



**REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF TRINIDAD AND TOBAGO ON THE FINANCIAL STATEMENT OF THE SANGRE GRANDE CIVIC CENTRE FOR THE YEAR ENDED SEPTEMBER 30<sup>TH</sup>, 2009**

The accompanying Financial Statement of the Sangre Grande Civic Centre for the year ended September 30<sup>th</sup>, 2009 has been audited. The Statement comprises of an Income and Expenditure Statement for the year ended September 30<sup>th</sup>, 2009 and Notes to the Income and Expenditure Statement numbered 1 to 2.

**MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENT**

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

**AUDITOR'S RESPONSIBILITY**

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

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

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

## BASIS FOR QUALIFIED OPINION

### ERROR IN CALCULATION

6. The previous year's total expenditure should read \$471,810.25 not \$472,810.25. This \$1,000.00 error in calculation impacted on the balancing figure, which should read \$15,810.25 not \$16,810.25.

### QUALIFIED OPINION

7. In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion at paragraphs 6 above, the Financial Statement presents fairly, in all material respects the income and expenditure of the Sangre Grande Civic Centre for the year ended September 30<sup>th</sup>, 2009 in accordance with the Cash Basis of Accounting.

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

### OPERATION OF CIVIC CENTRE

8.1 The Sangre Grande Civic Centre was established by Cabinet Minute #2767 dated 04<sup>th</sup> December 1975.

8.2 Attention is drawn to paragraph (a) which states:

*"a Board of Management responsible to the Minister of Education and Culture should be set up to run each of the Civic Centres at Mayaro and Sangre Grande;"*

8.3 Attention is also drawn to the Cabinet Minute Appendix III (Proposed Rules for the use and Management of the Civic Centre) paragraph 5, which states in part thereof:

*"The Centre shall be managed by a Board of Management ..."*

8.4. A Board of Management was not appointed for the year under review.

### MAINTENANCE OF RECORDS

11. The authority of the Treasury was not seen for the opening of a bank account for the special projects. This contravenes paragraph 6 of the Exchequer and Audit Act Chapter 69:01.

12. Bank reconciliation statements were not produced for audit.

13. The Vote Books, Abstracts, Payment Vouchers and Cash Book produced for audit were not properly maintained in accordance with financial directives.

**SUBMISSION OF REPORT**

14. 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.



**26<sup>th</sup> SEPTEMBER, 2023**  
**PORT OF SPAIN**

*Jaiwantie Ramdass*

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

**SANGRE GRANDE CIVIC CENTRE**  
**Income and Expenditure Statement**  
**Fiscal Year Ending September 30th, 2009**

	2007-2008		2008-2009	
	\$		\$	
<b>MAIN BALANCE ACCOUNT (01)</b>				
<b>INCOME</b>				
Subvention	456,000.00		500,000.00	
Rental	0.00		0.00	
Recovery of Overpayment	<u>0.00</u>	456,000.00	<u>0.00</u>	500,000.00
<b>EXPENDITURE</b>				
Remuneration to Board Members	40,300.00		8,700.00	
Travelling	8,200.00		7,200.00	
Uniforms	6,388.25		3,469.50	
Electricity	19,907.34		26,853.97	
Telephone Rates	36,631.79		36,017.85	
Water and Sewerage Authority	11,734.86		6,358.84	
Rent and Leases Vehicle and Equipment	8,308.15		10,882.16	
Office Stationery/Supplies	30,698.93		22,743.78	
Book & Periodicals	900.00		1,010.00	
Material and Supplies	24,333.65		33,370.02	
Repair and Maintenance (Equipment)	3,000.00		15,031.71	
Contract Employment	36,015.00		79,236.42	
Training	21,100.00		20,000.00	
Repair and Maintenance (Building)	90,477.17		94,986.19	
Fees	375.79		331.13	
Janitorial Services	7,072.50		4,971.17	
Insurance	2,204.80		2,035.20	
Host of Conferences and Function	36,148.08		10,814.20	
Minor Equipment (Office Equipment)	13,259.92		23,614.45	
Furniture and Furnishing	35,689.48		29,405.99	
Other Minor Equipment	38,564.54		44,360.00	
Cleaning	500.00	<u>(472,810.25)</u>		<u>481392.58</u>
Total		<u>(16,810.25)</u>		<u>18,607.42</u>



**SPECIAL FUND (02)  
INCOME**

Rental of Building	66,245.00		48,865.00	
Rental of Chairs	3,220.00		4,900.00	
Misscalleous	2,596.00		0.00	
Cleaning Fee	25,500.00		24,200.00	
Caution Fee	21,200.00		23,200.00	
Manager's Security	<u>900.00</u>	119,661.00	<u>2500.00</u>	103,665.00

**EXPENDITURE**

Special Fund (02) Ependiture				
Manager's Security			3,200.00	
Cleaning			28,040.00	
Caution Fee			20,100.00	
Expenses			45,912.38	
Refund of rental			<u>3,200.00</u>	
Total Expenditure		<u>(124,167.54)</u>		<u>100,452.38</u>
Balance		<u>(4,506.54)</u>		<u>3,212.62</u>
Balance Main Account	Note 1	(16,810.25)		18,607.42
Balance Special Fund	Note 2	<u>(4,506.54)</u>		<u>3,212.62</u>
<b>TOTAL BALANCE</b>	Note 3	<u>(21,316.79)</u>		<u>21,820.04</u>

Manager  
Date

Total Income Main Account	456,000.00		500,000.00	
Total Income Specail Fund Account	<u>119,661.00</u>		<u>103,665.00</u>	
Total Income		575,661.00		603,665.00
Total Expenditure Main Account 01	472,810.25		481,392.58	
Total Expenditure Special Fund Account	<u>124,167.54</u>		<u>100,452.38</u>	
Total Balance		<u>(596,977.79)</u>		<u>(581,844.96)</u>
		<u>(21,316.79)</u>		<u>21,820.04</u>

## **Sangre Grande Civic Centre Notes to Financial Statement**

**For the Fiscal Year Ending September 30<sup>th</sup>, 2009**

### **1. BACKGROUND:**

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

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

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

### **2. ACCOUNTING POLICY:**

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

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

**Notes To the Financial Statement**

**Note 1**

The figure of \$ -16,810 is the Balance figure from taking the Total Expenditure from the Total Income for the Fiscal Year Ending 2007 to 2008

The figure \$18,607.00 is the Balance figure from taking the Total Expenditure from the Total Income for the Fiscal Year Ending 2008 -2009

**Note 2**

The Figure of \$ -4,506.54 is the Balance Figure from taking the Total Expenditure from the Total Income on Special Fund 02 Account 2007- 2008

The Figure of \$ 3,212.62 is the Balance Figure From taking the Total Expenditure form the Total Income on the Special Fund Account 2008 - 2009

**Note 3**

\$-21,316.79 is the Total Balance of both Accounts 01 Main Account and the Special Fund Account 02 for the Fical Year Ending 2007 - 2008

\$21,820.04 is the Total Balance of both the 01 Main Account and the Special Fund Account 02 for the Fiscal Year Ending 2008 - 2009

**Bank Reconciliation Statement  
Special Fund Account 02  
For the Fiscal Year Ended 2007 - 2008**

Bank Statement Balance as at 31/08/08	13,422.67	
Total Income 30/09/08	<u>6,150.00</u>	
Income for the Month of September		19,572.67
Total Expenditure for the Month September		<u>15,416.03</u>
C/F Total Income as at 30/09/08		<u>4,156.67</u>

**Bank Reconciliation Statement  
Main Account 01  
For the Fiscal Year Ended 2007 - 2008**

Bank Statement Balance as at 31/08/08	24,185.16	
Total Income 30/09/08	<u>38,000.00</u>	
Income for the Month of September		62,185.16
Total Expenditure for the Month September		<u>44,305.43</u>
C/F Total Income as at 30/09/08		<u>17,879.73</u>

Bank Reconciliation Statement  
Main Account 01  
For the Fiscal Year Ended 2008 - 2009

Bank Statement Balance as at 31/08/09	35,694.54	
Total Income 30/09/09	<u>16,500.00</u>	
Income for the Month of September		52,194.54
Total Expenditure for the Month September		<u>13,822.41</u>
C/F Total Income as at 30/09/08		<u>38,372.13</u>

Bank Reconciliation Statement  
Special Fund Account 02  
For the Fiscal Year Ended 2008 - 2009

Bank Statement Balance as at 31/08/09	9,700.27	
Total Income 30/09/09	<u>7,500.00</u>	
Income for the Month of September		17,200.27
Total Expenditure for the Month September		<u>5,227.02</u>
C/F Total Income as at 30/09/09		<u>11,973.25</u>