



**REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF TRINIDAD AND TOBAGO ON THE FINANCIAL STATEMENTS OF THE TOBAGO REGIONAL HEALTH AUTHORITY FOR THE YEAR ENDED SEPTEMBER 30, 2010**

The accompanying Financial Statements of the Tobago Regional Health Authority for the year ended September 30, 2010 have been audited. The Statements comprise a Statement of Financial Position as at September 30, 2010, a Statement of Comprehensive Income, a Statement of Changes in Equity and a Statement of Cash Flows for the year ended September 30, 2010 and Notes to the Financial Statements numbered 1 to 18.

2. The audit was conducted by a firm of Accountants appointed by the Auditor General in accordance with section 25(2) of the Regional Health Authorities Act, Chapter 29:05. Their Report dated September 20, 2012 which is attached refers.

**SUBMISSION OF REPORT**

3. 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 provisions of sections 116 and 119 of the Constitution of the Republic of Trinidad and Tobago.

**3<sup>rd</sup> April, 2017  
PORT OF SPAIN**



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**MAJEED ALI  
AUDITOR GENERAL**

JR  
2017 04 03

# Tobago Regional Health Authority Financial Statements

**For the year ended  
September 30<sup>th</sup> 2010**



**TOBAGO REGIONAL HEALTH AUTHORITY**  
**Financial Statements**  
**September 30, 2010**

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## **Independent Auditors' Report**

**To: The Auditor General  
Republic of Trinidad and Tobago**

We have audited the accompanying financial statements of the **Tobago Regional Health Authority** (the Authority) which comprise the Statement of Financial Position as at September 30, 2010, the Statement of Comprehensive Income, the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended and a summary of significant accounting policies and other explanatory notes.

### **Management's Responsibility for the Financial Statements**

The Authority's Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards, 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.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, 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 auditors 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Independent Auditors' Report Continued

### Basis for Adverse Opinion

The value of the Authority's Tangible Non-Current Assets cannot be ascertained due to inadequate systems for recording and accounting for additions, disposal and scrapping of non-current assets by the Authority. Tangible Non-Current Assets are stated at nominal value as carried in the Authority's General Ledger and bear little relation to the value of the Tangible Non-Current Assets used in the Authority's operations. Had the value of the Tangible Non-Current Assets in use been ascertained, this element in the accompanying financial statements would have been materially affected.


The Authority's Grants Deferred (liability account) and Grant Income are not fairly stated in the accompanying financial statements in accordance with IAS 20. Had the correct accounting treatment been adopted, these elements in the accompanying financial statements would have been materially affected. The effect on the financial statement is an overstatement of the liability account by approximately \$22 million at September 30, 2010 and an undetermined effect on Grant Income for the year ended September 30, 2010.

The Authority's system of control over Inventory items, their movement, recording and accounting cannot be relied upon to generate accurate financial information in respect of supplies consumed in the period. Had an adequate system of control been in place, this element in the accompanying financial statements would have been materially affected.

### Adverse Opinion

In our opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraphs above, the financial statements do not present fairly the financial position of the Tobago Regional Health Authority as at September 30, 2010, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards.

Scarborough  
September 20, 2012

  
Chartered Accountants

**Tobago Regional Health Authority  
Statement of Financial Position  
As at September 30, 2010**

<b>ASSETS</b>	<b>Notes</b>	<b>2010 TT\$</b>	<b>2009 TT\$</b>
<b>Non-Current Assets</b>			
Taxable Non Current Assets	3	54,525,949	42,250,233
Investment Available for Sale	4	1,417,273	17,895,775
<b>Total Non-Current Assets</b>		<b>55,943,222</b>	<b>60,146,008</b>
<b>Current Assets</b>			
Cash in Hand and at Bank	5	15,891,028	1,236,793
UTC- Certificate of Deposit		-	-
Accounts Receivables	6	4,898,058	4,511,417
Inventory		11,540,806	6,735,253
<b>Total Current Assets</b>		<b>32,329,892</b>	<b>12,483,463</b>
<b>Total Assets</b>		<b>88,273,114</b>	<b>72,629,471</b>
<b>LIABILITIES &amp; ACCUMULATED FUNDS</b>			
<b>Current Liabilities</b>			
Bank Overdraft	5	-	797,848
Accounts Payable	7	4,060,828	5,704,740
Payroll Liabilities	8	7,378,085	7,260,221
<b>Total Current Liabilities</b>		<b>11,438,913</b>	<b>13,762,809</b>
Grants Deferred	9	41,624,855	39,969,548
<b>Total Liabilities</b>		<b>53,063,768</b>	<b>53,732,357</b>
<b>Financed By:</b>			
Originating Capital Fund	10	49,709	49,709
General Fund	11	11,351,258	11,351,258
Accumulated Surplus		23,808,379	7,496,147
<b>Total Funds</b>		<b>35,209,346</b>	<b>18,897,114</b>
<b>Total Liabilities &amp; Accumulated Funds</b>		<b>88,273,114</b>	<b>72,629,471</b>

The notes on pages 8 to 18 form an integral part of these financial statements.

: Chairman 

: Director 

**Tobago Regional Health Authority  
Statement of Comprehensive Income  
Year Ended September 30, 2010**

	<u>Notes</u>	<u>2010</u>	<u>2009</u>
		TTS	TTS
<b>INCOME</b>			
Grant Income		200,216,324	153,835,440
Other Income	12	1,043,085	1,284,702
<b>Total Income</b>		<u>201,259,409</u>	<u>155,120,142</u>
<b>EXPENDITURE</b>			
Staff Costs	13	119,962,739	107,162,881
Administration Expenses	14	9,767,407	8,377,782
Directors' Expenses	15	912,400	362,946
Operating Expenses	16	54,304,631	44,885,852
<b>Total Expenditure</b>		<u>184,947,177</u>	<u>160,789,461</u>
<b>Net Surplus/(Deficit) for the Year</b>		<b>16,312,232</b>	<b>(5,669,319)</b>
<b>Accumulated Surplus Brought Forward</b>		<u>7,496,147</u>	<u>13,165,466</u>
<b>Accumulated Surplus Carried Forward</b>		<u>23,808,379</u>	<u>7,496,147</u>

The notes on pages 8 to 18 form an integral part of these financial statements.

**Tobago Regional Health Authority  
Statement of Cash Flows  
Year Ended September 30, 2010**

	<u>2010</u>	<u>2009</u>
	TTS	TTS
<b>Cash Flows Generated From Operating Activities</b>		
<b>Net Surplus/(Deficit) For The Year</b>	16,312,232	(5,669,319)
<b>Adjustments For Non-Cash Items:</b>		
Depreciation	3,948,752	4,452,958
(Gain)/Loss on Disposal of Non-current Assets	(97,994)	951,554
Deferred Grant Income Released	<u>(9,574,693)</u>	<u>(10,774,109)</u>
<b>Operating Surplus/(Deficit)</b>	<u>10,588,297</u>	<u>(11,038,916)</u>
<b>Adjustments to Reconcile Operating Surplus/(Deficit) To Net Cash Flow from Operations</b>		
Increase In Accounts Receivable	(386,641)	(1,395,053)
Increase In Inventory	(4,805,553)	(4,266,361)
Decrease In Accounts Payable	(1,643,912)	(1,922,913)
Increase In Payroll Liabilities	<u>117,864</u>	<u>2,299,669</u>
<b>Net Cash Flow Generated From Operations</b>	<u>3,870,055</u>	<u>(16,323,574)</u>
<b>Cash Flows Used In Investing Activities</b>		
Net Sale/(Purchase) of Available for Sale Investments	16,478,502	(6,684,590)
Purchase of Fixed Assets	(16,224,468)	(6,863,044)
Proceeds of Sale of Non-Current Assets	<u>97,994</u>	<u>-</u>
<b>Net Cash Flow Used In Investing Activities</b>	<u>352,028</u>	<u>(13,547,634)</u>
<b>Net Cash Flow Before Financing Activities</b>	4,222,083	(29,871,208)
<b>Cash Flows Generated By Financing Activities</b>		
Development Grants Received	<u>11,230,000</u>	<u>16,563,656</u>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<u>15,452,083</u>	<u>(13,307,552)</u>
Cash and Cash Equivalent, beginning	438,945	13,746,497
<b>Cash and Cash Equivalent, Ending</b>	<u>15,891,028</u>	<u>438,945</u>
<b>Represented By:</b>		
Cash in Hand and Bank	15,891,028	1,236,793
Bank Overdraft	-	(797,848)
<b>Cash and Cash Equivalents</b>	<u>15,891,028</u>	<u>438,945</u>

The notes on pages 8 to 18 form an integral part of these financial statements.



**Tobago Regional Health Authority  
Statement of Changes in Equity  
Year Ended September 30, 2010**

	<b>Originating Capital Fund</b>	<b>Statutory General Fund</b>	<b>Accumulated Surplus</b>	<b>Total</b>
	\$	\$	\$	\$
<b>Balance at 1st October 2009</b>	49,709	11,351,258	7,496,147	18,897,114
<b>Net surplus for the period</b>	-	-	16,312,232	16,312,232
<b>Balance at 30th September 2010</b>	<u>49,709</u>	<u>11,351,258</u>	<u>23,808,379</u>	<u>35,209,346</u>

	<b>Originating Capital Fund</b>	<b>Statutory General Fund</b>	<b>Accumulated Surplus</b>	<b>Total</b>
	\$	\$	\$	\$
<b>Balance at 1st October 2008</b>	49,709	11,351,258	13,165,466	24,566,433
<b>Net surplus for the period</b>	-	-	(5,669,319)	(5,669,319)
<b>Balance at 30th September 2009</b>	<u>49,709</u>	<u>11,351,258</u>	<u>7,496,147</u>	<u>18,897,114</u>

The notes on pages 8 to 18 form an integral part of these financial statements.

**Tobago Regional Health Authority  
Notes to the Financial Statements  
September 30, 2010**

**1. Incorporation and Principal Business Activity**

Tobago Regional Health Authority (the Authority) was incorporated as a regional health authority under the Regional Health Authorities Act, Chapter 29:05 of the Revised Laws of the Republic of Trinidad and Tobago.

It was established to provide efficient systems for the delivery of health care in Tobago, in addition to collaborating with recognized medical and related services institutions in education and training.

Other services include research in medicine, nursing, dentistry, pharmacy, bio-medical and health science, as well as any related ancillary and supportive fields.

**2 Accounting Policies**

**2.1 Basis of Preparation**

These financial statements are prepared in Trinidad and Tobago dollars in accordance with International Financial Reporting Standards under the historical cost convention as modified by the revaluation of freehold land and buildings and available-for-sale investments.

*Statement of Compliance*

The financial statements of the Authority have been prepared in accordance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB) and interpretations of the International Financial Reporting Interpretations Committee (IFRIC).

*Amendments to IFRS and Interpretations effective October 1, 2009*

There were no relevant amendments and interpretations affecting the Authority's accounting policies.

**Tobago Regional Health Authority  
Notes to the Financial Statements  
September 30, 2010**

**2.1 Basis of Preparation (Continued)**

*Early adoption of Standards*

No IFRS has been early adopted by the Authority.

*IFRS and Interpretations issued but not yet effective*

The Authority has chosen not to early adopt the following relevant IFRS and Interpretations that were issued but not yet effective for accounting periods beginning on October 1, 2009:

- IAS 1 – Presentation of Financial Statements (Revised – Effective January 1, 2009)
- IAS 1 – Presentation of Financial Statements (Amendment – Effective January 1, 2009)
- IAS 16 – Property, Plant and Equipment (Amendment – Effective January 1, 2009)
- IAS 32 – Financial Instruments: Presentation (Amendment – Effective January 1, 2009)
- IAS 36 – Impairment of Assets (Amendment – Effective January 1, 2009)
- IAS 38 – Intangible Assets (Amendment – Effective July 1, 2009)
- IAS 39 – Financial Instruments Recognition and Measurement (Amendment – Effective January 1, 2009)
- IFRS 5 – Measurement of Non-Current Assets classified as Held-for-Sale (Amendment – Effective January 1, 2010)
- IFRS 7 – Financial Instruments: Disclosures (Amended – Effective January 1, 2009)

The application of these new IFRS will not have a material impact on the Authority's financial statements in the year of initial application.

**Tobago Regional Health Authority  
Notes to the Financial Statements  
September 30, 2010**

**2.2 Use of Estimates**

The preparation of Financial Statements in conformity with International Financial Reporting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the Financial Statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**2.3 Grant Income**

The Authority is in receipt of grants to meet recurrent expenditure from the Government of the Republic of Trinidad and Tobago (the Government) through the Tobago House of Assembly (THA) – Division of Health and Social Services.

The grants received to meet recurrent expenditure are the primary source of income for the Authority and are credited to income on an accruals basis, once the Authority has been notified of approval of the release by the THA.

The Authority also benefits from grants provided by the Government and the THA for developmental purposes and for the acquisition of non-current assets. Such grants are credited to Grants Deferred and released to the Income Statement on a 12.5% reducing balance basis over the useful life of the acquired assets.

**2.4 Investments**

Investments are classified into the following categories: trading, held-to-maturity and available-for-sale.

**Tobago Regional Health Authority  
Notes to the Financial Statements  
September 30, 2010**

**2.4 Investments (Continued)**

The classification is dependent on the purpose for which the investments were acquired. Management determines the appropriate classification of its investments at the time of the purchase and re-evaluates such designation on a regular basis.

Investments that are acquired principally for the purpose of generating a profit from short-term fluctuations in price are classified as Trading Investments and included in Current Assets; investments with fixed maturities that the management has the intent and ability to hold to maturity are classified as Held-to-Maturity and are included in Non-Current Assets. During the year, the Authority did not hold any investments in the above two categories.

Investments intended to be held for an indefinite period of time, which may be sold in response to needs for short-term liquidity or changes in interest rates, are classified as Available-for-Sale Investments.

These are included in Non-Current Assets unless management has the express intention of holding the investment for less than twelve months from the date of the Statement of Financial Position or unless some of these investments may need to be sold to raise operating capital, in which case they are included in current assets.

Purchase and sale of investments are recognized on the date the Authority commits to purchase or sell the asset. Cost of purchase includes transaction costs.

Trading and Available-for-Sale Investments are subsequently carried at fair values. Realized and unrealized gains and losses arising from changes in fair values are included in the Statement of Comprehensive Income in the period in which they arise. Held-to-Maturity Investments are carried at amortized cost.

**Tobago Regional Health Authority  
Notes to the Financial Statements  
September 30, 2010**

**2.5 Cash and Cash Equivalents**

Cash and Cash Equivalents are carried in the Statement of Financial Position at cost and comprise term deposits in addition to cash in hand and at bank.

**2.6 Tangible Non-Current Assets**

Tangible Non-Current Assets are stated at historical cost and are depreciated on the reducing balance basis, with a full year's depreciation in the year of acquisition and no depreciation in the year of disposal at an annual rate estimated to write off the cost of the asset to its residual value over its estimated useful economic life as follows:

Computer Equipment	-	25.0%
Motor Vehicles	-	25.0%
Office Appliances & Equipment	-	25.0%
Machinery & Equipment	-	12.5%
Furniture & Fixtures	-	12.5%
Biomedical Equipment	-	12.5%
Buildings	-	2.0%

Tangible Non-Current Assets are reviewed for impairment losses whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized for the amount by which the carrying amount of the asset exceeds its recoverable amount which is the higher of an asset's net selling price and value in use.

**Tobago Regional Health Authority**  
**Notes to the Financial Statements**  
**September 30, 2010**

**3. Tangible Non-Current Assets**

Particulars	Freehold Land & Buildings	Computer & Office Equipment	Furniture & Fixtures	Machinery & Biomedical Equipment	Motor Vehicles	Work in Progress	Total
<b>Cost:</b>	\$	\$	\$	\$	\$	\$	\$
Opening Balance	14,607,932	7,656,911	5,014,409	27,400,100	4,164,313	5,565,661	64,409,326
Additions	3,601,761	1,789,442	1,840,087	3,553,037	2,156,048	4,882,300	17,822,675
Adjustments	-	-	-	-	(1,598,208)	-	(1,598,208)
<b>Closing Cost</b>	<b>18,209,693</b>	<b>9,446,353</b>	<b>6,854,496</b>	<b>30,953,137</b>	<b>4,722,153</b>	<b>10,447,961</b>	<b>80,633,793</b>
<b>Depreciation:</b>							
Opening Accum Depr	(1,562,084)	(3,950,899)	(1,971,266)	(11,359,389)	(3,315,455)	-	(22,159,093)
Charge for year	(279,752)	(1,373,863)	(610,403)	(2,449,219)	(723,728)	-	(5,436,965)
Adjustment	-	-	-	-	1,488,214	-	1,488,214
<b>Closing Accum Depr</b>	<b>(1,841,836)</b>	<b>(5,324,762)</b>	<b>(2,581,669)</b>	<b>(13,808,608)</b>	<b>(2,550,969)</b>	<b>-</b>	<b>(26,107,844)</b>
<b>Net Book Value</b>							
September 30, 2010	16,367,857	4,121,591	4,272,827	17,144,529	2,171,184	10,447,961	54,525,949
September 30, 2009	13,045,849	6,706,012	3,043,143	16,040,711	848,858	5,565,661	45,250,234

**4. Investments**

**Investments Available-for-Sale**

	2010	2009
Republic Bank Limited - Mutual Fund	\$ 126,422	\$ 1,598,478
Republic Bank Limited - Fixed Deposit	22,000	-
RBTT Limited - Mutual Fund	-	1,989,831
First Citizen Bank Limited - Mutual Fund	751,403	735,066
Unit Trust Corporation - Mutual Fund	517,448	13,572,400
	<b>1,417,273</b>	<b>17,895,775</b>

**Tobago Regional Health Authority  
Notes to the Financial Statements  
September 30, 2010**

**5. Cash and Cash Equivalents**

**Cash in Hand and at Bank**

	<b>2010</b>	<b>2009</b>
Cash in hand	\$ 30,580	\$ 30,080
Republic Bank Limited – Goods and Services	1,952,594	592,710
Republic Bank Limited – Wages	867,789	594,439
Republic Bank Limited – Salary	1,581,194	-
Scotiabank Trinidad Limited – Current Accounts	1,381,548	19,564
First Citizens Bank – COMDESEC Current Account	10,077,323	-
	<u>\$ 15,891,028</u>	<u>\$ 1,236,793</u>

**Bank Overdraft**

	<b>2010</b>	<b>2009</b>
Republic Bank – Salary	\$ -	\$ 797,848
	<u>\$ -</u>	<u>\$ 797,848</u>



**Tobago Regional Health Authority  
Notes to the Financial Statements  
September 30, 2010**

**6. Accounts Receivable**

	2010	2009
Other Receivables	\$ 28,000	\$ 12,385
Trade Receivable	3,000	-
Capital & Other Prepayments	141,705	141,705
VAT Refundable	4,712,049	4,316,293
Advances to Employees	13,304	41,034
	<u>\$ 4,898,058</u>	<u>\$ 4,511,417</u>

**7. Accounts Payable**

Accounts Payable represent amounts due to various suppliers of goods and services.

**8. Payroll Liabilities**

	2010	2009
Gratuities Payable	\$ -	\$ 1,766,473
Gratuities Accrued	5,773,733	2,498,182
Salaries Payable	1,604,352	2,995,566
	<u>\$ 7,378,085</u>	<u>\$ 7,260,221</u>

**9. Grants Deferred**

	2010	2009
Opening Balance as at October 1	\$39,969,548	\$34,180,001
Grants received in financial year	11,230,030	16,563,656
Amounts released to income in financial year	(9,574,723)	(10,774,109)
Closing Balance as at September 30	<u>\$41,624,855</u>	<u>\$39,969,548</u>

**Tobago Regional Health Authority  
Notes to the Financial Statements  
September 30, 2010**

**10. Originating Capital Fund**

This amount represents the December 31, 1996 net book value of assets owned by the Ministry of Health in Tobago that were vested in Tobago Regional Health Authority upon the proclamation of the Regional Health Authorities Act, Chapter 29:05 of the Revised Laws of the Republic of Trinidad and Tobago.

**11. General Fund**

This Fund represents the revaluation surplus resulting from the valuation of properties vested in the Tobago Regional Health Authority under Part IV, Section 14, Third Schedule of the Regional Health Authorities Act, Chapter 29:05, of the Revised Laws of the Republic of Trinidad and Tobago.

**12. Other Income**

	2010	2009
Investment Income	\$ 592,038	\$ 727,490
Fee Income	98,198	47,285
Donations	34,396	49,273
Cafeteria Receipts	383,967	434,360
Other	(65,514)	26,294
	<u>\$ 1,043,085</u>	<u>\$ 1,284,702</u>

**13. Staff Costs**

	2010	2009
Salaries & Benefits	\$57,097,859	\$ 49,786,403
Gratuities	3,171,833	3,153,053
Allowances	40,149,027	36,567,898
Employer's Contribution to NIS	4,524,777	3,995,227
Employer's Contribution to Group Health	582,012	369,121
Other Employee Benefits	14,437,231	13,291,179
	<u>\$ 119,962,739</u>	<u>\$ 107,162,881</u>

**Tobago Regional Health Authority  
Notes to the Financial Statements  
September 30, 2010**

**14. Administration Expenses**

	<b>2010</b>	<b>2009</b>
Travelling	\$ 345,314	\$ 324,882
Stationery & Printing	619,020	662,562
Advertising & Promotion	1,491,417	1,470,954
Events Co-ordination	240,987	171,178
Training	1,468,162	1,205,390
Depreciation	5,436,963	4,452,958
Donations	95,149	24,686
Bank Charges & Interest	70,395	65,172
	<u><u>\$ 9,767,407</u></u>	<u><u>\$ 8,377,782</u></u>

**15. Directors' Expenses**

	<b>2010</b>	<b>2009</b>
Directors' Fees	\$ 289,277	\$ 135,994
Committee Allowances	245,251	107,900
Directors' Travelling Expenses	50,100	23,587
Other	327,772	95,465
	<u><u>\$ 912,400</u></u>	<u><u>\$ 362,946</u></u>

**Tobago Regional Health Authority  
Notes to the Financial Statements  
September 30, 2010**

**16. Operating Expenses**

	<b>2010</b>	<b>2009</b>
Fees	\$ 7,715,634	\$ 4,827,419
Utilities	4,161,178	3,436,477
Vehicle Repairs & Upkeep	785,396	563,102
Equipment Rental	701,006	597,465
Drugs & Related Materials	13,905,283	11,321,017
Food at Institutions	3,799,927	2,221,182
Repairs & Maintenance	1,203,861	940,419
Medical Supplies	11,611,109	10,040,146
Materials & Supplies	326,953	334,454
Consulting/Contracted Services	957,655	2,489,061
Transport & Freight	4,412,873	3,499,360
Rent & Accommodation	2,300,346	2,127,451
Security	2,009,322	2,117,429
Books & Periodicals	8,241	13,444
Subscriptions & Dues	45,410	40,331
General Expenses	360,437	317,095
	<u><u>\$ 54,304,631</u></u>	<u><u>\$ 44,885,852</u></u>

**17. Capital Commitment**

There were no known Capital Commitments at September 30, 2010.

**18. Contingencies**

There were no known contingent assets or liabilities at September 30, 2010.