



REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF TRINIDAD AND TOBAGO ON THE FINANCIAL STATEMENTS OF THE CHAGUANAS BOROUGH CORPORATION FOR THE YEAR ENDED SEPTEMBER 30, 2011

Section 113 (2) of the Municipal Corporations Act requires the Auditor General to audit the accounts of the Chaguanas Borough Corporation. The accompanying financial statements of the Chaguanas Borough Corporation for the year ended September 30, 2011 have been audited. The Statements comprise a Statement of Financial Position for the year ended 30th September 2011, a Recurrent Programme Income Statement for the year ended 30th September 2011, a Development Programme Income Statement for the year ended 30th September 2011 a Statement of Changes in Equity for the year ended 30th September 2011, a Statement of Cash Flows for the year ended 30th September 2011 and Notes to the financial statements numbered 1 to 13.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

2. The management of the Chaguanas Borough Corporation is responsible for the preparation and presentation of these financial statements in accordance with the Modified Accrual 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.

AUDITOR'S RESPONSIBILITY

3. The Auditor General's responsibility is to express an opinion on these financial statements 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 and section 113 (2) of the Municipal Corporations Act, Chapter 25:04 (the Act) was conducted in accordance with generally 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 statements are free from material misstatement.

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

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

BASIS FOR QUALIFIED OPINION

Statement of Financial Position

Non-Current Assets \$7,015,334.83

6.1 Fixed Assets purchases totalling \$2,446,407.47 in the current year were not capitalized and therefore not reflected in the Property, Plant and Equipment figure of \$7,003,691.08.

6.2 The value of the mayor's chain was not included in the Non-Current Assets figure of \$7,015,334.83.

6.3 The reducing balance method of depreciation was used contrary to Note 2 (e) of the Financial Statements.

Retained Reserves \$10,675,701.05

7. There was an adjustment of \$279,215.57 to the Retained Reserve balance of \$10,675,701.05. Details of this adjustment figure were not presented for audit.

Expenditure

8. There were numerous instances where the expenditure as seen in the Vote Book and/or Abstract of Payments did not agree with the figures shown on the Financial Statements. These errors and omissions have been drawn to the attention of the Management of the Corporation.

QUALIFIED OPINION

9. In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion at paragraphs 6 to 8 above, the financial statements present fairly, in all material respects the financial position of the Chaguanas Borough Corporation as at September 30, 2011 and its financial performance and its cash flows for the year then ended in accordance with the basis of accounting referred to at Note 2 (a) of the financial statements.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

10. Section 113 (1) of the Municipal Corporations Act 1990 states:

“Every Corporation shall keep its accounts in a form, having regard to its annual estimates, approved by the Minister of Finance.”

10.1. The approval of the Minister of Finance was not seen for the basis of accounting adopted by the Corporation as required by section 113 (1) of the Act.

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.

13th July, 2017
PORT OF SPAIN




MAJEED ALI
AUDITOR GENERAL

JR
2017 07 13

**CHAGUANAS
BOROUGH CORPORATION**

**ANNUAL
FINANCIAL
REPORT**



"CREATING BETTER COMMUNITIES"

**CORNER TAITT & CUMBERBATCH
TEL:665-5320 / 665-5351**

**For the Year Ending
September 30,2011.**

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SINANAN DASS AND ASSOCIATES

CHARTERED ACCOUNTANTS

50 THIRD AVENUE, ISAAC SETTLEMENT, COUVA

TEL: (868) 636-2725; FAX (868) 636-8561

ACCOUNTANTS' COMMENTS

We have prepared the accompanying Statement of Financial Position for Chaguanas Borough Corporation as at 30 September 2011, the Statement of Recurrent Income Statement and Development Programme Income Statement for the year then ended, without audit, from the accounting records, other information and explanations supplied and are in accordance therewith.

Sinanan Dass & Associates

Sinanan Dass & Associates

October 28 2013

Date

CHAGUANAS BOROUGH CORPORATION

STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 30TH SEPTEMBER 2011

	NOTES	2010/11 \$	2009/10 \$
Non-Current Assets			
Intangible Assets	4	11,643.75	23,287.50
Property, Plant & Equipment	3	7,003,691.08	7,455,865.37
		<u>7,015,334.83</u>	<u>7,479,152.87</u>
Current Assets			
Trade Receivables and Prepayments	6	73,964.86	73,964.86
Cash and Cash Equivalents	5	12,207,237.64	12,122,190.02
		<u>12,281,202.50</u>	<u>12,196,154.88</u>
TOTAL ASSETS		<u><u>19,296,537.33</u></u>	<u><u>19,675,307.75</u></u>
Reserves			
Retained Reserves		10,675,701.05	10,658,319.61
		<u>10,675,701.05</u>	<u>10,658,319.61</u>
Current liabilities			
Trade and Other Payables	7	42,558.38	9,947.00
Deferred Development Programme Income	8	8,578,277.90	9,007,041.14
		<u>8,620,836.28</u>	<u>9,016,988.14</u>
TOTAL EQUITY AND RESERVES		<u><u>19,296,537.33</u></u>	<u><u>19,675,307.75</u></u>



[Signature]
 Chief Executive Officer
 Chaguana Borough Corporation

[Signature]
 Financial Officer

[Signature]
 Chairman of Council

CHAGUANAS BOROUGH CORPORATION
 HIS WORSHIP THE MAYOR
[Signature]

Approved at Statutory meeting held on *28th January, 2014*

CHAGUANAS BOROUGH CORPORATION
RECURRENT PROGRAMME INCOME STATEMENT
FOR THE YEAR ENDED 30TH SEPTEMBER 2011

		2010/11	2009/10
	NOTES	\$	\$
Recurrent Revenue			
Government Subventions		65,009,732.00	62,549,554.00
Non-Refundable Tender Deposits		-	
Other Net Income	9	2,898,233.69	3,292,483.80
Interest Income		115,892.70	418,588.61
Intangible Assets Depreciation	4	11,643.75	38,668.75
Property, Plant & Equipment Depreciation	3	452,174.29	3,676,515.03
		<u>68,487,676.43</u>	<u>69,975,810.19</u>
Recurrent Revenue Expenditure			
Personnel Expenditure	10	32,546,609.31	35,257,063.03
Goods and Services	11	32,608,592.75	29,644,213.55
Minor Equipment Purchases	12	1,715,466.97	235,755.09
Current Transfers and Subsidies	13	392,774.31	646,393.94
Intangible Assets Depreciation	4	11,643.75	38,668.75
Property, Plant & Equipment Depreciation	3	452,174.29	3,676,515.03
		<u>67,727,261.38</u>	<u>69,498,609.39</u>
Recurrent Programme Surplus Revenues		<u>760,415.05</u>	<u>477,200.80</u>

The accounting policies and notes set out on pages 7 to 23 forms part of these financial statements.

CHAGUANAS BOROUGH CORPORATION
DEVELOPMENT PROGRAMME INCOME STATEMENT
FOR THE YEAR ENDED 30TH SEPTEMBER 2011

	2010/11	2009/10
Development Programme	\$	\$
Deferred Development Programme Income	9,007,041.14	7,939,155.75
Current Development Programme Income	12,938,617.50	8,059,592.01
Unspent Development Programme Income	2,400,000.00	-
	<u>24,345,658.64</u>	<u>15,998,747.76</u>
Development Programme Expenditure		
Drainage & Irrigation	3,049,313.55	2,028,027.01
Recreational Facilities	3,931,908.58	-
Markets and Abattoirs	402,737.50	749,918.00
Laying Water Mains	-	452,573.14
Municipal Police Station	-	50,183.81
Disaster Preparedness	-	22,853.49
Cemeteries and Cremation Facilities	789,475.48	310,855.00
Local Roads and Bridges Programme	5,168,664.80	2,066,199.98
Local Government Buildings	-	1,237,640.91
Computerisation Programme	-	452,573.14
Unspent Development Programme Expenditure	2,425,280.83	-
	<u>15,767,380.74</u>	<u>7,370,824.48</u>
Development Programme Surplus Revenues	<u>8,578,277.90</u>	<u>8,627,923.28</u>

The accounting policies and notes set out on pages 7 to 23 forms part of these financial statements.

CHAGUANAS BOROUGH CORPORATION

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30TH SEPTEMBER 2011

	Retained Reserves	Total
	\$	\$
Fund Balance B/Fwd	2,701,965.94	2,701,965.94
Recurrent Programme Surplus Revenues	477,200.80	477,200.80
Capital Fund	7,479,152.87	7,479,152.87
Balance at 30th September 2010	10,658,319.61	10,658,319.61
Recurrent Programme Surplus Revenues	760,415.05	760,415.05
Movement In Capital Fund	(463,818.04)	(463,818.04)
Adjustment to Retained Earnings	(279,215.57)	(279,215.57)
Balance at 30th September 2011	10,675,701.05	10,675,701.05

The accounting policies and notes set out on pages 7 to 23 forms part of these financial statements.

CHAGUANAS BOROUGH CORPORATION

STATEMENT OF CASHFLOWS

FOR THE YEAR ENDED 30TH SEPTEMBER 2011

	2010/11	2009/10
Operating Activities	\$	\$
Recurrent and Development Programme Revenues Before Interest	760,415.05	477,200.80
Adjustment for:		
Non-Cash Movements	(279,215.57)	(276,625.38)
Operating Income Before Working Capital Changes	481,199.48	200,575.42
Increase in Receivables	-	(11.00)
Increase in Payables	32,611.38	-
Increase / (Decrease) in Deferred Development Programme	(428,763.24)	1,067,886.01
	<u>(396,151.86)</u>	<u>1,067,875.01</u>
Cash Generated in Operating Activities	<u>85,047.62</u>	<u>1,268,450.43</u>
Net Cashflows Generated in Operating Activities	<u>85,047.62</u>	<u>1,268,450.43</u>
Net Increase in Cash and Cash Equivalents	<u>85,047.62</u>	<u>1,268,450.43</u>
Cash and Cash Equivalents		
At the beginning of the year	12,122,190.02	10,853,739.59
At the end of the year	12,207,237.64	12,122,190.02
	<u>85,047.62</u>	<u>1,268,450.43</u>

The accounting policies and notes set out on pages 7 to 23 forms part of these financial statements.

CHAGUANAS BOROUGH CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH SEPTEMBER 2011

1 - GENERAL INFORMATION

The Chaguanas Borough Corporation is a Local Government Authority, and was incorporated on 13th September 1990 by the Municipal Corporation Act 21 of 1990. The Corporation operates a Council-Chairman form of Government and provides the following services as authorised by the Act; development and maintenance of public infrastructure, health and environmental services, recreational and public services, including safety and well being.

Funding for the activities of the Corporation is provided mainly by Government subvention on a deficit financing basis. The Corporation also raises its own revenue from services provided to its citizens, the majority of which are derived from the collection of land and property rates and taxes, and the collection of fees for the use of markets and abattoirs.

Subvention from Government for the purpose of these financial statements fall under three (3) major heading; Recurrent, Infrastructure Renewal Improvement and Development Programme (IRIAD) and Development Programme, and as such, expenditure incurred is classified accordingly.

2 - SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The Financial Statements of the Corporation are prepared on a modified accrual basis, which is a hybrid between the cash basis and the accrual basis, using historic cost conventions, where no account is taken of inflation or market values.

This basis of preparation, also called "The Sylvester Model" has been the method followed by the Corporation for many years, and was implemented by the Ministry of Local Government in 1999. Documentation concerning approval by the Ministry of Finance for this basis of preparation does not reside at the individual Corporation level.

Income is recorded when amounts are received by cash, cheque or linx.
Expenses are deducted when they are paid by cash or cheque.

Generally, no accrual is made in the financial statements for liabilities which have been incurred but which have remained unpaid at year end. No directive has been received from the Treasury Division of the Ministry of Finance, instructing the Corporation to incorporate commitments into its financial statements, i.e. to accrue for commitments.

The Financial Statements of the Corporation are maintained in Trinidad and Tobago dollars (TT\$).

(b) Cash and cash equivalents

Cash includes money which the Corporation physically holds in its possession and money deposited with financial institutions that can be withdrawn without notice.

(c) Trade and other receivables

Receivables are advances for expenditure items actually paid for by the Corporation on behalf of Committees or Personnel of the Corporation with a view to reimbursement thereafter.

Advances which have not been reimbursed nor expected to be reimbursed must have the approval of the Parliament, before they can be written off. These are classified as Non Current Assets.

CHAGUANAS BOROUGH CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH SEPTEMBER 2011

(d) Intangible Assets

Intangible assets refer to computer software purchased by the Corporation and comprise payroll software and inventory software.

Intangible Assets are amortised on a straight line basis. The applicable rates used are as follows:-

Software	25%
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A full year's amortisation cost is taken in the year of expenditure.

(e) Property, Plant and Equipment

The Property, Plant and Equipment, consist of Buildings, Recreation Grounds, Cemeteries, Vehicles and Machinery, Office Equipment and Furniture and Fixtures.

In the case of Buildings, Recreation Grounds and Cemeteries, the Corporation has captured all amounts expensed on these facilities from 1997 to present as per the audited financial statements, and reflected such amounts as the opening cost in the financial statements.

The Corporation is presently awaiting a valuation of these facilities by the Commissioner of Valuations.

The depreciation policy is as follows:-

Property, Plant and Equipment are depreciated on a straight line basis. The applicable rates used are:-

Buildings	2%
Recreation Grounds	10%
Cemeteries	10%
Vehicles & Machinery	20%
Office Equipment	20%
Furniture & Fixtures	20%
Arms	50%

A full year's depreciation charge is taken in the year of acquisition/expenditure.

CHAGUANAS BOROUGH CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH SEPTEMBER 2011

(f) Trade and other payables

Payables are deposits actually received from contractors, users of the Corporation's facilities, as well as from third parties, who have made donations towards specific initiatives of the Corporation.

Deposits which remain unclaimed for more than three (3) years can be transferred to revenue, on the guidance of the Treasury. These are classified as Non Current Liabilities.

(g) Fund Balance

This is the general operating fund of the Corporation. Government Subvention as well as internally generated revenue which have not been spent at the end of the financial year are classified as surplus on activities, and are transferred to the Fund Balance. Such funds can be spent on projects identified by the Corporation, on the approval of the Cabinet.

(h) Government Subvention-Recurrent

These are cheques releases from Government for the day to day operations of the Corporation and are recognised as income on receipt.

(i) Government Subvention-IRIAD

This is a new subvention from Government for drainage and irrigation projects, primarily for the construction of box drains. It is a cheque release and is recognised as income on receipt.

(j) Government Subvention-Development Programme

These are cheque releases from Government for development work as identified by the Corporation in its draft estimates, and are recognised as income on receipt.

(k) Other Income

This refers to internally generated funds derived from services provided by the Corporation, and are recognised as income on receipt.

(l) Expenditure-Recurrent, IRIAD, Development Programme

Expenditure incurred by the Corporation arises when an actual cash outflow occurs and is then classified under the relevant head.

(m) Surplus/(Deficit) on Activities

This is the net amount of income and expenditure, and is transferred to the Fund balance, for use on approved projects in the future.

CHAGUANAS BOROUGH CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH SEPTEMBER 2011

3 - PROPERTY, PLANT & EQUIPMENT

COST	Buildings	Recreation Grounds	Cemeteries	Vehicles & Machinery	Office Equipment	Furniture & Fixtures	Total
As at Sept 30, 2010	5,357,775.73	4,595,352.68	1,347,273.22	12,251,382.67	1,806,188.65	817,913.31	26,175,886.26
As at Sept 30, 2011	5,357,775.73	4,595,352.68	1,347,273.22	12,251,382.67	1,806,188.65	817,913.31	26,175,886.26
Depreciation							
As at Sept 30, 2010	631,392.93	3,269,171.56	749,478.59	11,613,361.26	1,723,234.71	733,381.83	18,720,020.89
Current Year Charge	94,527.66	132,618.11	59,779.46	127,604.28	20,738.49	16,906.30	452,174.29
As at Sept 30, 2011	725,920.59	3,401,789.67	809,258.05	11,740,965.55	1,743,973.20	750,288.13	19,172,195.18
Net Book Value							
As at Sept 30, 2010	4,726,382.80	1,326,181.12	597,794.63	638,021.41	82,953.94	84,531.48	7,455,865.37
As at Sept 30, 2011	4,631,855.14	1,193,563.01	538,015.17	510,417.12	62,215.46	67,625.18	7,003,691.08

4 - INTANGIBLE ASSETS

COST	Payroll Software	Inventory Software	Total
As at Sept 30, 2010	87,975.00	66,700.00	154,675.00
As at Sept 30, 2011	87,975.00	66,700.00	154,675.00
Depreciation			
As at Sept 30, 2010	87,975.00	43,412.50	131,387.50
Current Year Charge	-	11,643.75	11,643.75
As at Sept 30, 2011	87,975.00	55,056.25	143,031.25
Net Book Value			
As at Sept 30, 2010	-	23,287.50	23,287.50
As at Sept 30, 2011	-	11,643.75	11,643.75

CHAGUANAS BOROUGH CORPORATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2011

5 - CASH AND CASH EQUIVALENTS

Cash At Bank

The Corporation maintains one bank account to date, being an account at the First Citizens Bank (FCB) Limited. In the previous years, a second account was held at the Republic Bank Limited (RBL), but this was closed off in 2009/2010.

Cash In Hand

This represents government subventions which were received on 30th September 2011, but which were deposited in October 2011.

Petty Cash

The petty cash float is three thousands dollars (\$3,000.00).

An analysis of cash and cash equivalents can be seen as follows:-

Cash and Cash Equivalents	2010/11	2009/10
	\$	\$
Cash at Bank - FCB	8,642,473.64	8,594,812.02
Cash in Hand	3,564,764.00	3,524,378.00
Petty Cash	3,000.00	3,000.00
TOTAL	12,210,237.64	12,122,190.02

6 - TRADE AND OTHER RECEIVABLES

	2010/11	2009/10
	\$	\$
Councilors Cellular Phones	3,988.58	3,988.58
Difference in Return of Cheque for Mayor's trip	62.00	62.00
Chaguanas Borough Carnival Committee	46,219.00	46,219.00
Mayor's Fund	71.12	71.12
Mayor's Ball	16,933.50	16,933.50
Employee Deductions	6,690.66	6,690.66
TOTAL	73,964.86	73,964.86

CHAGUANAS BOROUGH CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH SEPTEMBER 2011

7 - TRADE AND OTHER PAYABLES

	2010/11	2009/10
	\$	\$
Undrawn Wages	6,764.98	75.00
Refundable Deposit - Hindu Credit Union	6,000.00	6,000.00
Cleaning of Parks and Recreation Grounds	3,500.00	3,500.00
Local Government - Roll out Prog.	372.00	372.00
Unspent Balances - Total b/ fwd	9,141.40	-
ECCM Special Funding	16,780.00	-
TOTAL	42,558.38	9,947.00

CHAGUANAS BOROUGH CORPORATION

8 - DEVELOPMENT PROGRAMME EXPENDITURE

FOR THE YEAR ENDED 30TH SEPTEMBER 2011

	Brought Forward 01.10.2010	Transfers	Subvention Received	Actual Expenditure	Uncommitted Balances	Carried Forward 30.09.2011
	\$	\$	\$	\$	\$	\$
2010 DEVELOPMENT PROGRAMME						
144: Drainage & Irrigation						
Invaders rec Gr	12,965.00	-	12,965.00	-	-	12,965.00
Lange Park Rec Gr	14,140.00	-	14,140.00	-	-	14,140.00
Charleville Rec Gr	16,440.00	-	16,440.00	-	-	16,440.00
St. Charles Rec Gr	11,465.00	-	11,465.00	-	-	11,465.00
Postman Lane Rec Gr	-	-	-	-	-	-
Longdenville Basketball Court & Club	17,015.00	-	17,015.00	-	-	17,015.00
Cunupia Rec Gr	39,180.00	-	39,180.00	-	-	39,180.00
Freedom Street Play Park	15,880.00	-	15,880.00	-	-	15,880.00
Green Park Rec. Gr	279,947.00	-	279,947.00	-	-	279,947.00
Green Park Pavillion	495,000.00	-	495,000.00	-	-	495,000.00
Lange Park Rec Gr	10,270.00	-	10,270.00	-	-	10,270.00
Pierre/Tahadille Rec Gr	10,270.00	-	10,270.00	-	-	10,270.00
Charleville Rec Gr	10,270.00	-	10,270.00	-	-	10,270.00
Marchin Rec Gr	5,194.43	-	5,194.43	-	-	5,194.43
Freedom Street Play Park	5,194.43	-	5,194.43	-	-	5,194.43
1. Cacandee Rd. box drain & footpath	286,119.00	-	286,119.00	286,118.85	-	0.15
2. La Clave Street, box drain & footpath	261,915.00	-	261,915.00	261,914.80	-	0.20
3. Pierre Road box drain	295,435.00	-	295,435.00	-	-	295,435.00
4. Foster Road box drain	300,000.00	-	300,000.00	298,066.20	-	1,933.80
5. John Peter Rd. West box drain & footpath	255,450.00	-	255,450.00	255,449.50	-	0.50
6. Walcott Lane outfall drain	257,766.00	-	257,766.00	257,765.60	-	0.40
7. Apping Street box drain	274,171.50	-	274,171.50	-	-	274,171.50
8. Dass Trace box drain & box culvert	267,956.33	-	267,956.33	-	-	267,956.33
9. Edingburgh Gardens	12,500.00	-	12,500.00	12,383.20	-	116.80
	3,154,543.69	-	3,154,543.69	1,371,698.15	-	1,782,845.54
145: Development of Recreational Facilities						
2. Renaissance Park Fence	1,127.00	-	1,127.00	-	-	1,127.00
6. Chincuna Gardens Children's Playpark(Dyette)	144,923.00	-	144,923.00	-	-	144,923.00
15. Pierre Rd. Jogging Track	76,910.00	-	76,910.00	-	-	76,910.00
Edinburgh Gardens Box Drain & Jogging Track	-	-	-	-	-	-
Jubilee Children Play Park	140,289.00	-	140,289.00	140,288.50	-	0.50
Youngsters Rec Jogging Track	166,601.00	-	166,601.00	166,600.50	-	0.50
Lange Park Recreation Ground & Jogging Track	235,714.00	-	235,714.00	572,858.83	-	(337,144.83)
Stalagnite Rec Jogging Track	166,601.00	-	166,601.00	1,010,525.50	-	(843,924.50)
Dyette Estate Recreational Ground	-	-	-	-	-	-
Munroe Rd Rec Pavilion & Lighting	231,888.00	-	231,888.00	231,887.25	-	0.75
Postman Lane Rec Ground	249,000.00	-	249,000.00	347,960.00	-	(98,960.00)
Postman Lane Children Playpark	140,289.00	-	140,289.00	-	-	140,289.00
Boodram St Rc Jogging Track	99,705.00	-	99,705.00	99,705.00	-	-
Edinburgh 500 Pavillion	249,000.00	-	249,000.00	368,460.00	-	(119,460.00)
Edinburgh 500 Children Playpark	140,289.00	-	140,289.00	285,211.50	-	(144,922.50)
Pierre Road Recreation Ground	-	-	-	122,935.00	-	(122,935.00)
Enterprise Rec Children Play Park	144,923.00	-	144,923.00	144,923.00	-	-
Enterprise Rec Children Play Park	-	-	-	74,405.00	-	(74,405.00)
	2,187,259.00	-	2,187,259.00	3,565,760.08	-	(1,378,501.08)
146: Development of Cemeteries and Cremation Facilities						
Charleville Cemetery Box Drain	32,650.00	-	32,650.00	126,251.00	-	(93,601.00)
Chaguanas Catholic Cemetery	182,062.00	-	182,062.00	182,062.25	-	(0.25)
Munroe road Cemetery	24,433.00	-	24,433.00	320,019.63	-	(295,586.63)
	239,145.00	-	239,145.00	628,332.88	-	(389,187.88)
148: Markets						
Chaguanas Market	38,510.00	-	38,510.00	-	-	38,510.00
Cunupia Market	256,004.50	-	256,004.50	-	-	256,004.50
Chaguanas Market from year before	44,300.00	-	44,300.00	157,500.00	-	(113,200.00)
	338,814.50	-	338,814.50	157,500.00	-	181,314.50

CHAGUANAS BOROUGH CORPORATION

**8 - DEVELOPMENT PROGRAMME EXPENDITURE
FOR THE YEAR ENDED 30TH SEPTEMBER 2011**

	Brought Forward 01.10.2010	Transfers	Subvention Received	Actual Expenditure	Uncommitted Balances	Carried Forward 30.09.2011
149: Local Roads and Bridges Programme						
Narinesingh	19,105.00	-	19,105.00	-	-	19,105.00
Kallo Trace	16,255.00	-	16,255.00	-	-	16,255.00
Penco Avenue	396,798.88	-	396,798.88	396,798.88	-	-
Ram Trace	194,300.00	-	194,300.00	194,299.40	-	0.60
Lakhan Trace	238,184.00	-	238,184.00	238,040.80	-	143.20
John Street	318,032.50	-	318,032.50	318,032.50	-	-
John Peter Road West	28,391.00	-	28,391.00	27,830.00	-	561.00
Ghandai Trace	82,524.00	-	82,524.00	82,524.00	-	-
Ghandai Trace Ext	154,043.00	-	154,043.00	154,042.50	-	0.50
Medfor Trace (off Pierre Rd Charlieville)	193,051.00	-	193,051.00	193,050.50	-	0.50
Cassie Drive	151,110.00	-	151,110.00	151,110.00	-	-
Allan Drive	274,000.00	-	274,000.00	274,353.00	-	(353.00)
Kolahal Extension	173,292.00	-	173,292.00	173,291.20	-	0.80
Kolahal Road	32,545.00	-	32,545.00	32,545.00	-	-
Dass Trace	396,014.00	-	396,014.00	396,014.00	-	-
Gopaul Ave North & Ext	239,719.80	-	239,719.80	239,719.80	-	-
	2,907,365.18	-	2,907,365.18	2,871,651.58	-	35,713.60
150: Local Government Building Programme						
Stores building	5,135.00	-	5,135.00	-	-	5,135.00
	5,135.00	-	5,135.00	-	-	5,135.00
151: Procurement of Major Veh & Equip						
Trintraç	11,881.09	-	11,881.09	-	-	11,881.09
	11,881.09	-	11,881.09	-	-	11,881.09
155: Laying Water Mains						
	47,426.86	-	47,426.86	-	-	47,426.86
	47,426.86	-	47,426.86	-	-	47,426.86
Municipal Police Station						
	56,979.20	-	56,979.20	-	-	56,979.20
	56,979.20	-	56,979.20	-	-	56,979.20
Disaster Preparedness						
	58,491.62	-	58,491.62	-	-	58,491.62
	58,491.62	-	58,491.62	-	-	58,491.62
Deferred Development Programme Income	9,007,041.14	-	9,007,041.14	8,594,942.69	-	412,098.45

CHAGUANAS BOROUGH CORPORATION

8 - DEVELOPMENT PROGRAMME EXPENDITURE FOR THE YEAR ENDED 30TH SEPTEMBER 2011

	Brought Forward 01.10.2010	Transfers	Subvention Received	Actual Expenditure	Uncommitted Balances	Carried Forward 30.09.2011
2011 DEVELOPMENT PROGRAMME						
144: Drainage & Irrigation						
Pokhor Road Box Drain	-	-	88,227.00	87,960.05	-	266.95
Branch Trace Box Drain	-	-	57,500.00	57,500.00	-	-
Algernon Street Box Drain	-	-	167,445.00	167,444.60	-	0.40
Mercline Drive Box Drain	-	-	103,500.00	103,500.00	-	-
Dinoo Road Ext. Box Drain	-	-	179,400.00	179,400.00	-	-
Clark Road East Box Drain	-	-	114,678.00	114,678.00	-	-
Rodney Branch Trace Box Drain	-	-	121,900.00	121,900.00	-	-
Crown Trace Outfall Box Drain	-	-	171,350.00	171,350.00	-	-
Boundry Street Outfall Box Drain	-	-	261,050.00	-	-	261,050.00
Capildeo Street Box Drain & Slab	-	-	445,044.25	-	-	445,044.25
Medford Street Box Drain	-	-	262,510.00	262,510.50	-	(0.50)
Dyette Street Box Drain	-	-	207,247.25	207,247.25	-	-
Phylliss Lane Box Drain	-	-	235,520.00	-	-	235,520.00
Richard Street	-	-	204,125.00	204,125.00	-	-
Tom Street Box Drain	-	-	132,000.00	-	-	132,000.00
Jackman Trace Box Drain	-	-	132,000.00	-	-	132,000.00
John Peter Rd West Box Drain & Footpath	-	-	-	-	-	-
Mathura Street Box Drain	-	-	116,000.00	-	-	116,000.00
	-	-	2,999,496.50	1,677,615.40	-	1,321,881.10
145: Development of Recreational Facilities						
Edinburgh Gardens Box Drain & Jogging Track	-	-	121,084.00	-	-	121,084.00
Lange Park Recreation Ground & Jogging Track	-	-	116,150.00	-	-	116,150.00
New Settlement Recreation Ground Box Drain	-	-	112,930.00	253,218.50	-	(140,288.50)
Chin Cuna Gardens Tennis Court	-	-	122,935.00	-	-	122,935.00
John Peter Road Recreation Ground	-	-	74,405.00	-	-	74,405.00
Chrissie terrace recreation Ground	-	-	112,930.00	112,930.00	-	-
Grand Central Park Jogging Track	-	-	99,809.00	-	-	99,809.00
Santos Recreation Ground	-	-	119,600.00	-	-	119,600.00
John Peter Road Recreation Ground	-	-	114,757.00	-	-	114,757.00
	-	-	994,600.00	366,148.50	-	628,451.50
146: Development of Cemeteries and Cremation Facilities						
Charlerville Cemetery Box Drain	-	-	66,010.00	-	-	66,010.00
Munroe road Cemetery	-	-	68,080.00	-	-	68,080.00
Longdenville Cemetry	-	-	67,505.00	161,142.60	-	(93,637.60)
Lakan Carriah Cremation	-	-	68,968.00	-	-	68,968.00
Munroe Road Cemetery	-	-	29,437.00	-	-	29,437.00
	-	-	300,000.00	161,142.60	-	138,857.40
148: Markets						
Chaguanas Market	-	-	190,670.00	-	-	190,670.00
Cunupia Market	-	-	234,893.00	-	-	234,893.00
Endeavour Vendors Mall/Market	-	-	153,466.00	-	-	153,466.00
Chaguanas Local Cuisine Market	-	-	183,638.00	-	-	183,638.00
Cunupia Market	-	-	144,900.00	245,237.50	-	(100,337.50)
Chaguanas Local Cuisine Market	-	-	146,981.00	-	-	146,981.00
	-	-	1,054,548.00	245,237.50	-	809,310.50

CHAGUANAS BOROUGH CORPORATION

8 - DEVELOPMENT PROGRAMME EXPENDITURE

FOR THE YEAR ENDED 30TH SEPTEMBER 2011

	Brought Forward 01.10.2010	Transfers	Subvention Received	Actual Expenditure	Uncommitted Balances	Carried Forward 30.09.2011
149: Local Roads and Bridges Programme						
Debique Street	-	-	73,500.00	274,841.95	-	(201,341.95)
Johnathan Trace South	-	-	47,000.00	284,745.75	-	(237,745.75)
Reynold Terrace	-	-	82,225.00	-	-	82,225.00
Bernard Street	-	-	60,421.00	-	-	60,421.00
Constance Street	-	-	188,500.00	639,212.32	-	(450,712.32)
Lochan Avenue	-	-	103,500.00	347,323.00	-	(243,823.00)
Burnette Street	-	-	152,000.00	373,729.30	-	(221,729.30)
Koonoo Avenue	-	-	171,000.00	377,160.90	-	(206,160.90)
Endeavour Branch Road	-	-	131,500.00	-	-	131,500.00
Amrika Road	-	-	99,912.00	-	-	99,912.00
Chris Terrace	-	-	93,638.00	-	-	93,638.00
Ramsarran Street Box Drain & Slab	-	-	1,100,574.00	-	-	1,100,574.00
Ramsarran Street	-	-	242,834.00	-	-	242,834.00
Dookeran Street	-	-	239,695.00	-	-	239,695.00
Hin Kin Trace	-	-	245,238.00	-	-	245,238.00
Akaloo Trace	-	-	205,681.00	-	-	205,681.00
Ajim Ali Trace	-	-	224,482.00	-	-	224,482.00
Erick Trace	-	-	247,825.00	-	-	247,825.00
Fitts Street	-	-	191,436.00	-	-	191,436.00
Vierre Street	-	-	208,878.00	-	-	208,878.00
Walcott Lane & Extention	-	-	446,189.00	-	-	446,189.00
Max Murphy Street	-	-	123,000.00	-	-	123,000.00
Sookdeo Street	-	-	-	-	-	-
Rajpaul Street	-	-	103,000.00	-	-	103,000.00
Freedom Street Ext. Box Drain	-	-	103,000.00	-	-	103,000.00
Max Murphy Street	-	-	103,000.00	-	-	103,000.00
	-	-	4,988,028.00	2,297,013.22	-	2,691,014.78
150. Local Gov't Building Programme						
Purchase of Containers	-	-	100,000.00	-	-	100,000.00
Workshop & Transport Compound	-	-	180,000.00	-	-	180,000.00
C.B.C Stores Building	-	-	193,062.00	-	-	193,062.00
	-	-	473,062.00	-	-	473,062.00
151: Procurement of Major Veh & Equip						
One (1) 15 Tonne Dump Truck	-	-	843,925.00	-	-	843,925.00
One (1) Mini Excavator	-	-	534,995.00	-	-	534,995.00
One (1) 7 Tonne Truck with 1200 Gal. Water Tank	-	-	749,963.00	-	-	749,963.00
	-	-	2,128,883.00	-	-	2,128,883.00
Current Development						
Programme Income	-	-	12,938,617.50	4,747,157.22	-	8,191,460.28

CHAGUANAS BOROUGH CORPORATION

8 - DEVELOPMENT PROGRAMME EXPENDITURE FOR THE YEAR ENDED 30TH SEPTEMBER 2011

	Brought Forward 01.10.2010	Transfers	Subvention Received	Actual Expenditure	Uncommitted Balances	Carried Forward 30.09.2011
UNSPENT DEVELOPMENT PROGRAMME						
Dass Trace			-	189,934.58		(189,934.58)
Neilson Street			-	97,175.00		(97,175.00)
Charleville Rec Grd			-	210,471.04		(210,471.04)
Lutchman Gardens			-	185,900.55		(185,900.55)
Cunupia Rec Grd			-	95,004.14		(95,004.14)
Montrose Primary School			-	180,192.02		(180,192.02)
South Park Lawn Tennis Court			-	22,796.04		(22,796.04)
Dam Road			100,000.00	-		100,000.00
Orchard Gardens			-	95,735.00		(95,735.00)
Pokhar Road			100,000.00	183,120.25		(83,120.25)
Kestral Boulevard			100,000.00	-		100,000.00
Asgarali Street			100,000.00	96,303.30		3,696.70
Chadee Lohar Road			100,000.00	-		100,000.00
Clarke Road, West			100,000.00	13,648.66		86,351.34
Johnathan Trace			100,000.00	201,840.53		(101,840.53)
Charles Trace			100,000.00	-		100,000.00
Gaindiah Trace Ext			100,000.00	93,735.00		6,265.00
Youngsters Rec Ground			100,000.00	-		100,000.00
Edinburgh Gardens Rec. Ground			100,000.00	-		100,000.00
Branch Trace			100,000.00	135,125.41		(35,125.41)
Johnson Street			100,000.00	120,598.20		(20,598.20)
Boodran Steet			100,000.00	-		100,000.00
Harsarath Road Ext			100,000.00	241,540.65		(141,540.65)
Dass Trace			100,000.00	113,258.46		(13,258.46)
Endeavour Branch Road			100,000.00	-		100,000.00
Penco Street			100,000.00	-		100,000.00
Maraj Drive			100,000.00	-		100,000.00
Seereeran Vidic Memorial School			100,000.00	148,902.00		(48,902.00)
Savannah Drive			100,000.00	-		100,000.00
Henderson Street			100,000.00	-		100,000.00
Saith Park			100,000.00	-		100,000.00
Latchu Trace			100,000.00	-		100,000.00
Unspent Development						
Programme Income	-	-	2,400,000.00	2,425,280.83	-	(25,280.83)
Total Development						
Programme Income	9,007,041.14	-	24,345,658.64	15,767,380.74	-	8,578,277.90

Deferred Development Programme Income represent releases received during the period for specific projects however the projects were incomplete as at yearend. These funds are carried forward to complete the projects in another period.

CHAGUANAS BOROUGH CORPORATION

9 - SCHEDULE TO THE RECURRENT PROGRAMME INCOME STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER 2011

	2010/11	2009/10
OTHER INCOME	\$	\$
001 Rent	363,303.19	966,304.81
03 Parks and Recreational Grounds	664,221.56	-
002 Fees		
01 Cemeteries	5,670.00	12,980.00
02 Market and Abbatoirs	1,177,184.00	1,182,238.00
03 Building Application	226,100.00	102,913.50
003 Service Charges		
01 Sanitation	216,325.50	187,675.00
02 Waste Disposal	46,480.00	56,553.00
004 General Administration		
01 Rates and Taxes	78,399.44	678,694.49
005 Licence		
01 Food Badges	120,550.00	105,125.00
01 General Administration	-	-
	<u>2,898,233.69</u>	<u>3,292,483.80</u>

CHAGUANAS BOROUGH CORPORATION

10 - PERSONNEL EXPENDITURE

FOR THE YEAR ENDED 30TH SEPTEMBER 2011

	2010/11	2009/10
	\$	\$
001 General Administration		
02 Wages and Cost of Living Allowance	3,600.00	-
05 Government's Contribution to N.I.S	2,097,797.15	2,240,790.36
13 Remuneration to Council Members	1,014,543.26	1,019,995.86
20 Government's Contribution to Group Health Insurance-Daily Rated Workers	166,946.00	169,434.00
	<u>3,282,886.41</u>	<u>3,430,220.22</u>
002 Cemeteries		
02 Wages and Cost of Living Allowance	173,486.50	339,206.00
29 Overtime- Daily- Rated Workers	1,920.00	-
30 Allowances- Daily Rated Workers	12,719.50	43,062.25
	<u>188,126.00</u>	<u>382,268.25</u>
003 Markets & Abattoirs		
02 Wages and Cost of Living Allowance	443,802.50	412,995.00
29 Overtime- Daily- Rated Workers	2,781.50	22,930.50
30 Allowances- Daily Rated Workers	216.00	23,870.75
	<u>446,800.00</u>	<u>459,796.25</u>
004 Maintenance of Buildings Grounds & Pastures		
02 Wages and Cost of Living Allowance	3,850,351.50	3,729,557.25
29 Overtime- Daily- Rated Workers	48,893.72	31,729.00
30 Allowances- Daily Rated Workers	551,190.98	424,650.00
	<u>4,450,436.20</u>	<u>4,185,936.25</u>
005 Local Health Authority		
02 Wages and Cost of Living Allowance	7,954,485.59	8,224,017.22
29 Overtime- Daily- Rated Workers	225,485.50	260,388.69
30 Allowances- Daily Rated Workers	448,778.66	464,414.55
	<u>8,628,749.75</u>	<u>8,948,820.46</u>
006 Maintenance of Streets/Traces, Local Roads, NHA, etc.		
02 Wages and Cost of Living Allowance	14,202,181.62	14,833,463.46
29 Overtime- Daily- Rated Workers	155,545.66	232,404.46
30 Allowances- Daily Rated Workers	1,191,883.67	2,784,153.68
	<u>15,549,610.95</u>	<u>17,850,021.60</u>
	<u>32,546,609.31</u>	<u>35,257,063.03</u>

CHAGUANAS BOROUGH CORPORATION

11 - GOODS AND SERVICES

FOR THE YEAR ENDED 30TH SEPTEMBER 2011

	2010/11 \$	2009/10 \$
02 GOODS AND SERVICES		
03 Uniforms	72,426.44	61,036.77
04 Electricity	265,545.77	354,373.80
05 Telephone	701,038.90	544,580.21
06 Water and Sewerage Rates	16,430.47	64,868.70
08 Rent/Lease-Office Accommodation and Storage	2,000.00	196,500.00
10 Office Stationery and Supplies	473,036.14	455,651.79
12 Materials and Supplies	199,044.61	113,323.37
15 Repairs and Maintenance- Equipment	102,688.72	69,879.66
16 Contract Employment	108,333.33	93,058.39
17 Training	67,377.25	99,766.63
19 Official Entertainment	11,577.62	19,497.96
21 Repairs and Maintenance- Buildings	4,347.00	36,266.25
22 Short Term-Employment	935,698.16	509,848.46
23 Fees	351,105.63	384,436.36
27 Official Overseas Travel	104,716.89	-
37 Janitorial Services	484.94	-
43 Security Services	1,618,018.88	1,219,541.66
46 Natural Disasters	149,362.26	48,787.41
57 Postage	3,533.00	2,000.00
61 Insurance	489,224.16	498,837.28
62 Promotions, Publicity and Printing	324,392.71	143,565.26
66 Hosting of Conferences and Seminars and other Functions	685,483.69	556,763.02
	<u>6,685,866.57</u>	<u>5,472,582.98</u>
002 Cemeteries		
06 Water and Sewerage Rates	2,253.07	4,380.00
12 Materials and Supplies	99,869.78	69,894.47
21 Repairs and Maintenance- Bldgs	22,398.76	-
28 Other Contracted Services	142,547.10	264,604.36
	<u>267,068.71</u>	<u>338,878.83</u>
003 Markets & Abattoirs		
04 Electricity	203,475.63	207,189.81
06 Water and Sewerage Rates	103,785.63	198,366.47
12 Materials and Supplies	98,105.36	115,556.46
15 Repairs and Maintenance-Equipment	49,944.57	-
21 Repairs and Maintenance- Buildings	37,331.42	500.00
28 Other Contracted Services	316,765.20	38,755.00
43 Security Services	1,471,129.46	1,878,929.46
	<u>2,280,537.27</u>	<u>2,439,297.20</u>

CHAGUANAS BOROUGH CORPORATION

11 - GOODS AND SERVICES

FOR THE YEAR ENDED 30TH SEPTEMBER 2011

	2010/11 \$	2009/10 \$
004 Maintenance of Buildings Grounds & Pastures		
04 Electricity	401,949.69	516,110.80
06 Water and Sewerage Rates	12,382.61	91,999.50
10 Office Stationery and Supplies	80,829.20	28,384.21
12 Materials and Supplies	663,495.06	554,366.83
28 Other Contracted Services	327,030.50	434,854.08
43 Security Services	361,499.05	309,465.00
	<u>1,847,186.11</u>	<u>1,935,180.42</u>
005 Local Health Authority		
03 Uniforms	68,922.30	25,710.40
06 Water and Sewerage Rates	191,308.25	141,507.50
08 Rent/Lease-Office Accommodation and Storage	6,030.00	6,570.03
09 Rent/Lease-Vehicles and Equipment	-	108,456.60
10 Office Stationery and Supplies	19,646.75	1,928.40
12 Materials and Supplies	259,420.43	279,124.43
13 Maintenance and Vehicles	294,387.16	365,334.04
28 Other Contracted Services	17,951,697.38	14,199,239.41
58 Medical Expenses	-	1,824,668.40
	<u>18,791,412.27</u>	<u>16,952,539.21</u>
006 Maintenance of Streets/Traces, Local Roads, NHA, etc.		
03 Uniforms	99,788.28	92,492.29
09 Rent/Lease-Vehicles and Equipment	-	19,159.00
12 Materials and Supplies	1,953,926.09	1,938,924.43
13 Maintenance Of Vehicles	508,381.20	455,159.19
21 Repairs and Maintenance-Buildings	-	-
28 Other Contracted Services	174,426.25	-
	<u>2,736,521.82</u>	<u>2,505,734.91</u>
	<u>32,608,592.75</u>	<u>29,644,213.55</u>

CHAGUANAS BOROUGH CORPORATION

12 - MINOR EQUIPMENT PURCHASES

FOR THE YEAR ENDED 30TH SEPTEMBER 2011

	2010/11	2009/10
	\$	\$
001 General Administration		
02 Office Equipment	327,065.00	85,715.00
03 Furniture and Fittings	55,470.25	47,382.30
04 Other Minor Equipment	98,969.00	37,401.95
	<u>481,504.25</u>	<u>170,499.25</u>
003 Markets & Abattoirs		
04	146,991.16	-
	<u>146,991.16</u>	<u>-</u>
004 Maintenance of Buildings Grounds & Pastures		
01 Vehicles(Replacement)	229,995.00	-
02 Office Equipmernt	20,200.00	32,813.90
03 Furniture and Fittings	-	4,437.85
04 Other Minor Equipment	148,367.25	-
	<u>398,562.25</u>	<u>37,251.75</u>
005 Local Health Authority		
01	445,350.00	-
04	146,873.31	-
	<u>592,223.31</u>	<u>-</u>
006 Maintenance of Streets/Traces, Local Roads, NHA, etc.		
04 Other Minor Equipment	96,186.00	28,004.09
	<u>96,186.00</u>	<u>28,004.09</u>
	<u>1,715,466.97</u>	<u>235,755.09</u>

CHAGUANAS BOROUGH CORPORATION

13 - CURRENT TRANSFERS AND SUBSIDIES

FOR THE YEAR ENDED 30TH SEPTEMBER 2011

	2010/11	2009/10
007 Households	\$	\$
02 Gratuities-Monthly Paid	-	110,002.44
03 Gratuities-Daily Rated Employees	382,274.31	527,566.50
	<u>382,274.31</u>	<u>637,568.94</u>
009 Other Transfers		
01 Mayor's Fund	10,500.00	8,825.00
	<u>10,500.00</u>	<u>8,825.00</u>
	<u>392,774.31</u>	<u>646,393.94</u>