

CITIZEN SECURITY AND JUSTICE PROGRAMM III
INTER-AMERICAN DEVELOPMENT BANK
LOAN AGREEMENT#3191/OC-JA AND NON-REIMBURSABLE
TECHNICAL CO-OPERATION NOS ATN/CF-14470-JA AND ATN/CF-14471-JA

FINANCIAL STATEMENTS

MARCH 31, 2018

THE GOVERNMENT OF JAMAICA
INTER-AMERICAN DEVELOPMENT BANK

CITIZEN SECURITY AND JUSTICE PROGRAMME III
LOAN AGREEMENT NO. 3191/OC-JA AND NON- REIMBURSABLE TECHNICAL
CO-OPERATION NOS. ATN /CF-14470-JA AND ATN/CN-14471-JA

Financial statements
Year ended March 31, 2018

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INDEPENDENT AUDITORS' REPORT

To the Programme Steering Committee of
CITIZEN SECURITY AND JUSTICE PROGRAMME III
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT #3191/OC-JA
AND NON-REIMBURSABLE TECHNICAL
CO-OPERATION NOS ATN/CF-14470-JA AND ATN/CF-14471-JA

Opinion

We have audited the accompanying financial statements, which comprise the statement of cash flows, the statement of cumulative investments and a summary of significant accounting policies, and other explanatory information for the Citizen Security and Justice Programme III (the Programme), executed by the Ministry of National Security (MNS), and financed by the Inter-American Development Bank Loan Agreement #3191/OC-JA and Financing Agreement Nos. ATN /CF-14470-JA and ATN/CN-14471-JA as of and for the year ended March 31, 2018 and have obtained all the information and explanations which we required.

In our opinion, the financial statements present fairly, in all material respects, the cash flows and cumulative investments for the Citizen Security and Justice Programme III for the year ended March 31, 2018, in accordance with the Cash Basis IPSAS: Financial Reporting under the Cash Basis of Accounting.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Programme in accordance with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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INDEPENDENT AUDITORS' REPORT (CONTINUED)

To the Programme Steering Committee of
CITIZEN SECURITY AND JUSTICE PROGRAMME III
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT #3191/OC-JA
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CO-OPERATION NOS ATN/CF-14470-JA AND ATN/CF-14471-JA

Basis of Accounting

Without modifying our opinion, we draw attention to note 2(a) to the financial statements, which describes the basis of accounting. The financial statements are prepared to comply with the financial reporting provisions of Inter-American Development Bank Loan Agreement #3191/OC-JA and Financing Agreement Nos. ATN /CF-14470-JA and ATN/CN-14471-JA. As a result, the financial statements may not be suitable for another purpose.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Cash Basis IPSAS: Financial Reporting under the Cash Basis of Accounting 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.

Those charged with governance are responsible for overseeing the Programme's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



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INDEPENDENT AUDITORS' REPORT (CONTINUED)

To the Programme Steering Committee of
CITIZEN SECURITY AND JUSTICE PROGRAMME III
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT #3191/OC-JA
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Auditors' Responsibilities for the Audit of the Financial Statements (continued)

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 MNS's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Accountants
Kingston, Jamaica

July 27, 2018

THE GOVERNMENT OF JAMAICA
INTER-AMERICAN DEVELOPMENT BANK

CITIZEN SECURITY AND JUSTICE PROGRAMME III
LOAN AGREEMENT NO. 3191/OC-JA AND NON-REIMBURSABLE TECHNICAL
CO-OPERATION NOS. ATN/CF-14470-JA AND ATN/CN-14471-JA


STATEMENT OF CASH FLOWS

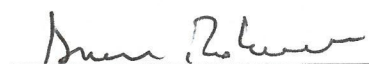
Year ended March 31, 2018

(Expressed in U.S. dollars)

	Year ended March 31, 2018					Year ended March 31, 2017				
	IDB US\$	DFID US\$	GAC US\$	GOJ US\$	TOTAL US\$	IDB US\$	DFID US\$	GAC US\$	GOJ US\$	TOTAL US\$
CASH RECEIVED										
Accumulated cash receipts at beginning of the year	8,357,028	5,294,410	8,873,002	813,609	23,338,049	5,586,738	2,963,108	5,904,185	398,315	14,852,346
Activities during the year:										
Disbursement										
Advances	4,718,956	2,704,056	2,356,004		9,779,016	2,770,290	2,161,618	2,968,817	-	7,900,725
GOJ advance and direct payment				412,376	412,376	-	-	-	415,294	415,294
Direct payment	-	73,005	-	-	73,005	-	169,684	-	-	169,684
Cash received during the year	4,718,956	2,777,061	2,356,004	412,376	10,264,397	2,770,290	2,331,302	2,968,817	415,294	8,485,703
Accumulated cash receipts at end of the year	13,075,984	8,071,471	11,229,006	1,225,985	33,602,446	8,357,028	5,294,410	8,873,002	813,609	23,338,049
DISBURSEMENTS MADE										
Accumulated cash disbursements at beginning of the year	8,285,051	5,250,354	7,784,404	813,609	22,133,418	5,598,424	2,957,089	5,166,740	398,315	14,120,568
Prior year adjustments	(1,658)	(936)	(797)	-	(3,391)	-	(272)	-	-	(272)
	8,283,393	5,249,418	7,783,607	813,609	22,130,027	5,598,424	2,956,817	5,166,740	398,315	14,120,296
Activities during the year:										
Disbursement Request Nos. 17-22 (2017: 4)	1,082,809	262,435	929,848	-	2,275,092	1,535,631	761,018	509,504	-	2,806,153
Disbursement Request Nos. 23-25 (2017: 5-8)	778,512	888,164	44,327	-	1,711,003	1,151,122	1,362,721	1,011,896	-	3,525,739
Disbursement Request Nos. 26-32 (2017: 4-12)	1,661,937	1,228,110	2,148,945	-	5,038,992	-	-	274,993	-	274,993
Pending Disbursement Request	-	-	-	-	-	(126)	114	821,271	-	821,259
GOJ payment	-	-	-	412,376	412,376	-	-	-	415,294	415,294
Direct payment	-	73,005	-	-	73,005	-	169,684	-	-	169,684
Total cash disbursements during the year	3,523,258	2,451,714	3,123,120	412,376	9,510,468	2,686,627	2,293,537	2,617,664	415,294	8,013,122
Accumulated cash disbursements at end of the year	11,806,651	7,701,132	10,906,727	1,225,985	31,640,495	8,285,051	5,250,354	7,784,404	813,609	22,133,418
Exchange rate loss, net	(18,096)	1,110	5,200	-	(11,786)	(18,096)	1,110	5,200	-	(11,786)
	11,788,555	7,702,242	10,911,927	1,225,985	31,628,709	8,266,955	5,251,464	7,789,604	813,609	22,121,632
AVAILABLE CASH AS AT END OF YEAR										
	1,287,429	369,229	317,079	-	1,973,737	90,073	42,946	1,083,398	-	1,216,417

The financial statements on pages 3 to 12 were approved by the Programme Steering Committee on July 27, 2018 and signed on its behalf by:


Diann McIntosh Member


Simon Robinson Member

The accompanying notes form an integral part of the financial statements.

THE GOVERNMENT OF JAMAICA
INTER –AMERICAN DEVELOPMENT BANK

CITIZEN SECURITY AND JUSTICE PROGRAMME III
LOAN AGREEMENT NO. 3191/OC-JA AND NON- REIMBURSABLE TECHNICAL
CO-OPERATION NOS. ATN /CF-14470-JA AND ATN/CN-14471-JA

STATEMENT OF CUMULATIVE INVESTMENTS

Year ended March 31, 2018

(Expressed in U.S. dollars)

Investment category	Cumulative Through March 31, 2017					Movement during the year					Cumulative through March 31, 2018				
	IDB US\$	DFID US\$	GAC US\$	GOJ US\$	TOTAL US\$	IDB US\$	DFID US\$	GAC US\$	GOJ US\$	TOTAL US\$	IDB US\$	DFID US\$	GAC US\$	GOJ US\$	TOTAL US\$
Culture Change for Peaceful Coexistence & Community Governance	2,522,517	1,417,273	2,301,666	-	6,241,456	1,178,079	971,239	587,372	-	2,736,690	3,700,596	2,388,512	2,889,038	-	8,978,146
Labour Market Attachment & Employability	3,466,615	1,573,876	2,147,416	813,609	8,001,516	812,003	889,173	1,768,749	412,376	3,882,303	4,278,618	2,463,049	3,916,165	1,225,985	11,883,817
Community Justice Services	515,075	553,442	725,505	-	1,794,022	280,437	278,017	517,450	-	1,075,905	795,512	831,459	1,242,955	-	2,869,926
Transition Plan	8,504	-	987	-	9,491	4,564	-	13,575	-	18,136	13,068	-	14,562	-	27,630
Monitoring and Evaluation	456,282	177,953	511,567	-	1,145,802	348,992	1,436	235,884	-	586,311	805,274	179,389	747,451	-	1,732,114
Programme Management	1,314,400	1,014,983	1,178,796	-	3,508,179	899,183	60,235	90	-	959,509	2,213,583	1,075,218	1,178,886	-	4,467,687
Administrative Fees	-	330,793	917,670	-	1,248,463	-	73,005	-	-	73,005	-	403,798	917,670	-	1,321,468
Technical Advisory Team	-	181,098	-	-	181,098	-	178,609	-	-	178,609	-	359,707	-	-	359,707
Total	<u>8,283,393</u>	<u>5,249,418</u>	<u>7,783,607</u>	<u>813,609</u>	<u>22,130,027</u>	<u>3,523,258</u>	<u>2,451,714</u>	<u>3,123,120</u>	<u>412,376</u>	<u>9,510,468</u>	<u>11,806,651</u>	<u>7,701,132</u>	<u>10,906,727</u>	<u>1,225,985</u>	<u>31,640,495</u>

The accompanying notes form an integral part of the financial statements.

THE GOVERNMENT OF JAMAICA
INTER –AMERICAN DEVELOPMENT BANK

CITIZEN SECURITY AND JUSTICE PROGRAMME III
LOAN AGREEMENT NO. 3191/OC-JA AND NON- REIMBURSABLE TECHNICAL
CO-OPERATION NOS. ATN /CF-14470-JA AND ATN/CN-14471-JA

Notes to the Financial Statements
Year ended March 31, 2018

1. The Programme

The Government of Jamaica entered into a loan agreement with the Inter-American Development Bank (IDB – US\$20 million) , grant resources from the Department for International Development of the United Kingdom of Great Britain and Northern Ireland (DFID - US\$16,749,500 or \$10 million pounds) and the Global Affairs Canada (GAC) formerly Department of Foreign Affairs Trade and Development of Canada (DFATD – US\$18,353,400), towards the cost of the Citizen Security and Justice Programme III (CSJP III), which is being implemented by the Ministry of National Security (MNS). Total funding is US\$55,102,900. The contribution from Global Affairs Canada has been reduced to US\$16,043,708 in January 2017 due to exchange rate differences. The revised total funding is US\$52,793,208.

The IDB financed retroactively eligible expenses for up to a maximum of 20% of the loan contract, incurred by the Borrower from October 30, 2013 to the date of loan approval. These expenses, included expenditures for ongoing activities which were substantially similar to those established in the loan contract.

The general objective of the Programme is to enhance citizen security and justice in Jamaica in target communities, while the specific objectives are to:

- (i) Improve behaviors for non-violent conflict resolution;
- (ii) Increase labour market attachment among youth;
- (iii) Increase access to effective community alternate justice services.

The programme comprises of three components namely: Culture Change for Peaceful Coexistence & Community Governance, Labour Market Attachment and Employability and Community Justice Services.

These financial statements are expressed in United States dollars (US\$) and covers the year April 1, 2017 to March 31, 2018.

2. Significant accounting policies

(a) Basis of accounting

The financial statements have been prepared using the cash basis of accounting, recognising revenue when the cash is received and recognising expenses when the cash has been disbursed. This accounting policy differs from International Public Sector Accounting Standards (IPSAS) under which transactions should be recorded when they occur and not when they are paid. However, IPSAS have been applied to circumstances such as those discussed in the chapter “Cash Basis IPSAS: Financial Reporting under the Cash Basis of Accounting.”

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Notes to the Financial Statements (Continued)
Year ended March 31, 2018

2. Significant accounting policies (continued)

(b) Foreign currency transactions

The accounting records of the programme are maintained in US dollars. However, programme expenditure is incurred mainly in Jamaica dollars. Expenditure incurred in Jamaican dollars is translated to United States dollars at the rates of exchange prevailing at the dates of the transactions, pursuant to the understanding in force between IDB and the GOJ.

3. Available cash balance

The available cash balance at the end of the year /period in the Programme's bank accounts was:

	<u>2018</u> US\$	<u>2017</u> US\$
Bank of Jamaica – Account No. 810177	1,300,301	3,779
Bank of Jamaica – Account No. 810185	349,574	33,713
Bank of Jamaica – Account No. 810193	29,534	368,134
Bank of Nova Scotia – Account No. 801739	5,147	8,193
Bank of Nova Scotia – Account No. 801737	7,224	85,876
Bank of Nova Scotia – Account No. 801738	<u>274,403</u>	<u>714,532</u>
	<u>1,966,183</u>	<u>1,214,227</u>
	<u>2018</u> US\$	<u>2017</u> US\$
Total available cash balance (page 4)	1,973,737	1,216,417
Add: Amount to be reimbursed to GAC	13,986	
Add: Amount to be reimbursed to DFID	14,167	-
Less: Exchange Rate Difference	(7,554)	(2,190)
Less: Amount to be reimbursed by IDB	<u>(28,153)</u>	<u>-</u>
Bank balance as at March 31, 2018	<u>1,966,183</u>	<u>1,214,227</u>

4. Local counterpart funds

During the year the Ministry of National Security disbursed J\$52,750,000 (US\$413,766) to the Project and J\$52,519,165 (US\$412,376) was utilized as project expenditure. The unutilized portion of the monies remaining at the end of the year of J\$230,835 (US\$1,390) will be returned to the Consolidated Fund.

THE GOVERNMENT OF JAMAICA
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Notes to the Financial Statements (Continued)
Year ended March 31, 2018

5. Procurement of goods and services

During the financial year two main procurement methods were used by the Programme Executing Unit (PEU) based on the cost of the goods and services to be procured:

I. Direct Contracting (DC/Single Source Contracting)

This method of procurement was used to procure the services of: Dr. Annmarie Barnes, Dr. Randy Seepersad, Violence Prevention Alliance, Cold Air Refrigeration, Productive Business Solutions, CER Consultants, King Alarm, JIS, Stewarts Industrial, Dr. Julian Walters, Peace Management Initiative-East, Social Welfare Training Centre, Dr. Herbert Gayle, Xsomo International, Joris Elegeert, Dr. Andres Rengifo, Dr. Jeremy Holland, Sage Software Inc., Toyota Jamaica Limited, Jamaica Printing Services, Dr. Anthony Allen, Hudson's Equipment, Cable and Wireless Jamaica, Television Jamaica Limited, Ernst & Young Services Limited, Etta Lawrence, Caroline Hay, Whispering Bamboo Cove Resorts Limited, Psychological Assessment Resources INC, Dr. Michele Lewin, Accupower Jamaica Limited, Cibocon Systems.

II. Price Comparison (PC)

This method of procurement is based on comparing price quotations obtained from several Suppliers or from several Contractors, with a minimum of three, to assure competitive prices.

This method was used to procure the services of: Northern Caribbean University, Consumer Meat Plus, Shawn Stoddart, Computer Place, Camcorp, Damion Franklin, Inet Jamaica, Desmond Clarke, The Modern Ricam Construction Limited, Hitz 92 FM, Hotel Gloriana, King Alarm, Accupower Jamaica, Cibocon Systems, Jamaica Public service, Altamont Court, Melody Allen, Hotel Comingle, Mona Visitor's Lodge, Campbell's Office Supplies, Neveast Supplies, Century Business Machines, Office Supplies Brokers, RIU Hotel, Icon Importers & Distributors, Singer Jamaica, Maurva Cunningham, Logo Stitch, Sampars Cash and Carry, Arians Restaurant, Phillippo Baptist Church, Glenroy Maragh, Kilopest, Persan Tours, Lock Safe and Vault Ltd, Melody Allen, Icon Importers and Distributors, Worldwide Technology, Grandiosa Hotel, Office Outlet, Azan Supercentre, Casa Maria Hotel, The Electronic and Computer Place, Ceon Howe, Wexford Hotel, Lorna Nemhard, Haile Brown, Rapid Procurement, Gordon Laing, International University of the Caribbean, Stationery Centre, Hotel Gloriana, Medallion Hall Hotel, UWI Bookshop, Sun Island Tours, Surrey Hotel Management, Mack Jones Limited, Yvette Mason.

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Notes to the Financial Statements (Continued)
Year ended March 31, 2018

5. Procurement of goods and services (continued)

III. *National Individual Consultants Qualification (NICQ)*

This method was used to procure the services of Sonia Bertram Linton, Andrea Thomas, and George Belnaivis.

IV. *Selection base on Consultants Qualifications (CQS)*

This method was used to procure the services of C2M2C2 Evaluation Consulting.

6. Programme financing

Original Programme Funding

(a) The total programme cost estimated at US\$55,102,900 is to be financed as follows:

	<u>US\$</u>	<u>%</u>
IDB Loan	20,000,000	36
GAC Grant	18,353,400	34
DFID Grant	<u>16,749,500</u>	<u>30</u>
Total	<u>55,102,900</u>	<u>100</u>

(b) The programme budget is allocated as follows:

	<u>US\$'000</u>	<u>%</u>
Component Costs		
Culture Change for Peaceful Coexistence & Community Governance	15,935	28.9
Labour Market Attachment & Employability	15,830	28.7
Community Justice Services	12,800	23.2
Transition Plan	350	0.6
Monitoring and Evaluation	3,190	5.8
Programme Management	3,610	6.6
Technical Advisory Team	1,100	2.0
Contingency	533	1.0
Administrative Fees	<u>1,755</u>	<u>3.2</u>
TOTAL PROGRAMME BUDGET	<u>55,103</u>	<u>100.0</u>

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Notes to the Financial Statements (Continued)
Year ended March 31, 2018

6. Programme financing (continued)

Revised Programme Funding (January 23, 2017)

(a) The total programme estimated at US\$52,793,208 is to be financed as follows:

	<u>US\$</u>	<u>%</u>
IDB Loan	20,000,000	38
GAC Grant	16,043,708	30
DFID Grant	<u>16,749,500</u>	<u>32</u>
Total	<u>52,793,208</u>	<u>100</u>

(b) The programme budget is allocated as follows:

	<u>US\$'000</u>	<u>%</u>
Component Costs		
Culture Change for Peaceful Coexistence & Community Governance	13,625	26
Labour Market Attachment & Employability	15,830	30
Community Justice Services	12,800	24
Transition Plan	350	1
Monitoring & Evaluation	3,190	6
Programme Management	3,610	7
Technical Advisory Team	1,100	2
Contingency	533	1
Administrative Fees	<u>1,755</u>	<u>3</u>
TOTAL PROGRAMME BUDGET	<u>52,793</u>	<u>100</u>

Revised Programme Funding (December 18, 2017)

(a) The total programme estimated at US\$52,793,208 is to be financed as follows:

	<u>US\$</u>	<u>%</u>
IDB Loan	20,000,000	38
GAC Grant	16,043,708	30
DFID Grant	<u>16,749,500</u>	<u>32</u>
Total	<u>52,793,208</u>	<u>100</u>

THE GOVERNMENT OF JAMAICA
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Notes to the Financial Statements (Continued)
Year ended March 31, 2018

6. Programme financing (continued)

Revised Programme Funding (December 18, 2017) (continued)

(b) The programme budget is allocated as follows:

Component Costs	US\$'000	%
Culture Change for Peaceful Coexistence & Community Governance	13,625	26
Labour Market Attachment & Employability	15,830	30
Community Justice Services	9,800	19
Transition Plan	350	1
Monitoring & Evaluation	3,190	6
Programme Management	6,610	12
Technical Advisory Team	1,100	2
Contingency	533	1
Administrative Fees	<u>1,755</u>	<u>3</u>
TOTAL PROGRAMME BUDGET	<u>52,793</u>	<u>100</u>

7. Investment categories

(a) *Culture Change for Peaceful Coexistence & Community Governance*

This Component includes interventions that provide knowledge, skills, and opportunities allowing residents of target communities to challenge and change attitudes that promote or tolerate violence.

It will finance the following activities:

- (i) Social Marketing Interventions
- (ii) Parenting Education
- (iii) Psychosocial Support
- (iv) Violence Interruption Services
- (v) Mobilization and Governance
- (vi) Capacity Building and Administrative support to Community Development Community (CDC)
- (vii) Situational Crime Prevention

(b) *Labour Market Attachment & Employability*

This component will deliver a comprehensive program for selected youth, tailored by job-readiness levels. It will finance the following activities:

- (i) Vocational Skills Training Programmes which includes on-the-job training
- (ii) Tertiary Education Support
- (iii) Business Development Grants and Training

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Notes to the Financial Statements (Continued)
Year ended March 31, 2018

7. Investment categories (continued)

(b) Labour Market Attachment & Employability (continued)

- (iv) Job readiness and job seeking placement
- (v) Summer Employment and Employment Internship Programme

(c) *Community Justice Services*

This component seeks to increase access to justice services complementary to the formal court model. It will finance the following activities:

- (i) The Restorative Justice Practices (RJ) will be expanded to bring eligible cases to resolution in targeted communities.
- (ii) Child Diversion, programme will be implemented to steer children and youth in conflict with the law away from criminal charges and prosecution, providing them with structured community service tasks and a support committee.
- (iii) Legal Aid Council Services.
- (iv) Dispute Resolution Foundation mediation services including cases of school suspensions.
- (v) Justice of the Peace who can address local disputes before they escalate.
- (vi) Victim Support Unit services, including services for women and children.
- (vii) Human rights-based culture.

(d) *Monitoring and Evaluation*

This component will finance a Monitoring and Evaluation Team in the Ministry of National Security (MNS) and also consultants. This team will be responsible for the monitoring and evaluation of selected interventions.

(e) *Technical Advisory Team (TAT)*

The TAT serves to provide a feedback mechanism where lessons are learned during the course of the programme and recommendations for adjustments to the programme made based on assessments of what is and is not working. The scope of their work is to strengthen the strategic direction of the programme with the explicit use of the ‘public health approach to violence reduction’ to guide programme decisions and choices.

(f) *Transition Plan*

This is a plan that will be developed to institutionalize CSJP services into the different line Ministries and Ministries Departments and Agencies (MDA). This plan will include cost estimates for CSJP Services and the alignment of services with MDA mandates.

(g) *Programme Management*

This component will finance Programme Execution Unit expenses which include personnel costs, equipment including information technology hardware and software and other administrative expenses.



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INDEPENDENT AUDITORS' REPORT

To the Programme Steering Committee of
CITIZEN SECURITY AND JUSTICE PROGRAMME III
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT #3191/OC-JA
AND NON- REIMBURSABLE TECHNICAL
CO-OPERATION NOS ATN/CF-14470-JA AND ATN/CF-14471-JA

The System of Internal Control

We have audited the statement of cash flows for the year ended March 31, 2018 and the statement of cumulative investments as at March 31, 2018 for the Citizen Security and Justice Programme III ("the Programme") financed by the Inter-American Development Bank under Loan Agreement #3191/OC-JA and Financing Agreement Nos. ATN/CF-14470-JA and ATN/CN-14471-JA, executed by the Ministry of National Security (MNS), and have issued our report thereon dated July 27, 2018.

We conducted our audit in accordance with International Standards on Auditing and the requirements of Inter-American Development Bank. These require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements, whether due to fraud or error.

Management's responsibility

The management of MNS is responsible for establishing and maintaining a system of internal control sufficient to mitigate the risks of financial information misstatements and safeguard the assets of the Programme, including construction works and other procured goods. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of the system of internal control policies and procedures.



INDEPENDENT AUDITORS' REPORT (CONTINUED)

To the Programme Steering Committee of
CITIZEN SECURITY AND JUSTICE PROGRAMME III
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT #3191/OC-JA
AND NON- REIMBURSABLE TECHNICAL
CO-OPERATION NOS ATN/CF-14470-JA AND ATN/CF-14471-JA

The System of Internal Control (Continued)

Management's responsibility (continued)

The objectives of a system of internal control are to provide management with reasonable, but not absolute, assurance that assets are protected against loss from unauthorised use or disposition; transactions are executed in accordance with management's authorisation and in accordance with the terms of the contract, and transactions are recorded properly to permit the preparation and fair presentation of the financial statements. Because of inherent limitations in any system of internal control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risks that procedures may become inadequate because of the changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

Auditors' responsibility

In planning and performing our audit of the Programme's financial statements for the year ended March 31, 2018, we obtained an understanding of the system of internal control and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the Programme's financial statements and not to express an opinion on the effectiveness of the system of internal control. Accordingly, we do not express such an opinion.

A material weakness is a reportable condition in which the design or operation of one or more of the specific elements of the system of internal control does not reduce to a relatively low level the risk that significant errors or irregularities in amounts that would be material in relation to the Programme's financial statements may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the system of internal control would not necessarily disclose all matters in the system of internal control that might be reportable conditions, and accordingly, would not necessarily disclose all reportable conditions that are considered to be material weaknesses as defined above. However, we noted no matters involving the system of internal control and its operations that we consider to be material weaknesses as defined above.



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INDEPENDENT AUDITORS' REPORT (CONTINUED)

To the Programme Steering Committee of
CITIZEN SECURITY AND JUSTICE PROGRAMME III
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT #3191/OC-JA
AND NON- REIMBURSABLE TECHNICAL
CO-OPERATION NOS ATN/CF-14470-JA AND ATN/CF-14471-JA

The System of Internal Control (Continued)

Auditors' responsibility (continued)

We have not identified any significant weaknesses or shortcomings in the internal control structure, and therefore have not made any observations or suggestions thereon.

A handwritten signature in blue ink, appearing to read 'KPMG' in a stylized, cursive script.

Chartered Accountants
Kingston, Jamaica

July 27, 2018



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INDEPENDENT AUDITORS' REPORT

To the Programme Steering Committee of
CITIZEN SECURITY AND JUSTICE PROGRAMME III
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT #3191/OC-JA
AND NON- REIMBURSABLE TECHNICAL
CO-OPERATION NOS ATN/CF-14470-JA AND ATN/CF-14471-JA

Integrated Review of the Procurement and Disbursement Requests submitted to IDB

We have examined the disbursement requests and the processes to procure and contract goods, works and consulting services, performed by the Executing Agency for the year ended March 31, 2018. Our engagement included verifying the reasonableness of such and the validity and eligibility of the expenditures submitted by means of the disbursement justifications for the year ended March 31, 2018.

We have audited the financial statements comprising the statement of cash flows set out on page 4 as at and for the year ended March 31 2018, and the statement of cumulative investments set out on page 5 for the year ended March 31, 2018, for the Citizen Security and Justice Programme III ("the Programme") financed by Loan Agreement #3191/OC-JA and Financing Agreement Nos. ATN/CF-14470-JA and ATN/CN-14471-JA, entered into by the Government of Jamaica and Inter-American Development Bank (IDB) and executed by Ministry of National Security (MNS), and have issued our report thereon dated July 27, 2018. We conducted our audit in accordance with International Standards on Auditing and the requirements of Inter-American Development Bank and for the purpose of forming an opinion on the financial statements taken as a whole.



INDEPENDENT AUDITORS' REPORT (CONTINUED)

To the Programme Steering Committee of
CITIZEN SECURITY AND JUSTICE PROGRAMME III
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT #3191/OC-JA
AND NON- REIMBURSABLE TECHNICAL
CO-OPERATION NOS ATN/CF-14470-JA AND ATN/CF-14471-JA

**Integrated Review of the Procurement and Disbursement Requests
submitted to IDB (Continued)**

Management's Responsibility

Management is responsible for implementing processes to procure and contract works, goods and services in accordance with the applicable guidelines and for maintaining documentation to support disbursement requests in accordance with the requirements of the Programme.

Auditors' Responsibility

Our responsibility is to express an opinion on whether or not disbursement requests are supported by adequate documentation, are fairly presented and represent valid and eligible expenses of the Programme and whether or not the process to procure and contract works, goods and services are performed in accordance with the applicable guidelines. The standards require that we comply with independence and ethical requirements in performing the review.

Our engagement includes verifying the reasonableness of, and the validity and eligibility of the expenditures submitted by means of the disbursement justifications for the year ended March 31, 2018. The engagement also includes, examining on a test basis, evidence supporting the processes of selecting and contracting goods, works, and services, and the amounts and disclosures in the disbursement requests submitted, which form a part of the statement of cash flows and the statement of cumulative investments for the year ended March 31, 2018.

Opinion

In our opinion, the processes to procure and contract works, goods, and services were performed in accordance with the applicable guidelines, and the documentations supporting the expenditures made correspond to the disbursement requests for the year ended March 31, 2018, and were fairly presented and represented valid and eligible expenses to the Programme, in all material respects.



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INDEPENDENT AUDITORS' REPORT (CONTINUED)

To the Programme Steering Committee of
CITIZEN SECURITY AND JUSTICE PROGRAMME III
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT #3191/OC-JA
AND NON- REIMBURSABLE TECHNICAL
CO-OPERATION NOS ATN/CF-14470-JA AND ATN/CF-14471-JA

**Integrated Review of the Procurement and Disbursement Requests
submitted to IDB (Continued)**

Restriction of Use

The report is provided in order to comply with the financial reporting provisions of Inter-American Development Bank Loan Agreement #3191/OC-JA and Financing Agreement Nos. ATN/CF-14470-JA and ATN/CN-14471-JA. As a result, the report may not be suitable for another purpose.

A handwritten signature in blue ink, appearing to read 'KPMG'.

Chartered Accountants
Kingston, Jamaica

July 27, 2018

THE GOVERNMENT OF JAMAICA
INTER –AMERICAN DEVELOPMENT BANK

CITIZEN SECURITY AND JUSTICE PROGRAMME III
LOAN AGREEMENT NO. 3191/OC-JA AND NON- REIMBURSABLE TECHNICAL
CO-OPERATION NOS. ATN/CF-14470-JA AND ATN/CN-14471-JA

SUPPLEMENTARY INFORMATION TO THE
FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2018

THE GOVERNMENT OF JAMAICA
INTER-AMERICAN DEVELOPMENT BANK

CITIZEN SECURITY AND JUSTICE PROGRAMME III
LOAN AGREEMENT NO. 3191/OC-JA AND NON-REIMBURSABLE TECHNICAL
CO-OPERATION NOS. ATN/CF-14470-JA AND ATN/CN-14471-JA

Supplementary Information to the Financial Statements
(Stated in US Dollars)
Year ended March 31, 2018

Comparison of Programme Budget and Actual Programme Costs

<u>Investment Category</u>	<u>March 31, 2018</u>		
	<u>Budget</u> US\$	<u>Actual</u> US\$	<u>Variance</u> US\$
Culture Change for Peaceful Coexistence & Community Governance	13,625,058	8,978,146	4,646,912
Labour Market Attachment & Employability	15,829,750	10,657,816	5,171,934
Community Justice Services	9,799,778	2,869,927	6,929,851
Transition Plan	350,000	27,627	322,373
Monitoring and Evaluation	3,189,999	1,732,116	1,457,823
Programme Management	6,610,000	4,467,704	2,142,296
Technical Advisory Team	1,100,000	359,707	740,293
Contingency	533,478	-	533,478
Administrative Fees	<u>1,755,145</u>	<u>1,321,468</u>	<u>433,677</u>
Total	<u>52,793,208</u>	<u>30,414,511</u>	<u>22,378,697</u>

THE GOVERNMENT OF JAMAICA
INTER-AMERICAN DEVELOPMENT BANK

CITIZEN SECURITY AND JUSTICE PROGRAMME III
LOAN AGREEMENT NO. 3191/OC-JA AND NON- REIMBURSABLE TECHNICAL
CO-OPERATION NOS. ATN /CF-14470-JA AND ATN/CN-14471-JA

Supplementary Information to the Financial Statements
(Stated in US Dollars)
Year ended March 31, 2018

Statement of DFID Funding and Statement of Expenditure (SOE) Withdrawals

Request #	Transaction Description	Culture Change for Peaceful Coexistence & Community Governance US\$	Labour Market Attachment and Employability US\$	Community Justice Services US\$	Monitoring & Evaluation US\$	Programme Management US\$	Administrative Fees US\$	Technical Advisory Team US\$	Total Expenditure US\$
	Total Expenditure at March 31, 2017	1,417,273	1,574,108	553,667	177,953	1,015,462	330,793	181,098	5,250,354
	Prior year	-	(232)	(225)	-	(479)	-	-	(936)
		<u>1,417,273</u>	<u>1,573,876</u>	<u>553,442</u>	<u>177,953</u>	<u>1,014,983</u>	<u>330,793</u>	<u>181,098</u>	<u>5,249,418</u>
20	Expenses Claimed	-	-	-	1,110	6,344			7,454
21	Expenses Claimed	-	-	-	-	14,078		3,229	17,307
22	Expenses Claimed	45,345	110,714	35,003	-	39,782		6,830	237,674
23	Expenses Claimed	280,826	215,451	64,225	-	-		24,813	585,315
24	Expenses Claimed	41,127	170,636	56,085	255	-		10,512	278,615
25	Expenses Claimed	508	2,882	693	-	(479)		20,631	24,235
27	Expenses Claimed	29,103	(281)	-	-	-		509	29,331
28	Expenses Claimed	20,820	-	-	-	-		45,231	66,051
29	Expenses Claimed	264,704	228,373	74,134	-	-		12,408	579,619
30	Expenses Claimed	99,348	133,060	37,418	-	-			269,826
31	Expenses Claimed	76,755	23,541	5,658	-	-		7,398	113,352
32	Expenses Claimed	112,703	4,565	4,576	71	31		47,048	168,994
	Prior year	-	232	225	-	479			936
	Direct Payment	-	-	-	-	-	73,005	-	73,005
	Total Expenditure for the year	<u>971,239</u>	<u>889,173</u>	<u>278,017</u>	<u>1,436</u>	<u>60,235</u>	<u>73,005</u>	<u>178,609</u>	<u>2,451,714</u>
	Total Expenditure at March 31, 2018	<u>2,388,512</u>	<u>2,463,049</u>	<u>831,459</u>	<u>179,389</u>	<u>1,075,218</u>	<u>403,798</u>	<u>359,707</u>	<u>7,701,132</u>

THE GOVERNMENT OF JAMAICA
INTER-AMERICAN DEVELOPMENT BANK

CITIZEN SECURITY AND JUSTICE PROGRAMME III
LOAN AGREEMENT NO. 3191/OC-JA AND NON- REIMBURSABLE TECHNICAL
CO-OPERATION NOS. ATN /CF-14470-JA AND ATN/CN-14471-JA

Supplementary Information to the Financial Statements
(Stated in US Dollars)
Year ended March 31, 2018

Statement of GAC Funding and Statement of Expenditure (SOE) Withdrawals

Request #	Transaction Description	Culture Change for Peaceful Coexistence & Community Governance US\$	Labour Market Attachment and Employability US\$	Community Justice Services US\$	Transition Plan US\$	Monitoring & Evaluation US\$	Programme Management US\$	Administrative Fees US\$	Total Expenditure US\$
	Total Expenditure at March 31, 2017	2,301,666	2,147,645	725,898	987	511,598	1,178,940	917,670	7,784,404
	Prior Year adjustments	-	(229)	(393)	-	(31)	(144)	-	(797)
		<u>2,301,666</u>	<u>2,147,416</u>	<u>725,505</u>	<u>987</u>	<u>511,567</u>	<u>1,178,796</u>	<u>917,670</u>	<u>7,783,607</u>
18	Expenses Claimed	50,998	196,453	52,826	-	13,317	(24)	-	313,570
19	Expenses Claimed	115,850	198,174	81,700	-	13,823	-	-	409,547
20	Expenses Claimed	47,339	112,710	29,891	-	13,349	226	-	203,515
22	Expenses Claimed	107	(156)	143	-	3,122	-	-	3,216
23	Expenses Claimed	-	47	-	-	12	-	-	59
24	Expenses Claimed	426	20,955	1,296	-	-	-	-	22,677
25	Expenses Claimed	16	21,575	-	-	-	-	-	21,591
26	Expenses Claimed	372,064	175,702	79,067	4,830	16,702	-	-	648,365
27	Expenses Claimed	-	43,941	39,420	254	109,116	-	-	192,731
28	Expenses Claimed	572	-	68,468	-	15,741	19	-	84,800
29	Expenses Claimed	-	262,993	15,133	-	18,320	-	-	296,446
30	Expenses Claimed	-	736,584	149,899	8,491	32,413	(11)	-	927,376
	Prior year	-	(229)	(393)	-	(31)	(144)	-	(797)
	Disallowed	-	-	-	-	-	24	-	24
	Total Expenditure for the year	<u>587,372</u>	<u>1,768,749</u>	<u>517,450</u>	<u>13,575</u>	<u>235,884</u>	<u>90</u>	<u>-</u>	<u>3,123,120</u>
	Total Expenditure at March 31, 2018	<u>2,889,038</u>	<u>3,916,165</u>	<u>1,242,955</u>	<u>14,562</u>	<u>747,451</u>	<u>1,178,886</u>	<u>917,670</u>	<u>10,906,727</u>

THE GOVERNMENT OF JAMAICA
INTER-AMERICAN DEVELOPMENT BANK

CITIZEN SECURITY AND JUSTICE PROGRAMME III
LOAN AGREEMENT NO. 3191/OC-JA AND NON- REIMBURSABLE TECHNICAL
CO-OPERATION NOS. ATN /CF-14470-JA AND ATN/CN-14471-JA

Supplementary Information to the Financial Statements
(Stated in US Dollars)
Year ended March 31, 2018

Statement of IDB Funding and Statement of Expenditure (SOE) Withdrawals

Request #	Transaction Description	Culture Change for Peaceful Coexistence & Community Governance US\$	Labour Market Attachment and Employability US\$	Community Justice Services US\$	Transition Plan US\$	Monitoring & Evaluation US\$	Programme Management US\$	Total Expenditure US\$
	Total Expenditure at March 31, 2017	2,522,517	3,468,365	515,096	8,504	456,314	1,314,255	8,285,051
	Prior year	-	(1,750)	(21)	-	(32)	145	(1,658)
		2,522,517	3,466,615	515,075	8,504	456,282	1,314,400	8,283,393
17	Expenses Claimed	1,735	6,980	1,086	-	519	65,105	75,425
18	Expenses Claimed	-	3,400	70	-	-	9,107	12,577
19	Expenses Claimed	-	3,929	-	-	-	3,083	7,012
20	Expenses Claimed	-	163	-	-	82,986	70,212	153,361
21	Expenses Claimed	38,762	47,268	6,397	477	104,333	78,554	275,791
22	Expenses Claimed	175,789	198,111	81,877	-	28,159	74,705	558,641
23	Expenses Claimed	159,379	173,341	142,844	665	72,456	72,206	620,891
25	Expenses Claimed	22,598	41,233	9,308	-	403	84,080	157,622
26	Expenses Claimed	(15)	18,216	(492)	-	(32)	185,365	203,042
27	Expenses Claimed	22,287	50,789	865	-	3,060	64,640	141,641
28	Expenses	294,541	240,821	38,445	-	17,273	81,363	672,443
30	Expenses Claimed	73,896	215	78	-	594	14,952	89,735
31	Expenses Claimed	424,349	26,145	3,403	3,422	1,006	81,885	540,210
	Prior Year		1,750	21	-	32	(145)	1,658
	Amount not submitted	(35,242)	(358)	(3,465)	-	38,203	14,071	13,209
	Total Expenditure for the year	1,178,079	812,003	280,437	4,564	348,992	899,183	3,523,258
	Total Expenditure at March 31, 2018	3,700,596	4,278,618	795,512	13,068	805,274	2,213,583	11,806,651

THE GOVERNMENT OF JAMAICA
INTER-AMERICAN DEVELOPMENT BANK

CITIZEN SECURITY AND JUSTICE PROGRAMME III
LOAN AGREEMENT NO. 3191/OC-JA AND NON- REIMBURSABLE TECHNICAL
CO-OPERATION NOS. ATN /CF-14470-JA AND ATN/CN-14471-JA

Supplementary Information to the Financial Statements
(Stated in US Dollars)
Year ended March 31, 2018

Reconciliation of IDB and MNS expenditure - GAC

<u>Transactions</u>	<u>Culture Change for Peaceful Coexistence & Community Governance US\$</u>	<u>Labour Market Attachment and Employability US\$</u>	<u>Community Justice Services US\$</u>	<u>Transition Plan US\$</u>	<u>Monitoring & Evaluation US\$</u>	<u>Programme Management US\$</u>	<u>Administrative Fees US\$</u>	<u>Total US\$</u>
LMS 1	2,517,189	2,656,963	889,934	987	552,068	1,179,863	917,670	8,714,674
Recorded in Programme Account	<u>2,889,038</u>	<u>3,916,165</u>	<u>1,242,955</u>	<u>14,562</u>	<u>747,451</u>	<u>1,178,886</u>	<u>917,670</u>	<u>10,906,727</u>
Variances	<u>(371,849)</u>	<u>(1,259,202)</u>	<u>(353,021)</u>	<u>(13,575)</u>	<u>(195,383)</u>	<u>977</u>	<u>-</u>	<u>(2,192,053)</u>
Reason:								
SOES submitted after year-end	<u>371,849</u>	<u>1,259,202</u>	<u>353,021</u>	<u>13,575</u>	<u>195,383</u>	<u>(977)</u>	<u>-</u>	<u>2,192,053</u>

THE GOVERNMENT OF JAMAICA
INTER-AMERICAN DEVELOPMENT BANK

CITIZEN SECURITY AND JUSTICE PROGRAMME III
LOAN AGREEMENT NO. 3191/OC-JA AND NON- REIMBURSABLE TECHNICAL
CO-OPERATION NOS. ATN /CF-14470-JA AND ATN/CN-14471-JA

Supplementary Information to the Financial Statements
(Stated in US Dollars)
Year ended March 31, 2018

Reconciliation of IDB and MNS expenditure - IDB

<u>Transactions</u>	<u>Culture Change for Peaceful Coexistence & Community Governance US\$</u>	<u>Labour Market Attachment and Employability US\$</u>	<u>Community Justice Services US\$</u>	<u>Transition Plan US\$</u>	<u>Monitoring & Evaluation US\$</u>	<u>Programme Management US\$</u>	<u>Total US\$</u>
LMS 1	3,304,735	4,246,008	794,359	9,645	766,369	2,114,160	11,235,276
Recorded in Programme Account	<u>3,700,596</u>	<u>4,278,618</u>	<u>795,512</u>	<u>13,068</u>	<u>805,274</u>	<u>2,213,583</u>	<u>11,806,651</u>
Variances	(<u>395,861</u>)	(<u>32,610</u>)	(<u>1,153</u>)	(<u>3,423</u>)	(<u>38,905</u>)	(<u>99,423</u>)	(<u>571,375</u>)
Reason:							
SOES submitted after year-end	395,861	32,610	1,153	3,423	39,355	98,973	571,375
Charged to incorrect LMS category	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	(<u>450</u>)	<u>450</u>	<u>-</u>
	<u>395,861</u>	<u>32,610</u>	<u>1,153</u>	<u>3,423</u>	<u>38,905</u>	<u>99,423</u>	<u>571,375</u>

THE GOVERNMENT OF JAMAICA
INTER –AMERICAN DEVELOPMENT BANK

CITIZEN SECURITY AND JUSTICE PROGRAMME III
LOAN AGREEMENT NO. 3191/OC-JA AND NON- REIMBURSABLE TECHNICAL
CO-OPERATION NOS. ATN /CF-14470-JA AND ATN/CN-14471-JA

Supplementary Information to the Financial Statements
(Stated in US Dollars)
Year ended March 31, 2018

Reconciliation of IDB and MNS expenditure - DFID

<u>Transactions</u>	<u>Culture Change for Peaceful Coexistence & Community Governance US\$</u>	<u>Labour Market Attachment and Employability US\$</u>	<u>Community Justice Services US\$</u>	<u>Monitoring & Evaluation US\$</u>	<u>Programme Management US\$</u>	<u>Administrative Fees US\$</u>	<u>Technical Advisory Team US\$</u>	<u>Total US\$</u>
LMS 1	1,782,099	2,076,234	710,117	179,363	1,076,247	403,799	247,112	6,474,971
Recorded in Programme Account	<u>2,388,512</u>	<u>2,463,049</u>	<u>831,459</u>	<u>179,389</u>	<u>1,075,218</u>	<u>403,798</u>	<u>359,707</u>	<u>7,701,132</u>
Variances	(<u>606,413</u>)	(<u>386,815</u>)	(<u>121,342</u>)	(<u>26</u>)	<u>1,029</u>	<u>1</u>	(<u>112,595</u>)	(<u>1,226,161</u>)
Reason:								
SOES submitted after year-end	<u>606,413</u>	<u>386,815</u>	<u>121,342</u>	<u>26</u>	(<u>1,029</u>)	(<u>1</u>)	<u>112,595</u>	<u>1,226,161</u>

THE GOVERNMENT OF JAMAICA
INTER –AMERICAN DEVELOPMENT BANK

CITIZEN SECURITY AND JUSTICE PROGRAMME III
LOAN AGREEMENT NO. 3191/OC-JA AND NON- REIMBURSABLE TECHNICAL
CO-OPERATION NOS. ATN /CF-14470-JA AND ATN/CN-14471-JA

Supplementary Information to the Financial Statements
Property, Plant and Equipment
(Stated in US Dollars)
Year ended March 31, 2018

Inventory Code	Item Description	Location	Date Acquired	Cost (\$JA)	Cost (USD)
CSJP-RRJC-106-6	Wall clock	St. James Restorative Justice Centre	19-Apr-17	3,200.00	25.03
CSJP-THRJC-55-1363	Folding chair	Towerhill Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-THRJC-55-1364	Folding chair	Towerhill Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-THRJC-55-1365	Folding chair	Towerhill Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-THRJC-55-1366	Folding chair	Towerhill Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-THRJC-55-1367	Folding chair	Towerhill Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-THRJC-55-1368	Folding chair	Towerhill Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-THRJC-55-1369	Folding chair	Towerhill Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-THRJC-55-1370	Folding chair	Towerhill Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-THRJC-55-1371	Folding chair	Towerhill Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-THRJC-55-1372	Folding chair	Towerhill Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-THRJC-55-1373	Folding chair	Towerhill Restorative Justice Centre	26-Apr-17	2,800.00	21.90

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Inventory Code	Item Description	Location	Date Acquired	Cost (\$JA)	Cost (USD)
CSJP-ATRJC-55-1341	Folding chair	August Town Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-ATRJC-55-1342	Folding chair	August Town Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-ATRJC-55-1343	Folding chair	August Town Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-ATRJC-55-1344	Folding chair	August Town Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-ATRJC-55-1345	Folding chair	August Town Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-ATRJC-55-1346	Folding chair	August Town Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-ATRJC-55-1347	Folding chair	August Town Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-ATRJC-55-1348	Folding chair	August Town Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-ATRJC-55-1349	Folding chair	August Town Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-ATRJC-55-1350	Folding chair	August Town Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-ATRJC-55-1351	Folding chair	August Town Restorative Justice Centre	26-Apr-17	2,800.00	21.90

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Inventory Code	Item Description	Location	Date Acquired	Cost (\$JA)	Cost (USD)
CSJP-MPRJC-55-1352	Folding chair	May Pen Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-MPRJC-55-1353	Folding chair	May Pen Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-MPRJC-55-1354	Folding chair	May Pen Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-MPRJC-55-1355	Folding chair	May Pen Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-MPRJC-55-1356	Folding chair	May Pen Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-MPRJC-55-1357	Folding chair	May Pen Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-MPRJC-55-1358	Folding chair	May Pen Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-MPRJC-55-1359	Folding chair	May Pen Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-MPRJC-55-1360	Folding chair	May Pen Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-MPRJC-55-1361	Folding chair	May Pen Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-MPRJC-55-1362	Folding chair	May Pen Restorative Justice Centre	26-Apr-17	2,800.00	21.90
CSJP-ATRJU-53-512	Chair with Lumbar support	August Town Restorative Justice Centre	26-Apr-17	13,000.00	101.69
CSJP-RJU-53-512	Guess Chair	Restorative Justice Unit	26-Apr-17	8,700.00	68.06
CSJP-RJU-53-513	Guess Chair	Restorative Justice Unit	26-Apr-17	8,700.00	68.06
CSJP-ST-83-452	Chair with Lumbar support	Steer Town PEU	3-May-17	8,800.00	68.63

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Inventory Code	Item Description	Location	Date Acquired	Cost (\$JA)	Cost (USD)
CSJP-ST-83-453	Chair with Lumbar support	Steer Town PEU	3-May-17	8,800.00	68.63
CSJP-ST-83-454	Chair with Lumbar support	Steer Town PEU	3-May-17	8,800.00	68.63
CSJP-ST-83-455	Chair with Lumbar support	Steer Town PEU	3-May-17	8,800.00	68.63
CSJP-ST-83-456	Chair with Lumbar support	Steer Town PEU	3-May-17	8,601.00	67.08
CSJP-ST-83-457	Chair with Lumbar support	Steer Town PEU	3-May-17	8,601.00	67.08
CSJP-ST-83-458	Chair with Lumbar support	Steer Town PEU	3-May-17	8,601.00	67.08
CSJP-ST-83-459	Chair with Lumbar support	Steer Town PEU	3-May-17	8,601.00	67.08
CSJP-ST-83-460	Chair with Lumbar support	Steer Town PEU	3-May-17	8,601.00	67.08
CSJP-ST-83-461	Chair with Lumbar support	Steer Town PEU	3-May-17	8,601.00	67.08
CSJP-ST-83-462	Chair with Lumbar support	Steer Town PEU	3-May-17	8,601.00	67.08
CSJP-ST-83-463	Chair with Lumbar support	Steer Town PEU	3-May-17	8,601.00	67.08
CSJP-ST-83-464	Chair with Lumbar support	Steer Town PEU	3-May-17	8,601.00	67.08
CSJP-ST-83-465	Chair with Lumbar support	Steer Town PEU	3-May-17	8,601.00	67.08
CSJP-ST-83-466	Chair with Lumbar support	Steer Town PEU	3-May-17	8,601.00	67.08
CSJP-ST-83-467	Chair with Lumbar support	Steer Town PEU	3-May-17	8,601.00	67.08
CSJP-ST-83-468	Chair with Lumbar support	Steer Town PEU	3-May-17	8,601.00	67.08
CSJP-ST-83-469	Chair with Lumbar support	Steer Town PEU	3-May-17	8,601.00	67.08
CSJP-ST-83-470	Chair with Lumbar support	Steer Town PEU	3-May-17	8,601.00	67.08
CSJP-ST-83-471	Chair with Lumbar support	Steer Town PEU	3-May-17	8,601.00	67.08
CSJP-RMO R8-56-177	4 Drawer filing cabinet	PEU-Oxford Road	5-May-17	19,835.00	154.70
CSJP-ST-40-7	Stool	Steer Town PEU	11-May-17	6,550.00	51.08

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CSJP-ST-40-8	Stool	Steer Town PEU	11-May-17	6,550.00	51.08
CSJP-ST-40-9	Stool	Steer Town PEU	11-May-17	6,550.00	51.08
CSJP-DTRJC-48-300	Desk	Denham Town Restorative Justice Centre	22-May-17	14,500.00	113.92
CSJP-DTRJC-83-429	Chair with Lumbar support	Denham Town Restorative Justice Centre	22-May-17	16,500.00	129.63
CSJP-DTRJC-56-182	4 Drawer filing cabinet	Denham Town Restorative Justice Centre	22-May-17	22,380.00	175.83
CSJP-TGRJC-48-299	Desk	Tivoli Gardens Restorative Justice Centre	22-May-17	14,500.00	113.92
CSJP-TGRJC-83-428	Chair with Lumbar support	Tivoli Gardens Restorative Justice Centre	22-May-17	16,500.00	129.63
CSJP-TGRJC-56-181	4 Drawer filing cabinet	Tivoli Gardens Restorative Justice Centre	22-May-17	22,380.00	175.83
CSJP-TGRJC-55-1374	Folding Chair	Tivoli Gardens Restorative Justice Centre	24-May-17	3,300.00	25.93
CSJP-TGRJC-55-1375	Folding Chair	Tivoli Gardens Restorative Justice Centre	24-May-17	3,300.00	25.93
CSJP-TGRJC-55-1376	Folding Chair	Tivoli Gardens Restorative Justice Centre	24-May-17	3,300.00	25.93
CSJP-TGRJC-55-1377	Folding Chair	Tivoli Gardens Restorative Justice Centre	24-May-17	3,300.00	25.93

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Inventory Code	Item Description	Location	Date Acquired	Cost (\$JA)	Cost (USD)
CSJP-TGRJC-55-1378	Folding Chair	Tivoli Gardens Restorative Justice Centre	24-May-17	3,300.00	25.93
CSJP-DTRJC-55-1379	Folding Chair	Denham Town Restorative Justice Centre	24-May-17	3,300.00	25.93
CSJP-DTRJC-55-1380	Folding Chair	Denham Town Restorative Justice Centre	24-May-17	3,300.00	25.93
CSJP-DTRJC-55-1381	Folding Chair	Denham Town Restorative Justice Centre	24-May-17	3,300.00	25.93
CSJP-DTRJC-55-1382	Folding Chair	Denham Town Restorative Justice Centre	24-May-17	3,300.00	25.93
CSJP-DTRJC-55-1383	Folding Chair	Denham Town Restorative Justice Centre	24-May-17	3,300.00	25.93
CSJP-ST-53-516	Guess Chair	Steer Town PEU	15-Oct-17	11,500.00	90.42
CSJP-ST-53-517	Guess Chair	Steer Town PEU	15-Oct-17	11,500.00	90.42
CSJP-ST-53-518	Guess Chair	Steer Town PEU	15-Oct-17	11,500.00	90.42
CSJP-ST-49-177	Conference Room Table	Steer Town PEU	3-May-17	99,700.00	779.92
CSJP-RMO-R3-26-5	Calculator	Oxford Road PEU	10-Aug-17	1,363.00	10.71
CSJP-RMO-R3-26-7	Calculator	Oxford Road PEU	10-Aug-17	1,363.00	10.71
CSJP-DTRJC-55-1384	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1385	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31

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Inventory Code	Item Description	Location	Date Acquired	Cost (\$JA)	Cost (USD)
CSJP-DTRJC-55-1386	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1387	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1388	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1389	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1390	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1391	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1392	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1393	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1394	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1395	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1396	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31

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Inventory Code	Item Description	Location	Date Acquired	Cost (\$JA)	Cost (USD)
CSJP-DTRJC-55-1397	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1398	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1399	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1400	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1401	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1403	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1405	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1406	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1407	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1408	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1409	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31

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Inventory Code	Item Description	Location	Date Acquired	Cost (\$JA)	Cost (USD)
CSJP-DTRJC-55-1410	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1411	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1412	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1413	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1414	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1415	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1416	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1417	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1418	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1419	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1420	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31

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CSJP-DTRJC-55-1421	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1422	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1423	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1424	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1425	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1426	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1427	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1428	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1429	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1430	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1431	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31

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Inventory Code	Item Description	Location	Date Acquired	Cost (\$JA)	Cost (USD)
CSJP-DTRJC-55-1432	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-55-1433	Folding chair	Denham Town Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1434	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1435	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1436	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1437	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1438	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1439	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1440	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1441	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1442	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31

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CSJP-TGRJC-55-1443	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1444	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1445	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1446	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1447	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1448	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1449	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1450	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1451	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1452	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1453	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31

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Inventory Code	Item Description	Location	Date Acquired	Cost (\$JA)	Cost (USD)
CSJP-TGRJC-55-1454	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1455	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1456	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1457	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1458	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1459	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1460	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1461	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1462	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1463	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1464	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1465	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31

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CSJP-TGRJC-55-1466	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1467	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1468	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1469	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1470	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1471	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1472	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1473	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1474	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1475	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1476	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31

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CSJP-TGRJC-55-1477	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1478	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1479	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1480	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1481	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1482	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-TGRJC-55-1483	Folding chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	5,000.00	39.31
CSJP-DTRJC-49-179	Conference Room Table	Tivoli Gardens Restorative Justice Centre	15-Oct-17	49,500.00	389.20
CSJP-DTRJC-49-180	Conference Room Table	Denham Town Restorative Justice Centre	15-Oct-17	49,500.00	389.20
CSJP-DTRJC-53-519	Guess Chair	Denham Town Restorative Justice Centre	15-Oct-17	11,500.00	90.42
CSJP-DTRJC-53-520	Guess Chair	Denham Town Restorative Justice Centre	15-Oct-17	11,500.00	90.42

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Inventory Code	Item Description	Location	Date Acquired	Cost (\$JA)	Cost (USD)
CSJP-DTRJC-53-521	Guess Chair	Denham Town Restorative Justice Centre	15-Oct-17	11,500.00	90.42
CSJP-DTRJC-53-522	Guess Chair	Denham Town Restorative Justice Centre	15-Oct-17	11,500.00	90.42
CSJP-DTRJC-53-523	Guess Chair	Denham Town Restorative Justice Centre	15-Oct-17	11,500.00	90.42
CSJP-DTRJC-53-524	Guess Chair	Denham Town Restorative Justice Centre	15-Oct-17	11,500.00	90.42
CSJP-DTRJC-53-525	Guess Chair	Denham Town Restorative Justice Centre	15-Oct-17	11,500.00	90.42
CSJP-DTRJC-53-526	Guess Chair	Denham Town Restorative Justice Centre	15-Oct-17	11,500.00	90.42
CSJP-DTRJC-53-527	Guess Chair	Denham Town Restorative Justice Centre	15-Oct-17	11,500.00	90.42
CSJP-DTRJC-53-528	Guess Chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	11,500.00	90.42
CSJP-DTRJC-53-529	Guess Chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	11,500.00	90.42
CSJP-DTRJC-53-530	Guess Chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	11,500.00	90.42
CSJP-TGRJC-53-531	Guess Chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	11,500.00	90.42

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Inventory Code	Item Description	Location	Date Acquired	Cost (\$JA)	Cost (USD)
CSJP-TGRJC-53-532	Guess Chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	11,500.00	90.42
CSJP-TGRJC-53-533	Guess Chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	11,500.00	90.42
CSJP-TGRJC-53-534	Guess Chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	11,500.00	90.42
CSJP-TGRJC-53-535	Guess Chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	11,500.00	90.42
CSJP-TGRJC-53-536	Guess Chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	11,500.00	90.42
CSJP-TGRJC-53-537	Guess Chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	11,500.00	90.42
CSJP-TGRJC-53-538	Guess Chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	11,500.00	90.42
CSJP-TGRJC-53-539	Guess Chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	11,500.00	90.42
CSJP-TGRJC-53-540	Guess Chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	11,500.00	90.42
CSJP-TGRJC-53-541	Guess Chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	11,500.00	90.42
CSJP-TGRJC-53-542	Guess Chair	Tivoli Gardens Restorative Justice Centre	15-Oct-17	11,500.00	90.42

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CSJP-MBO-R1-79-66	Air Conditioning Unit	PEU-Montego Bay	20-Mar-18	36,765.00	293.67
CSJP-MBO-R2-79-67	Air Conditioning Unit	PEU-Montego Bay	20-Mar-18	36,765.00	293.67
CSJP-MBO-R3-79-68	Air Conditioning Unit	PEU-Montego Bay	20-Mar-18	30,404.00	242.86
CSJP-MBO-R4-79-69	Air Conditioning Unit	PEU-Montego Bay	20-Mar-18	30,404.00	242.86
CSJP-MBO-R5-79-70	Air Conditioning Unit	PEU-Montego Bay	20-Mar-18	30,404.00	242.86
CSJP-MBO-R6-79-71	Air Conditioning Unit	PEU-Montego Bay	20-Mar-18	63,595.00	507.98
CSJP-MBO-R7-79-72	Air Conditioning Unit	PEU-Montego Bay	20-Mar-18	63,595.00	507.98
CSJP-MBO-R8-79-73	Air Conditioning Unit	PEU-Montego Bay	20-Mar-18	63,595.00	507.98
CSJP-WW-R5-56-193	4 Drawer filing cabinet	PEU-Oxford Road	15-Mar-18	21,500.00	171.58
CSJP-ADM-R7-10-51	Printer	PEU-Oxford Road	1-May-17	201,223.00	1,574.09
CSJP-WW-R2-82-6	Server	PEU-Oxford Road	8-May-17	1,121,936.00	8,776.49
CSJP-GFO-R-19-8	Wireless Router	PEU-Oxford Road	24-May-17	29,759.00	232.79
CSJP-WW-R2-19-9	Wireless Router	PEU-Oxford Road	24-May-17	29,759.00	232.79
CSJP-RRJC-10-52	Printer	Russia Restorative Justice Centre	30-May-17	68,755.00	533.01
CSJP-DTRJC-10-54	Printer	Denham Town Restorative Justice Centre	30-May-17	68,755.00	533.01

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Inventory Code	Item Description	Location	Date Acquired	Cost (\$JA)	Cost (USD)
CSJP-TGRJC-10-55	Printer	Tivoli Garden Restorative Justice Centre	30-May-17	68,755.00	533.01
CSJP-SJRJC-10-53	Printer	St. James Restorative Justice Centre	30-May-17	68,755.00	533.01
CSJP-RRJC-3-239	CPU	Russia Restorative Justice Centre	2-Jun-17	105,490.00	
CSJP-RRJC-1-241	Monitor	Russia Restorative Justice Centre	2-Jun-17		
CSJP-RRJC-2-254	Keyboard	Russia Restorative Justice Centre	2-Jun-17		
CSJP-RRJC-4-264	Mouse	Russia Restorative Justice Centre	2-Jun-17		817.79
CSJP-DTRJC-3-240	CPU	Denham Town Restorative Justice Centre	2-Jun-17	105,490.00	
CSJP-DTRJC-1-242	Monitor	Denham Town Restorative Justice Centre	2-Jun-17		
CSJP-DTRJC-2-255	Keyboard	Denham Town Restorative Justice Centre	2-Jun-17		
CSJP-DTRJC-4-265	Mouse	Denham Town Restorative Justice Centre	2-Jun-17		817.79
CSJP-TGRJC-3-241	CPU	Tivoli Garden Restorative Justice Centre	2-Jun-17	105,490.00	

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Inventory Code	Item Description	Location	Date Acquired	Cost (\$JA)	Cost (USD)
CSJP-TGRJC-1-243	Monitor	Tivoli Garden Restorative Justice Centre	2-Jun-17		
CSJP-TGRJC-2-256	Keyboard	Tivoli Garden Restorative Justice Centre	2-Jun-17		
CSJP-TGRJC-4-266	Mouse	Tivoli Garden Restorative Justice Centre	2-Jun-17		817.79
CSJP-SJRJC-3-240	CPU	St. James Restorative Justice Centre	2-Jun-17	105,490.00	
CSJP-SJRJC-1-244	Monitor	St. James Restorative Justice Centre	2-Jun-17		
CSJP-SJRJC-2-257	Keyboard	St. James Restorative Justice Centre	2-Jun-17		
CSJP-SJRJC-4-267	Mouse	St. James Restorative Justice Centre	2-Jun-17		817.79
CSJP-WW-SA-4-268	Mouse	PEU-Kingston	18-Jul-17	880.00	6.84
CSJP-WW-SA-4-269	Mouse	PEU-Kingston	18-Jul-17	880.00	6.84
CSJP-WW-SA-4-270	Mouse	PEU-Kingston	18-Jul-17	880.00	6.84
CSJP-WW-SA-4-271	Mouse	PEU-Kingston	18-Jul-17	880.00	6.84
CSJP-WW-SA-4-272	Mouse	PEU-Kingston	18-Jul-17	880.00	6.84
CSJP-MBO-R-109-1	Tablet	Montego Bay PEU	14-Aug-17	73,500.00	577.68
CSJP-MBO-R-109-2	Tablet	Montego Bay PEU	14-Aug-17	73,500.00	577.68
CSJP-MBO-R-109-3	Tablet	Montego Bay PEU	14-Aug-17	73,500.00	577.68
CSJP-MBO-R-109-4	Tablet	Montego Bay PEU	14-Aug-17	73,500.00	577.68

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Inventory Code	Item Description	Location	Date Acquired	Cost (\$JA)	Cost (USD)
CSJP-MBO_R-109-5	Tablet	Montego Bay PEU	14-Aug-17	73,500.00	577.68
CSJP-MBO_R-109-6	Tablet	Montego Bay PEU	14-Aug-17	73,500.00	577.68
CSJP-MBO_R-109-7	Tablet	Montego Bay PEU	14-Aug-17	73,500.00	577.68
CSJP-MBO_R-109-8	Tablet	Montego Bay PEU	14-Aug-17	73,500.00	577.68
CSJP-MBO_R-109-9	Tablet	Montego Bay PEU	14-Aug-17	73,500.00	577.68
CSJP-MBO_R-109-10	Tablet	Montego Bay PEU	14-Aug-17	73,500.00	577.68
CSJP-STO_R3-109-11	Tablet	Central Region PEU	14-Aug-17	73,500.00	577.68
CSJP-ST-109-12	Tablet	Central Region PEU	14-Aug-17	73,500.00	577.68
CSJP-MPO-109-13	Tablet	Central Region PEU	14-Aug-17	73,500.00	577.68
CSJP-STO_R1-109-14	Tablet	Central Region PEU	14-Aug-17	73,500.00	577.68
CSJP-GO-109-15	Tablet	Central Region PEU	14-Aug-17	73,500.00	577.68
CSJP-GO-109-16	Tablet	Central Region PEU	14-Aug-17	73,500.00	577.68
CSJP-STO_R5-109-17	Tablet	Central Region PEU	14-Aug-17	73,500.00	577.68
CSJP-STO_R1-109-18	Tablet	Central Region PEU	14-Aug-17	73,500.00	577.68
CSJP-ST-109-19	Tablet	Central Region PEU	14-Aug-17	73,500.00	577.68
CSJP-ST-109-20	Tablet	Central Region PEU	14-Aug-17	73,500.00	577.68
CSJP-ST-109-21	Tablet	Central Region PEU	14-Aug-17	73,500.00	577.68

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CSJP-STO-OA-109-22	Tablet	Central Region PEU	14-Aug-17	73,500.00	577.68
CSJP-ST0_R5-109-23	Tablet	Central Region PEU	14-Aug-17	73,500.00	577.68
CSJP-GFO_R2-109-24	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-GFO_R7-109-25	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-GFO_R5-109-26	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-GFO_R1-109-27	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-GFO_R1-109-28	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-GFO_R9-109-29	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-GFO_R4-109-30	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-GFO_R9-109-31	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-GFO_R6-109-32	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-GFO_R5-109-33	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-GFO_R4-109-34	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-GFO_R8-109-35	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-GFO_R6-109-36	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-GFO_R8-109-37	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-GFO_R3-109-38	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-GFO_R3-109-39	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-GFO_R10-109-40	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68

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Inventory Code	Item Description	Location	Date Acquired	Cost (\$JA)	Cost (USD)
CSJP-GO-109-41	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-MBO R-109-42	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-M&E R1-109-43	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-M&E R1-109-44	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-RMO R8-109-45	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-RMO R8-109-46	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-M&E R1-109-47	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-GFO R10-109-48	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-STO OA-109-49	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-STO R2-109-50	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-WW R9-109-51	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-WW R9-109-52	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-MBO-R1-109-53	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-MBO-OA-109-54	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-WW SA-109-55	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-WW SA-109-56	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-WW SA-109-57	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-WW SA-109-58	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-WW SA-109-59	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-WW SA-109-60	Tablet	Kingston PEU	14-Aug-17	73,500.00	577.68
CSJP-VSD-3-244	CPU	Victim Services Division	9-Oct-17	91,500.00	719.44

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CSJP-VSD-3-245	CPU	Victim Services Division	9-Oct-17	91,500.00	719.44
CSJP-VSD-4-273	Monitor	Victim Services Division	9-Oct-17	17,000.00	133.67
CSJP-VSD-4-274	Monitor	Victim Services Division	9-Oct-17	17,000.00	133.67
CSJP-VSD-5-187	UPS	Victim Services Division	9-Oct-17	9,012.00	70.86
CSJP-VSD-5-188	UPS	Victim Services Division	9-Oct-17	9,012.00	70.86
CSJP-VSD-5-189	UPS	Victim Services Division	9-Oct-17	9,012.00	70.86
CSJP-VSD-5-190	UPS	Victim Services Division	9-Oct-17	9,012.00	70.86
CSJP-RMO_R3-14-3	Voice recorder	Kingston PEU	5-Dec-17	23,500.00	190.93
CSJP-RJU-14-2	Voice recorder	Restorative Justice Unit	4-Jan-18	23,500.00	188.23
CSJP-HCC-3-246	CPU	Homestead Community Centre	23-Jan-18	175,000.00	
CSJP-HCC-1-249	Monitor	Homestead Community Centre	23-Jan-18		
CSJP-HCC-4-275	Mouse	Homestead Community Centre	23-Jan-18		
CSJP-HCC-2-260	Keyboard	Homestead Community Centre	23-Jan-18		1,401.68
CSJP-WW_R7-7-32	Laptop	PEU- Kingston	15-Feb-18	295,000.00	2,396.75
TOTAL				9,131,119.00	71,784.77