



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, 2009

The accompanying Financial Statements of the Mayaro Civic Centre for the year ended September 30, 2009 have been audited. The Statements comprise an Income and Expenditure Statement-Main Account for the year ended September 30, 2009 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, 2009 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. All monies from this Account were transferred to the Main Account and as at 30th September 2009, the Special Fund Account had been closed.

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 2009*



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AUDITOR GENERAL

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MINISTRY OF COMMUNITY DEVELOPMENT

MAYARO CIVIC CENTRE

FINANCIAL STATEMENT

01.10.08 – 30.09.09

**MAYARO CIVIC CENTRE
INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30TH SEPTEMBER, 2009**

	NOTES	30.09.09	30.09.08	
INCOME				
Balance b/f	\$	\$464,885.88		\$439,066.66
Subvention		\$380,000.00	\$480,000.00	
Rental of Building		\$19,750.00	\$16,990.00	
Rental of Chairs		\$3,812.75	\$4,113.40	
Rental of Tables		\$1,780.00	\$1,480.00	
Cleaning Fee		\$3,100.00	\$2,300.00	
Caution Fee		\$3,100.00	\$2,500.00	
Fund Raising Event		Nil	\$250.00	
Rental of Keepfit Equipment		Nil	\$1,790.00	
Contributions		Nil	\$1,500.00	\$510,923.40
Amt. Transferred from 02 A/C			\$1,039.68	Nil
Total Income		\$877,468.31		\$949,990.06
EXPENDITURE				
PERSONNEL EXPENDITURE				
06 Remuneration to Board Members		\$2,200.00	\$41,100.00	
Goods and Services				
01 Travelling		\$3,535.00	\$3,243.00	
03 Uniform		\$4,874.75	\$2,400.00	
04 Electricity		\$23,279.50	\$14,219.21	
05 Telephone Rates		\$53,884.33	\$39,562.41	
06 W.A.S.A		\$1,919.09	\$2,437.00	
07 House Rates		\$3,300.00	\$3,498.00	
10 Office Stationery / Supplies		\$11,372.17	\$21,046.69	
12 Material and Supplies		\$23,365.07	\$17,430.17	
15 Repairs and Maintenance (Equipment)		\$4,927.50	\$5,248.95	
17 Training		Nil	Nil	
21 Repair and Manintenance (Building)		\$164,923.52	\$90,816.99	
23 Fees		\$11,781.56	\$14,765.75	
37 Janitorial Services		\$2,320.00	\$2,070.00	
66 Hosting of Conference		\$33,384.50	\$65,411.78	
Minor Equipment Purchase				
03 Furniture & Furnishing		\$14,074.61	Nil	
04 Other Minor Equipment		Nil	\$7,685.00	
Miscellaneous Board Funds				
Caution Fee Refund		\$2,900.00	\$1,500.00	
Cleaning Fee Refund		\$2,900.00	\$1,300.00	
Contingency		\$66,788.03	\$151,369.23	
TOTAL EXPENDITURE			\$431,729.63	\$485,104.18
SURPLUS			\$445,738.68	\$464,885.88
Balance main a/c as at 30.09.09			\$445,738.69	\$464,885.88

The attached notes form an integral part of the Financial Statement



Muriel Samuel
SUPERVISOR
Community Development Division

[Signature]
SIG
Manager 27/7/16
Mayaro Civic Centre

Notes to Financial Statements
Of the Mayaro Civic Centre
For the Period 2008 October, to September 2009

1. BACKGROUND

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

- ❖ Coordinating and implementing programmers / 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.
- ❖ 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

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

However, all monies from the special fund account was transferred to the main account and the special fund account has subsequently been closed on 30.09.09

Notes to Financial Statement
Of the Mayaro Civic Centre
For the Year Ended 30th September 2009
Continued

3. BALANCE MAIN ACCOUNT

Total Income	\$ 877,468.31
Total Expenditure	<u>\$ 431,729.63</u>
Balance	<u>\$ 445,738.68</u>

4. BALANCE SPECIAL ACCOUNT

Total Income	\$ 1,640.68
Total Expenditure	<u>\$ 601.00</u>
Amount transferred to Main Account	<u>\$ 1,039.68</u>
BALANCE	NIL

5. STAFF

The Staff of the Mayaro Civic Centre was paid by the Ministry of Community Development Culture & Gender Affairs, for the fiscal year 1st October 2008 to 30th September 2009. 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 last Board of Management was appointed for the period July 2006- July 2008. However, they assumed duties in December 2006. The Board of Management consisted of:

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