

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

MARCH 31, 2017

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

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Financial statements  
Year ended March 31, 2017

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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-  
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### **Report on the Audit of the Programme's Accounts**

#### *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, 2017 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, 2017, in accordance with the Cash Basis IPSAS: Financial Reporting under the Cash Basis of Accounting.



## INDEPENDENT AUDITORS' REPORT

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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### **Report on the Audit of the Programme's Accounts (Continued)**

#### *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.

#### *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.





## INDEPENDENT AUDITORS' REPORT

To the Programme Steering Committee of  
CITIZEN SECURITY AND JUSTICE PROGRAMME III  
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### **Report on the Audit of the Programme's Accounts (Continued)**

#### *Auditors' Responsibilities for the Audit of the Financial Statements (continued)*

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.

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 24, 2017

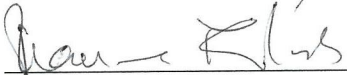
THE GOVERNMENT OF JAMAICA  
INTER –AMERICAN DEVELOPMENT BANK


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, 2017  
(Expressed in U.S. dollars)

	Year ended March 31, 2017					Period ended March 31, 2016				
	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/period	<u>5,586,738</u>	<u>2,963,108</u>	<u>5,904,185</u>	<u>398,315</u>	<u>14,852,346</u>	<u>3,576,022</u>	<u>-</u>	<u>3,081,161</u>	<u>-</u>	<u>6,657,183</u>
Activities during the year/period:										
Disbursement	-	-	-	-	-	1,210,716	828,684	833,327	-	2,872,727
Advances	2,770,290	2,161,618	2,968,817	-	7,900,725	800,000	1,938,315	1,989,697	-	4,728,012
GOJ advance and direct payment	-	-	-	415,294	415,294	-	-	-	398,315	398,315
Direct payment	-	169,684	-	-	169,684	-	196,109	-	-	196,109
Cash received during the year/period	<u>2,770,290</u>	<u>2,331,302</u>	<u>2,968,817</u>	<u>415,294</u>	<u>8,485,703</u>	<u>2,010,716</u>	<u>2,963,108</u>	<u>2,823,024</u>	<u>398,315</u>	<u>8,195,163</u>
Accumulated cash receipts at end of the year / period	<u>8,357,028</u>	<u>5,294,410</u>	<u>8,873,002</u>	<u>813,609</u>	<u>23,338,049</u>	<u>5,586,738</u>	<u>2,963,108</u>	<u>5,904,185</u>	<u>398,315</u>	<u>14,852,346</u>
DISBURSEMENTS MADE										
Accumulated cash disbursements at beginning of the year / period	<u>5,598,424</u>	<u>2,957,089</u>	<u>5,166,740</u>	<u>398,315</u>	<u>14,120,568</u>	<u>4,726,996</u>	<u>828,150</u>	<u>2,051,439</u>	<u>-</u>	<u>7,606,585</u>
Prior year adjustments	-	( 272)	-	-	( 272)	-	-	-	-	-
	<u>5,598,424</u>	<u>2,956,817</u>	<u>5,166,740</u>	<u>398,315</u>	<u>14,120,296</u>	<u>4,726,996</u>	<u>828,150</u>	<u>2,051,439</u>	<u>-</u>	<u>7,606,585</u>
Activities during the year/period:										
Disbursement Request Nos. 4 (2015: 1-4)	1,535,631	761,018	509,504	-	2,806,153	-	527	-	-	527
Disbursement Request Nos. 5-8 (2015: 5-7)	1,151,122	1,362,721	1,011,896	-	3,525,739	51,804	916,134	873,801	-	1,841,739
Disbursement Request Nos. 9-13 (2015: 4-12)	-	-	274,993	-	274,993	750,489	1,016,169	2,241,500	-	4,008,158
Pending Disbursement Request	( 126)	114	821,271	-	821,259	69,135	-	-	-	69,135
GOJ payment	-	-	-	415,294	415,294	-	-	-	398,315	398,315
Direct payment	-	169,684	-	-	169,684	-	196,109	-	-	196,109
Total cash disbursements during the year/period	<u>2,686,627</u>	<u>2,293,537</u>	<u>2,617,664</u>	<u>415,294</u>	<u>8,013,122</u>	<u>871,428</u>	<u>2,128,939</u>	<u>3,115,301</u>	<u>398,315</u>	<u>6,513,983</u>
Accumulated cash disbursements at end of the year / period	<u>8,285,051</u>	<u>5,250,354</u>	<u>7,784,404</u>	<u>813,609</u>	<u>22,133,418</u>	<u>5,598,424</u>	<u>2,957,089</u>	<u>5,166,740</u>	<u>398,315</u>	<u>14,120,568</u>
Exchange rate loss, net	( 18,096)	1,110	5,200	-	( 11,786)	( 18,096)	1,110	5,200	-	( 11,786)
	<u>8,266,955</u>	<u>5,251,464</u>	<u>7,789,604</u>	<u>813,609</u>	<u>22,121,632</u>	<u>5,580,328</u>	<u>2,958,199</u>	<u>5,171,940</u>	<u>398,315</u>	<u>14,108,782</u>
AVAILABLE CASH AS AT END OF YEAR/PERIOD	<u>90,073</u>	<u>42,946</u>	<u>1,083,398</u>	<u>-</u>	<u>1,216,417</u>	<u>6,410</u>	<u>4,909</u>	<u>732,245</u>	<u>-</u>	<u>743,564</u>

The financial statements on pages 4 to 12 were approved by the Programme Steering Committee on July 24, 2017 and signed on its behalf by:

  
Dianne McIntosh Member

  
Simeon 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, 2017  
(Expressed in U.S. dollars)

Investment category	Cumulative Through March 31, 2016					Movement during the year					Cumulative through March 2017				
	IDB	DFID	GAC	GOJ	TOTAL	IDB	DFID	GAC	GOJ	TOTAL	IDB	DFID	GAC	GOJ	TOTAL
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
Culture Change for Peaceful Coexistence & Community Governance	1,853,222	938,517	1,222,644	-	4,014,383	669,295	478,756	1,079,022	-	2,227,073	2,522,517	1,417,273	2,301,666	-	6,241,456
Labour Market Attachment & Employability	2,323,088	845,510	1,310,126	398,315	4,877,039	1,145,277	728,598	837,519	415,294	3,126,688	3,468,365	1,574,108	2,147,645	813,609	8,003,727
Community Justice Services	266,597	245,975	401,993	-	914,565	248,499	307,692	323,905	-	880,096	515,096	553,667	725,898	-	1,794,661
Transition Plan	8,504	-	987	-	9,491	-	-	-	-	-	8,504	-	987	-	9,491
Monitoring and Evaluation	224,180	177,392	299,934	-	701,506	232,134	561	211,664	-	444,359	456,314	177,953	511,598	-	1,145,865
Programme Management	922,833	531,637	1,013,386	-	2,467,856	391,422	483,825	165,554	-	1,040,801	1,314,255	1,015,462	1,178,940	-	3,508,657
Administrative Fees	-	196,109	917,670	-	1,113,779	-	134,684	-	-	134,684	-	330,793	917,670	-	1,248,463
Technical Advisory Team	-	21,677	-	-	21,677	-	159,421	-	-	159,421	-	181,098	-	-	181,098
Total	<u>5,598,424</u>	<u>2,956,817</u>	<u>5,166,740</u>	<u>398,315</u>	<u>14,120,296</u>	<u>2,686,627</u>	<u>2,293,537</u>	<u>2,617,664</u>	<u>415,294</u>	<u>8,013,122</u>	<u>8,285,051</u>	<u>5,250,354</u>	<u>7,784,404</u>	<u>813,609</u>	<u>22,133,418</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

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Notes to the Financial Statements  
Year ended March 31, 2017

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) 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 (the Programme), 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\$16,043,709 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, 2016 to March 31, 2017.

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, 2017

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 Jamaican 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>2017</u> US\$	<u>2016</u> US\$
Bank of Jamaica – Account No. 810177	3,779	1,750
Bank of Jamaica – Account No. 810185	33,713	1,046
Bank of Jamaica – Account No. 810193	368,134	85,333
Bank of Nova Scotia – Account No. 801739	8,193	3,867
Bank of Nova Scotia – Account No. 801737	85,876	4,651
Bank of Nova Scotia – Account No. 801738	<u>714,532</u>	<u>646,364</u>
	<u>1,214,227</u>	<u>743,011</u>
	<u>2017</u> US\$	<u>2016</u> US\$
Total available cash balance (page 3)	1,216,417	743,564
Add: Amount to be reimbursed to GOJ	-	-
Less: Exchange Rate Difference	( 2,190)	( 553)
Less: Amount to be reimbursed by IDB	<u>-</u>	<u>-</u>
Bank balance as at March 31	<u>1,214,227</u>	<u>743,011</u>

4. Local counterpart funds

During the year the Ministry of National Security disbursed J\$52,750,000 (US\$416,334) to the Project and J\$52,706,176 (US\$415,294) was utilized as project expenditure. The unutilized portion of the monies remaining at the end of the year of J\$43,824 (US\$ 1,040) 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, 2017

5. Procurement of goods and services

During the financial year three 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 Kling Alarm Systems Limited, Toyoto Jamaica, Jamaica Micro Film, Azimuth Construction, Productive Business Solutions, Jamaica Information Services, Accupower Jamaica Limited, Peresoft Software & Support Limited, Sage Software Inc, SB Redort Management Ltd., Dr. Kai Morgan, Digisoft Computer Systems, Cable & Wireless, Branch Developments Limited, Massy Technology, Media Net, Geddes Refrigeration, International Institute for Restorative Practices, Jamaica Printing Services, Montego Bay United FC Limited, Dr. Pearnell Bell Geddes Refrigeration, Andrene Hutchinson, Carla Baxter, Deslyn Matthews, Jermaine Gordon, Dispute Resolution Foundation, Canaan Heights CDC, Peace Management Initiative East, Dr. Eulalee Thompson.

*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 Econo Office & School Supplies Limited, WG North Over, Worldwide Technology Limited, Sampars Cash and Carry, Persan Tours, Century Business Machines Limited, Copy Shop Limited, Neveast Supplies Limited, One Stop Computer, The Stationery Centre, Arians Restaurant, SB Resort Management Limited, El Greco Resort, Office Supplies Brokers Limited, KVG Hireage Limited, Donaldson Engineering & Services Limited, Master Logistics Trucking, Electro Locksmith, The Electronic and Computer Place, Kilo Pest, Office Outlet Limited, Vantage One Rental, Stationery and Office Supplies, Sagicore Pooled Investments, National Outdoor Advertising, Neveast Supplies Limited, Mapco Printers Limited, Campbell's Office Supplies, Vantage One Events, Yvonne Williams, Camcorp Industries, Electroloc Locksmith and Security Systems Limited, Emkay Sports, Cari-med Limited, Consumers' Meat, Struan Castle Gardens Limited, Maurva's Special, New Horizons Pharmacy, Logo Stich Manufacturing Limited, It's A Party, Comprehensive Fire Service Limited, Neville Wilson, Cokeline Transport, Everton Esmie, United Finance Sales & Services Limited, Innovative Corporate Solutions, Azan Supercentre, Jamaica Public Service, Sun Island Tours, Hotel Gloriana, Madillion Hall, Karlene Smith & Company.

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Notes to the Financial Statements (Continued)  
Year ended March 31, 2017

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:

	US\$	%
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:

	US\$'000	%
<b>Component Costs</b>		
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>

THE GOVERNMENT OF JAMAICA  
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Notes to the Financial Statements (Continued)  
Year ended March 31, 2017

6. Programme financing (continued)

**Revised Programme Funding (January 23, 2017)**

(c) The total programme estimated at US\$52,793,209 is to be financed as follows:

	US\$	%
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>

(d) The programme budget is allocated as follows:

	US\$'000	%
<b>Component Costs</b>		
Culture Change for Peaceful Coexistence & Community Governance	13,625	25.8
Labour Market Attachment & Employability	15,830	30.0
Community Justice Services	12,800	24.3
Transition Plan	350	0.7
Monitoring and Evaluation	3,190	6.0
Programme Management	3,610	6.8
Technical Advisory Team	1,100	2.1
Contingency	533	1.0
Administrative Fees	<u>1,755</u>	<u>3.3</u>
TOTAL PROGRAMME BUDGET	<u>52,793</u>	<u>100.0</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

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Notes to the Financial Statements (Continued)  
Year ended March 31, 2017

7. Investment categories (continued)

(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
- (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.



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Notes to the Financial Statements (Continued)  
Year ended March 31, 2017

7. Investment categories (continued)

(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

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### **The System of Internal Control**

We have audited the statement of cash flows for the year ended March 31, 2017 and the statement of cumulative investments as at March 31, 2017 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 24, 2017.

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

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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JA AND ATN/CF-14471-JA

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**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, 2017, 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

To the Programme Steering Committee of  
CITIZEN SECURITY AND JUSTICE PROGRAMME III  
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JA AND ATN/CF-14471-JA

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### **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 that reads 'KPMG'.

Chartered Accountants  
Kingston, Jamaica

July 24, 2017



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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  
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### **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, 2017. 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, 2017.

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 2017, and the statement of cumulative investments set out on page 5 for the year ended March 31, 2017, 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 24, 2017. 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.





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## INDEPENDENT AUDITORS' REPORT

To the Programme Steering Committee of  
CITIZEN SECURITY AND JUSTICE PROGRAMME III  
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AND NON- REIMBURSABLE TECHNICAL CO-OPERATION NOS ATN/CF-14470-  
JA AND ATN/CF-14471-JA

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### **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 requires 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, 2017. 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, 2017.

#### *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, 2017, and were fairly presented and represented valid and eligible expenses to the Programme, in all material respects.



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## INDEPENDENT AUDITORS' REPORT

To the Programme Steering Committee of  
CITIZEN SECURITY AND JUSTICE PROGRAMME III  
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JA AND ATN/CF-14471-JA

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### **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.

The KPMG logo, featuring the letters 'KPMG' in a blue, cursive script font.

Chartered Accountants  
Kingston, Jamaica

July 24, 2017

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SUPPLEMENTARY INFORMATION TO THE  
FINANCIAL STATEMENTS

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YEAR ENDED MARCH 31, 2017

THE GOVERNMENT OF JAMAICA  
INTER-AMERICAN DEVELOPMENT BANK

CITIZEN SECURITY AND JUSTICE PROGRAMME III  
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Supplementary Information to the Financial Statements  
(Stated in US Dollars)  
Year ended March 31, 2017

Comparison of Programme Budget and Actual Programme Costs

<u>Investment Category</u>	<u>March 31, 2017</u>		
	<u>Budget</u> US\$	<u>Actual</u> US\$	<u>Variance</u> US\$
Culture Change for Peaceful			
Coexistence & Community Governance	13,625,058	6,241,456	7,383,602
Labour Market Attachment & Employability	15,829,750	7,190,118	8,639,632
Community Justice Services	12,799,778	1,794,662	11,005,116
Transition Plan	350,000	9,491	340,509
Monitoring and Evaluation	3,189,999	1,145,864	2,044,135
Programme Management	3,610,000	3,508,657	101,343
Technical Advisory Team	1,100,000	181,098	918,902
Contingency	533,478	-	533,478
Administrative Fees	1,755,145	1,248,463	506,682
Total	<u>52,793,208</u>	<u>21,319,809</u>	<u>31,473,399</u>

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CITIZEN SECURITY AND JUSTICE PROGRAMME III  
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Supplementary Information to the Financial Statements  
(Stated in US Dollars)  
Year ended March 31, 2017

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

<u>Request #</u>	<u>Transaction Description</u>	<u>Culture Change for Peaceful Coexistence &amp; Community Governance</u> US\$	<u>Labour Market Attachment and Employability</u> US\$	<u>Community Justice Services</u> US\$	<u>Transition Plan</u> US\$	<u>Monitoring &amp; Evaluation</u> US\$	<u>Programme Management</u> US\$	<u>Administrative Fees</u> US\$	<u>Total Expenditure</u> US\$
	Total Expenditure at March 31, 2016	<u>938,517</u>	<u>845,510</u>	<u>245,975</u>	<u>177,392</u>	<u>531,637</u>	<u>196,109</u>	<u>21,677</u>	<u>2,956,817</u>
11	Expenses Claimed	64,582	80,507	27,972	-	53,782	-	37,150	263,993
12	Expenses Claimed	158,526	81,630	51,374	-	81,334	-	-	372,864
13	Expenses Claimed	27,539	73,328	9,013	86	14,195	-	-	124,161
14	Expenses Claimed	35,855	84,093	33,652	-	77,393	-	21,023	252,016
15	Expenses Claimed	103,283	182,413	104,338	463	118,678	-	-	509,175
16	Expenses Claimed	68,849	158,908	60,032	12	82,364	-	-	370,165
17	Expenses Claimed	13,039	47,202	18,928	-	21,851	-	42,035	143,055
18	Expenses Claimed	321	4,928	547	-	26,812	-	14,000	46,608
12	Expenses Claimed	6,762	15,475	1,836	-	7,417	-	-	31,490
13	Expenses Claimed	-	-	-	-	( 1)	-	10,213	10,212
	Direct Payment	-	-	-	-	-	134,684	35,000	169,684
	Amount not submitted	-	114	-	-	-	-	-	114
	Total Expenditure for the year	<u>478,756</u>	<u>728,598</u>	<u>307,692</u>	<u>561</u>	<u>483,825</u>	<u>134,684</u>	<u>159,421</u>	<u>2,293,537</u>
	Total Expenditure at March 31, 2017	<u>1,417,273</u>	<u>1,574,108</u>	<u>553,667</u>	<u>177,953</u>	<u>1,015,462</u>	<u>330,793</u>	<u>181,098</u>	<u>5,250,354</u>



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Supplementary Information to the Financial Statements  
(Stated in US Dollars)  
Year ended March 31, 2017

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, 2016	<u>1,222,644</u>	<u>1,310,126</u>	<u>401,993</u>	<u>987</u>	<u>299,934</u>	<u>1,013,386</u>	<u>917,670</u>	<u>5,166,740</u>
8	Expenses Claimed	17,069	38,850	20,772	-	3,106	18,636	-	98,433
9	Expenses Claimed	46,807	9,426	5,010	-	2,616	4,983	-	68,842
10	Expenses Claimed	-	16,512	1,342	-	-	-	-	17,854
11	Expenses Claimed	59,701	80,913	26,409	-	12,987	21,913	-	201,923
12	Expenses Claimed	110,252	47,143	52,752	-	13,937	-	-	224,084
13	Expenses Claimed	130,369	27,338	75	-	12,445	-	-	170,227
14	Expenses Claimed	188,456	18,568	8,147	-	17,782	-	-	232,953
16	Expenses Claimed	21,929	147,732	101,394	-	3,939	-	-	274,994
17	Expenses Claimed	372,055	327,651	52,592	-	62,993	145	-	815,436
10	Expenses Claimed	94,177	121,515	35,288	-	22,469	77,680	-	351,129
11	Expenses Claimed	37,436	2,120	14,199	-	40,408	38,713	-	132,876
12	Expenses Claimed	771	-	2,412	-	18,748	3,566	-	25,497
	Amount not submitted	-	2,170	3,513	-	234	( 82)	-	5,835
	Disallowed	-	( 2,419)	-	-	-	-	-	( 2,419)
	Total Expenditure for the year	<u>1,079,022</u>	<u>837,519</u>	<u>323,905</u>	<u>-</u>	<u>211,664</u>	<u>165,554</u>	<u>-</u>	<u>2,617,664</u>
	Total Expenditure at March 31, 2017	<u>2,301,666</u>	<u>2,147,645</u>	<u>725,898</u>	<u>987</u>	<u>511,598</u>	<u>1,178,940</u>	<u>917,670</u>	<u>7,784,404</u>

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LOAN AGREEMENT NO. 3191/OC-JA AND NON- REIMBURSABLE TECHNICAL  
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Supplementary Information to the Financial Statements  
(Stated in US Dollars)  
Year ended March 31, 2017

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, 2016	<u>1,853,222</u>	<u>2,323,088</u>	<u>266,597</u>	<u>8,504</u>	<u>224,180</u>	<u>922,833</u>	<u>5,598,424</u>
11	Expenses Claimed	-	676	-	-	-	( 44)	632
12	Expenses Claimed	60,354	76,735	24,007	-	15,260	47,974	224,330
13	Expenses Claimed	105,747	235,402	45,765	-	85,411	81,578	553,903
14	Expenses Claimed	216,297	182,649	74,103	-	33,131	87,507	593,687
15	Expenses Claimed	37,693	66,155	32,488	-	936	25,808	163,080
11	Expenses Claimed	161	2,450	146	-	-	-	2,757
12	Expenses Claimed	-	53,535	( 39)	-	521	-	54,017
13	Expenses Claimed	-	45,446	-	-	329	( 73)	45,702
14	Expenses Claimed	31,760	146,146	-	-	12,977	50,598	241,481
15	Expenses Claimed	217,334	336,158	72,029	-	83,569	98,074	807,164
	Amount not submitted	( 51)	( 75)	-	-	-	-	( 126)
	Total Expenditure for the year	<u>669,295</u>	<u>1,145,277</u>	<u>248,499</u>	<u>-</u>	<u>232,134</u>	<u>391,422</u>	<u>2,686,627</u>
	Total Expenditure at March 31, 2017	<u>2,522,517</u>	<u>3,468,365</u>	<u>515,096</u>	<u>8,504</u>	<u>456,314</u>	<u>1,314,255</u>	<u>8,285,051</u>

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Supplementary Information to the Financial Statements  
(Stated in US Dollars)  
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Reconciliation of IDB and MNS expenditure - GAC

<u>Transactions</u>	<u>Culture Change for Peaceful Coexistence &amp; 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 &amp; Evaluation US\$</u>	<u>Programme Management US\$</u>	<u>Administrative Fees US\$</u>	<u>Total Expenditure US\$</u>
LMS 1	1,930,946	1,820,263	670,196	987	448,415	1,179,863	917,670	6,968,340
Recorded in Programme Account	<u>2,301,666</u>	<u>2,147,645</u>	<u>725,898</u>	<u>987</u>	<u>511,598</u>	<u>1,178,940</u>	<u>917,670</u>	<u>7,784,404</u>
Variances	<u>( 370,720)</u>	<u>( 327,382)</u>	<u>( 55,702)</u>	<u>-</u>	<u>( 63,183)</u>	<u>923</u>	<u>-</u>	<u>( 816,064)</u>
Reason:								
SOES submitted after year-end	<u>370,720</u>	<u>327,382</u>	<u>55,702</u>	<u>-</u>	<u>63,183</u>	<u>( 923)</u>	<u>-</u>	<u>816,064</u>

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Supplementary Information to the Financial Statements  
(Stated in US Dollars)  
Year ended March 31, 2017

Reconciliation of IDB and MNS expenditure - IDB

<u>Transactions</u>	<u>Culture Change for Peaceful Coexistence &amp; 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 &amp; Evaluation US\$</u>	<u>Programme Management US\$</u>	<u>Total US\$</u>
LMS 1	2,266,508	2,877,807	441,742	8,504	359,222	1,162,188	7,115,971
Recorded in Programme Account	<u>2,522,517</u>	<u>3,468,365</u>	<u>515,096</u>	<u>8,504</u>	<u>456,314</u>	<u>1,314,255</u>	<u>8,285,051</u>
Variances	<u>( 256,009)</u>	<u>( 590,558)</u>	<u>( 73,354)</u>	<u>-</u>	<u>( 97,092)</u>	<u>( 152,067)</u>	<u>(1,169,080)</u>
Reason:							
SOEs submitted after year-end	256,009	590,558	73,354	-	97,542	151,617	1,169,080
Charged to incorrect LMS category	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>( 450)</u>	<u>450</u>	<u>-</u>
	<u>256,009</u>	<u>590,558</u>	<u>73,354</u>	<u>-</u>	<u>97,092</u>	<u>152,067</u>	<u>1,169,080</u>

INTER –AMERICAN DEVELOPMENT BANK

CITIZEN SECURITY AND JUSTICE PROGRAMME III  
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Supplementary Information to the Financial Statements  
(Stated in US Dollars)  
Year ended March 31, 2017

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Reconciliation of IDB and MNS expenditure - DFID

<u>Transactions</u>	<u>Culture Change for Peaceful Coexistence &amp; Community Governance US\$</u>	<u>Labour Market Attachment and Employability US\$</u>	<u>Community Justice Services US\$</u>	<u>Monitoring &amp; 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	1,186,183	1,083,533	334,780	177,522	682,009	330,793	93,826	3,888,646
Recorded in Programme Account	<u>1,417,273</u>	<u>1,574,108</u>	<u>553,667</u>	<u>177,953</u>	<u>1,015,462</u>	<u>330,793</u>	<u>181,098</u>	<u>5,250,354</u>
Variances	<u>( 231,090)</u>	<u>( 490,575)</u>	<u>(218,887)</u>	<u>( 431)</u>	<u>( 333,453)</u>	<u>-</u>	<u>( 87,272)</u>	<u>(1,361,708)</u>
Reason: SOEs submitted after year-end	<u>231,090</u>	<u>490,575</u>	<u>218,887</u>	<u>431</u>	<u>333,453</u>	<u>-</u>	<u>87,272</u>	<u>1,361,708</u>

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Inventory Code	Item Description	Location	Date Acquired	Cost (\$ JA)	Cost (USD)
CSJP-BTCC-73-6	Fire extinguisher	Browns Town Community Centre	31-Oct-16	15,025	116.69
CSJP-BTCC-56-164	Filing cabinet	Browns Town Community Centre	Oct-25-16	18,275	142.23
CSJP-BTCC-56-165	Filing cabinet	Browns Town Community Centre	Oct-25-16	18,275	142.23
CSJP-BTCC-83-381	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-382	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-383	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-384	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-385	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-386	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-387	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-388	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-389	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-389	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-390	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-391	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-392	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-393	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-394	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-395	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-396	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-397	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-398	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-399	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-400	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-401	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-402	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-403	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69

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Inventory Code	Item Description	Location	Date Acquired	Cost (\$ JA)	Cost (USD)
CSJP-BTCC-83-404	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-405	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-406	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-407	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-408	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-409	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-410	Task chair (ergonomic)	Browns Town Community Centre	2-Nov-16	25,584	198.69
CSJP-BTCC-83-379	Task chair	Browns Town Community Centre	2-Nov-16	6,298	48.91
CSJP-BTCC-83-380	Task chair	Browns Town Community Centre	2-Nov-16	6,298	48.91
CSJP-BTCC-46-60	Wall fan	Browns Town Community Centre	8-Nov-16	6,875	53.39
CSJP-BTCC-28-29	Refrigerator	Browns Town Community Centre	15-Nov-16	86,995	675.61
CSJP-BTCC-50-100	Pedestal	Browns Town Community Centre	8-Dec-16	14,160	110.72
CSJP-BTCC-50-101	Pedestal	Browns Town Community Centre	8-Dec-16	14,160	110.72
CSJP-CPMPC-83-424	Task chair	Cassia Park Community Centre	20-Mar-17	14,500	113.38
CSJP-CPMPC-83-425	Task chair	Cassia Park Community Centre	20-Mar-17	14,500	113.38
CSJP-JRCC-73-5	Fire extinguisher	Jacques Road Community Centre	31-Oct-16	15,025	116.69
CSJP-JRCC-55-1332	Folding chair	Jacques Road Community Centre	28-Oct-16	2,700	21.32
CSJP-JRCC-55-1333	Folding chair	Jacques Road Community Centre	28-Oct-16	2,700	21.32
CSJP-JRCC-55-1334	Folding chair	Jacques Road Community Centre	28-Oct-16	2,700	21.32
CSJP-JRCC-55-1335	Folding chair	Jacques Road Community Centre	28-Oct-16	2,700	21.32
CSJP-JRCC-55-1336	Folding chair	Jacques Road Community Centre	28-Oct-16	2,700	21.32
CSJP-JRCC-55-1337	Folding chair	Jacques Road Community Centre	28-Oct-16	2,700	21.32
CSJP-JRCC-49-163	Folding table	Jacques Road Community Centre	24-Oct-16	8,400	65.37
CSJP-JRCC-49-164	Folding table	Jacques Road Community Centre	24-Oct-16	8,400	65.37
CSJP-JRCC-49-165	Folding table	Jacques Road Community Centre	24-Oct-16	8,400	65.37
CSJP-JRCC-49-166	Folding table	Jacques Road Community Centre	24-Oct-16	8,400	65.37
CSJP-JRCC-49-167	Folding table	Jacques Road Community Centre	24-Oct-16	8,400	65.37



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Inventory Code	Item Description	Location	Date Acquired	Cost (\$ JA)	Cost (USD)
CSJP-JRCC-49-168	Folding table	Jacques Road Community Centre	24-Oct-16	8,400	65.37
CSJP-JRCC-49-169	Folding table	Jacques Road Community Centre	24-Oct-16	8,400	65.37
CSJP-JRCC-49-170	Folding table	Jacques Road Community Centre	24-Oct-16	8,400	65.37
CSJP-JRCC-49-171	Folding table	Jacques Road Community Centre	24-Oct-16	8,400	65.37
CSJP-JRCC-49-172	Folding table	Jacques Road Community Centre	24-Oct-16	8,400	65.37
CSJP-JRCC-56-162	Filing Cabinet	Jacques Road Community Centre	24-Oct-16	18,275	142.23
CSJP-JRCC-56-163	Filing Cabinet	Jacques Road Community Centre	24-Oct-16	18,275	142.23
CSJP-JRCC-57-13	Stationery Cabinet	Jacques Road Community Centre	24-Oct-16	20,655	160.75
CSJP-JRCC-48-287	Desk	Jacques Road Community Centre	21-Oct-16	20,000	155.32
CSJP-JRCC-48-288	Desk	Jacques Road Community Centre	21-Oct-16	20,000	155.32
CSJP-JRCC-30-15	Stove	Jacques Road Community Centre	15-Nov-16	41,995	326.14
CSJP-JRCC-102-1	Gas Cylinder	Jacques Road Community Centre	8-Nov-16	10,500	81.54
CSJP-JRCC-103-1	Hose fitting	Jacques Road Community Centre	8-Nov-16	7,800	60.58
CSJP-JRCC-62-58	White board	Jacques Road Community Centre	5-Jan-17	13,500	105.56
CSJP-JRCC-3-226	CPU	Jacques Road Community Centre	13-Feb-17	85,208	669.43
CSJP-JRCC-1-229	Monitor	Jacques Road Community Centre	13-Feb-17	17,500	137.49
CSJP-JRCC-4-252	Mouse	Jacques Road Community Centre	13-Feb-17	cost included in PC cost	
CSJP-JRCC-2-242	Keyboard	Jacques Road Community Centre	13-Feb-17	cost included in PC cost	
CSJP-LAC-48-292	Desk	Legal Aid Council	17-Jan-17	18,020	140.90
CSJP-LAC-48-293	Desk	Legal Aid Council	17-Jan-17	18,020	140.90
CSJP-LAC-48-294	Desk	Legal Aid Council	17-Jan-17	18,020	140.90
CSJP-LAC-83-415	High Back Chair	Legal Aid Council	17-Jan-17	17,651	138.01
CSJP-LAC-83-416	High Back Chair	Legal Aid Council	17-Jan-17	17,651	138.01
CSJP-LAC-83-417	High Back Chair	Legal Aid Council	17-Jan-17	17,651	138.01
CSJP-LAC-50-104	Pedestal	Legal Aid Council	17-Jan-17	14,600	114.16
CSJP-LAC-50-105	Pedestal	Legal Aid Council	17-Jan-17	14,600	114.16
CSJP-LAC-3-227	CPU	Legal Aid Council	2-Mar-17	87,840	690.10

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Inventory Code	Item Description	Location	Date Acquired	Cost (\$ JA)	Cost (USD)
CSJP-LAC-3-228	CPU	Legal Aid Council	2-Mar-17	87,840	690.10
CSJP-LAC-1-230	Monitor	Legal Aid Council	2-Mar-17	17,650	138.66
CSJP-LAC-1-231	Monitor	Legal Aid Council	2-Mar-17	17,650	138.66
CSJP-LAC-2-243	Keyboard	Legal Aid Council	2-Mar-17	cost included in PC cost	
CSJP-LAC-2-244	Keyboard	Legal Aid Council	2-Mar-17	cost included in PC cost	
CSJP-LAC-4-253	Mouse	Legal Aid Council	2-Mar-17	cost included in PC cost	
CSJP-LAC-4-254	Mouse	Legal Aid Council	2-Mar-17	cost included in PC cost	
CSJP-GO-488-289	Desk	PEU (Gayle Office)	Feb-6-17	15,320	119.48
CSJP-GO-488-290	Desk	PEU (Gayle Office)	Feb-6-17	15,320	119.48
CSJP-GO-488-291	Desk	PEU (Gayle Office)	Feb-6-17	15,320	119.48
CSJP-GO-83-412	Task Chair	PEU (Gayle Office)	Feb-6-17	16,200	126.35
CSJP-GO-83-413	Task Chair	PEU (Gayle Office)	Feb-6-17	16,200	126.35
CSJP-GO-83-414	Task Chair	PEU (Gayle Office)	Feb-6-17	16,200	126.35
CSJP-GO-56-166	Filing Cabinet (4 Drawer lateral)	PEU (Gayle Office)	Feb-6-17	47,626	371.44
CSJP-GO-50-102	Pedestal	PEU (Gayle Office)	Feb-6-17	14,576	113.68
CSJP-GO-50-103	Pedestal	PEU (Gayle Office)	Feb-6-17	14,576	113.68
CSJP-GO-35-16	Electric Kettle	PEU (Gayle Office)	13-Feb-17	3,695	28.70
CSJP-GO-29-20	Microwave	PEU (Gayle Office)	13-Feb-17	16,995	131.98
CSJP-GO-5-175	UPS	PEU (Gayle Office)	13-Feb-17	8,154	63.59
CSJP-GO-5-176	UPS	PEU (Gayle Office)	13-Feb-17	8,154	63.59
CSJP-GO-5-177	UPS	PEU (Gayle Office)	13-Feb-17	8,154	63.59
CSJP-GO-3-229	CPU	PEU (Gayle Office)	28-Feb-17	88,895	698.39
CSJP-GO-3-230	CPU	PEU (Gayle Office)	28-Feb-17	88,895	698.39
CSJP-GO-3-231	CPU	PEU (Gayle Office)	28-Feb-17	88,895	698.39
CSJP-GO-3-232	CPU	PEU (Gayle Office)	28-Feb-17	88,895	698.39
CSJP-GO-1-232	Monitor	PEU (Gayle Office)	28-Feb-17	17,117	134.48
CSJP-GO-1-233	Monitor	PEU (Gayle Office)	28-Feb-17	17,117	134.48
CSJP-GO-1-234	Monitor	PEU (Gayle Office)	28-Feb-17	17,117	134.48
CSJP-GO-1-235	Monitor	PEU (Gayle Office)	28-Feb-17	17,117	134.48

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Inventory Code	Item Description	Location	Date Acquired	Cost (\$ JA)	Cost (USD)
CSJP-GO-4-255	Mouse	PEU (Gayle Office)	28-Feb-17	cost included in PC cost	
CSJP-GO-4-256	Mouse	PEU (Gayle Office)	28-Feb-17	cost included in PC cost	
CSJP-GO-4-257	Mouse	PEU (Gayle Office)	28-Feb-17	cost included in PC cost	
CSJP-GO-4-258	Mouse	PEU (Gayle Office)	28-Feb-17	cost included in PC cost	
CSJP-GO-2-245	Keyboard	PEU (Gayle Office)	28-Feb-17	cost included in PC cost	
CSJP-GO-2-246	Keyboard	PEU (Gayle Office)	28-Feb-17	cost included in PC cost	
CSJP-GO-2-247	Keyboard	PEU (Gayle Office)	28-Feb-17	cost included in PC cost	
CSJP-GO-2-248	Keyboard	PEU (Gayle Office)	28-Feb-17	cost included in PC cost	
CSJP-GO-10-49	Printer	PEU (Gayle Office)	28-Feb-17	84,110	660.80
CSJP-ST-59-100	Telephone	PEU (Steer Town Office)	16-Feb-17	7,000	54.59
CSJP-ST-59-101	Telephone	PEU (Steer Town Office)	16-Feb-17	7,000	54.59
CSJP-WW_SA-3-236	CPU	PEU (Kingston office)	28-Feb-17	88,895	698.39
CSJP-WW_SA-3-237	CPU	PEU (Kingston office)	28-Feb-17	88,895	698.39
CSJP-WW_SA-1-239	Monitor	PEU (Kingston office)	28-Feb-17	17,117	134.48
CSJP-WW_SA-1-240	Monitor	PEU (Kingston office)	28-Feb-17	17,117	134.48
CSJP-WW_SA-4-262	Mouse	PEU (Kingston office)	28-Feb-17	cost included in PC cost	
CSJP-WW_SA-4-263	Mouse	PEU (Kingston office)	28-Feb-17	cost included in PC cost	
CSJP-WW_SA-4-252	Keyboard	PEU (Kingston office)	28-Feb-17	cost included in PC cost	
CSJP-WW_SA-4-253	Keyboard	PEU (Kingston office)	28-Feb-17	cost included in PC cost	
CSJP-MBO_R4-83-421	High Back Chair	PEU (Montego bay office)	27-Feb-17	18,300	143.77
CSJP-MBO_R1-83-422	High Back Chair	PEU (Montego bay office)	27-Feb-17	18,300	143.77
CSJP-GFO_R-47-31	Standing Fan	PEU (Oxford Road)	Nov-9-16	4,499	34.94
CSJP-ADM_R4-47-32	Standing Fan	PEU (Oxford Road)	Nov-9-16	4,499	34.94
CSJP-ADM_R1-47-33	Standing Fan	PEU (Oxford Road)	Nov-9-16	4,499	34.94
CSJP-ADM_R6-47-34	Standing Fan	PEU (Oxford Road)	Nov-9-16	4,499	34.94
CSJP-RMO_LR-29-21	Microwave	PEU (Oxford Road)	13-Feb-17	16,995	131.98
CSJP-STO_OA-5-172	UPS	PEU (Spanish Town Office)	13-Feb-17	8,154	63.59

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Inventory Code	Item Description	Location	Date Acquired	Cost (\$ JA)	Cost (USD)
CSJP-STO_OA-5-173	UPS	PEU (Spanish Town Office)	13-Feb-17	8,154	63.59
CSJP-STO_OA-5-174	UPS	PEU (Spanish Town Office)	13-Feb-17	8,154	63.59
CSJP-STO_OA-6-70	Surge guard	PEU (Spanish Town Office)	13-Feb-17	1,630	12.71
CSJP-STO_OA-6-71	Surge guard	PEU (Spanish Town Office)	13-Feb-17	1,630	12.71
CSJP-STO_OA-6-72	Surge guard	PEU (Spanish Town Office)	13-Feb-17	1,630	12.71
CSJP-STO_SR-104-1	Extention Cord	PEU (Spanish Town Office)	13-Feb-17	3,476	27.11
CSJP-ST-5-178	UPS	PEU (Steer Town Office)	13-Feb-17	8,154	63.59
CSJP-ST-5-179	UPS	PEU (Steer Town Office)	13-Feb-17	8,154	63.59
CSJP-ST-3-233	CPU	PEU (Steer Town Office)	28-Feb-17	88,895	698.39
CSJP-ST-3-234	CPU	PEU (Steer Town Office)	28-Feb-17	88,895	698.39
CSJP-ST-3-235	CPU	PEU (Steer Town Office)	28-Feb-17	88,895	698.39
CSJP-ST-1-236	Monitor	PEU (Steer Town Office)	28-Feb-17	17,117	134.48
CSJP-ST-1-237	Monitor	PEU (Steer Town Office)	28-Feb-17	17,117	134.48
CSJP-ST-1-238	Monitor	PEU (Steer Town Office)	28-Feb-17	17,117	134.48
CSJP-ST-4-259	Mouse	PEU (Steer Town Office)	28-Feb-17	cost included in PC cost	
CSJP-ST-4-260	Mouse	PEU (Steer Town Office)	28-Feb-17	cost included in PC cost	
CSJP-ST-4-261	Mouse	PEU (Steer Town Office)	28-Feb-17	cost included in PC cost	
CSJP-ST-2-249	Keyboard	PEU (Steer Town Office)	28-Feb-17	cost included in PC cost	
CSJP-ST-2-250	Keyboard	PEU (Steer Town Office)	28-Feb-17	cost included in PC cost	
CSJP-ST-2-251	Keyboard	PEU (Steer Town Office)	28-Feb-17	cost included in PC cost	
CSJP-ST-10-50	Printer	PEU (Steer Town Office)	28-Feb-17	84,110	660.80
CSJP-ST-59-100	Telephone	PEU (Steer Town Office)	16-Feb-17	7,000	54.59
CSJP-ST-59-101	Telephone	PEU (Steer Town Office)	16-Feb-17	7,000	54.59
CSJP-M&E_R1-7-31	Laptop	Monitoring and Evaluation Unit	20-Mar-17	116,327	913.91
CSJP-ADM_R3-56-172	Filing Cabinet (5 Drawer lateral)	PEU-Oxford Road	16-Mar-17	62,700	489.01
CSJP-ADM_R5-56-173	Filing Cabinet (5 Drawer lateral)	PEU-Oxford Road	16-Mar-17	62,700	489.01
CSJP-ADM_R6-56-174	Filing Cabinet (4 Drawer)	PEU-Oxford Road	16-Mar-17	21,600	168.46

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Inventory Code	Item Description	Location	Date Acquired	Cost (\$ JA)	Cost (USD)
CSJP-ADM_R8-83-423	High Back Chair	PEU-Oxford Road	17-Mar-17	16,500	129.63
CSJP-STO_OA-83-418	High back chair	Spanish Town Office	25-Jan-17	17,700	138.04
CSJP-STO_R-60-64	Document Tray	Spanish Town Office	21-Mar-17	1,205	9.40
CSJP-STO_R-60-65	Document Tray	Spanish Town Office	21-Mar-17	1,205	9.40
CSJP-STO_R-60-66	Document Tray	Spanish Town Office	21-Mar-17	1,205	9.40
CSJP-RJU-56-170	Filing Cabinet (5 Drawer lateral)	Restorative Justice Unit	21-Feb-17	58,944	463.08
CSJP-RJU-56-171	Filing Cabinet (5 Drawer lateral)	Restorative Justice Unit	21-Feb-17	58,944	463.08
CSJP-RJU-57-14	Stationery Cabinet	Restorative Justice Unit	21-Feb-17	23,940	188.08
CSJP-RJU-57-15	Stationery Cabinet	Restorative Justice Unit	21-Feb-17	23,940	188.08
CSJP-RJU-47-35	Standing fan	Restorative Justice Unit	31-Mar-17	7,800	61.02
CSJP-RJU-35-19	Electric Kettle	Restorative Justice Unit	31-Mar-17	3,250	25.42
CSJP-RJU-105-1	Brochure holder (small)	Restorative Justice Unit	27-Mar-17	850	6.65
CSJP-RJU-105-2	Brochure holder (small)	Restorative Justice Unit	27-Mar-17	850	6.65
CSJP-RJU-105-3	Brochure holder (small)	Restorative Justice Unit	27-Mar-17	850	6.65
CSJP-RJU-105-4	Brochure holder (small)	Restorative Justice Unit	27-Mar-17	850	6.65
CSJP-RJU-105-7	Brochure holder (large)	Restorative Justice Unit	27-Mar-17	3,200	25.02
CSJP-RJU-105-8	Brochure holder (large)	Restorative Justice Unit	27-Mar-17	3,200	25.02
CSJP-RJU-106-1	Wall clock	Restorative Justice Unit	31-Mar-17	3,200	25.03
CSJP-RJU-106-2	Wall clock	Restorative Justice Unit	31-Mar-17	3,200	25.03
CSJP-RJU-106-3	Wall clock	Restorative Justice Unit	31-Mar-17	3,200	25.03
CSJP-RJU-35-17	Electric Kettle	Restorative Justice Unit	31-Mar-17	3,250	25.42
CSJP-STRJC-63-15	Book shelf	Spanish Town Restorative Justice	27-Mar-17	31,400	245.52
CSJP-STRJC-50-111	Pedestal (3 Drawer)	Spanish Town Restorative Justice	27-Mar-17	16,800	131.36
CSJP-STRJC-105-5	Brochure holder (large)	Spanish Town Restorative Justice	27-Mar-17	3,200	25.02
CSJP-STRJC-106-4	Wall clock	Spanish Town Restorative Justice	31-Mar-17	3,200	25.03
CSJP-STRJC-35-18	Electric Kettle	Spanish Town Restorative Justice	31-Mar-17	3,250	25.42
CSJP-TTRJC-105-6	Brochure holder (large)	Trench Town Restorative Justice	27-Mar-17	3,200	25.02
CSJP-TTRJC-106-5	Wall clock	Trench Town Restorative Justice	31-Mar-17	3,200	25.03
CSJP-JTI-10-48	Printer	Justice Training Institute	8-Mar-17	357,000	2,804.72
<b>Total</b>				<b>4,153,996</b>	<b>32,523.26</b>