	2009		
Bal. B/F	\$ 71,230	\$ 2,400	\$ 1,400	\$ 200	\$ -	\$ -	\$ -	\$ 75,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,230
<u>Truck Borne Water</u>								-									-
Sub - Total	71,230	2,400	1,400	200	-	-	-	75,230	-	-	-	-	-	-	-	-	75,230
Bal. B/F	-	-	3,600	1,600	1,000	-	-	6,200	-	-	-	-	-	-	-	-	6,200
<u>Supply &amp; Delivery of Rd Bldg Material</u> <u>And Hire of Equipment</u>								-									-
Sub - Total	-	-	3,600	1,600	1,000	-	-	6,200	-	-	-	-	-	-	-	-	6,200
Bal. B/F	-	-	19,500	-	-	-	-	19,500	-	-	-	-	-	-	-	-	19,500
<u>Scavenging Service</u> John Dick (amt due as tender dep. Refund)								500									500
Sub - Total	-	-	19,500	-	-	-	500	20,000	-	-	-	-	-	-	500	500	19,500
Bal. B/F	-	-	-	14,000	-	-	-	14,000	-	-	-	-	-	-	-	-	14,000
<u>IRAID Programme</u>								-									-
Sub - Total	-	-	-	14,000	-	-	-	14,000	-	-	-	-	-	-	-	-	14,000
<b>TOTAL</b>	<b>71,230</b>	<b>2,400</b>	<b>24,500</b>	<b>15,800</b>	<b>1,000</b>	<b>-</b>	<b>500</b>	<b>115,430</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>114,930</b>