



REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF TRINIDAD AND TOBAGO ON THE FINANCIAL STATEMENT OF THE SANGRE GRANDE CIVIC CENTRE FOR THE YEAR ENDED SEPTEMBER 30TH, 2015

The accompanying Financial Statement of the Sangre Grande Civic Centre for the year ended September 30th, 2015 has been audited. The Statement comprises of an Income and Expenditure Statement for the year ended September 30th, 2015 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 audit opinion.

OPINION

6. In my opinion, the Financial Statement presents fairly, in all material respects the income and expenditure of the Sangre Grande Civic Centre for the year ended September 30th, 2015 in accordance with the Cash Basis of Accounting.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

7.1 The Sangre Grande Civic Centre was established by Cabinet Minute #2767 dated 04th December 1975.

7.2 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;”

7.3 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 ...”

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

SUFFICIENCY OF VOTES

8.1 The Total Expenditure of \$567,365.30 exceeded the Total Income of \$562,576.54 by \$4,788.76.

8.2 The above over-expenditure contravenes Regulation 67 of Part VII of the Financial Regulations which states:

“Accounting officers shall ensure that at all times votes are sufficient to meet all commitments, and that the uncommitted portion of any vote will accommodate all anticipated expenditure against the vote for the remainder of the year.”

MAINTENANCE OF RECORDS

9. The Vote Book, Expenditure Abstract, Payment Vouchers and Cash Book produced for audit were not properly maintained in accordance with financial directives.

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.



27th 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, 2015

	2014-2015	2013-2014
MAIN BALANCE ACCOUNT (01)		
INCOME		
Balance B/F	84,256.54	23,464.64
Subvention	305,000.00	479,980.00
Rental	79,650.00	92,850.00
Cleaning	50,300.00	27,950.00
Caution Fee	28,000.00	17,900.00
Chairs	800.00	3,210.00
Dues	0.00	0.00
Unspent Balances Tables	0.00	950.00
Manager Fee/Other	14,170.00	9,140.00
Tables	400.00	615.00
Total Income	562,576.54	656,059.64
EXPENDITURE		
Remuneration to Board Members	0.00	0.00
Travelling	5,000.00	5,900.00
Uniforms	11,211.00	14,247.50
Electricity	31,087.07	25,916.69
Telephone Rates	20,067.71	16,840.95
Water and Sewerage Authority	6,819.88	9,138.09
Rent and Leases Vehicle and Equipment	23,865.74	25,790.46
Office Stationery/Supplies	12,848.04	8,378.46
Book & Periodicals	4,120.00	2,520.00
Material and Supplies	33,137.73	20,164.88
Repair and Maintenance (Equipment)	29,080.15	27,760.57
Contract Employment	73,306.32	152,150.00
Training	18,400.00	0.00
Repair and Maintenance (Building)	103,127.92	63,483.68
Fees	504.19	504.22
Janitorial Services	0.00	2,185.00
Insurance	8,660.20	9,497.60
Host of Conferences and Function	16,184.45	22,838.00
Minor Equipment (Office Equipment)	22,524.86	22,892.00
Furniture and Furnishing	31,127.00	43,495.00
Other Minor Equipment	11,749.64	34,800.00
Cleaning	70,800.00	37,500.00
Caution/Damages	33,743.40	25,800.00
Total	567,365.30	571,803.10
	(4,788.76)	84,256.54



Sangre Grande Civic Centre Notes to Financial Statement

For the Fiscal Year Ending September 30th, 2015

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 one (1) Bank Account at the Republic Bank Limited Sangre Grande.

- i) Main Account (01)

ESTABLISHMENT:

The Establishment of the Sangre Grande Civic Centre for the year ended September 30th 2015.

- i) One (1) Manager
- ii) One (1) Clerk Typist
- iii) Four (4) Estate Constables
- iv) One (1) Janitor 1
- v) One (1) Cleaner 1
- vi) One (1) Groundsman

Yours Faithfully,


SANGRE GRANDE CIVIC CENTER
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Monica Bengochea
MANAGER
Manager,
Sangre Grande Civic Centre


DIRECTOR
COMMUNITY DEVELOPMENT
MINISTRY OF COMMUNITY DEVELOPMENT