



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 30 SEPTEMBER, 2013

The accompanying financial statements of the Chaguanas Borough Corporation for the year ended 30 September, 2013 have been audited. The statements as set out on pages 2 to 28 comprise a Statement of Financial Position as at 30 September 2013, and the Recurrent Programme Income Statement, a Development Programme Income Statement, a Statement of Changes in Equity, and a Statement of Cash Flows for the year ended 30 September 2013 and Notes to the financial statements numbered 1 to 14, including a summary of significant accounting policies.

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 basis of accounting approved by the Minister of Finance 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 the qualified audit opinion.

BASIS FOR QUALIFIED OPINION

PROPERTY, PLANT AND EQUIPMENT - \$17,565,805.57

6.1 Fixed asset purchases totalling \$2,002,103.84 in the current year were not capitalised and brought to account under Property, Plant and Equipment. In addition, fixed assets purchased under Minor Equipment and Development Programme for financial years 2010, 2011 and 2012 totalling \$1,395,596.91, \$2,446,407.47 and \$2,069,675.18 respectively were also not capitalised. As a result the above figure of \$17,565,805.57 is understated by a total of \$7,913,783.40 less the accumulated depreciation for the omitted assets.

6.2 A Fixed Assets Register was not produced for audit examination.

QUALIFIED OPINION

7. In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion at paragraph 6.1 and 6.2 above, the financial statements present fairly, in all material respects the financial position of the Chaguanas Borough Corporation as at 30 September, 2013 and of its financial performance and its cash flows for the year then ended in accordance with the basis of accounting referred at Note 2(a) to the financial statements.

EMPHASIS OF MATTER

8. Without further modifying the above opinion, attention is drawn to the following matters:

PROPERTY, PLANT AND EQUIPMENT

i) Note 2(a) to the financial statements states that the Corporation has prepared its financial statements on a modified accrual basis. The treatment of certain items relating to Property, Plant and Equipment in these financial statements followed the directive from the Ministry of Finance Circular F. 22/8/43 dated 23rd July, 1969 for the treatment of depreciation. The effects of the application of this Circular is as follows:

- a) A depreciation charge for Intangible Assets and Property, Plant and Equipment of \$2,183.00 and \$1,780,475.00 respectively is shown both as an income and expenditure in the Recurrent Programme Income Statement and the two-fold adjustment is also shown in the Statement of Cash Flows.
- b) Fixed asset additions of \$2,002,103.84 for the financial year is shown as "Minor Equipment Purchases" in the Recurrent Programme Income Statement. The guidance for the accounting entries in the above Circular required that the cost of the asset be charged to an Income and Expenditure Account.

LIABILITIES

ii) Accruals for liabilities were not accounted for in these financial statements. Note 2(a) to the financial statements which is relevant states that, "Generally, no accrual is made in the financial statements for liabilities which have been incurred but which have remained unpaid at year end."

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

9.1 Section 113 (1) of the Municipal Corporations Act, Chapter 25:04 states:

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


9.2 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

10. 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.

**1st December, 2020
PORT OF SPAIN**




**LORELLY PUJADAS
AUDITOR GENERAL**

10/15/13

CHAGUANAS BOROUGH
CORPORATION

FINANCIAL STATEMENTS
AS AT 30 SEPTEMBER 2013

SINANAN DASS & ASSOCIATES, CHARTERED ACCOUNTANTS

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Tel: (868) 636-2725; (868) 223-5687

Fax: (868) 636-8561

Email: info@sda.tt

Report to Council on the preparation of the unaudited statutory accounts of Chaguanas Borough Corporation for the year ended September 30, 2013.

We have compiled the accompanying financial statements of Chaguanas Borough Corporation based on information you have provided. These financial statements comprise the statement of financial position of Chaguanas Borough Corporation as at September 30, 2013, statement of recurrent programme income, statement of development programme income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

We performed this compilation engagement in accordance with International Standard on Related Services 4410 (Revised), Compilation Engagements.

We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with the Sylvester Model. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

These financial statements and the accuracy and completeness of the information used to compile them are your responsibility. Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information you provided to us to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with the Sylvester Model.

Sinanan Dass & Associates

#50 Third Avenue,
Isaac Settlement,
Couva.

January 20, 2020

CHAGUANAS BOROUGH CORPORATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013

STATEMENT OF FINANCIAL POSITION AT 30 SEPTEMBER 2013

	NOTES	2012/13 \$	2011/12 \$
ASSETS			
NON-CURRENT ASSETS			
Intangible Assets	4	6,549.75	8,732.75
Property, Plant & Equipment	3	17,565,805.57	13,599,078.73
		17,572,355.32	13,607,811.48
CURRENT ASSETS			
Trade Receivables and Prepayments	7	306,541.21	290,374.19
Cash and Cash Equivalents	5	14,567,219.38	15,439,815.00
		14,873,760.59	15,730,189.19
TOTAL ASSETS		32,446,115.91	29,338,000.67
RESERVES			
Retained Earnings		26,713,289.06	19,746,468.79
TOTAL RESERVES		26,713,289.06	19,746,468.79
LIABILITIES			
NON-CURRENT LIABILITIES			
Deferred Development Programme Income	8	4,848,099.13	9,550,104.16
		4,848,099.13	9,550,104.16
CURRENT LIABILITIES			
Trade and Other Payables	6	884,727.72	41,427.72
		884,727.72	41,427.72
TOTAL LIABILITIES		5,732,826.85	9,591,531.88
TOTAL EQUITY AND RESERVES		32,446,115.91	29,338,000.67



Shivanna Latchu
 Financial Officer

[Signature]
 CHIEF EXECUTIVE OFFICER
 CHAGUANAS BOROUGH CORPORATION

Vandana
 Mayor

FINANCIAL OFFICER
 CHAGUANAS BOROUGH CORPORATION

CHAGUANAS BOROUGH CORPORATION
 HER WORSHIP THE MAYOR
VANDANA MOHIT

Approved at Statutory meeting held on *19th December 2019.*

**CHAGUANAS BOROUGH CORPORATION
 RECURRENT PROGRAMME INCOME STATEMENT
 FOR THE YEAR ENDED 30 SEPTEMBER 2013**

		2012/13	2011/12
	NOTES	\$	\$
RECURRENT REVENUE			
Government Subventions		98,233,406.00	69,266,578.00
Other Net Income	8	2,692,528.17	3,097,395.01
Interest Income		60,133.16	31,349.03
Intangible Assets Depreciation	4	2,183.00	2,911.00
Property, Plant and Equipment Depreciation	3	1,780,475.00	1,176,654.00
		102,768,725.33	73,574,887.04
RECURRENT REVENUE EXPENDITURE			
Personnel Expenditure	10	55,136,913.46	32,789,347.64
Goods and Services	11	40,310,044.22	34,828,180.30
Minor Equipment Purchases	12	2,002,103.84	2,069,675.18
Current Transfers and Subsidies	13	468,077.27	482,059.79
Unreconciled Difference	14	66,652.11	31.94
Intangible Assets Depreciation	4	2,183.00	2,911.00
Property, Plant and Equipment Depreciation	3	1,780,475.00	1,176,654.00
		99,766,448.90	71,348,859.85
RECURRENT PROGRAMME SURPLUS REVENUE		3,002,276.43	2,226,027.19

**CHAGUANAS BOROUGH CORPORATION
DEVELOPMENT PROGRAMME INCOME STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

		2012/13	2011/12
	Notes	\$	\$
DEVELOPMENT PROGRAMME			
Deferred Development Programme Income	8	9,423,252.16	8,199,162.00
Current Development Programme Income	8	18,598,768.00	18,706,360.00
2010/2011 Unspent Development Programme Income	8	126,852.00	126,852.00
		28,148,872.16	27,032,374.00
DEVELOPMENT PROGRAMME EXPENDITURE			
Drainage & Irrigation	8	6,332,884.13	7,744,565.70
Recreational Facilities	8	1,443,183.57	1,852,817.75
Cemeteries and Cremation Facilities	8	464,085.85	297,426.25
Markets and Abattoirs	8	2,369,684.15	762,604.44
Local Roads and Bridges Programmes	8	5,762,049.11	5,936,803.70
Local Government Buildings	8	942,611.30	193,062.00
Procurment of Major Vehicles & Equipment	8	2,231,674.62	534,995.00
Municipal Police Equipment		199,375.00	0
Municipal Police Station		269,842.90	0
Disaster Preparedness	8	196,428.60	159,995.00
Environmental Project		89,000.00	0
Establishment of Spatial Development Plan		2,999,953.80	0
		23,300,773.03	17,482,269.84
DEVELOPMENT PROGRAMME CARRIED FORWARD		4,848,099.13	9,550,104.16
DEVELOPMENT PROGRAMME CARRIED FORWARD			
Committed Balance		3,789,038.06	
Uncommitted Balance (Balance on Releases)		1,059,061.07	
		4,848,099.13	

CHAGUANAS BOROUGH CORPORATION
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 SEPTEMBER 2013

	Retained Reserves	Total
	\$	\$
Balance at 30 September 2011	15,661,710.60	15,661,710.60
Recurrent Programme Surplus Revenues	2,226,027.19	2,226,027.19
Movement In Capital Fund - Additions of Non Current Assets	3,038,296.00	3,038,296.00
Movement In Capital Fund - Depreciation	(1,179,565.00)	(1,179,565.00)
Balance at 30 September 2012	19,746,468.79	19,746,468.79
Recurrent Programme Surplus Revenues	3,002,276.43	3,002,276.43
Movement In Capital Fund - Additions of Non Current Assets	5,747,201.84	5,747,201.84
Movement In Capital Fund - Depreciation	(1,782,658.00)	(1,782,658.00)
Balance at 30 September 2013	26,713,289.06	26,713,289.06

CHAGUANAS BOROUGH CORPORATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2013

		2012/13	2011/12
	Notes	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Recurrent Programme Surplus Revenue		3,002,276.43	2,226,027.19
Adjustment for:			
Movement In Capital Fund - Depreciation	3 & 4	(1,782,658.00)	(1,179,565.00)
Movement In Capital Fund - Additions of Non Current Assets	3	5,747,201.84	3,038,296.00
Changes in Operating Assets and Liabilities			
Increase in Receivables	7	(16,167.02)	(216,409.33)
Increase (Decrease) in Payables	6	843,300.00	(1,130.66)
(Decrease) Increase in Deferred Development Programme	8	(4,702,005.03)	1,224,090.16
Cash Generated From Operating Activities		3,091,948.22	5,091,308.36
Movement In Capital Fund - Depreciation	3 & 4	1,782,658.00	1,179,565.00
Net Cash Flows Generated From Operating Activities		4,874,606.22	6,270,873.36
CASH FLOWS FROM INVESTING ACTIVITIES			
Movement In Capital Fund - Additions of Non Current Assets	3	(5,747,201.84)	(3,038,296.00)
Net Cash Used In Investing Activities		(5,747,201.84)	(3,038,296.00)
(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS		(872,595.62)	3,232,577.36
MOVEMENT IN CASH AND CASH EQUIVALENTS			
At start of year	5	15,439,815.00	12,207,237.64
(Decrease) Increase		(872,595.62)	3,232,577.36
AT END OF YEAR	5	14,567,219.38	15,439,815.00

CHAGUANAS BOROUGH CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2013

NOTES

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.

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.

CHAGUANAS BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013

NOTES (continued)

(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.

(d) Intangible Assets

Intangible assets refers to computer software purchase by Corporation and comprise payroll software and inventory software

Intangible Assets are amortised on a reducing balance 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 and Recreation Grounds, 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 depreciation policy is as follows:-

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

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

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

(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.

CHAGUANAS BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013

NOTES (continued)

(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 30 SEPTEMBER 2013

NOTES (continued)

3. PROPERTY, PLANT & EQUIPMENT

	Mayor's Chain	Buildings	Recreation Grounds	Cemeteries	Vehicles and Equipment	Office Equipment	Furniture & Fixtures	Total
	\$	\$	\$	\$	\$	\$	\$	\$
At 1 October 2012	484,500.00	5,550,837.73	10,380,079.01	2,434,174.95	12,946,372.67	1,806,188.65	817,913.31	34,420,066.32
Additions	0	1,212,454.20	1,443,183.57	464,085.85	2,627,478.22	0	0	5,747,201.84
At 30 September 2013	484,500.00	6,763,291.93	11,823,262.58	2,898,260.80	15,573,850.89	1,806,188.65	817,913.31	40,167,268.16
ACCUMULATED DEPRECIATION								
At 1 October 2012	0	822,418.59	4,453,490.52	1,042,802.60	11,982,046.55	1,756,416.20	763,813.13	20,820,987.59
Annual Depreciation	0	118,817.00	736,977.00	185,546.00	718,361.00	9,954.00	10,820.00	1,780,475.00
At 30 September 2013	0	941,235.59	5,190,467.52	1,228,348.60	12,700,407.55	1,766,370.20	774,633.13	22,601,462.59
CARRYING AMOUNT								
AT 1 OCTOBER 2012	484,500.00	4,728,419.14	5,926,588.49	1,391,372.35	964,326.12	49,772.45	54,100.18	13,599,078.73
AT 30 SEPTEMBER 2013	484,500.00	5,822,056.34	6,632,795.06	1,669,912.20	2,873,443.34	39,818.45	43,280.18	17,565,805.57

4. INTANGIBLE ASSETS

COST	Payroll Software	Inventory Software	Total
At 1 October 2012	87,975.00	66,700.00	154,675.00
At 30 September 2013	87,975.00	66,700.00	154,675.00
ACCUMULATED DEPRECIATION			
At 1 October 2012	87,975.00	57,967.25	145,942.25
Annual Depreciation	0	2,183.00	2,183.00
At 30 September 2013	87,975.00	60,150.25	148,125.25
CARRYING AMOUNT			
AT 1 OCTOBER 2012	0	8,732.75	8,732.75
AT 30 SEPTEMBER 2013	0	6,549.75	6,549.75

CHAGUANAS BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013

NOTES (continued)

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 2012, but which were deposited in October 2013.

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

	2012/13	2011/12
	\$	\$
Cash and Cash Equivalents		
Cash at Bank - FCB	14,567,219.38	11,452,695.00
Cash in Hand	0	3,987,120.00
TOTAL CASH AND CASH EQUIVALENTS	14,567,219.38	15,439,815.00

6. TRADE AND OTHER PAYABLES

	2012/13	2011/12
	\$	\$
Undrawn Wages	5,634.32	5,634.32
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
ECCM Special Funding	16,780.00	16,780.00
Recoveries TSTT	9,141.40	9,141.40
Non-Refundable Tender Deposits	206,500.00	0
Deposit Wrecking Fees	636,800.00	0
TOTAL TRADE AND OTHER PAYABLES	884,727.72	41,427.72

CHAGUANAS BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013

NOTES (continued)

7. TRADE AND OTHER RECEIVABLES

	2012/13	2011/12
	\$	\$
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 Advances	6,690.66	6,690.66
Recovery of Cellphone	(37,302.01)	(22,607.92)
Refund of Overpayments	(25,521.50)	(5,950.83)
Deposits Workmen Compensation	(30,597.82)	(5,465.34)
Deposit of Settlement of Accident - PCE 6520	(2,271.36)	(2,271.36)
Funds Return	(48.42)	(48.42)
Deposit special funding ECCMS Programme	244,083.20	244,083.20
Advances refund of sanitation fees	6,005.00	4,055.00
Deposit Refund of Cash Performance	3,500.00	3,500.00
Advances Disposal & Tyres	740.00	740.00
Advance Refund of Bulk Waste	1,750.00	350.00
Advances refund of Food Badge	25.00	25.00
Deposit of Tender Deposit	72,214.26	0
TOTAL TRADE AND OTHER RECEIVABLES	306,541.21	290,374.19

The above accounts are traditionally receivable accounts. They normally represent advance or overpayment made by the corporation. These advancement or overpayment are expected to be recovered by the corporation at a later date. However the corporation do not have any schedule monitoring balances brought forward and balances carried forward. Only current year receipt or expenditure is recorded.

CHAGUANAS BOROUGH CORPORATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 SEPTEMBER 2013

NOTES (continued)

8. DEVELOPMENT PROGRAMME EXPENDITURE

	Brought Forward 01.10.2012	Subvention Allocated	Transfer of Releases	Commitments	Actual Expenditure	Carried Forward 30.09.2013
	\$	\$	\$	\$	\$	\$
PRIOR YEAR DEVELOPMENT PROGRAMME						
Development Programme						
Unspent Development Programme Income	126,852.00	0	0	0	0	126,852.00
	126,852.00	0	0	0	0	126,852.00
144 Drainage & Irrigation Programme						
2009/10						
Pierre Road Box Drain	17,065.00	0	0	0	0	17,065.00
Apping Street Box Drain	38,328.50	0	0	0	0	38,328.50
Dass Trace Box Drain	44,543.67	0	0	0	0	44,543.67
2010/11						
Capildeo Street Box Drain & Slab	79,955.75	0	0	0	0	79,955.75
Boundry Street Outfall Box Drain	63,950.00	0	0	0	0	63,950.00
Phyllis Lane Box Drain	29,480.00	0	0	0	0	29,480.00
Tom Street Box Drain	13,205.00	0	0	0	0	13,205.00
Mathura Street Box Drain	499.75	0	0	0	0	499.75
Jackman Trace Box Drain	12,400.00	0	0	0	0	12,400.00
2011/12						
1. Branch Trace Box Drain	158,410.20	0	0	0	158,410.20	0
2. Newton Street Box Drain and Slab	174,473.43	0	0	0	174,473.00	0.43
	632,311.30	0	0	0	332,883.20	299,428.10
145 Development of Recreational Facilities						
2009/10						
Green Park Recreation Ground Pavilion	495,000.00	0	0	437,000.00	0	58,000.00
Green Park Recreation Ground Pavilion	279,947.00	0	0	247,250.00	0	32,697.00
2010/11						
Grand Central Park Jogging Track	25,191.50	0	0	0	0	25,191.50
John Peter Road Recreation Ground	26,092.00	0	0	0	0	26,092.00
2011/12						
1. Edingburgh Gardens Recreation Ground (lighting)	71,300.00	0	0	0	71,300.00	0
2. Lange Park Western Avenue Rec. Ground	116,978.00	0	0	0	116,978.00	0
3. Saith Park Tennis Court	124,344.00	0	0	0	124,343.75	0.25
4. Lange Park Western Ave. Rec. Gr	23,033.75	0	0	0	23,033.35	0.40
	1,161,886.25	0	0	684,250.00	335,655.10	141,981.15
146 Development of Cemeteries and Cremation Facilities						
2011/12						
1. Charlleville Cemetery, to paint backwall etc.	2,573.75	0	0	0	2,500.00	73.75
	2,573.75	0	0	0	2,500.00	73.75

CHAGUANAS BOROUGH CORPORATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 SEPTEMBER 2013

NOTES (continued)

8. DEVELOPMENT PROGRAMME EXPENDITURE

	Brought Forward 01.10.2012	Subvention Allocated	Transfer of Releases	Commitments	Actual Expenditure	Carried Forward 30.09.2013
	\$	\$	\$	\$	\$	\$
148 Construction of Markets & Abattoirs						
2010/11						
Endeavour Vendors Mall/ Market	6,533.65	0	0	0	0	6,533.65
Chaguanas Local Cuisine Market	16,361.79	0	0	0	137,550.35	(121,188.56)
Chaguanas Market	14,330.00	0	0	0	87,462.00	(73,132.00)
Cunupia Market	15,170.12	0	0	0	206,537.70	(191,367.58)
2011/12						
1. Cunupia Market Fencing & Stalls	294,000.00	0	0	0	0	294,000.00
2. Cunupia Market(To Construct Annex Build'g)	1,706,000.00	0	0	0	1,705,799.60	200.40
	2,052,395.56	0	0	0	2,137,349.65	(84,954.09)
149: Local Roads and Bridges Programme						
2010/11						
Ramsarran Street Box Drain & Slab	149,425.85	0	0	0	0	149,425.85
Walkott Lane & Extension	53,811.50	0	0	0	0	53,811.50
Ramsarran Street	7,166.00	0	0	0	0	7,166.00
Max Murphy Street	3,055.00	0	0	0	0	3,055.00
Sookdeo Street	5,365.00	0	0	0	0	5,365.00
Rajpaul Street	5,365.00	0	0	0	0	5,365.00
Freedom Street Box Drain	8,125.00	0	0	0	0	8,125.00
2011/12						
1. Ramsarran Street (Paving)	484,816.00	0	0	0	484,815.60	0.40
2. Penco Lands (Cassia and Ceiba Crescent)	80,730.00	0	0	0	80,730.00	0
3. Charles Trace	77,064.00	0	0	0	77,064.31	(0.31)
4. Biljah Road Extension	78,200.00	0	0	0	78,200.00	0
5. Penco Lands - Anomis Crescent	41,295.95	0	0	0	41,295.35	0.60
	994,419.30	0	0	0	762,105.26	232,314.04
150: Local Government Building Programme						
2010/11						
C.B.C Stores Building	26,938.00	0	0	0	0	26,938.00
2011/12						
1. CBC Police Station Box Drain	125,437.00	0	0	0	125,437.40	(0.40)
2. Sanitary block - HCU Carpark	458,114.00	0	41,886.00	0	500,000.00	0
3. Soakaway - CBC Courtyard	116,449.00	0	(41,886.00)	0	74,563.00	0
	726,938.00	0	0	0	700,000.40	26,937.60

CHAGUANAS BOROUGH CORPORATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 SEPTEMBER 2013

NOTES (continued)

8. DEVELOPMENT PROGRAMME EXPENDITURE

	Brought Forward 01.10.2012	Subvention Allocated	Transfer of Releases	Commitments	Actual Expenditure	Carried Forward 30.09.2013
	\$	\$	\$	\$	\$	\$
151: Procurement of Major Veh & Equipment						
2010/11						
One (1) 7 Tonne Truck with 1200 Gal. water Tank	749,963.00	0	0	0	749,963.00	0
2011/12						
1. Car Carrier Truck	821,645.00	0	0	0	821,644.12	0.88
2. Station Wagon	281,120.00	0	0	0	270,072.50	11,047.50
	1,852,728.00	0	0	0	1,841,679.62	11,048.38
407: Establishment of Spatial Development Plan						
2011/12						
1. Ramsarran Street Box Drain and Slab	1,717,061.00	0	0	0	1,717,060.75	0.25
2. Design of Ramsarran Street Boulevard	228,400.00	0	0	0	228,400.00	0
3. Design and draft of Road Signage, Stripping etc.	54,539.00	0	0	0	54,539.00	0
	2,000,000.00	0	0	0	1,999,999.75	0.25
DEFERRED DEVELOPMENT PROGRAMME INCOME	9,423,252.16	0	0	684,250.00	8,112,172.98	753,681.18

CHAGUANAS BOROUGH CORPORATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 SEPTEMBER 2013

NOTES (continued)

8. DEVELOPMENT PROGRAMME EXPENDITURE

	Allocation	Transfers	Revised Allocation	Releases	Transfers of Releases	Revised Releases	Expenditure	Commitments	Expenditure & Commitments	Balance on Releases	Balance on Allocations
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CURRENT YEAR DEVELOPMENT PROGRAMME											
144 Drainage & Irrigation Programme											
1. Rajpaul Street Box Drain	100,000.00	(6,747.00)	93,253.00	100,000.00	(6,747.00)	93,253.00	93,253.50	0	93,253.50	(0.50)	(0.50)
2. Alfred Knowlessar Street Box Drain	180,000.00	(21,271.00)	158,729.00	180,000.00	(21,271.00)	158,729.00	158,728.75	0	158,728.75	0	0
3. Assraff Road Extension Box Drain	190,000.00	(18,997.00)	171,003.00	190,000.00	(18,997.00)	171,003.00	171,002.70	0	171,002.70	0	0
4. Amrika Road Box Drain	215,000.00	(18,925.00)	196,075.00	215,000.00	(18,925.00)	196,075.00	196,075.00	0	196,075.00	0	0
5. Maraj Street Box Drain	225,000.00	(22,830.00)	202,170.00	225,000.00	(22,830.00)	202,170.00	202,170.00	0	202,170.00	0	0
6. Factory Road Box Drain	285,000.00	(20,661.00)	264,339.00	285,000.00	(20,661.00)	264,339.00	264,339.00	0	264,339.00	0	0
7. Dass Trace Box Drain Slab	310,000.00	(21,631.00)	288,369.00	288,369.00	0	288,369.00	288,369.40	0	288,369.40	(0.40)	(0.40)
8. Taitt Street Box Drain	340,000.00	(26,315.00)	313,685.00	313,686.00	0	313,686.00	313,685.50	0	313,685.50	0.50	(0.50)
9. Vierra Trace Box Drain	400,000.00	(45,800.00)	354,200.00	354,200.00	0	354,200.00	354,200.00	0	354,200.00	0	0
10. Sumaria Trace East Box Drain	435,000.00	(34,167.00)	400,833.00	400,833.00	0	400,833.00	400,832.50	0	400,832.50	0.50	0.50
11. Depot Road Box Drain	445,000.00	(33,376.00)	411,624.00	411,624.00	0	411,624.00	411,624.10	0	411,624.10	(0.10)	(0.10)
12. Freedom Street Extension Box Drain	625,000.00	(78,552.00)	546,448.00	546,448.00	0	546,448.00	546,447.80	0	546,447.80	0.20	0
13. Fernando Lane Box Drain	625,000.00	(91,400.00)	533,600.00	533,600.00	0	533,600.00	533,600.00	0	533,600.00	0	0
14. New Settlement Box Drain and Slab	625,000.00	(49,464.00)	575,536.00	575,536.00	0	575,536.00	575,535.90	0	575,535.90	0	0
15. Phillip St. Box Drain	662,000.00	(93,900.00)	568,100.00	568,100.00	0	568,100.00	568,100.00	0	568,100.00	0	0
16. Tiwarie Street Box Drain	338,000.00	(24,050.00)	313,950.00	313,950.00	0	313,950.00	313,950.00	0	313,950.00	0	0
17. Morali Street	0	110,083.00	110,083.00	124,664.00	(14,581.00)	110,083.00	110,083.75	0	110,083.75	(0.75)	(0.75)
18. Cemetery Street, Munroe Road	0	110,038.00	110,038.00	124,664.00	(14,627.00)	110,037.00	110,037.75	0	110,037.75	(0.75)	0
19. Lochan Avenue	0	109,220.00	109,220.00	124,664.00	(15,444.00)	109,220.00	109,220.10	0	109,220.10	(0.10)	(0.10)
20. Old Southern Main Road	0	109,347.00	109,347.00	124,662.00	(15,315.00)	109,347.00	109,347.18	0	109,347.18	(0.18)	(0.18)
21. Dass Branch Trace	0	77,231.00	77,231.00	0	77,231.00	77,231.00	77,231.00	0	77,231.00	0	0
22. Constructive Avenue Box Drain (Cont'd)	0	92,167.00	92,167.00	0	92,167.00	92,167.00	92,167.00	0	92,167.00	0	0
Total	6,000,000.00	0	6,000,000.00	6,000,000.00	0	6,000,000.00	6,000,000.93	0	6,000,000.93	(0.93)	(0.93)

CHAGUANAS BOROUGH CORPORATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 SEPTEMBER 2013

NOTES (continued)

8. DEVELOPMENT PROGRAMME EXPENDITURE

	Allocation	Transfers	Revised Allocation	Releases	Transfers of Releases	Revised Releases	Expenditure	Commitments	Expenditure & Commitments	Balance on Releases	Balance on Allocations
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
145. Development of Recreational Facilities											
1. Dwyette Estate Recreation Ground	61,000.00	(5,302.00)	55,698.00	61,000.00	(5,302.00)	55,698.00	55,697.56	0	55,697.56	0	0
2. Stalagmite Recreation Ground	64,000.00	(5,151.00)	58,849.00	64,000.00	(5,151.00)	58,849.00	58,849.33	0	58,849.33	(0.33)	0
3. Charleville Recreation Ground	125,000.00	(8,764.00)	116,236.00	125,000.00	(8,764.00)	116,236.00	116,236.25	0	116,236.25	(0.25)	0
4. Edinburgh 500 Recr. Ground (mini ground)	125,000.00	(9,448.00)	115,552.00	125,000.00	(9,448.00)	115,552.00	115,552.00	0	115,552.00	0	0
5. Jubilee Recreation Ground (Box Drain)	125,000.00	(10,598.00)	114,402.00	125,000.00	(10,598.00)	114,402.00	114,402.00	0	114,402.00	0	0
6. Marchin Recreation Ground (Box Drain)	125,000.00	(11,725.00)	113,275.00	125,000.00	(11,725.00)	113,275.00	113,275.00	0	113,275.00	0	0
7. Grand Central Park	125,000.00	(10,089.00)	114,911.00	125,000.00	(10,089.00)	114,911.00	114,911.39	0	114,911.39	(0.39)	0
8. Lange Park Ground # 1 & 2	125,000.00	(10,803.00)	114,197.00	125,000.00	(10,803.00)	114,197.00	114,197.47	0	114,197.47	(0.47)	0
9. Enterprise Recreation Ground	125,000.00	(10,803.00)	114,197.00	125,000.00	(10,803.00)	114,197.00	114,197.47	0	114,197.47	(0.47)	0
10. Edinburgh Gardens Recreation Ground	0	106,720.00	106,720.00	150,000.00	(43,280.00)	106,720.00	0	106,720.00	106,720.00	0	0
11. Montrose Government School	0	147,200.00	147,200.00	150,000.00	(2,800.00)	147,200.00	0	147,200.00	147,200.00	0	0
12. Charleville Recreation Ground #1	0	124,353.00	124,353.00	150,000.00	(25,647.00)	124,353.00	0	124,353.95	124,352.95	0	0
13. Cunupia Government School	0	147,200.00	147,200.00	150,000.00	(2,800.00)	147,200.00	0	147,200.00	147,200.00	0	0
14. King's Park Cunupia	0	131,560.00	131,560.00	150,000.00	(18,440.00)	131,560.00	131,560.00	0	131,560.00	0	0
15. Freedom Street Park, Enterprise	0	124,353.00	124,353.00	150,000.00	(25,647.00)	124,353.00	0	124,352.95	124,352.95	0	0
16. Santos Recreation Ground	0	62,179.00	62,179.00	75,000.00	(12,821.00)	62,179.00	0	62,178.20	62,178.20	0.80	0
17. Edinburgh 500 Recreation Ground	0	59,769.00	59,769.00	75,000.00	(15,231.00)	59,769.00	0	59,768.95	59,768.95	0	0
18. Munroe Road Recreation Ground #2	0	62,179.00	62,179.00	75,000.00	(12,821.00)	62,179.00	0	62,178.20	62,178.20	0.80	0
19. Savannah Heights Recreation Ground	0	62,178.00	62,178.00	75,000.00	(12,822.00)	62,178.00	0	62,178.20	62,178.20	(0.20)	0
20. Western Avenue Rec. Ground, Lange Park	0	58,650.00	58,650.00	0	58,650.00	58,650.00	58,650.00	0	58,650.00	0	0
21. South Park	0	196,342.00	196,342.00	0	196,342.00	196,342.00	0	196,342.00	196,342.00	0	0
Total	1,000,000.00	1,200,000.00	2,200,000.00	2,200,000.00	0	2,200,000.00	1,107,528.47	1,092,471.45	2,199,999.92	0.08	0
146. Development of Cemeteries and Cremation Facilities											
1. Hassarath Road Cemetery Box Drain	100,000.00	(7,799.00)	92,201.00	100,000.00	(7,799.00)	92,201.00	92,201.25	0	92,201.25	(0.25)	0
2. Charleville Cemetery Box Drain	100,000.00	(7,862.00)	92,138.00	100,000.00	(7,862.00)	92,138.00	92,138.00	0	92,138.00	0	0
3. Longdenville Cemetery Box Drain	100,000.00	(7,770.00)	92,230.00	100,000.00	(7,770.00)	92,230.00	92,230.00	0	92,230.00	0	0
4. Chaguanas Cemetery	100,000.00	(7,558.00)	92,442.00	100,000.00	(7,558.00)	92,442.00	92,441.60	0	92,441.60	0.40	0
5. Felicity Cemetery	100,000.00	(7,425.00)	92,575.00	100,000.00	(7,425.00)	92,575.00	92,575.00	0	92,575.00	0	0
6. Longdenville Cemetery	0	38,414.00	38,414.00	0	38,414.00	38,414.00	0	38,413.45	38,413.45	0.55	0
Total	500,000.00	0	500,000.00	500,000.00	0	500,000.00	461,585.85	38,413.45	499,999.30	0.70	0
148. Construction of Markets & Abattoirs											
1. Cunupia Market Perimeter Box Drain	299,500.00	(67,165.00)	232,335.00	299,500.00	(67,165.00)	232,335.00	232,334.50	0	232,334.50	0.50	0
2. Cunupia Market - Filling Compound	250,500.00	(26,135.00)	224,365.00	250,500.00	(26,135.00)	224,365.00	0	224,365.00	224,365.00	0	0
3. Cunupia Market Annex Building - Chillers	250,000.00	(35,387.00)	214,613.00	250,000.00	(35,387.00)	214,613.00	0	214,613.01	214,613.01	(0.01)	0
4. Cunupia Market Annex Building	0	128,687.00	128,687.00	0	128,687.00	128,687.00	0	128,687.00	128,687.00	0	0
Total	800,000.00	0	800,000.00	800,000.00	0	800,000.00	232,334.50	567,665.01	799,999.51	0.49	0

CHAGUANAS BOROUGH CORPORATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 SEPTEMBER 2013

NOTES (continued)

8. DEVELOPMENT PROGRAMME EXPENDITURE

	Allocation	Transfers	Revised Allocation	Releases	Transfers of Releases	Revised Releases	Expenditure	Commitments	Expenditure & Commitments	Balance on Releases	Balance on Allocations
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
149: Local Roads and Bridges Programme											
1. Vanda Crescent	62,500.00	(4,688.00)	57,812.00	62,500.00	(4,688.00)	57,812.00	57,811.65	0	57,811.65	0.35	0
2. Soogrim Trace	90,500.00	(12,587.00)	77,913.00	90,500.00	(12,587.00)	77,913.00	77,912.50	0	77,912.50	0.50	0
3. Branch Trace Box Drain	107,500.00	(8,025.00)	99,475.00	107,500.00	(8,025.00)	99,475.00	99,475.00	0	99,475.00	0	0
4. Pokhor Road Box Drain	112,500.00	(8,161.00)	104,339.00	112,500.00	(8,160.50)	104,339.50	104,339.50	0	104,339.50	0	(0.50)
5. Assaraff Road Extension	118,500.00	(12,947.00)	105,553.00	118,500.00	(12,947.00)	105,553.00	105,552.75	0	105,552.75	0.25	0
6. Abiraj Avenue	220,000.00	(26,903.50)	193,096.50	220,000.00	(26,903.50)	193,096.50	193,096.50	0	193,096.50	0	0
7. Phillip Augustus Road Box Drain	225,000.00	(16,774.00)	208,226.00	225,000.00	(16,774.00)	208,226.00	208,225.90	0	208,225.90	0.10	0
8. Amaroosingh and London Street Box Dr.	225,000.00	(17,425.00)	207,575.00	225,000.00	(17,425.00)	207,575.00	207,575.00	0	207,575.00	0	0
9. Lukhur Drive	252,000.00	(36,835.00)	215,165.00	252,000.00	(36,835.00)	215,165.00	215,165.00	0	215,165.00	0	0
10. Ramsinh Street (Paving)	444,000.00	(35,313.00)	408,687.00	408,687.00	0	408,687.00	408,687.00	0	408,687.00	0	0
11. Tobago Road Extension Box Drain	445,000.00	(21,225.00)	423,775.00	423,775.00	0	423,775.00	423,775.00	0	423,775.00	0	0
12. Lange Park (Western Ave. Daurien Rd)(Paving)	500,000.00	(39,080.00)	460,920.00	460,920.00	0	460,920.00	460,920.00	0	460,920.00	0	0
13. Johnathan Trace (Paving)	562,500.00	(68,851.00)	493,649.00	493,649.00	0	493,649.00	493,649.00	0	493,649.00	0	0
14. Point Pleasant Park (Paving)/Christopher St.	562,500.00	(6,502.00)	555,998.00	555,998.50	0	555,998.50	555,998.55	0	555,998.55	(0.05)	(0.50)
15. Felicity Village Street (Paving)	562,500.00	(18,814.50)	543,685.50	543,685.50	0	543,685.50	543,685.50	0	543,685.50	0	0
16. Penco Street, Montrose Box Drain	500,000.00	(4,350.00)	495,650.00	495,650.00	0	495,650.00	495,650.00	0	495,650.00	0	0
17. Constructive avenue Box Drain	0	102,067.00	102,067.00	102,067.00	(15,759.50)	86,307.50	86,307.50	0	86,307.50	0	0
18. Boland Trace Box Drain	0	102,068.00	102,068.00	102,068.00	(10,068.00)	92,000.00	92,000.00	0	92,000.00	0	0
19. Western Avenue, Lange Park	0	144,346.00	144,346.00	0	144,345.50	144,290.50	144,290.50	0	144,290.50	55.00	0.50
20. Boland Trace Box Drain (Continuation)	0	0	0	0	25,827.00	25,827.00	25,827.00	0	25,827.00	0	0
Total	4,990,000.00	10,000.00	5,000,000.00	5,000,000.00	0	5,000,000.00	4,999,943.85	0	4,999,943.85	56.15	(0.50)
150: Local Government Building Programme											
1. C.B.C. Sanitary Block Cumupia (Phase II)	265,000.00	0	265,000.00	265,000.00	0	265,000.00	242,610.90	0	242,610.90	22,389.10	0
2. C.B.C. Sanitary Block, Vendors Mall	435,000.00	0	435,000.00	373,635.00	0	373,635.00	373,635.00	0	373,635.00	0	61,365.00
Total	700,000.00	0	700,000.00	638,635.00	0	638,635.00	242,610.90	373,635.00	616,245.90	22,389.10	61,365.00
151: Procurement of Major Veh & Equip											
Mini Excavator	1,000,000.00	(610,005.00)	389,995.00	389,995.00	0	389,995.00	389,995.00	0	389,995.00	0	0
1. Dump Truck	0	232,000.00	232,000.00	232,000.00	(7,000.00)	225,000.00	225,000.00	0	225,000.00	0	0
2. Trailer Mounted Boom Lift	0	281,182.00	281,182.00	281,182.00	(65,182.00)	216,000.00	216,000.00	0	216,000.00	0	0
Transfer from 405: Disaster Preparedness	0	93,470.00	93,470.00	93,470.00	(93,470.00)	0	0	0	0	0	0
3. Tractor 4WD 30.4 C/Wp	0	96,823.00	96,823.00	92,760.00	165,652.00	258,412.00	177,510.00	0	177,510.00	80,902.00	4,063.00
Total	1,000,000.00	93,470.00	1,093,470.00	1,089,407.00	0	1,089,407.00	389,995.00	618,510.00	1,008,505.00	80,902.00	4,063.00
156: Municipal Police Equipment											
1. C.B.C Police Station- To supply and install CCTV Ca	200,000.00	0	200,000.00	200,000.00	0	200,000.00	199,375.00	0	199,375.00	625.00	0
Total	200,000.00	0	200,000.00	200,000.00	0	200,000.00	199,375.00	0	199,375.00	625.00	0
157: Municipal Police Station											
1. C.B.C. Police Station- Refurbishment work to build	300,000.00	0	300,000.00	300,000.00	0	300,000.00	269,842.90	30,157.10	300,000.00	0	0
Total	300,000.00	0	300,000.00	300,000.00	0	300,000.00	269,842.90	30,157.10	300,000.00	0	0

CHAGUANAS BOROUGH CORPORATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 SEPTEMBER 2013

NOTES (continued)

8. DEVELOPMENT PROGRAMME EXPENDITURE

	Allocation	Transfers	Revised Allocation	Releases	Transfers of Releases	Revised Releases	Expenditure	Commitments	Expenditure & Commitments	Balance on Releases	Balance on Allocations
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
405: Disaster Preparedness											
1. 4 x 4 Mini Pick up	300,000.00	(119,400.00)	180,600.00	180,600.00	0	180,600.00	180,600.00	0	180,600.00	0	0
2. Trintrac Ltd - Chainsaw etc.	0	25,930.00	25,930.00	25,930.00	(10,101.40)	15,828.60	15,828.60	0	15,828.60	0	0
3. Karcher - Industrial Spray	0	0	0	0	10,101.40	10,101.40	0	9,695.00	9,695.00	406.40	0
	300,000.00	(93,470.00)	206,530.00	206,530.00	0	206,530.00	196,428.60	9,695.00	206,123.60	406.40	0
406: Environmental Project											
1. Design of environmental project	90,000.00	0	90,000.00	90,000.00	0	90,000.00	89,000.00	0	89,000.00	1,000.00	0
2. St. Thomas Village - Grubbing and filling	410,000.00	0	410,000.00	374,242.00	0	374,242.00	0	374,241.05	374,241.05	0.95	35,758.00
	500,000.00	0	500,000.00	464,242.00	0	464,242.00	89,000.00	374,241.05	463,241.05	1,000.95	35,758.00
407: Establishment of Spatial Development Plan											
1. Ramsarran Street	1,000,000.00	0	1,000,000.00	999,954.00	0	999,954.00	999,954.05	0	999,954.05	(0.05)	46.00
	1,000,000.00	0	1,000,000.00	999,954.00	0	999,954.00	999,954.05	0	999,954.05	(0.05)	46.00
408: Establishment of a Tourism Park											
1. Arches for Cultural Celebrations	200,000.00	0	200,000.00	200,000.00	0	200,000.00	0	0	0	200,000.00	0
	200,000.00	0	200,000.00	200,000.00	0	200,000.00	0	0	0	200,000.00	0
CURRENT DEVELOPMENT PROGRAMME INCOME	17,490,000.00	1,210,000.00	18,700,000.00	18,598,768.00	0	18,598,768.00	15,188,600.05	3,104,788.06	18,293,388.11	305,379.89	101,230.57
TOTAL DEVELOPMENT PROGRAMME INCOME	27,040,104.16	1,210,000.00	28,250,104.16	18,598,768.00	0	18,598,768.00	23,300,773.03	3,789,038.06	27,089,811.09	1,059,061.07	1,160,293.07

CHAGUANAS BOROUGH CORPORATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 SEPTEMBER 2013

NOTES (continued)

8. DEVELOPMENT PROGRAMME EXPENDITURE

NON-CURRENT ASSETS ADDITIONS	
Buildings	
1. CBC Police Station Box Drain	125,437.40
2. Sanitary block - HCU Carpark	500,000.00
3. Soakaway - CBC Courtyard	74,563.00
1. C.B.C. Sanitary Block Cumupia (Phase II)	242,610.90
1. C.B.C. Police Station- Refurbishment work to building.	269,842.90
Total Buildings	1,212,454.20
Development of Recreational Facilities	
1. Edingburgh Gardens Recreation Ground(lightning)	71,300.00
2. Lange Park Western Avenue Rec. Ground	116,978.00
3. Saith Park Tennis Court	124,343.75
4. Lange Park Western Ave. Rec. Gr	23,033.35
1. Dyette Estate Recreation Griound	55,697.56
2. Stalagnite Recreation Ground	58,849.33
3. Charleiville Recreation Ground	116,236.25
4. Edinburch 500 Recr. Ground (mini ground)	115,552.00
5. Jubilee Recreation Ground (Box Drain)	114,402.00
6. Marchin Recreation Ground (Box Drain)	113,275.00
7. Grand Central Park	114,911.39
8. Lange Park Ground # 1 & 2	114,197.47
9. Enterprise Recreation Ground	114,197.47
20. Western Avenue Rec. Ground, Lange Park	58,650.00
14. King's Park Cumupia	131,560.00
Total Development of Recreational Facilities	1,443,183.57
Cemeteries	
1. Charleiville Cemetery, to paint backwall etc.	2,500.00
1. Hassarath Road Cemetery Box Drain	92,201.25
2. Charleiville Cemetery Box Drain	92,138.00
3. Longdenville Cemetery Box Drain	92,230.00
4. Chaguanas Cemetery	92,441.60
5. Felicity Cemetery	92,575.00
Total Cemeteries	464,085.85
Vehicles and Equipment	
One (1) 7 Tonne Truck with 1200 Gal. water Tank	749,963.00
1. Car Carrier Truck	821,644.12
2. Station Wagon	270,072.50
Mini Excavator	389,995.00
1. C.B.C Police Station- To supply and install CCTV Cameras	199,375.00
1. 4 x 4 Mini Pick up	180,600.00
2. Trintrac Ltd - Chainsaw etc..	15,828.60
Total Vehicles and Equipment	2,627,478.22
TOTAL NON-CURRENT ASSETS	5,747,201.84

CHAGUANAS BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013

NOTES (continued)

9. SCHEDULE TO THE RECURRENT PROGRAMME INCOME STATEMENT

	2012/13	2011/12
	\$	\$
OTHER INCOME		
001 Rent		
03 Parks and Recreational Grounds	629,001.17	673,532.01
002 Fees		
01 Cemeteries	4,930.00	4,920.00
02 Market and Abattoirs	1,291,764.00	1,407,380.00
003 Service Charges		
01 Sanitation	241,810.00	222,360.00
02 Waste Disposal	46,340.00	52,251.00
004 General Administration		
01 Rates and Taxes	0	549.00
005 Licence		
01 Food Badges	95,150.00	138,425.00
009 Miscellaneous		
01 General Administration	383,533.00	597,978.00
	2,692,528.17	3,097,395.01
TOTAL REVENUE	2,692,528.17	3,097,395.01

CHAGUANAS BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013

NOTES (continued)

10. PERSONNEL EXPENDITURE

01 PERSONNEL EXPENDITURE

	2012/13	2011/12
001 General Administration	\$	\$
05 Government's Contribution to N.I.S	2,491,526.55	2,220,075.33
13 Remuneration to Council Members	981,490.94	1,201,158.40
20 Government Contribution to Group Health Insurance - Daily Rated Workers	152,952.00	166,387.00
	3,625,969.49	3,587,620.73

	2012/13	2011/12
002 Cemeteries	\$	\$
02 Wages and Cost of Living Allowance	554,137.80	278,203.00
29 Overtime - Daily Rated Workers	17,997.00	9,577.38
30 Allowances - Daily Rated Workers	72,953.00	25,531.50
	645,087.80	313,311.88

	2012/13	2011/12
003 Markets and Abattoirs	\$	\$
02 Wages and Cost of Living Allowance	352,403.90	290,133.50
29 Overtime- Daily - Rated Workers	37,753.07	20,558.95
30 Allowances - Daily Rated Workers	12,857.50	1,562.00
	403,014.47	312,254.45

CHAGUANAS BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013

NOTES (continued)

9. PERSONNEL EXPENDITURE (continued)

01 PERSONNEL EXPENDITURE (continued)

	2012/13	2011/12
004 Maintenance of Buildings Grounds & Pastures	\$	\$
02 Wages and Cost of Living Allowance	6,696,270.96	3,748,121.86
29 Overtime - Daily Rated Workers	76,096.34	56,214.94
30 Allowances - Daily Rated Workers	1,582,342.11	529,912.20
	8,354,709.41	4,334,249.00
	2012/13	2011/12
005 Local Health Authority	\$	\$
02 Wages and Cost of Living Allowance	12,774,172.76	7,689,655.75
29 Overtime - Daily Rated Workers	292,615.83	248,524.88
30 Allowances - Daily Rated Workers	1,318,289.75	410,323.80
	14,385,078.34	8,348,504.43
	2012/13	2011/12
006 Maintenance of Streets/Traces, Local Roads, NHA, etc.	\$	\$
02 Wages and Cost of Living Allowance	23,560,535.82	14,272,884.66
29 Overtime - Daily - Rated Workers	374,914.42	366,545.92
30 Allowances - Daily Rated Workers	3,787,603.71	1,253,976.57
	27,723,053.95	15,893,407.15
TOTAL PERSONNEL EXPENSES	55,136,913.46	32,789,347.64

CHAGUANAS BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013

NOTES (continued)

11. GOODS AND SERVICES

02 GOODS AND SERVICES

	2012/13	2011/12
001 General Administration	\$	\$
03 Uniforms	80,325.65	127,560.71
04 Electricity	918,589.88	534,996.99
05 Telephones	795,838.85	569,155.33
06 Water and Sewerage Rates	71,841.10	31,698.15
09 Rent / Lease Vehicle and Equipment	220,800.00	93,840.00
10 Office Stationery and Supplies	568,598.87	503,986.74
11 Books and Periodicals	5,135.65	5,601.80
12 Materials and Supplies	199,966.92	143,064.54
15 Repairs and Maintenance - Equipment	100,362.75	98,626.91
16 Contract Employment	108,000.00	108,000.00
17 Training	141,909.02	289,036.77
19 Official Entertainment	8,164.38	18,246.27
21 Repairs and Maintenance - Buildings	37,467.39	67,223.84
22 Short Term Employment	1,035,735.00	1,076,946.37
23 Fees	960,709.60	548,000.60
37 Janitorial Services	32,197.13	0
43 Security Services	1,666,376.74	1,778,400.31
46 National Disasters	194,954.75	198,986.90
57 Postage	4,978.75	2,033.00
61 Insurance	772,205.51	649,531.02
62 Promotions, Publicity and Printing	443,326.84	403,747.11
66 Hosting of Conferences and Seminars and Other functions	1,290,740.99	1,219,939.02
93 Oper of El. Dist. Off for C'llrs of Mun. Corp	513,806.40	622,869.99
	10,172,032.17	9,091,492.37

CHAGUANAS BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013

NOTES (continued)

10. GOODS AND SERVICES (continued)

02 GOODS AND SERVICES

	2012/13	2011/12
002 Cemeteries	\$	\$
06 Water and Sewerage Rates	3,298.00	2,612.00
12 Materials and Supplies	175,944.24	109,971.80
21 Repairs and Maintenance - Buildings	148,105.24	53,721.04
28 Other Contracted Services	249,972.70	149,982.05
	577,320.18	316,286.89

	2012/13	2011/12
003 Markets and Abattoirs	\$	\$
04 Electricity	294,890.02	406,076.66
06 Water and Sewerage Rates	125,665.18	54,462.83
12 Materials and Supplies	148,074.26	99,965.29
15 Repairs and Maintenance - Equipment	132,677.30	83,537.77
21 Repairs and Maintenance - Buildings	149,404.62	99,121.55
28 Other Contracted Services	197,730.00	83,115.01
43 Security Services	2,248,217.52	1,643,650.15
	3,296,658.90	2,469,929.26

CHAGUANAS BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013

NOTES (continued)

10. GOODS AND SERVICES (continued)

02 GOODS AND SERVICES

	2012/13	2011/12
004 Maintenance of Buildings Grounds & Pastures	\$	\$
04 Electricity	406,453.96	569,961.37
06 Water and Sewerage Rates	36,045.00	34,669.67
09 Rent / Lease -Vehicles and Equipment	9,900.00	9,900.00
10 Office Stationery and Supplies	54,896.65	54,426.89
12 Materials and Supplies	1,230,078.57	773,367.31
28 Other Contracted Services	618,818.63	313,941.00
43 Security Services	494,150.12	361,516.08
	2,850,342.93	2,117,782.32
	2012/13	2011/12
005 Local Health Authority	\$	\$
03 Uniforms	139,539.57	111,368.66
06 Water and Sewerage Rates	153,115.00	96,782.50
08 Rent/Lease - Office Accommodation and Storage	5,840.00	5,914.00
10 Office Stationery and Supplies	18,548.90	18,921.15
12 Materials and Supplies	412,855.11	154,619.07
13 Maintenance of Vehicles	445,992.93	478,324.93
28 Other Contracted Services	17,938,938.92	16,425,252.26
	19,114,830.43	17,291,182.57
	2012/13	2011/12
006 Maintenance of Streets/ Traces, Local Roads,NHA,etc.	\$	\$
03 Uniform	199,975.78	235,531.51
09 Rent/ Lease - Vehicles and Equipment	0	8,883.75
12 Materials and Supplies	2,899,843.38	2,499,971.91
13 Maintenance of Vehicles	699,092.45	689,522.22
28 Other Contracted Services	499,948.00	107,597.50
	4,298,859.61	3,541,506.89
TOTAL GOODS AND SERVICES	40,310,044.22	34,828,180.30

CHAGUANAS BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013

NOTES (continued)

12. MINOR EQUIPMENT PURCHASES

03 MINOR EQUIPMENT PURCHASES

	2012/13	2011/12
001 General Administration	\$	\$
01 Vehicles (Replacement)	202,000.00	0
02 Office Equipment	349,481.65	416,307.99
03 Furniture & Fittings	0	144,295.00
04 Other Minor Equipment	45,400.00	99,070.10
	596,881.65	659,673.09
	2012/13	2011/12
03 Markets & Abattoirs	\$	\$
04 Other Minor Equipment	112,700.00	111,941.00
	112,700.00	111,941.00
	2012/13	2011/12
004 Maintenance of Buildings Ground & Pastures	\$	\$
02 Office Equipment	0	30,577.75
03 Furniture and Fittings	5,865.00	24,937.00
04 Other Minor Equipment	286,797.81	81,668.52
	292,662.81	137,183.27
	2012/13	2011/12
005 Local Health Authority	\$	\$
01 Vehicle (Replacement)	693,069.38	799,281.50
04 Other Minor Equipment	0	114,360.00
	693,069.38	913,641.50
	2012/13	2011/12
006 Maintenance of Streets/Traces, Local Roads,NHA, etc.	\$	\$
01 Vehicle (Replacement)	306,790.00	0
04 Other Minor Equipment	0	247,236.32
	306,790.00	247,236.32
TOTAL MINOR EQUIPMENT PURCHASES	2,002,103.84	2,069,675.18

CHAGUANAS BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013

NOTES (continued)

13. CURRENT TRANSFERS AND SUBSIDIES

04 CURRENT TRANSFERS AND SUBSIDIES

	2012/13	2011/12
07 Households	\$	\$
03 Gratuities - Daily Rated Employees	456,027.27	467,576.79
	456,027.27	467,576.79
	2012/13	2011/12
009 - Other Transfers	\$	\$
01 Mayor's Fund	12,050.00	14,483.00
	12,050.00	14,483.00
TOTAL TRANSFERS AND SUBSIDIES	468,077.27	482,059.79

14. UNRECONCILED DIFFERENCE

	2012/13	2011/12
	\$	\$
Unreconciled Difference	66,652.11	31.94
	66,652.11	31.94

- Unreconciled difference occurs when there are variation between Abstract Value and Bank Value.
- Total Expenditure as per Abstract was \$122,269,281.08 and Total Expenditure as per Bank Reconciliation was \$122,337,921.34 giving a difference of \$68,640.26
- Total Receipts as per Abstract was \$125,450,457.57 and Total Receipts as per Bank Reconciliation was \$125,452,445.72 giving a difference of \$1,988.15