



**REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF TRINIDAD AND TOBAGO ON THE FINANCIAL STATEMENTS OF THE MAYARO-RIO CLARO REGIONAL CORPORATION FOR THE YEAR ENDED 30<sup>TH</sup> SEPTEMBER, 2010**

The accompanying Financial Statements of the Mayaro-Rio Claro Regional Corporation for the year ended 30<sup>th</sup> September, 2010 have been audited. The Statements comprise a Statement of Financial Position as at 30<sup>th</sup> September 2010, 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 then ended, and Notes to the Financial Statements numbered 1 to 10, including a summary of significant accounting policies.

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

2. The management of the Mayaro/Rio Claro Regional Corporation (the Corporation) is responsible for the preparation and fair 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 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 audit was conducted in accordance with accepted Auditing Standards which 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 adverse audit opinion.

### **BASIS FOR ADVERSE OPINION**

#### **PRESENTATION OF THE FINANCIAL STATEMENTS**

6. International Accounting Standard (IAS) 1 states that financial statements cannot be described as complying with International Financial Reporting Standards (IFRSs) unless they comply with all the requirements of IFRSs. Note 2 (a) states that the financial statements are prepared in accordance with IFRS. These financial statements do not fully comply with IFRS because some basic and other requirements were not met, such as:

(a) The following requirements of IAS 1 for the presentation and structure of the financial statements:

- i) Supporting information for items presented on the face of the statement of financial position, income statements, statement of changes in equity and statement of cash flows.
- ii) Related notes on the recognition, measurement and disclosures to the items on the statements.

(b) Non-financial disclosures such as the types of risks associated with the financial assets of the Corporation in accordance with IFRS 7.

(c) The following disclosure requirements of IAS 8 for the restatement of material comparative figures for Cash and Cash Equivalents, Retained Reserves and Deferred Development Programme Income:

- i) The nature of the prior period error; and
- ii) For each prior period presented, to the extent practicable, the amount of the correction for each financial statement line item affected.

(d) The prescribed accounting treatment for fixed assets as required by IAS 16 or the detailed disclosure of the nature, reasons, and impact of the departure from the requirements of this IAS. Note 2 (d) to the financial statements states that fixed assets are expensed in the year of acquisition. Paragraph 7 below is also relevant.

#### **FIXED ASSETS**

7. Assets such as land and buildings, other properties, vehicles, equipment, plant and machinery which were vested in the Corporation by virtue of the Mayaro/Rio Claro Regional Corporation Vesting Order, 2000 and other fixed assets acquired, have not been accounted for in these Financial Statements.

## **RETAINED RESERVES - \$306,376.88**

8. The prior year financial statements showed that the Retained Reserves balance was \$3,652,995.54. The brought forward balance at the beginning of this financial year was \$2,770,447.82. The difference of \$882,547.72 was not ascertained.

## **STATEMENT OF CASH FLOWS**

9. There was a difference of \$144,833.24 between the Cash and Cash Equivalents figure of \$8,874,342.00 at the end of financial year 2009 and the amount of \$9,019,176.24 at the beginning of financial year 2010 presented in the Statement of Cash Flows. Supporting documents or explanations were not provided to substantiate the difference.

## **ADVERSE OPINION**

10. In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion at paragraphs six to nine above, the financial statements do not present fairly, the financial position of the Mayaro/Rio Claro Regional Corporation as at 30<sup>th</sup> September, 2010 and of its financial performance and its cash flows for the year then ended in accordance with the basis of accounting stated at Note 2 (a) to the Financial Statements.

## **REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

### **BASIS OF ACCOUNTING**

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

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


11.2 The approval of the Minister of Finance was not seen for the basis of accounting adopted by the Corporation as required by the Act.

**SUBMISSION OF REPORT**

12. 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.



**20<sup>th</sup> July, 2020**  
**PORT OF SPAIN**

  
**LORELLY PUJADAS**  
**AUDITOR GENERAL**



# MAYARO-RIO CLARO REGIONAL CORPORATION

*Financial Statements*

*For the year ended*

*September 30th, 2010*

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# MAYARO/RIO CLARO REGIONAL CORPORATION

## STATEMENT OF FINANCIAL POSITION FOT THE YEAR ENDED 30TH SEPTEMBER 2010

	NOTES	2010 \$	2009 \$
<b>Current Assets</b>			
Trade receivables and prepayments		7,215.99	11,799.83
Cash and cash equivalents		10471,149.47	9019,176.35
		<u>10478,365.46</u>	<u>9030,976.18</u>
<b>Reserves</b>			
Retained reserves		306,376.88	2770,447.82
		<u>306,376.88</u>	<u>2770,447.82</u>
<b>Current liabilities</b>			
Iriad - Campbell Trace		143,566.50	143,566.50
Retiring benefit		127,821.77	159,073.40
Cash Performance Deposits		98,765.16	58,131.16
Unspent Balances	10	2550,904.92	142,442.62
National Festivals & Independence Day Celebrations		-	70.00
Natural disasters		6,441.43	38,890.40
Stale Dated Cheques		106,510.36	124,910.73
Administration Fees		50,190.96	51,362.45
Deposit - Laptop / Cellphones		10,901.41	-
Refund from Bank		43,432.30	27,194.31
Residual Balance		185,786.59	193,769.90
Refundable Damage		4,000.00	1,000.00
Tenders		51,150.00	43,150.00
Settlement of Insurance		43,567.51	37,505.00
Recurrent 01/001/05 - Contr to NIB		433,082.10	691,281.48
Recurrent 02/001/10		-	345.00
Recurrent 02/001/13		-	2,368.01
Recurrent 02/003/28		-	51,175.00
Recurrent 02/006/12		-	3,680.00
Recurrent 02/006/13		-	331.00
Water Distribution		246,005.80	246,005.80
Deferred development programme income	3	6069,861.77	4244,275.60
		<u>10171,988.58</u>	<u>6260,528.36</u>
<b>TOTAL EQUITY AND RESERVES</b>		<u>10478,365.46</u>	<u>9030,976.18</u>



*M.P.J.*  
.....  
Chief Executive Officer

*Donnell*  
.....  
Chairman of Council

Approved at Statutory meeting held on *28th June 2012*

# MAYARO/RIO CLARO REGIONAL CORPORATION

## RECURRENT PROGRAMME INCOME STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER 2010

		2010	2009
		\$	\$
<b>Recurrent Revenue</b>	NOTES		
Government subventions		55812,900.00	53672,450.00
Other net income	4	<u>770,721.91</u>	<u>845,383.22</u>
		<u><u>56583,621.91</u></u>	<u><u>54517,833.22</u></u>
<b>Recurrent Revenue Expenditure</b>			
Personnel expenditure	5	31751,155.16	29034,898.41
Goods and services	6	24554,061.24	24337,949.10
Minor equipment purchases	7	186,854.33	320,216.30
Current transfers and subsidies	8	41,012.90	76,065.80
Other expenses	9	<u>50,000.00</u>	<u>56.25</u>
		<u><u>56583,083.63</u></u>	<u><u>53769,185.86</u></u>
<b>Recurrent programme surplus revenues</b>		<u><u>538.28</u></u>	<u><u>748,647.36</u></u>



# MAYARO/RIO CLARO REGIONAL CORPORATION

## DEVELOPMENT PROGRAMME INCOME STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER 2010

	2010	2009
<b>Development Programme</b>	\$	\$
Deferred Development Programme Income	1712,505.66	6585,644.78
Current Development Programme Income	<u>3161,848.28</u>	<u>-</u>
	<u><u>4874,353.94</u></u>	<u><u>6585,644.78</u></u>
 <b>Development Programme Expenditure</b>		
Personnel Expenditure	-	69,072.24
Drainage & irrigation	1599,161.21	1878,721.92
Recreational facilities	1133,277.48	1903,028.21
Cemeteries and cremation facilities	392,412.25	245,889.39
Local roads and bridges programme	923,760.87	2473,933.02
Local Government Buildings	357,286.93	-
Disaster Preparedness	149,979.00	-
Computerisation programme	<u>318,476.20</u>	<u>15,000.00</u>
	<u><u>4874,353.94</u></u>	<u><u>6585,644.78</u></u>
 <b>Development programme surplus revenues</b>	 <u><u>-</u></u>	 <u><u>-</u></u>

# MAYARO/RIO CLARO REGIONAL CORPORATION

## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30TH SEPTEMBER 2010

	Retained Reserves	Total
	\$	\$
<b>Balance at 1st October 2009</b>	2770,447.82	2770,447.82
Changes in accounting policy	-	-
Restated balance	<u>2770,447.82</u>	<u>2770,447.82</u>
Funds reallocated to Development Programme	(2500,000.00)	(2500,000.00)
Retained Reserves	35,360.89	35,360.89
Recurrent programme surplus revenues	538.28	538.28
Surplus revenues from development programme	29.89	29.89
<b>Balance at 30th September 2010</b>	<u><u>306,376.88</u></u>	<u><u>306,376.88</u></u>

# MAYARO/RIO CLARO REGIONAL CORPORATION

## STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30TH SEPTEMBER 2010

	2010	2009
	\$	\$
<b>Operating Activities</b>		
Recurrent and Development Programme Revenues Before Interest	(426,161.74)	141,819.00
Adjustment for:		
Non-cash movements	(2500,000.00)	185,703.00
Operating income before working capital changes	<u>(2926,161.74)</u>	<u>327,522.00</u>
(Increase)/decrease in receivables	4,583.84	60,590.00
Increase/(decrease) in payables	3946,460.22	(1108,231.00)
	<u>3951,044.06</u>	<u>(1047,641.00)</u>
<b>Cash generated in operating activities</b>	<u>1024,882.32</u>	<u>(720,119.00)</u>
Interest received	427,090.91	606,828.00
	<u>427,090.91</u>	<u>606,828.00</u>
<b>Net cashflows generated/(utilised) in operating activities</b>	<u>1451,973.23</u>	<u>(113,291.00)</u>
<b>Net (decrease) /increase in cash and cash equivalents</b>	<u>1451,973.23</u>	<u>(113,291.00)</u>
<b>Cash and Cash Equivalents</b>		
at the beginning of the year	9019,176.24	8987,634.00
at the end of the year	<u>10471,149.47</u>	<u>8874,343.00</u>
	<u>1451,973.23</u>	<u>(113,291.00)</u>

*The accounting policies and notes set out on pages 7 to 15 forms part of these financial statements.*

# MAYARO/RIO CLARO REGIONAL CORPORATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2010

### 1 - INCORPORATION AND PRINCIPAL ACTIVITY

The corporation was incorporated on 13th September 1990 under the Municipal Corporation Act No. 21 of 1990. The corporation is principally engaged in the provision of a variety of goods and services to the municipality that falls under its purview.

### 2 - SIGNIFICANT ACCOUNTING POLICIES

#### (a) Accounting Convention

The financial statements have been prepared under the historical cost convention and in accordance with International Financial Reporting Standards except that government subventions are recognised on a received basis and items of fixed assets are written off in the year of acquisition.

#### (b) Use of Estimates

The preparation of financial statements in conformity with International Financial Reporting Standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### (c) Foreign Currencies

Foreign currency transactions during the year are converted at rates ruling on the date of the transaction or at a rate that approximates the actual rate. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated at rates ruling at that date. Profits or losses thus arising are dealt with in the statement of income.

#### (d) Fixed Assets

Fixed assets are expensed in the year of acquisition.

#### (e) Revenue Recognition

Government subventions are recognised on the basis of when they are received. Other income earning initiatives are recognised on an accrued basis.

#### (f) Retained Reserves

Retained Reserves were adjusted to include Development Programmes and Deposit Accounts omitted in prior period.

MAYARO/RIO CLARO REGIONAL CORPORATION

**3 - 04 DEFERRED DEVELOPMENT PROGRAMME INCOME**  
FOR THE YEAR ENDED 30TH SEPTEMBER 2010

	Brought Forward 01.10.2009 \$	Transfers \$	Subvention Received \$	Actual Expenditure \$	Uncommitted Balances \$	Carried Forward 30.09.2010 \$
<b>2009 DEVELOPMENT PROGRAMME</b>						
<b>Drainage &amp; Irrigation</b>						
Hingwan Drive	1,766.40	-	-	1,766.40	-	-
Logwood Trace	5,784.50	-	-	5,784.50	-	-
Rodney Street Box Culvert	49,809.55	-	-	49,809.55	-	-
	<b>57,360.45</b>	-	-	<b>57,360.45</b>	-	-
<b>Development of Recreational Facilities</b>						
Fonrose Recreation Ground	636,000.00	333,000.00	-	347,693.93	-	621,306.07
Dades Killdeer Recreation Ground	335,000.00	-	-	160,768.55	-	174,231.45
Ecclesville Recereation Ground	297,753.00	-	-	266,514.36	-	31,238.64
Guayaguayare Recreation Ground	297,753.00	-	-	77,341.24	-	220,411.76
La Savanne Basketball Court	300,000.00	-	-	22,016.00	-	277,984.00
Mafeking Recreation Ground	111,249.60	-	-	48,283.90	-	62,965.70
Plum Mitan Recreation Ground	333,000.00	(333,000.00)	-	-	-	-
Shell Recreation Ground	74,574.00	-	-	11,730.00	-	62,844.00
	<b>2385,329.60</b>	-	-	<b>934,347.98</b>	-	<b>1450,981.62</b>
<b>Development of Cemeteries and Cremation Facilities</b>						
Mafeking Cremation Site	268,142.78	-	-	227,518.30	-	40,624.48
	<b>268,142.78</b>	-	-	<b>227,518.30</b>	-	<b>40,624.48</b>
<b>Local Roads and Bridges Programme</b>						
Chrysostom Trace Bridge#1	27,289.50	-	-	27,289.50	-	-
Charuma Junction Trace Landslip	956,153.27	-	-	-	-	956,153.27
	<b>983,442.77</b>	-	-	<b>27,289.50</b>	-	<b>956,153.27</b>
<b>Local Government Building Programme</b>						
Workshop Building	400,000.00	-	-	316,010.43	-	83,989.57
	<b>400,000.00</b>	-	-	<b>316,010.43</b>	-	<b>83,989.57</b>
<b>Disaster Preparedness</b>						
	150,000.00	-	-	149,979.00	21.00	-
	<b>150,000.00</b>	-	-	<b>149,979.00</b>	<b>21.00</b>	-
<b>Prior Deferred Development Programme Income</b>						
	4244,275.60	-	-	1712,505.66	21.00	2531,748.94

MAYARO/RIO CLARO REGIONAL CORPORATION

**3 - 04 DEFERRED DEVELOPMENT PROGRAMME INCOME**  
FOR THE YEAR ENDED 30TH SEPTEMBER 2010

	Brought Forward 01.10.2009 \$	Transfers \$	Subvention Received \$	Actual Expenditure \$	Uncommitted Balances \$	Carried Forward 30.09.2010 \$
<b>2010 DEVELOPMENT PROGRAMME</b>						
<b>Drainage &amp; Irrigation</b>						
Riverside Road	-	-	303,000.00	273,786.78	-	29,213.22
Central Branch Road	-	-	161,000.00	158,317.85	-	2,682.15
Clear Water Road LP#24-26	-	-	132,000.00	130,368.10	-	1,631.90
Clear Water Road LP#8-10	-	-	95,000.00	84,461.84	-	10,538.16
Rodney Street	-	-	75,000.00	68,554.40	-	6,445.60
Baptiste	-	-	82,000.00	68,387.58	-	13,612.42
Edward Street	-	-	100,000.00	99,995.21	4.79	-
Logwood Trace	-	-	130,000.00	129,995.90	4.10	-
Nurse Trace	-	-	160,000.00	159,593.83	-	406.17
Old Railway Road opp LP #24	-	-	250,000.00	40,347.75	-	209,652.25
Deep Ravine Trace	-	-	130,000.00	105,760.85	-	24,239.15
Begorat Trace	-	-	250,000.00	222,230.67	-	27,769.33
	-	-	<b>1868,000.00</b>	<b>1541,800.76</b>	<b>8.89</b>	<b>326,190.35</b>
<b>Development of Recreational Facilities</b>						
Edric Connor Play Park	-	-	73,370.00	73,370.00	-	-
Plum Mitan Play Park	-	-	36,225.00	36,225.00	-	-
Plum Mitan Recreation Ground	-	-	601,375.00	-	-	601,375.00
Fonrose Recreation Ground	-	-	288,000.00	-	-	288,000.00
Edric Connor Play Park	-	-	175,000.00	46,900.00	-	128,100.00
Dades Killdeer Recreation Ground	-	-	199,000.00	42,434.50	-	156,565.50
	-	-	<b>1372,970.00</b>	<b>198,929.50</b>	-	<b>1174,040.50</b>
<b>Development of Cemeteries and Cremation Facilities</b>						
Mafeking Cremation Site	-	-	300,000.00	164,893.95	-	135,106.05
	-	-	<b>300,000.00</b>	<b>164,893.95</b>	-	<b>135,106.05</b>
<b>Local Roads and Bridges Programme</b>						
Dades Extension Trace 1 & 2	-	-	367,000.00	113,749.09	-	253,250.91
Deep Ravine Trace	-	-	402,000.00	150,528.72	-	251,471.28
Gonzales & Aberdeen Street	-	-	437,000.00	162,482.52	-	274,517.48
Edghill Road	-	-	506,000.00	188,567.32	-	317,432.68
Rodney Street	-	-	395,000.00	131,749.91	-	263,250.09
Carere Road	-	-	152,000.00	149,393.81	-	2,606.19
	-	-	<b>2259,000.00</b>	<b>896,471.37</b>	-	<b>1362,528.63</b>
<b>Local Government Building Programme</b>						
Workshop	-	-	500,000.00	41,276.50	-	458,723.50
	-	-	<b>500,000.00</b>	<b>41,276.50</b>	-	<b>458,723.50</b>
<b>Computerisation Programme</b>						
	-	-	400,000.00	318,476.20	-	81,523.80
	-	-	<b>400,000.00</b>	<b>318,476.20</b>	-	<b>81,523.80</b>
<b>Current Deferred Development Programme Income</b>						
	-	-	<b>6699,970.00</b>	<b>3161,848.28</b>	<b>8.89</b>	<b>3538,112.83</b>
<b>Total Deferred Development Programme Income</b>						
	<b>4244,275.60</b>	-	<b>6699,970.00</b>	<b>4874,353.94</b>	<b>29.89</b>	<b>6069,861.77</b>

# MAYARO/RIO CLARO REGIONAL CORPORATION

## 4 - SCHEDULE TO THE RECURRENT PROGRAMME INCOME STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER 2010

	2010	2009
	\$	\$
<b>OTHER INCOME</b>		
Sanitation fees	105,180.00	63,940.00
Burial fees	45,915.00	41,915.00
Market fees	151,810.00	110,430.00
Building plans	11,600.00	9,770.00
Administration fee	4,500.00	8,500.00
Parks and Recreational Grounds	24,626.00	4,000.00
Interest received	427,090.91	606,828.22
	<u>770,721.91</u>	<u>845,383.22</u>

# MAYARO/RIO CLARO REGIONAL CORPORATION

## 5 - 01 PERSONNEL EXPENDITURE FOR THE YEAR ENDED 30TH SEPTEMBER 2010

	2010 \$	2009 \$
001 General Administration		
02 Wages and COLA	377,578.00	312,906.00
03 Overtime	60,610.02	44,308.02
04 Allowances	1534,394.00	23,363.25
05 Government contribution to NIS	1870,889.77	1795,948.27
13 Remuneration to council members	874,685.12	784,329.03
20 Government contribution to group health insurance - daily rated workers	128,490.00	138,126.00
	<u>4846,646.91</u>	<u>3098,980.57</u>
002 Cemeteries		
02 Wages and COLA	669,871.50	702,174.00
03 Overtime	8,107.50	7,246.88
04 Allowances	176,914.25	91,854.49
	<u>854,893.25</u>	<u>801,275.37</u>
003 Markets & Abattoirs		
02 Wages and COLA	104,060.00	102,144.00
03 Overtime	22,835.00	17,343.00
04 Allowances	1,891.75	7,383.06
	<u>128,786.75</u>	<u>126,870.06</u>
004 Maintenance of Buildings Grounds & Pastures		
02 Wages and COLA	1888,460.75	1953,292.13
03 Overtime	59,433.06	65,614.29
04 Allowances	251,639.85	192,108.85
	<u>2199,533.66</u>	<u>2211,015.27</u>
005 Local Health Authority		
02 Wages and COLA	8434,436.50	7994,852.00
03 Overtime	181,080.41	201,682.62
04 Allowances	956,083.96	610,036.59
	<u>9571,600.87</u>	<u>8806,571.21</u>
006 Maintenance of Streets/Traces, Local Roads, NHA, etc.		
02 Wages and COLA	12737,470.90	12852,099.63
03 Overtime	384,057.27	316,861.56
04 Allowances	1028,165.55	821,224.74
	<u>14149,693.72</u>	<u>13990,185.93</u>
	<u>31751,155.16</u>	<u>29034,898.41</u>



# MAYARO/RIO CLARO REGIONAL CORPORATION

## 6 - 02 GOODS AND SERVICES

FOR THE YEAR ENDED 30TH SEPTEMBER 2010

	2010	2009
	\$	\$
02 GOODS AND SERVICES		
01 Travelling	49,806.00	12,040.00
03 Uniforms	52,237.20	67,529.65
04 Electricity	49,135.24	42,554.09
05 Telephones	378,939.91	293,988.67
06 Water & sewerage rates	2,073.00	675.00
08 Rent/lease (office accommodation & storage)	804,100.00	886,300.00
09 Rent/lease (vehicles & equipment)	56,778.20	55,993.50
10 Office stationery & supplies	335,776.07	356,061.11
11 Books & periodicals	8,994.50	5,402.33
12 Materials & supplies	45,762.35	44,609.90
13 Maintenance of vehicles	127,335.75	124,333.17
15 Repairs & maintenance - equipment	78,363.22	106,470.41
16 Contract employment	108,000.00	114,129.03
17 Training	100,662.60	128,106.99
19 Official entertainment	20,274.93	14,889.19
21 Repairs & maintenance - building	51,222.60	49,663.60
22 Short term employment	452,526.25	571,275.00
23 Fees	94,379.57	88,384.28
28 Other contracted services	195,363.67	166,463.14
37 Janitorial	37,948.50	49,235.23
46 Natural disasters	35,902.03	99,825.69
57 Postage	1,911.00	1,985.00
61 Insurance	151,088.52	272,544.50
62 Promotion, publicity & printing	100,956.26	136,700.58
66 Hosting of conference, seminars & other functions	415,221.13	233,967.20
68 Water trucking	2496,837.40	2138,457.80
99 Employment assistance programme	7,980.00	46,452.50
	<u>6259,575.90</u>	<u>6108,037.56</u>
002 Cemeteries		
04 Electricity	813.19	456.58
06 Water & sewerage rates	1,150.00	1,820.00
12 Materials & supplies	108,353.00	75,046.40
16 Contract employment	-	35,200.00
	<u>110,316.19</u>	<u>112,522.98</u>
003 Markets & Abattoirs		
04 Electricity	30,911.28	24,366.18
06 Water & sewerage rates	15,092.78	17,531.05
12 Materials & supplies	29,419.12	46,507.79
16 Contract employment	-	-
28 Other contracted services	81,085.92	113,200.00
	<u>156,509.10</u>	<u>201,605.02</u>

# MAYARO/RIO CLARO REGIONAL CORPORATION

## 6 - 02 GOODS AND SERVICES

FOR THE YEAR ENDED 30TH SEPTEMBER 2010

	2010	2009
004 Maintenance of Buildings Grounds & Pastures		
03 Uniforms	39,954.45	38,056.45
04 Electricity	73,752.23	72,972.80
06 Water & sewerage rates	26,643.00	24,347.20
12 Materials & supplies	353,144.33	302,163.54
21 Repairs & maintenance - building	124,284.08	148,144.97
28 Other contracted services	429,303.27	529,745.73
43 Security services	613,416.90	440,829.25
	<u>1660,498.26</u>	<u>1556,259.94</u>
005 Local Health Authority		
03 Uniforms	48,629.18	59,987.60
09 Rent/lease (vehicles & equipment)	132,559.56	198,775.60
10 Office stationery & supplies	15,581.50	19,713.00
12 Materials & supplies	268,811.06	330,834.13
13 Maintenance of vehicles	163,425.27	140,488.90
16 Contract employment	-	-
17 Training	-	250.00
18 Expenses	-	-
28 Other contracted services	7687,732.69	6454,587.18
58 Medical expenses	6,144.00	4,852.50
	<u>8322,883.26</u>	<u>7209,488.91</u>
006 Maintenance of Streets/Traces, Local Roads, NHA, etc.		
03 Uniforms	183,617.05	161,256.30
09 Rent/lease (vehicles & equipment)	299,312.80	449,889.46
12 Materials & supplies	4847,491.03	3639,493.59
13 Maintenance of vehicles	643,996.11	704,687.19
15 Repairs & maintenance - equipment	-	1,025.49
16 Contract employment	-	-
17 Training	-	34,200.00
18 Expenses	-	-
28 Other contracted services	1672,740.54	1681,621.68
42 Street lighting	-	2164,500.98
43 Security services	397,121.00	313,360.00
	<u>8044,278.53</u>	<u>9150,034.69</u>
	<u>24554,061.24</u>	<u>24337,949.10</u>

MAYARO/RIO CLARO REGIONAL CORPORATION

**7 - 03 MINOR EQUIPMENT PURCHASES**  
FOR THE YEAR ENDED 30TH SEPTEMBER 2010

	2010	2009
	\$	\$
03 MINOR EQUIPMENT PURCHASES		
001 General Administration		
02 Office equipment	99,373.25	154,604.80
03 Furniture & furnishing	87,481.08	165,611.50
	<u>186,854.33</u>	<u>320,216.30</u>
	<u>186,854.33</u>	<u>320,216.30</u>

# MAYARO/RIO CLARO REGIONAL CORPORATION

## 8 - 04 CURRENT TRANSFERS AND SUBSIDIES FOR THE YEAR ENDED 30TH SEPTEMBER 2010

	2010	2009
	\$	\$
007 Households		
02 Gratuities	38,012.90	66,065.80
	<u>38,012.90</u>	<u>66,065.80</u>
009 Other Transfers		
01 Chairman's fund	3,000.00	10,000.00
	<u>3,000.00</u>	<u>10,000.00</u>
	<u>41,012.90</u>	<u>76,065.80</u>

## 9 - OTHER EXPENSES

Transfer to Chairman's Fund	<u>50,000.00</u>	<u>-</u>
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## 10 - UNSPENT BALANCES

Unspent Balances - Chrysostom Trace	50,904.92	142,442.62
Unspent Balances - Biche Ortoire Rec G'rd	416,000.00	-
Unspent Balances - Rio Claro Rec G'rd	416,000.00	-
Unspent Balances - Edric Connor Park	417,000.00	-
Unspent Balances - Mayaro Rec G'rd	417,000.00	-
Unspent Balances - Ecclesville Rec G'rd	417,000.00	-
Unspent Balances - Algoo Rec G'Rd	417,000.00	-
	<u>2550,904.92</u>	<u>142,442.62</u>