

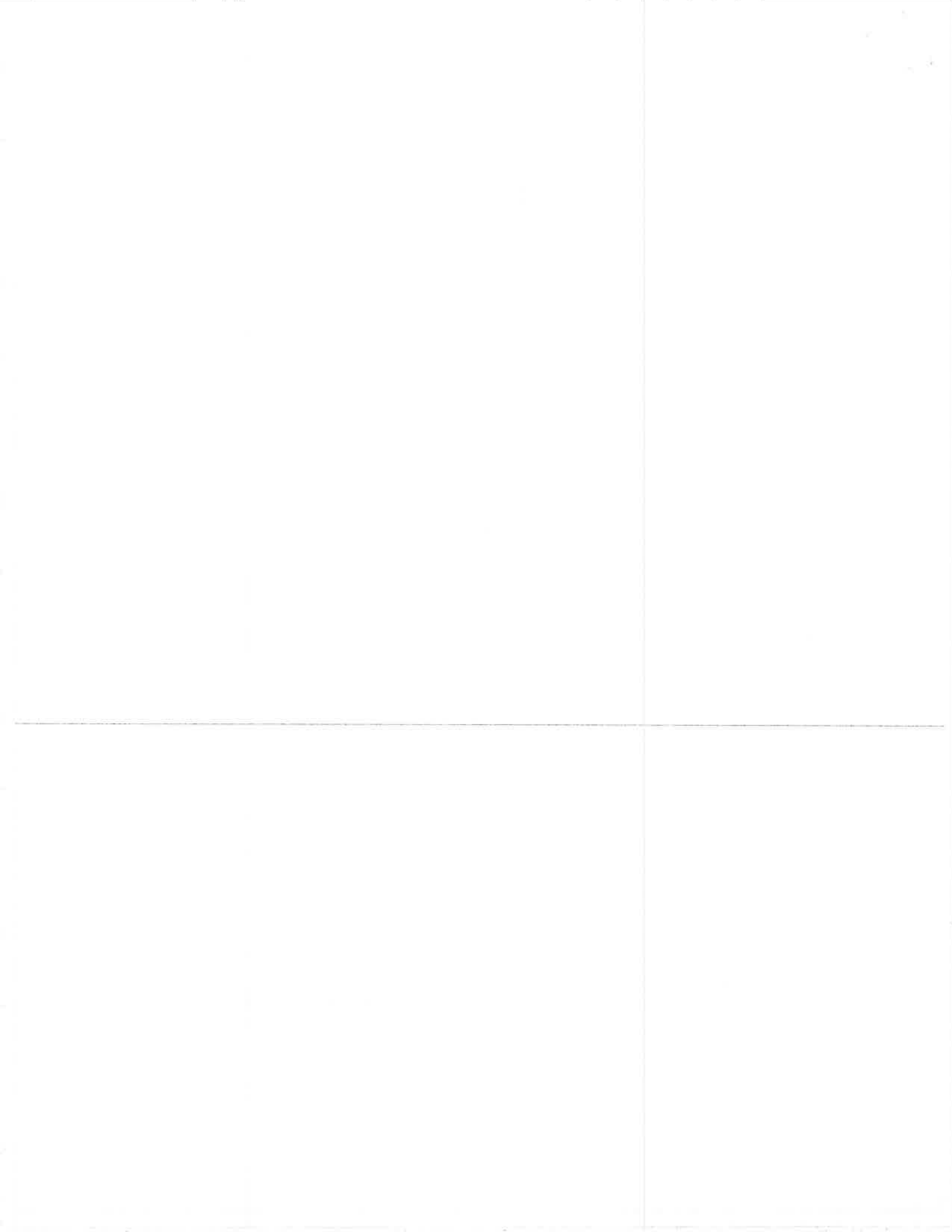


MINISTRY PAPER NO.....20.....

**CERTIFIED APPROPRIATION ACCOUNT
HEAD 0500 – AUDITOR GENERAL’S DEPARTMENT
FINANCIAL YEAR 2014/2015**

23 March 2017

Ministry of Finance and the Public Service



**CERTIFIED APPROPRIATION ACCOUNT
HEAD 0500 – AUDITOR GENERAL’S DEPARTMENT
FINANCIAL YEAR 2014/2015**

The Honourable House of Representatives is being requested to take note of the attached Appropriation Account in respect of Head 0500 – Auditor General’s Department for the Financial Year 2014/2015.

The Appropriation Account is being tabled in accordance with Section 122 of the Constitution of Jamaica which states inter alia:

‘The accounts of the department of the Auditor General shall be audited and reported on by the Minister responsible for Finance’.



Hon. Audley Shaw, CD, MP
Minister of Finance and the Public Service
Ministry of Finance and the Public Service
23 March 2017



ANY REPLY OR SUBSEQUENT REFERENCE SHOULD BE ADDRESSED TO THE
FINANCIAL SECRETARY AND THE FOLLOWING REFERENCE NUMBER QUOTED:-

Telephone No. 92-28600-16
Website: <http://www.mof.gov.jm>
Email: info@mof.gov.jm

MINISTRY OF FINANCE & the PUBLIC SERVICE
30 NATIONAL HEROES CIRCLE
P.O. BOX 512
KINGSTON
JAMAICA

2017 March 23

The Honourable Speaker
House of Representatives
Gordon House
81 Duke Street
Kingston
Jamaica

Re: Report on the Appropriation Accounts - Auditors General's Department 2014- 2015

Report on Appropriation Accounts

I have audited the accompanying Appropriation Accounts of the Auditor General's Department, Head 0500 which comprise the Accounts by Objects, Activity/Projects and Explanatory Statement of Variation between the approved estimates and expenditure as at March 31, 2015.

Responsibility of the Accounting Officer

The Accounting Officer is responsible for the preparation and presentation of the accounts in accordance with the Financial Administration and Audit (FAA) Act. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and presentation of the Appropriation Accounts that are free from material misstatement, whether due to fraud or error, applying the requisite Government of Jamaica accounting policies and ensuring that transactions are executed in accordance with laws and regulations that are appropriate in the circumstances.

Responsibility of the Auditor

My responsibility is to express an opinion on these Appropriation Accounts based on my audit. The audit was conducted in accordance with the Financial Administration and Audit Act and auditing standards issued by the Institute of Internal Auditors (IIA).

Re: Report on the Appropriation Accounts - Auditors General's Department 2014- 2015

Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the Appropriation Accounts are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the accounts. The procedures selected depend on the auditor's judgement, including the assessment of the risk of misstatement in the Appropriation Accounts, whether due to fraud or error. In making those risk assessment the auditor considers internal controls relevant to the Department's preparation and presentation of the Appropriation Account in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of explanation provided by management as well as the overall presentation of the Appropriation Accounts.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

I concluded that the Appropriation Accounts of the Auditor General's Department for the year ended March 31, 2015 are presented fairly, in all materials respects, in accordance with Financial Administration and Audit Act.

Yours sincerely,



Richard Dillon
Chief Internal Auditor

23.3.2017

Date

AUDITOR GENERAL'S DEPARTMENT

APPROPRIATION ACCOUNT 2014/2015 HEAD 0500 - RECURRENT

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN APPROVED ESTIMATES AND EXPENDITURE

Activity 0005 - Direction and Administration

21 Compensation of Employees - Savings \$120,024,736.63

The approved budget to meet the cost of the restructuring exercise could not be utilised; as the new classification/pay structure was approved for implementation with effect from April 1, 2015.

22 Travel Expenses and Subsistence - Excess \$793,869.38

Anticipated travel expenses proved less than actual due to a number of factors such as; acting assignments, an officer who was in receipt of a partially maintained vehicle no longer benefited and was paid full upkeep, in addition the travelling allowance attached to the chief internal auditor was allocated to this activity but provisions were erroneously requested in Activity 0357.

23 Rental of Property & Machinery - Excess- \$2,280,756.94

The rental expenditure was in excess of the budgetary provision as outstanding rental fee was paid for November 2013 in respect of current premises and also an outstanding 5% increase for rental fee was paid for premises at 8 Waterloo Road .

24 Utilities and Communication Services - Savings \$1,247,775.87

Savings resulted from discontinued use of private telephone lines; also the contract for the Closed User Group (CUG) mobile telephone service was executed for only nine months.

25 Use of Goods and Services - Savings \$1,909,221.44

Savings resulted as the anticipated overseas training did not materialize.

29 Awards and Social Assistance - Savings \$28,760.00

An amount of \$1M was budgeted however, actual expenditure for refund of tuition proved less than anticipated.

30 Grants and Contribution - Excess \$24,515.49

Excess expenditure of \$24,515.49 was due to the fluctuations in the exchange rate.

32 Capital Goods - Savings \$4,588,716.00

The license fee and first year support costs for the TeamMate Electronic working Paper software were paid by an international donor.

Appropriations-In-Aid - Excess \$1,032,855.47

AIA collected exceeded the projected receipts; as more audits were undertaken to clear the stock of financial statements in arrears.

Activity 0357 – Central Government Audit Services

21 Compensation of Employees – Savings \$7,304,908.75

Expenditure proved less than budgeted, due to vacant posts not filled and the inability to pay performance appraisals allowances

22 Travel and Subsistence -Savings \$6,416,070.56

Savings of \$6,416,070.56 was realised as result of vacant posts not filled and a reduction in the number of overseas travel, \$4.1M was budgeted but less than 8% utilised.

Activity 0358 – Local Government Auditing Services

21 Compensation of Employee – Savings \$10,165,888.90

Expenditure proved less than budgeted, as result of resignation of officers, vacant posts not filled, and the inability to pay performance appraisals allowances.

22 Travel and Subsistence - Savings \$2,139,494.57

Savings as result of the resignation of two officers and three vacant posts remained unfilled at the end of the financial year.

Activity 0359 – Statutory and Special Investigations

21 Compensation of Employee – Excess \$1,543,291.81

Expenditure proved more than budgetary provisions as four officers were given assignments to act in higher posts.

22 Travel and Subsistence –Excess \$303,121.87

Excess is due to a number of officers being assigned to act in higher posts.

Total Savings	\$153,825,572.72
Total Excess	\$4,945,555.49
Surrenderable Balance	\$148,880,017.23




Pamela Monroe Ellis (Mrs.)
Accounting Officer

Appropriation Account by Activity - Selected Items ONLY

Financial years : 01 (2014/2015)
Financial Pattern : 10 - Recurrent Voted

Period Number: 1 (Close) To : 13 (Unknown) (Apr 01 2014 - Jun 30 2015)

Code	Description	Original Estimate	First Project	Supplimentary Estimates Second	Third	Revised Estimates	Total Net Expenditure	Less Than	Variance More Than	Net Variance
Function 01-General Public Services										
Sub-Function 07-										
Programme 142-Audit										
Sub-Programme 20-Auditor Generals Department										
Activity 0005	Direction and Administration	00.00					00.00			00.00
Total for Sub-Programme	20 Auditor Generals Department	00.00					00.00			00.00
Total for Programme	142 Audit	00.00					00.00			00.00
Total for Sub-Function	07	00.00					00.00			00.00
Sub-Function 99-Other General Public Services										
Programme 142-Audit										
Sub-Programme 20-Auditor Generals Department										
Activity 0005	Direction and Administration	296,271,000.00	-61,478,000.00	00.00	00.00	234,793,000.00	110,092,931.87	124,700,068.13	00.00	124,700,068.13
Activity 0357	Central Government Auditing Services	162,956,000.00	00.00	00.00	00.00	162,956,000.00	149,235,020.69	13,720,979.31	00.00	13,720,979.31
Activity 0358	Local Government Auditing Services	35,048,000.00	00.00	00.00	00.00	35,048,000.00	22,742,616.53	12,305,383.47	00.00	12,305,383.47
Activity 0359	Statutory Audits and Special Investigations	38,640,000.00	00.00	00.00	00.00	38,640,000.00	40,486,413.68	00.00	1,846,413.68	-1,846,413.68
Total for Sub-Programme	20 Auditor Generals Department	532,915,000.00	-61,478,000.00	00.00	00.00	471,437,000.00	322,556,982.77	150,726,430.91	1,846,413.68	148,880,017.23
Total for Programme	142 Audit	532,915,000.00	-61,478,000.00	00.00	00.00	471,437,000.00	322,556,982.77	150,726,430.91	1,846,413.68	148,880,017.23
Total for Sub-Function	99 Other General Public Services	532,915,000.00	-61,478,000.00	00.00	00.00	471,437,000.00	322,556,982.77	150,726,430.91	1,846,413.68	148,880,017.23
Total for Function	01 General Public Services	532,915,000.00	-61,478,000.00	00.00	00.00	471,437,000.00	322,556,982.77	150,726,430.91	1,846,413.68	148,880,017.23
Total for Fin. Pattern : 10 - Recurrent Voted		532,915,000.00	-61,478,000.00	00.00	00.00	471,437,000.00	322,556,982.77	150,726,430.91	1,846,413.68	148,880,017.23
Less AIA		10,000,000.00	00.00	00.00	00.00	10,000,000.00	10,000,000.00			0.00
NET		522,915,000.00	-61,478,000.00	00.00	00.00	461,437,000.00	312,556,982.77	150,726,430.91	1,846,413.68	148,880,017.23



Handwritten notes and signatures at the bottom of the page, including the number '312,556,982.77' and '148,880,017.23'.



0500 - Auditor General Department -New COA
40 Knutsford Boulevard

Appropriation Account by Activity - Selected Items ONLY

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Financial years : 01 (2014/2015)
Financial Pattern : 10 - Recurrent Voted
Period Number : 1 (Close) To : 13 (Unknown) (Apr 01 2014 - Jun 30 2015)

Function Sub-Programme Activity/Proj	Description	Original Estimate	Supplementary Estimates			Revised Estimates	Total Net Expenditure	Variance		Programme Sub-Project
			First	Second	Third			Less Than	More Than	
	01-General Public Services									
	99-Other General Public Services									
	142-Audit									
	20-Auditor Generals Department									

Accounting Officer

Date: 2016/09/15





Appropriation Account By Object

Financial Years : 01 (2014/2015)
Financial Pattern : 10 - Recurrent Voted
Period Number: 1 (Close) To : 13 (Unknown) (Apr 01 2014 - Jun 30 2015)

Function	Sub-Programme	Activity/Proj	Sub-Function	Project	Programme	Sub-Project	Original Estimate	First	Supplimentary Estimates	Second	Third	Revised Estimates	Total Net Expenditure	Less Than	Variance	More Than	Net Variance	
01-General Public Services	07-																	
Sub-Function	142-Audit																	
Programme	20-Auditor Generals Department																	
Sub-Programme	0005-Direction and Administration																	
Activity/Proj																		
Code	Description	Original Estimate	First	Supplimentary Estimates	Second	Third	Revised Estimates	Total Net Expenditure	Less Than	Variance	More Than	Net Variance						
0005	Direction and Administration	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00
Total for Activity/Proj		00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00
20	Auditor Generals Department	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00
Total for Programme		00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00
142	Audit	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00
Total for Sub-Function		00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00
99-Other General Public Services	142-Audit																	
Sub-Function	20-Auditor Generals Department																	
Programme	0005-Direction and Administration																	
Sub-Programme																		
Activity/Proj																		
Object	00 NA	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00
Object	21 COMPENSATION OF EMPLOYEES	217,156,000.00	-61,478,000.00	00.00	00.00	00.00	155,678,000.00	35,653,263.37	120,024,736.63	00.00	00.00	120,024,736.63	00.00	00.00	00.00	00.00	120,024,736.63	
Object	22 TRAVEL EXPENSES & SUBSISTENCE	7,390,000.00	00.00	00.00	00.00	00.00	7,390,000.00	8,183,869.38	00.00	00.00	00.00	7,393,869.38	00.00	00.00	00.00	00.00	-793,869.38	
Object	23 RENTAL OF PROPERTY & MACHINERY	37,034,000.00	00.00	00.00	00.00	00.00	37,034,000.00	39,314,756.94	00.00	00.00	00.00	2,280,756.94	00.00	00.00	00.00	00.00	-2,280,756.94	





0500 - Auditor General Department -New COA
40 Knutsford Boulevard

Appropriation Account By Object

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Financial years : 01 (2014/2015)
Financial Pattern : 10 - Recurrent Voted
Period Number: 1 (Close To : 13 (Unknown) (Apr 01 2014 - Jun 30 2015))

Code	Description	Original Estimate	Supplementary Estimates			Third	Revised Estimates	Total Net Expenditure	Variance		Net Variance
			First	Second	Third				Less Than	More Than	
Sub-Function Project											
Function											
01-General Public Services											
99-Other General Public Services											
142-Audit											
20-Auditor Generals Department											
0005-Direction and Administration											
Object	24	UTILITIES AND COMMUNICATION SERVICES									
Object	25	USE OF GOODS AND SERVICES	00.00	00.00	00.00	00.00	3,301,000.00	2,053,224.13	1,247,775.87	00.00	1,247,775.87
Object	29	AWARDS & SOCIAL ASSISTANCE	00.00	00.00	00.00	00.00	17,867,000.00	15,957,778.56	1,909,221.44	00.00	1,909,221.44
Object	30	GRANTS & CONTRIBUTIONS	00.00	00.00	00.00	00.00	1,000,000.00	971,240.00	28,760.00	00.00	28,760.00
Object	32	CAPITAL GOODS	00.00	00.00	00.00	00.00	181,000.00	205,515.49	00.00	24,515.49	-24,515.49
Total for Activity/Proj			12,342,000.00	00.00	00.00	00.00	12,342,000.00	7,753,284.00	4,588,716.00	00.00	4,588,716.00
0005 Direction and Administration			296,271,000.00	00.00	00.00	00.00	234,793,000.00	110,092,931.87	127,799,209.94	3,095,141.81	124,700,068.13
Activity/Proj											
0357-Central Government Auditing Services											
Object	21	COMPENSATION OF EMPLOYEES	00.00	00.00	00.00	00.00	119,047,000.00	111,742,091.25	7,304,908.75	00.00	7,304,908.75
Object	22	TRAVEL EXPENSES & SUBSISTENCE	00.00	00.00	00.00	00.00	43,909,000.00	37,492,929.44	6,416,070.56	00.00	6,416,070.56
Object	24	UTILITIES AND COMMUNICATION SERVICES	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00
Object	25	USE OF GOODS AND SERVICES	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00





Appropriation Account By Object

Financial years : 01 (2014/2015)
Financial Pattern : 10 - Recurrent Voted
Period Number: 1 (Close) To : 13 (Unknown) (Apr 01 2014 - Jun 30 2015)

Function	Sub-Programme	Sub-Function	Project	Programme	Sub-Project
01-General Public Services	99-Other General Public Services				
142-Audit	20-Auditor General's Department				
0357-Central Government Auditing Services					

Code	Description	Original Estimate	First	Supplimentary Estimates	Second	Third	Revised Estimates	Total Net Expenditure	Less Than	Variance	More Than	Net Variance
Total for Activity/Proj												
0357	Central Government Auditing Services	162,956,000.00	00.00	00.00	00.00	00.00	162,956,000.00	149,235,020.69	13,720,979.31	00.00		13,720,979.31
Activity/Proj												
0358-Local Government Auditing Services												
Total for Activity/Proj												
0358	Local Government Auditing Services	35,048,000.00	00.00	00.00	00.00	00.00	35,048,000.00	22,742,616.53	12,305,383.47	00.00		12,305,383.47
Activity/Proj												
0359-Statutory Audits and Special Investigations												
Total for Activity/Proj												
0359	Statutory Audits and Special Investigations	28,724,000.00	00.00	00.00	00.00	00.00	28,724,000.00	30,267,291.81	00.00		1,543,291.81	-1,543,291.81
Object												
21	COMPENSATION OF EMPLOYEES	28,724,000.00	00.00	00.00	00.00	00.00	28,724,000.00	30,267,291.81	00.00		1,543,291.81	-1,543,291.81
Object												
22	TRAVEL EXPENSES & SUBSISTENCE	9,916,000.00	00.00	00.00	00.00	00.00	9,916,000.00	10,219,121.87	00.00		303,121.87	-303,121.87
Object												
24	UTILITIES AND COMMUNICATION SERVICES	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00		00.00	00.00





0500 - Auditor General Department -New COA
40 Knutsford Boulevard

Appropriation Account By Object

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Financial years : 01 (2014/2015)
Financial Pattern : 10 - Recurrent Voted
Period Number: 1 (Close) To: 13 (Unknown) (Apr 01 2014 - Jun 30 2015)

Code	Description	Original Estimate	Supplementary Estimates			Revised Estimates	Total Net Expenditure	Variance		Net Variance
			First	Second	Third			Less Than	More Than	
	01-General Public Services									
	99-Other General Public Services									
	142-Audit									
	20-Auditor Generals Department									
	0359-Statutory Audits and Special Investigations									
25	USE OF GOODS AND SERVICES	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00
	0359 Statutory Audits and Special Investigations	38,640,000.00	00.00	00.00	00.00	38,640,000.00	40,486,413.68	00.00	1,846,413.68	-1,846,413.68
	20 Auditor Generals Department	532,915,000.00	-61,478,000.00	00.00	00.00	471,437,000.00	322,556,982.77	153,825,572.72	4,945,555.49	148,880,017.23
	142 Audit	532,915,000.00	-61,478,000.00	00.00	00.00	471,437,000.00	322,556,982.77	153,825,572.72	4,945,555.49	148,880,017.23
	99 Other General Public Services	532,915,000.00	-61,478,000.00	00.00	00.00	471,437,000.00	322,556,982.77	153,825,572.72	4,945,555.49	148,880,017.23
	01 General Public Services	532,915,000.00	-61,478,000.00	00.00	00.00	471,437,000.00	322,556,982.77	153,825,572.72	4,945,555.49	148,880,017.23
	Total for Fin. Pattern : 10 - Recurrent Voted	532,915,000.00	-61,478,000.00	00.00	00.00	471,437,000.00	322,556,982.77	153,825,572.72	4,945,555.49	148,880,017.23
	Less AIA	10,000,000.00	00.00	00.00	00.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00
	NET	522,915,000.00	-61,478,000.00	00.00	00.00	461,437,000.00	312,556,982.77	153,825,572.72	4,945,555.49	148,880,017.23

Accounting Officer

Date: 2016/09/15





Appropriation Account - Object Summary

Financial years : 01 (2014/2015)
Financial Pattern : 10 - Recurrent Voted
Period Number: 1 (Close) To : 13 (Unknown) (Apr 01 2014 - Jun 30 2015)

Function	Sub-Programme	Activity/Proj	Sub-Function	Project	Programme	Sub-Project
-	-	-	-	-	-	-

Code	Description	Original Estimate	First	Supplementary Estimates	Second	Third	Revised Estimates	Total Net Expenditure	Less Than	Variance	More Than	Net Variance
Object 21	COMPENSATION OF EMPLOYEES	391,637,000.00	-61,478,000.00	00.00	00.00	00.00	330,159,000.00	194,206,757.53	135,952,242.47	00.00	00.00	135,952,242.47
Object 22	TRAVEL EXPENSES & SUBSISTENCE	69,533,000.00	00.00	00.00	00.00	00.00	69,533,000.00	62,094,426.12	7,438,573.88	00.00	00.00	7,438,573.88
Object 23	RENTAL OF PROPERTY & MACHINERY	37,034,000.00	00.00	00.00	00.00	00.00	37,034,000.00	39,314,756.94	00.00	2,280,756.94	-2,280,756.94	
Object 24	UTILITIES AND COMMUNICATION SERVICES	3,301,000.00	00.00	00.00	00.00	00.00	3,301,000.00	2,033,224.13	1,247,775.87	00.00	1,247,775.87	
Object 25	USE OF GOODS AND SERVICES	17,867,000.00	00.00	00.00	00.00	00.00	17,867,000.00	15,957,778.56	1,909,221.44	00.00	1,909,221.44	
Object 29	AWARDS & SOCIAL ASSISTANCE	1,000,000.00	00.00	00.00	00.00	00.00	1,000,000.00	971,240.00	28,760.00	00.00	28,760.00	
Object 30	GRANTS & CONTRIBUTIONS	181,000.00	00.00	00.00	00.00	00.00	181,000.00	205,515.49	00.00	24,515.49	-24,515.49	
Object 32	CAPITAL GOODS	12,342,000.00	00.00	00.00	00.00	00.00	12,342,000.00	7,753,284.00	4,588,716.00	00.00	4,588,716.00	
Total for Fin. Pattern : 10 - Recurrent Voted		532,915,000.00	-61,478,000.00	00.00	00.00	00.00	471,437,000.00	322,556,982.77	151,185,289.66	2,305,272.43	00.00	148,880,017.23

Less AIA
NET
Surrenderable Balance: 149,912,872.70

10,000,000.00
522,915,000.00
00.00
-61,478,000.00
00.00
00.00
00.00
00.00
10,000,000.00
461,437,000.00

10,000,000.00
149,912,872.70
32,556,982.77
148,880,017.23

Accounting Officer

Date: 2016/09/15





0500 - Auditor General Department - New COA
40 Knutsford Boulevard

Appropriation Account - Activity Summary

Page Number : 1
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Financial years : 01 (2014/2015)
Financial Pattern : 10 - Recurrent Voted
Period Number: 1 (Close) To : 13 (Unknown) (Apr 01 2014 - Jun 30 2015)

Code	Description	Original Estimate	Sub-Function Project			Revised Estimates	Total Net Expenditure	Variance		Net Variance
			First	Second	Third			Less Than	More Than	
Activity	0005 Direction and Administration	296,271,000.00	-61,478,000.00	00.00	00.00	234,793,000.00	110,092,931.87	124,700,068.13	00.00	124,700,068.13
Activity	0357 Central Government Auditing Services	162,956,000.00	00.00	00.00	00.00	162,956,000.00	149,235,020.69	13,720,979.31	00.00	13,720,979.31
Activity	0358 Local Government Auditing Services	35,048,000.00	00.00	00.00	00.00	35,048,000.00	22,742,616.53	12,305,383.47	00.00	12,305,383.47
Activity	0359 Statutory Audits and Special Investigations	36,640,000.00	00.00	00.00	00.00	36,640,000.00	40,486,413.68	00.00	1,846,413.68	-1,846,413.68
Total for Fin. Pattern : 10 - Recurrent Voted		532,915,000.00	-61,478,000.00	00.00	00.00	471,437,000.00	322,556,982.77	150,726,430.91	1,846,413.68	148,880,017.23

10,000,000.00
11,032,855.47
11,524,127.10
313,556,918.17

10,000,000.00
461,437,000.00

10,000,000.00
522,915,000.00

Less AIA
NET
Surrenderable Balance: 149,912,872.70

Accounting Officer

Date: 2016/09/15

