



REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF TRINIDAD AND TOBAGO ON THE FINANCIAL STATEMENT OF THE MAYARO CIVIC CENTRE FOR THE YEAR ENDED 30TH SEPTEMBER, 2014

The accompanying Financial Statement of the Mayaro Civic Centre for the year ended 30th September, 2014 has been audited. The Statement comprise an Income and Expenditure Statement for the year ended 30th September, 2014 and Notes to the Financial Statement numbered 1 to 5.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

2. The management of the Mayaro 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 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 this 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 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 Statement is free from material misstatement.

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

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

OPINION

6. In my opinion, the Financial Statement presents fairly, in all material respects the financial performance of the Mayaro Civic Centre as at 30th September, 2014 and its cash flows for the year then ended in accordance with the cash basis of accounting.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

INCREASED RATES FOR RENTAL OF BUILDING

7. Paragraph 9 of APPENDIX III to Cabinet Minute No. 2767 states:

“APPLICATION FOR USE OF THE CENTRE

...The terms and conditions for use of the Centre shall be determined by the Board of Management.”

7.1 A document titled, “Rental Rates 01.10.13-30.09.14” was produced; however it was not signed nor approved by the Board of Management as stated above.

SUBMISSION OF REPORT

8. 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.

19th July, 2017
PORT OF SPAIN



JR
2017 0719

A handwritten signature in black ink, appearing to read "M. Ali", written over a horizontal line.

MAJEED ALI
AUDITOR GENERAL



**REPUBLIC OF TRINIDAD AND TOBAGO
MINISTRY OF COMMUNITY
DEVELOPMENT**

MAYARO CIVIC CENTRE

FINANCIAL STATEMENT

FOR THE YEAR ENDED

30th September, 2014

MINISTRY OF COMMUNITY DEVELOPMENT
MAYARO CIVIC CENTRE
Income and Expenditure Statement
For the Year Ended 30th September, 2014

	NOTES	30.09.14		30.09.13	
		\$	\$	\$	\$
INCOME					
Balance b/f			557,192.29		386,832.26
Subvention		404,115.00		400,000.00	
Rental of Building		26,125.00		48,300.00	
Rental of Chairs		2,374.50		3,729.75	
Rental of Tables		1,670.00		1,720.00	
Cleaning Fee		4,700.00		4,500.00	
Caution Fee		2,300.00		3,000.00	
Rental of Carpark		500.00		600	
Contributions		Nil		1,000.00	
Stale dated cheques		Nil	441,784.50	2,300.00	465,149.75
TOTAL INCOME			998,976.79		851,982.01
EXPENDITURE					
02 Goods and Services					
01 Travelling		3,462.00		2,880.00	
03 Uniform		4,245.00		5,360.00	
04 Electricity		17,921.96		18,835.86	
05 Telephones		24,732.75		20,446.16	
06 Water and Sewage Rates		3,665.54		4,399.33	
07 House Rates		2,186.25		15,916.03	
10 Office Stationery and supplies		13,852.24		20,505.29	
11 Books and Periodicals		407.10		Nil	
12 Materials and Supplies		6,798.82		7,701.08	
15 Repairs and Maintenance (Equipment)		2,735.00		5,675.00	
17 Training		Nil		3,600.00	
21 Repair and Maintenance (Building)		67,022.59		79,408.59	
23 Fees		378.08		560.13	
37 Janitorial Services		3,208.96		2,294.25	
66 Hosting of Conferences, Seminars and Other Functions		29,545.00		59,428.46	
03 Minor Equipment Purchase					
03 Furniture & Furnishing		28,999.00		7,365.06	
04 other Minor Equipment		13,769.25		13,946.48	
Miscellaneous Board Funds					
Caution Fee (Refund)		2,500.00		3,000.00	
Cleaning Fee (Refund)		2,700.00		4,200.00	
Contingency		88,584.34		19,268.00	
TOTAL EXPENDITURE			316,713.88		294,789.72
BALANCE	3		682,262.91		557,192.29

The attached notes form an integral part of the financial Statement



SIG
Manager

Mayaro Civic Centre

24/09/17




DEPUTY DIRECTOR
Community Development Division

22/08/17.

Notes to the Income and Expenditure Statement
Of the Mayaro Civic Centre
For the Year Ended 30th September, 2014

1. BACKGROUND

The Mayaro Civic Centre was created by the Cabinet Minute #2767 dated December 04, 1975 and is an ambit of the Community Development Division.

This non-profit organization was established to serve the community in the sphere of culture, sports and academics and to be used as an instrument for social education.

This is accomplished through:

- ❖ Coordinating and implementing programmes/seminars which are geared towards awakening the consciousness of the communities to issues that affect their day-to-day functioning.
- ❖ Providing accommodation for Community Meetings, Seminars and Educational lectures.
- ❖ Hosting cultural events and providing accommodation for private functions at affordable rates.
- ❖ Coordinating and implementing short term skill development programmes with a view to improving the quality of life for the people of Mayaro and its environs.

2. ACCOUNTING

The Mayaro Civic Centre accounts are prepared on a cash basis. All accounting procedures are performed in accordance with the Financial Regulations, Chapter 69:01 and Financial Instructions 1965 of the Government of Trinidad and Tobago. The Mayaro Civic Centre has one (1) bank account at the Republic Bank, Mayaro.

Notes to the Income and Expenditure Statement
Of the Mayaro Civic Centre
For the Year Ended 30th September, 2014
Continued

3. BALANCE BANK ACCOUNT

	\$
Total Income -	998,976.79
Total Expenditure -	316,713.88
Balance -	682,262.91

4. STAFF

The Staff of the Mayaro Civic Centre was paid by the Ministry of Community Development, for the fiscal year **October 1st 2013 to September 30th 2014**. The Staff comprise of:

- 1) One (1) Manager
- 2) One (1) Clerk/Typist
- 3) Four (4) Estate Constable
- 4) One (1) Janitor
- 5) One (1) Cleaner
- 6) One (1) Grounds man

5. BOARD OF MANAGEMENT

The last Board of Management was appointed for the period July 2006 – July 2008. For the fiscal year October 1st 2013 to September 30th 2014 there was no Board of Management for the Mayaro Civic Centre.