



REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF TRINIDAD AND TOBAGO ON THE FINANCIAL STATEMENT OF THE SANGRE GRANDE CIVIC CENTRE FOR THE YEAR ENDED SEPTEMBER 30TH, 2007

The accompanying Financial Statement of the Sangre Grande Civic Centre for the year ended September 30th, 2007 has been audited. The Statement comprises of an Income and Expenditure Statement for the year ended September 30th, 2007 and Notes to the Income and Expenditure Statement numbered 1 to 2.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENT

2. The management of the Sangre Grande Civic Centre is responsible for the preparation and fair presentation of this Financial Statement in accordance with the Cash Basis of Accounting and for such internal control as management determines is necessary to enable the preparation of a Financial Statement that is free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

3. The Auditor General's responsibility is to express an opinion on the Financial Statement based on the audit. The audit which was carried out in accordance with section 116 of the Constitution of the Republic of Trinidad and Tobago was conducted in accordance with accepted auditing standards. Those Standards require that ethical requirements be complied with and that the audit be planned and performed to obtain reasonable assurance about whether the Financial Statement is free from material misstatement.

4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

5. It is my view that the audit evidence obtained is sufficient and appropriate to provide a basis for the qualified audit opinion.

BASIS FOR QUALIFIED OPINION

INCOME AND EXPENDITURE STATEMENT

6. The Income and Expenditure Statement was signed by the Chairman only. The signature of the Manager was not seen on the statement.
7. Previous Year's figure; INCOME, "Other" of \$4,000.00 was omitted in the Income and Expenditure Statement.

QUALIFIED OPINION

8. In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion at paragraphs 6 and 7 above, the Financial Statement presents fairly, in all material respects the income and expenditure of the Sangre Grande Civic Centre for the year ended 30th September, 2007 in accordance with the Cash Basis of Accounting.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

MAINTENANCE OF RECORDS

9. The authority of the Treasury was not seen for the opening of a bank account for the special projects. This contravenes paragraph 6 of the Exchequer and Audit Act Chapter 69:01.
10. The Vote Books, Abstracts, Payment Vouchers and Cash Book produced for audit were not properly maintained in accordance with the financial directives.

SUBMISSION OF REPORT

11. This Report is being submitted to the Speaker of the House of Representatives, the President of the Senate and the Minister of Finance in accordance with the requirements of sections 116 and 119 of the Constitution of the Republic of Trinidad and Tobago.



**25TH AUGUST, 2023
PORT OF SPAIN**

Jaiwantie Ramdass
**JAIWANTIE RAMDASS
AUDITOR GENERAL (Ag.)**

Sangre Grande Civic Centre Notes to Financial Statement

For the Year Ended September, 30th 2007

1. BACKGROUND:

The Sangre Grande Civic Centre was created by Cabinet Minute No. 2767 dated December 04, 1975, and is a section of the Community Development Division. During the above period Sangre Grande Civic Centre was under the ambit of the Ministry of Community Development Affairs and Ministry of Community Development, Culture and Gender Affairs'.

This non-profitable organization was established to serve the community in the sphere of culture, sports and academic and to be used as an instrument for social education. This is accomplished through:

- i) Co-ordinating and implementing short term skill development program with a view of improving the quality of life for the people of Sangre Grande and its environs.
- ii) Co-ordinating and implementing programmes/seminars which are geared toward awakening the consciousness of the communities t issues that affect their day to day functions.
- iii) Providing accommodation for community meetings, seminars and educational lecture.
- iv) Hosting cultural events and providing accommodation for private functions at affordable rates.

2. ACCOUNTING POLICY:

The Sangre Grande Civic Centre accounts are prepared on a cash basis. All accounting procedures are performed in accordance with the Financial Regulations of 1965 of the Government of Trinidad and Tobago. The Sangre Grande Centre has two (2) Bank Accounts at the Republic Bank Limited Sangre Grande.

- i) Main Account (01)
- ii) Special Account (02)

SANGRE GRANDE CIVIC CENTRE
Income and Expenditure Statement
Fiscal Year Ending September 30th, 2007

	2005-2006	2006-2007	
	\$	\$	
MAIN BALANCE ACCOUNT (01)			
INCOME			
Subvention	320,000.00	400,000.00	
Rental	1000.00	<u>150.00</u>	400,150.00
Cleaning	350.00		
Caution Fee	450.00		
Rental of Chairs	<u>180.00</u>		325,980.00
EXPENDITURE			
Remuneration to Board Members	0.00	42,000.00	
Travelling	2,000.00	4,800.00	
Uniforms	0.00	14,691.78	
Electricity	16,300.65	19,109.94	
Telephone Rates	29,807.05	32,055.77	
Water and Sewerage Authority	13,452.99	6,482.00	
Rent and Leases Vehicle and Equipment	6,386.12	2,818.77	
Office Stationery/Supplies	36,094.11	34,208.57	
Book & Periodicals	470.00	947.03	
Material and Supplies	79,769.50	80,470.26	
Repair and Maintenance (Equipment)	7,776.10	3,425.00	
Contract Employment	9,500.00	14,333.90	
Training	6,056.50	5,858.00	
Repair and Maintenance (Building)	55,679.34	26,484.74	
Fees	238.12	291.14	
Janitorial Services	7,455.00	7,465.00	
Insurance	2,035.20	2,204.80	
Host of Conferences and Function	8,944.00	60,118.05	
Minor Equipment	700.00	10,263.63	
Furniture and Furnishing	14,570.00	14,651.00	
Other Minor Equipment	8,732.52	10,514.38	
Cleaning	200.00	199.53	
Caution Fee	400.00	0.00	
Total	<u>(306,567.21)</u>	<u>(393,393.29)</u>	<u>6756.71</u>
	<u>19412.79</u>		



SPECIAL FUND (02)

INCOME

Rental of Building	49,315.00		63,465.00	
Rental of Chairs	2,557.00		1,604.00	
Misscalleous	4,000.00		22,256.65	
Cleaning Fee	13,000.00		14,550.00	
Caution Fee	11,800.00		14,200.00	
Subvention	<u>27,750.00</u>	108,422.00	<u>0.00</u>	116,075.65

EXPENDITURE

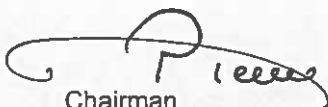
Special Fund (02) Ependiture

Total Expenditure		<u>(114,631.31)</u>		<u>-121,675.25</u>
Balance		<u>(6,209.31)</u>		<u>(5,599.60)</u>

Balance Main Account	Note	19412.79		6759.71
Balance Special Fund	Note	<u>-6209.31</u>		<u>-5566.60</u>
		<u>13,203.48</u>		<u>1,193.11</u>

TOTAL BALANCE Note

Manager
Date


Chairman
date : _____