



REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF TRINIDAD AND TOBAGO ON THE FINANCIAL STATEMENTS OF THE MAYARO CIVIC CENTRE FOR THE YEAR ENDED SEPTEMBER 30, 2008

The accompanying Financial Statements of the Mayaro Civic Centre for the year ended September 30, 2008 have been audited. The Statements comprise an Income and Expenditure Statement-Main Account for the year ended September 30, 2008, an Income and Expenditure Statement-Special Fund Account for the year ended September 30, 2008 and Notes to the Financial Statements numbered 1 to 6.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

2. The management of the Mayaro Civic Centre is responsible for the preparation and fair presentation of these Financial Statements 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 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 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 my audit opinion.

OPINION

6. In my opinion, the Financial Statements present fairly, in all material respects the financial performance of the Mayaro Civic Centre as at September 30, 2008 and its cash flows for the year then ended in accordance with the cash basis of accounting.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

SPECIAL FUND ACCOUNT

7. Instruction no. 215 of Part XIII of the Financial Instructions 1965 states, "*The written authority of the Treasury is required to open an official Bank Account.*"

7.1 The authority for opening this Bank Account was not produced for audit.

DEPOSIT REGISTER

8. Instruction no. 204 (1) of Part XIII of the Financial Instructions 1965 states, "*All Accounting Officers and Heads of Departments receiving deposits shall maintain a Deposit Register in which shall be recorded under the name of the depositor, particulars of all deposits made or withdrawn.*"

8.1 A Deposit Register was not maintained by the entity.

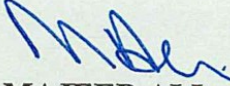
SUBMISSION OF REPORT

9. 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.

2nd August, 2016
PORT OF SPAIN

*Auditor General's Report
Mayaro Civic Centre 2008*




MAJEED ALI
AUDITOR GENERAL

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MINISTRY OF COMMUNITY DEVELOPMENT

MAYARO CIVIC CENTRE

FINANCIAL STATEMENT

01.10.07 – 30.09.08

MAYARO CIVIC CENTRE						
Income and Expenditure Statement - Main Account						
For The Year Ended 30th September, 2008						
		NOTES	30.09.08		30.09.07	
INCOME			\$		\$	
Balance b/f Main				\$439,066.66		\$417,081.86
Subvention			480,000.00		400,000.00	
Rental of Building			16,990.00		10,650.00	
Rental of Chairs			4,113.40		3,922.25	
Rental of Tables			1,480.00		1,935.00	
Cleaning Fee			2,300.00		1,800.00	
Caution Fee			2,500.00		1,800.00	
Fund Raising Event			250.00		440.00	
Stale Dated Cheque	Returned		1,790.00		Nil	
Contributions			1,500.00	\$510,923.40	Nil	\$420,547.25
TOTAL INCOME				\$949,990.06		\$837,629.11
EXPENDITURE						
<i>Personnel Expenditure</i>						
06 Board Stipend			41,100.00		42,000.00	
<i>02 Goods and Services</i>						
01 Travelling			3,243.00		758.00	
03 Uniform			2,400.00		3,988.67	
04 Electricity			14,219.21		10,727.64	
05 Telephone Rates			39,562.41		14,509.30	
06 W.A.S.A			2,437.00		3,812.01	
07 House Rates			3,498.00		3,498.00	
10 Office Stationery / Supplies			21,046.69		15,935.77	
12 Material and Supplies			17,430.17		21,848.21	
15 Repairs and Maintenance (Equipment)			5,248.95		924.00	
17 Training			Nil		3,600.00	
21 Repair and Manintance (Building)			90,816.99		72,241.17	
23 Fees			14,765.75		16,799.04	
37 Janitorial Services			2,070.00		2,012.50	
66 Hosting of Conference			65,411.78		58,871.75	
<i>Minor Equipment Purchase</i>						
03 Furniture & Furnishing			Nil		Nil	
04 Other Minor Equipment			7,685.00		8,000.00	
<i>Miscellaneous Board Funds</i>						
Caution Fee Refund			1,500.00		1,000.00	
Cleaning Fee Refund			1,300.00		1,000.00	
Contingency			151,369.23		117,036.39	
TOTAL EXPENDITURE				\$485,104.18		\$398,562.45
BALANCE MAIN A/C AS AT 30.09.08	3			\$464,885.88		\$439,066.66

The attached notes form an integral part of the Financial Statement

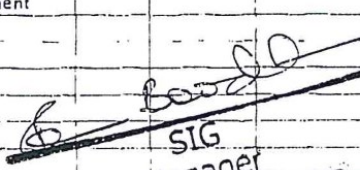
Alleen Verrill
SUPERVISOR

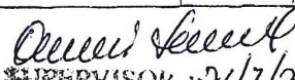
Community Development Division
Nariva/Mayaro 21/7/2016



[Signature]
SIG
Manager
Mayaro Civic Centre

7/7/16

MAYARO CIVIC CENTRE					
INCOME AND EXPENDITURE STATEMENT - Special Fund Account					
FOR THE YEAR ENDED 30 th SEPTEMBER, 2008					
INCOME	NOTES	30.09.08		30.09.07	
		\$	\$	\$	\$
Balance b/f			5,135.68		5,538.68
TOTAL INCOME			5,135.68		5,538.68
EXPENDITURE					
Office and Stationary Supplies		300.00		400.00	
Repair and Maintenance (Building)		2,975.00		Nil	
Hosting of Conference		200.00		Nil	
Fees		20.00		3.00	
TOTAL EXPENDITURE			3,495.00	403.00	
BALANCE SPECIAL FUND A/C	4		1,640.68	5,135.68	
The attached notes form an integral part of the Financial Statement					
 SIG Manager Mayaro Civic Centre					


 SUPERVISOR 2/17/2008
 Community Development Division
 Nariva/Mayaro

Notes to Financial Statements
Of the Mayaro Civic Centre
For the Period 2007 October, to September 2008

1. BACKGROUND

The Mayaro Civic Centre was created by the Cabinet Minute #2767 dated December 04, 1975 and is section of the Community Development Division. During the above period this division was under the ambit of the Ministry of Community Development, and Gender Affairs.

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:

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

2. ACCOUNTING POLICY:

The Mayaro Civic Centre accounts are prepared on a cash basis. All accounting procedures are performed in accordance with the Financial Regulations of Ch 69:01 and Financial Instructions 1965 of the Government of Trinidad and Tobago.

The Mayaro Civic Centre has two (2) bank accounts at the Republic Bank, Mayaro.

1. Main Account
2. Special Fund Account

Notes to Financial Statement of the Mayaro Civic Centre
For the Year Ended 30th September 2008
Continued

3. BALANCE MAIN ACCOUNT

Total Income	\$949,990.06
Total Expenditure	\$ <u>485,104.18</u>
Balance	\$ <u>464,885.88</u>

4. BALANCE SPECIAL ACCOUNT:

Total Income	\$5,135.68
Total Expenditure	\$ <u>3,495.00</u>
Balance	\$ <u>1,640.68</u>

5. STAFF:

The Staff of the Mayaro Civic Centre was paid by the Ministry of Community Development Culture & Gender Affairs, for the fiscal year October 1st, 2007 to September 30th, 2008. The staff comprises 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

6. BOARD OF MANAGEMENT

The Board of Management was appointed for the period July 2006 – July 2008, they assumed duties in December 2006. The Board of Management consists of:

1. One (1) Chairman
2. One(1) Vice Chairman
3. Four (4) Members
4. Two (2) Ex-officio members, Manager and Suprvisor