



Entomological Society  
Trinidad and Tobago  
**Administrative Report 2009**

2010 February

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# Zoological Society of Trinidad and Tobago Inc. (ZSTT)

## 2009 Administrative Report

### INTRODUCTION

The 2009 fiscal year proved to be another successful year for the Zoological Society of Trinidad and Tobago (ZSTT) with the commencement of Phase 1 of the Zoo upgrade and the signing of two Memoranda of Understanding with the International Fund for Animal Welfare (IFAW) and the Manatee Conservation Trust (MCT). These partnerships served to enhance conservation initiatives regarding ongoing marine turtle protection at Manzanilla and protection of the Nariva Swamp and its manatee population, as well as, to facilitate the continuation of cetacean research. The partnerships also allowed for the sharing of information, technology, and extended quarantine facilities.

The "Zoo to You" educational outreach project executed jointly with the San Juan Rotary Club grew exponentially during the year, reaching out to thousands of primary school children around the country. In addition, the Zoo's compound was used as a platform to spread information on environmental issues to the public, through the commemoration of special occasions, for example, World Environmental Day.

Membership continued to grow steadily from all sectors of the population, with more active involvement by ordinary members in many of the Society's activities. These ranged from providing voluntary service in the various events undertaken by the Society to participating in the conservation agenda.

The support of the Ministry of Tourism was instrumental in realizing the Society's goals. The Society continues to enjoy a productive relationship with the Ministry, the current Minister, the Honourable Joseph Ross and his executive team. The invaluable support of the Honourable Minister deserves special mention in regard to the resumption of the Zoo upgrade project. Other partnerships which were mutually beneficial to the Society included those with the Forestry Division towards wildlife enforcement and with the Manatee Conservation Trust which facilitated the upgrade project, by providing temporary housing for animals requiring relocation during the upgrade of the Zoo.

### 1. MISSION STATEMENT

The primary mission of the Zoological Society of Trinidad and Tobago Inc. is to oversee the provision and preservation of a representative collection of fauna of Trinidad and Tobago, other animals not indigenous to the twin island State, the introduction of new and curious objects of the animal kingdom; to ensure the efficient operations of a Zoological Park for the recreation and education of its people; and for the protection and conservation of the environment and our native fauna.

## 2. VISION STATEMENT

We are the region's premier organization for the conservation and protection of animal species through education, captive breeding and species' reintroduction, scientific research and sustainable development programmes, while providing an engaging, aesthetically pleasing environment for animals and visitors.

## 3. STRATEGIC PLAN: 2009 - 2014

### Background

The ZSTT was established on 23rd April, 1947. Mr. J.C. Muir, C.M.G., who was at that time Director of Agriculture, was elected the first President of the Society.

The first Governing Body, a council of twelve, was charged with:

1. The responsibility of establishing a Zoological Garden for the advancement of Zoology;
2. The introduction into the Island of new and interesting objects of the Animal Kingdom;
3. The development of greater interest in Zoology in the youth of the Island; and
4. The raising of funds for the purpose of carrying out these objectives.

On 8th November 1952, the Zoological Gardens opened its gates to the public, under the name, Emperor Valley Zoo (EVZ). It was so named after the Emperor butterfly (*Morpho plectes insularis*) which lived in great quantities in the valley at that time. His Excellency, Sir Hubert Rance, the then Governor officially opened the Zoo to the public and graciously gave his patronage to the Society.

At the time of its opening, the Gardens covered an area of 15 acres and consisted of about 10 cages and 127 animals. Today, the Zoo is home to a large collection of specimens with over 232 species and 800 actual specimens.

The ZSTT was declared a Statutory Body by the Statutory Authorities Services Commission by Declaration Order No. 128 of 1968, for the purpose of appointing, transferring, promoting, removing and exercising disciplinary control over persons appointed as monthly paid staff. For operation of the Zoo as a national good, the Society was then supported by the Ministry of Agriculture, followed by the Ministry of Public Utilities and the Environment and since 2006, this responsibility has been assigned to the Ministry of Tourism.

Zoological policy is formulated through consultation between the Curator and the Council. Traditionally, the Zoo's primary function has been to exhibit indigenous fauna, supplemented by exotic species from the Neotropical region of South America and

species from around the world that are conducive to survival in this country. Acquisition of animals or changes proposed for the Zoo's animal collection is made by the Curator with the knowledge and approval of the Council. The Council comprises eleven (11) members representing multi-sectoral and multi-disciplinary perspectives: President, Mr. Gupte Lutchmedial; 1<sup>st</sup> Vice President, Mr. Benjamin De La Rosa; 2<sup>nd</sup> Vice President, Mr. Sundar Seecharan; Treasurer, Ms. Mayia Rampersad; Secretary, Mr. David Boodoo; Ex-Officio Member, Mr. Amroodeen Ali and five (5) ordinary Members.

### **Aims and Objectives**

The ZSTT, recognizing the salience of human-nature relationships and experiences throughout history, has strategically positioned itself to play a pivotal role as follows:

- mitigating the losses to the local genetic pool
- simultaneously maintaining a refuge for threatened, endangered and rare animal and plant communities, as well as, individual species
- reactivation of the nostalgia for the human- natural environment interaction
- inculcation of a lasting preservation ethic in the public through research, information sharing and cultural/recreational programmes of the Zoo.

### **Strengths**

- Expertise of the Council of members of the ZSTT.
- Location of the Emperor Valley Zoo.
- Public education outreach
- Commitment to the revival and release of threatened, at-risk and endangered species through captive breeding.
- Enthusiasm of Staff about the naturalistic ambience in which they work.
- In-house experience and ideas garnered by Staff over the years which can be readily accessed and harnessed to effect improvements of the Zoo's operations.
- Major visitor attraction within the country.

### **Weaknesses**

- Image of the Zoo among some stakeholders, as it pertains to the state of the exhibits' accommodation.
- Employee/management relationship.
- Long delay by the SASC in dealing with disciplinary matters.
- Employee dissatisfaction over the issue of job classification.
- Lack of a co-coordinated Human Resources programme to address Staff concerns and for the resolution of conflicts which necessarily arise on the job from time to time, especially in an environment as dynamic and unique as a Zoological Garden.
- Lack of a concerted, structured Public Relations outreach to promote the Zoo's work, goals and value to society, and to develop and maintain a cogent, prominent image among its various stakeholders in keeping with its stated Vision and Mission.

- Inadequate housing and environmental stimulation for animals.

### **Opportunities**

- Upgrading and/or enhancing the already significant hands-on experience of Staff through the provision of scholarships and grants for training, locally and abroad, in the Life Sciences – Biology, Zoology and animal husbandry – as well as the behavioral sciences.
- A more proactive, persistent pursuit of local-international partnerships by the ZSTT with relevant NGOs, corporate citizens, other Zoological Gardens or parks, Life Science Departments in accredited colleges and/or universities toward the enhancement of the Zoo's skills base, animal collection, access and exposure to pertinent technology and facilities (e.g. DNA testing procedures and equipment), procurement of scholarships for the professional and educational enrichment of Zoo personnel, access to grant funding for equipment and infrastructural improvements and Staff exchanges, particularly in the area of Zookeeping.
- Development of the Zoo as a principal source of baseline data on the region's endemic, endangered, threatened, at-risk and rare faunal species through the conduct of its Captive Breeding and in-situ and ex-situ Science and Research Programmes, as well as a key repository of environmental information relevant to Trinidad and Tobago and the region.
- A proactive involvement in the promotion of a conservation ethic throughout society through enhanced internal and external education programmes: towards this end the Zoo could position itself as a key player in, and advocate of, habitat and biodiversity conservation in the face of rapid urban and industrial development in the finite geographical setting of an island.
- The principal staging area for the breeding of indigenous species, where possible.
- To develop a partnership with the Forestry Division in the areas of enforcement, quarantine, breeding and reintroduction of species.
- Training
- Share genetic material with other Zoos.
- To enhance the enclosures of the Zoo to mirror animal natural habitat.

### **Threats**

- An over-extended staff resulting in decreased motivation to perform duties.
- Disaster preparedness in the event of naturally-occurring or human-induced events in a potentially high-risk environment
- Flight of staff to more lucrative employment opportunities.

## **Towards Self-Sufficiency**

In the context of the ZSTT being empowered to take charge of its financial operations and against the background of a global financial meltdown, the ZSTT feels obliged to explore ways and means of achieving self-sufficiency in the medium and long-term. Steps are being taken to upgrade the facility in keeping with international standards and to focus the exhibits on Neotropical species, with a sample of some exotic species. To be totally self-sufficient, the Zoo would have to depend on the placing of the Zoo and its direction on a purely business and economic footing, solely dependent on the ZSTT's Council to run the Zoo as a business.

The thrust of the ZSTT to forge alliances with both international and national organizations which have a sterling conservation reputation will serve to enhance its reputation. The opportunities now exist for fund-raising to take off at a different level, leveraging on this enhanced reputation. Thus the ZSTT can employ a variety of strategies and target a range of stakeholders to achieve self-sufficiency.

## **Key Strategies**

### **Strategic Priorities:**

#### **Strategic Priority: Promoting Conservation and Stewardship of our Natural Heritage**

Utilizing its wealth of knowledge and skills as reposed in the membership of the Council and the staff of the EVZ<sup>1</sup>, and in partnership with other national and international organizations, such as the Forestry Division, Ministry of Agriculture, Land and Marine Resources (FD), International Fund for Animal Welfare (IFAW) and Omaha's Henry Doorly Zoo, the ZSTT intends to embark on key conservation activities which would serve to achieve the following objectives:

- connect conservation activities and messages directly with the lives of our patrons and the wider public

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<sup>1</sup> At the behest of the Council are veterinarian lecturers with specialties in avian and mammalian biology, a practicing lawyer, an agriculturist, a career forest officer with 19 years wildlife expertise, an herpetologist, an accountant, an HSSE manager in the corporate sector, a community activist and a Deputy Permanent Secretary, under the chairmanship of a business entrepreneur for over 30 years and founder of the Manatee Conservation Trust and the recipient of a Humming Bird National Medal. Advising the Council is a wildlife professional who headed the Forestry Division's wildlife unit for over 15 years with primary responsibility for implementing conservation programmes at the Zoological Society. EVZ staff wildlife professional are headed by a zookeeper/manager with over 30 years experience in the sector and management training from AZA, an assistant curator with a first degree in zoology and hands-on training from foreign zoos as well as a senior zookeeper with widespread training from a number of foreign zoos in North America. Other professionals are on contract to handle animal enrichment, nutrition and research and development.

- protect critically endangered wildlife populations in their native habitats through *ex situ* conservation projects
- mitigate the losses to the local genetic pool through captive breeding and reintroduction programmes
- simultaneously maintain a refuge and gene pool for threatened, endangered and rare animal and plant communities, as well as individual species, whether native or exotic
- inculcate a lasting preservation ethic in the public through the research, information and cultural/recreational programmes of the Zoo.

### **Strategic Priority: Building Capacity and Investing in our Human Resource**

Hand in hand with the physical transformation of the Zoo is the need to integrate and align the staff in order to enhance institutional capacity building for sustainable development. The traditional values and culture which directly influence operational processes will be continuously assessed in order to identify opportunities for improvement. The ZSTT, by tapping into its reserve of expertise, will continue on its mission of closing gaps in skills and knowledge among its employees and will implement the necessary initiatives to produce an efficient and effective work-force.

### **Strategic Priority: Promoting Education of the Zoo Fauna and Addressing Key Conservation and Environmental Issues**

Zoological institutions throughout the world are being transformed into centers for conservation and learning. Animals are possible ambassadors that can help connect people to places they would not otherwise see and inspire them to take action against some of the environmental issues which we experience in our daily lives. In these difficult times the role of a modern zoological institution has evolved in response to the urgency of this mission. We will strive to connect people with nature through living collections of wildlife in a manner that encourages stewardship of natural resources, habitats and the ecological fabric that supports all residents of Planet Earth. The ZSTT can achieve this present day drive by optimizing its already existing resources and partnering, where necessary, with both national and international organizations to promote the required goals and objectives.

As we move into the next century, the importance of zoos as “living labs” where education, research and field programmes will work to ensure the preservation of wild habitat and species survival will only grow. In this regard, the Emperor Valley Zoo will also continue to play a role in public education about the global environment. Expanding our communication efforts through public awareness, heightened general media efforts and online activities will help extend our influence.



## **Strategic Priority: Providing Recreational Opportunities for the Public**

As the concern about violence and crime in this country grows, people will seek safe havens to spend leisure time. The Zoo provides the attractive balance between the illusion of mild adventure with wild animals in a controlled environment that traditionally guarantees personal safety.

Approximately 200,000 persons visit the zoo annually. This can be increased by modifying existing infrastructure and surroundings and implementing new ideas. Also, more attention must be given to flattening peak attendance patterns through focusing on off-peak attendance periods.

### **4. FINANCIAL OPERATIONS**

In the area of supplementing of financing for the operations of the Emperor Valley Zoo only, the Society falls under the ambit of the Ministry of Tourism. The ZSTT submits to the Ministry of Tourism an annual projected Income and Expenditure Budget for the Zoo which is approved by the Council. The Ministry of Finance assesses the request as part of the total budgetary allocation process for other Ministries, and a revised version is normally approved in the yearly budget of the Government. Funds are released from the Consolidated Fund on a monthly basis upon request made by the Zoo. This is accompanied by proper justification and explanations, and released according to the availability of funds.

Zoo income is usually generated from gate receipts, subscriptions by members of the Society, donations and deeds of covenant, and special events.

See Appendix 1 for the un-audited financial statement for the ZSTT for fiscal year 2009.

### **5. HUMAN RESOURCES**

The Emperor Valley Zoo staff is comprised of three (3) sections – Administration, Maintenance and Zookeeping. These employees are either daily or monthly-paid. Monthly paid employees are appointed by the Statutory Authorities' Service Commission (SASC), in accordance with Clause 5 (1) of the Statutory Authorities' Service Commission Act, Chap. 24:01 wherein the SASC has the power "to appoint persons to be or act as officers and to transfer, promote, remove and exercise disciplinary control over persons so appointed." Daily paid workers are hired directly by the Curator on behalf of the Council of the ZSTT.

The Curator and his staff manage the daily operations of the Zoo, implementing policies established by the Council in accordance with Ordinance 12 of 1952, (Appendix IV refers).

In the Zookeeping Department, a Keeper 1 can work his way up to the Curator position, following the acquisition of the necessary qualifications. Maintenance employees can graduate from Repair Man 1 to Works Supervisor.

Only monthly paid workers are assessed by Performance Appraisal Reports every six (6) months. Promotions are usually on the basis of seniority derived from tenure of service. Qualifications may also be taken into consideration. Recruitment and selection are done by advertisements produced by SASC after liaison with the ZSTT.

Terms of reference related to Job Description, conditions of employment such as Sick Leave eligibility, Vacation Leave or Salaries reside with the Chief Personnel Officer. Trade Union representation is provided by the NUGFW for the daily paid staff.

## **6. ORGANIZATIONAL STRUCTURE**

There are 3 main levels of authority (*See Appendix II for more details*). At the apex of the hierarchy, four governing bodies co-exist, namely: the Council, Statutory Authorities Service Commission (SASC), Ministry of Tourism and the Chief Personnel Officer (CPO). The Council is headed by a President and comprises a multi-sectoral and multi-disciplinary membership which handles day-to-day decision making and policy. In respect of technical aspects and development of the Society's agenda, the President is supported by a Zoo Consultant, hired on contract for a period of three (3) years. The SASC controls Employment, Discipline, Termination and Promotions. Funding is provided by the Ministry of Tourism while Terms & Conditions of Employment are handled by the CPO.

Directly under this four-part headship falls the Curator who is responsible for the day-to-day running of the Emperor Valley Zoo (EVZ). At the third level of the hierarchy is the Assistant Curator. The portfolio of the Assistant Curator encompasses the three (3) main divisions of the EVZ, namely, Keepers, Maintenance and Office Staff. Each division carries its own structure. The most senior Keepers are ranked as Zookeeper III while the most junior are ranked as Zookeeper I. Currently the staff comprises 1 ZooKeeper III, 2 ZooKeepers II; and 18 ZooKeepers I. Under Maintenance, the Works Supervisor manages a complement of 21 persons ranging from Foreman, Repairmen, Welders, Gardeners/Groundsmen and Labourers. Office staff includes 1 Clerk I, 1 Typist, 1 Office Assistant, 3 Cashiers/Customer Service representatives and an Accounting Unit of 3 persons.

Four (4) persons have been employed on contract by the ZSTT: Temporary Biologist, Research Officer, Enrichment Officer and Groundsman/Handyman. These positions provide a much needed service, both professionally and otherwise and will be regularized pending the approval by Cabinet of the proposed organizational structure.

Training Sessions for Keepers are run throughout the year for a period of three (3) months per session. These courses are designed to improve the quality of Zookeeping at the EVZ using interactive lectures and field trips.

## **7. PROCUREMENT OF RESOURCES**

All items/works for procurement are accessed in accordance with the Accounting Procedures Manual for the ZSTT, a document prepared in 2002 and approved by the Ministry of Finance before its implementation

## **8. INDUSTRIAL RELATIONS**

The Trade Union representative for Maintenance Staff is the National Union of Government and Federated Workers (N.U.G.F.W.) while Keepers are represented by the Emperor Valley Zoo Staff Association. As far as possible, issues are managed through conflict resolution.

## **9. COMMUNITY SERVICE PROGRAMMES**

For fiscal year 2009, the ZSTT engaged in the following Community Service Programmes:

i) *Leatherback Turtle Monitoring and Protection Programme*: This programme commenced in 2008 in conjunction with the International Fund for Animal Welfare (IFAW) and continued in 2009. It involved nightly patrols at Manzanilla during March to August and education of villagers on turtle protection. Since its inception, the number of turtles slaughtered during nesting season has reduced and the general attitude of villagers toward the endangered species has begun to change. For the 2009 nesting season, only one (1) turtle was lost to poachers and 20 washed ashore, some having drowned by fishing nets offshore. Zookeepers participated in nightly patrols up to three times per week.

ii) *"Non-invasive Cetacean Research, Monitoring and Outreach Project"* (CMP): This was done in conjunction with IFAW, in an attempt to ascertain the extent to which marine mammals are present in waters surrounding Trinidad and Tobago. Those mammals of interest are: Porpoises, Dolphins, and Whales. Methods include interviewing fisher folk from coastal and fishing communities and use of a hydrophone.

iii) *Internship Programme*: The ZSTT engaged in accommodating an intern, Ms. Cristina Bennett, from the Maple Leaf International School (MLIS), which started in September 2009. This programme will continue into the new fiscal year until January 2010. This

internship is being done on a credit basis as part of the Co-operative Education course run at the school. This course affords students the opportunity to intern at workplaces consistent with their career goals.

iv) *Annual Children's Christmas Treat*: This is provided with the assistance of the E-zee Riders Motorcycle Club to children across the country as part of the ZSTT's social corporate responsibility. The programme ran for 3 weekends in December 2008 where thousands of children benefitted from treat bags, gift giveaways, Santa Claus attendance and face painting.

## **10. AUDIT**

A copy of the general accounting procedures which include internal audit procedures is attached as Appendix III. This remains unchanged from that provided in the 2008 Administrative Report. There is no Internal Auditor on staff, however the Treasurer is charged with the audit function as stipulated in the Bye-Laws of the Zoological Society of Trinidad and Tobago which was incorporated by Ordinance No. 12 of 1952. A copy of this Ordinance is attached as Appendix IV. Monthly reports on expenditure are prepared and audited by the Treasurer before submission to the Ministry of Tourism.

In January 2009, two (2) Accounts Clerks were hired on contract as part of the Accounting Unit. Oversight for this Unit is provided by the Treasurer of the ZSTT.

## **11. SPECIAL PROJECTS/STATISTICS - Accomplishments 2009**

### **11.1 Development and Enhancement of the Emperor Valley Zoo**

Following the review of the development and enhancement project as requested by the Cabinet, by a four- person Committee of Experts under the chairmanship of the Deputy Permanent Secretary, Ministry of Tourism during August-September 2008, which recommended that the project proceed in its original intent, the contract was signed with NLBA and Associates so that construction work could begin in January 2009. The sod-turning ceremony took place in April 2009 to commemorate the start of Phase I construction work, with project management by the Tourism Development Company Ltd. (TDC). In order to accommodate animals which are temporarily displaced as a consequence of the project, the Council approved the development of an offsite facility to provide housing. For the 2009 fiscal year, site preparatory works were initiated and cages for psittacines (parrots, macaws and kin) were completed. The feasibility study for the establishment of a Zoological Park at the proposed site at Chickland, Central Trinidad was conducted by Lee Young and Partners. The report with recommendations was reviewed by the Council and submitted to the Ministry of Tourism for its consideration.

## **11.2 Institutional Strengthening**

### **Staffing:**

- The Statutory Authorities Service Commission has approved the following appointments:
  - Mr. Nirmal Biptah, Assistant Curator as Ag. Curator from 26 October, 2008 retroactive to 2006.
  - Ms. Elena Hernandez as Ag. Assistant Curator from 07 October, 2008 for a period of six months, and renewed subsequently for two additional six-month terms.
- Renewal of contract of one Temporary Biologist, Ms. Laura Tardieu with effect from January 2009 for a one year period.
- Renewal of contract of one Research Assistant, Ms. Shari Wellington with effect from July 2009 for a one year period.
- Employment on contract of one Enrichment Officer, Ms. Reisha Boodram who was hired in March 2009 for a one year period.
- Employment on contract of 2 Accounts Clerks, Ms. Riana Mohammed and Ms. Mala Ramnath in January 2009 to form part of the Accounting Unit for a three-year period.

### **Organizational Restructuring:**

- A proposal to create professional positions on contract (Curator/Manager, Zoologist, Biologist, and full-time Veterinarian) and upgrade the zookeeping positions was submitted by the Ministry of Tourism to the Public Management Consulting Division, Ministry of Public Administration for consideration prior to submission to Cabinet.

### **Training of Staff:**

- One 3-month Training Session was conducted for a total of 25 Zookeeping staff on animal behaviour by the Zoo Consultant, Mrs. Nadra Nathai-Gyan and external resource persons.
- The Ag. Curator attended a 2-week training course in zoo management conducted by the Association of Zoos and Aquariums (AZA) held at Wheeling College, West Virginia, USA in February 2009. This training is ongoing through the implementation of AZA standards at the EVZ.
- The Temporary Biologist was provided a one-month internship at the Henry Doorley Zoo, Omaha in Jan-Feb 2009.
- The President of the ZSTT and the Curator attended the AZA Workshop in Portland, Oregon during the period 15-19 September, 2009.

### **11.3 Annual Visitation**

A total of 195,056 paying patrons visited the Zoo for fiscal year 2009 with a further 9,000 visiting on a complimentary basis.

Increased entrance fees to the Zoo of \$15.00 per adult and \$7.00 per child under 12 years were approved at the Annual General Meeting of the Society held in August 2009 for implementation on October 1st.

### **11.4 Conservation Activities**

- **Breeding of the following Endangered Species:**

<b>Red Brocket Deer</b>	<b>Scarlet Macaw</b>
<b>Rufous vented Chacalaca</b>	<b>Squirrel Monkey</b>
<b>Mandrill</b>	<b>Red Howler Monkey</b>
<b>Blue and Gold Macaw</b>	<b>Guyana Tree Boa</b>
<b>Scarlet Ibis</b>	<b>African Spur-thigh/Spurred Tortoise</b>
  
- **The EVZ partnered with IFAW as well as the Manatee Conservation Trust for:**
  - **Nightly Leatherback Turtle Patrols on the Manzanilla beach front during March to August by a minimum of 4 persons per night. Nightly patrol teams comprised up to three (3) Zookeepers along with Game Wardens and Manatee Conservation Trust officials. Although one slaughter occurred, the offenders were pursued by officers on patrol. One of the three offenders was apprehended, charged and fined. Team members were able to rescue 18 lost/disoriented turtles from roadways and other dangerous environments. For the season, between 58-100 turtles were observed nightly.**
  - **Successful release of 6 pairs of captive-bred Blue and Gold Macaws into the Bush Bush Wildlife Sanctuary in July 2009 following a period of rehabilitation on site.**
  - **Formalization of implementation of the "Non-invasive Cetacean Research, Monitoring and Outreach Project" (CMP) from January to April as a follow-up to the IFAW's 2006 survey conducted in the Caribbean. The methodology involved interviewing fishermen at bona fide fishing ports around Trinidad and in Tobago; and two hydrophone exercises off the east and north-west coasts. Also, the**

research vessel "*Rescue I*" was acquired March 2009 and launched in August 2009 to aid with future phases of the project.

- Development of an Offsite Facility at Plum Road, Manzanilla: a quarantine/breeding/temporary housing facility formalized in 2009 through a lease arrangement to:
  - house seized animals and court exhibits
  - facilitate the development of a biological park which the ZSTT can undertake activities contributory to the recovery of endangered species
  - hold excess stock from the EVZ, especially endangered species for breeding and re-introduction purposes
  - The resulting facility will be in accordance with international standards as prescribed by the AZA.
- The ZSTT/EVZ continues to partner with the community-based NGO, Manatee Conservation Trust, for beach cleanups and Manatee surveillance.

#### **11.5 Provision of Technical Services**

- **Exchange Visit to the Guyana Zoo**  
The President, 1<sup>st</sup> Vice President and Ag. Curator visited the Guyana Zoo in July 2009 in keeping with the signed MOU between both parties.
- **Visit by General Manager, Guyana National Parks Commission**  
As part of the collaboration envisaged by the MOU between the ZSTT and the Guyana National Parks Commission, the General Manager, Guyana National Parks Commission, Ms. Yolanda Vasconcellos, was hosted by the ZSTT for a one-week period in June 2009.
- **Training in Handling of Animals**  
In September, about 50 Regiment officers from France, Martinique and Trinidad and Tobago were trained in the handling of wild fauna, inclusive of venomous snakes, by Zookeeper Delbert Charleau.
- **Working Partnerships for the Rescue/Retrieval of Animals**  
The Zoo collaborates with the Forestry Division for the seizure of illegal pets from homes and businesses. Through collaboration with the Manatee Conservation Trust, these animals can be housed at newly developed facilities in Plum Road, Manzanilla as well as at the Zoo's recently expanded quarantine facilities. The Zoo also conducts animal rescues in response to

distress calls from residential and urban areas as often as necessary. A number of snakes, caimans and birds of prey have been returned to the wild without harm as a result.

- **Enrichment of Exhibits** – The Zoo hosted Ms. Mandi Olsen of the Henry Doorly Zoo in Omaha, Nebraska (U.S.A.) who lectured to Zookeepers on Animal Behaviour/Enrichment in March 2009 and provided practical demonstrations.

### **11.6 Participation in Events**

- A one-week exhibition was held at the Zoo in recognition of World Wetlands Day celebrated on February 2<sup>nd</sup> 2009.
- A three-week educational exhibition was successfully held at the Zoo from 10-28 August 2009 to accommodate the normal increase in visitors over the vacation period. The organizations represented throughout the exhibition were: Manatee Conservation Trust, Forestry Division, Pointe a Pierre Wildfowl Trust, the Zoological Society of Trinidad and Tobago, and the Emperor Valley Zoo.
- A one-day exhibition was held on 24<sup>th</sup> September 2009 in commemoration of Republic Day.
- The ZSTT in collaboration with the San Juan Rotary Club launched an educational outreach programme, “Zoo to You” in October 2008, catering for weekly visits to schools nationwide. More than 30 schools have benefited from this project.
- In August 2009, the Petting Zoo was a major attraction at the Tourism Park hosted by the TDC at Pier 1, Chaguaramas over a 3-day period.
- World Animal Day was celebrated by the Zoo from 03 - 05 October 2008 with free entry to all patrons and exposure to the Petting Zoo.

### **11.7 Partnerships**

- **International Fund for Animal Welfare (IFAW)** – An MOU was signed in November 2008 that will allow for the transfer of information and technology between the two organizations. In addition, the ZSTT through the Office of the President will serve as the local IFAW office.
- **Manatee Conservation Trust** – An MOU was signed in November 2008 to develop joint conservation programmes in manatee rehabilitation, marine turtle conservation, cetacean research and provision of quarantine facilities.



- **Forestry Division, Ministry of Agriculture, Land and Marine Resources** – A draft is under review by the Conservator of Forests in order to formalize the collaboration which currently exists between both institutions, especially in the area of wildlife enforcement. The management team and zookeepers assist in the identification of exhibits and quarantine and care of court exhibits and confiscated species; as well as support marine turtle protection efforts at Manzanilla beach.
- **Guyana Animal Farm** - An MOU was signed with this organization in order to develop relationships for animal acquisition and breeding programmes.

**ZOOLOGICAL SOCIETY OF TRINIDAD & TOBAGO**

**UN-AUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30<sup>TH</sup> SEPTEMBER, 2009**

**ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO**

**BALANCE SHEET  
AS AT 30TH SEPTEMBER 2009**

	<b>Notes</b>	<b>2009</b>	<b>2008</b>
<b>ASSETS</b>			
<u>Non-Current Assets</u>			
Property, plant and equipment		<u>5,566,872</u>	<u>5,387,968</u>
<u>Current Assets</u>			
Cash on hand		29,730	62
Cash at bank		2,850,222	4,054,279
Accounts receivable and prepayments		181,319	112,765
		<u>3,061,270</u>	<u>4,167,106</u>
Total assets		<u>\$ 8,628,142</u>	<u>\$ 9,555,074</u>
 <b>EQUITY AND LIABILITIES</b>			
<b>Equity and Reserves:</b>			
Accumulated Fund		1,739,963	2,668,065
Capital Reserve		2,901,117	2,901,117
Capital grant		3,924,709	3,924,708
Cincinnati Zoo Fund		14,284	14,284
Education Fund		4,172	4,172
		<u>8,584,245</u>	<u>9,512,346</u>
 <u>Current Liabilities</u>			
Accounts payable and accruals		<u>43,897</u>	<u>42,728</u>
Total Equity and Liabilities		<u>\$ 8,628,142</u>	<u>\$ 9,555,074</u>

President: \_\_\_\_\_

Treasurer: \_\_\_\_\_

Secretary: \_\_\_\_\_

The attached notes form an integral part of these financial statements.

**ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO**

**STATEMENT OF INCOME AND EXPENDITURE  
AS AT 30TH SEPTEMBER 2009**

Notes

	2009	2008
<b>INCOME</b>		
Gate Receipts	1,233,974	1,322,245
Subscriptions and donations	111,490	5,785
Government Grant- Subvention	5,999,516	5,869,327
Other income	2,864	85,855
Capital grant	300,000	218,570
Rent	64,773	43,565
Bank interest	14,817	48,092
	<u>7,727,435</u>	<u>7,593,439</u>
<b>EXPENDITURE</b>		
Advertising and promotions	92,159	48,426
Amortisation - Development Programme	196,713	218,569
Audit fees	15,198	22,000
Books/periodicals	4,440	1,296
Depreciation	171,929	182,247
General insurance	168,298	90,200
Group health	5,598	6,642
Janitorial Services	-	19,888
Material supplies, food and medicine	1,557,196	883,422
Other Contracted Services & Janitorial Services	55,145	-
Other Expenses	-	52,073
Official Entertainment	13,141	-
Office Expenses	29,227	28,970
Professional fees	-	37,657
Rates and taxes	268,514	294,619
Retirement Benefits	44,326	-
Remuneration to Board Members	198,800	161,300
Repairs and maintenance - motor vehicle	39,925	51,202
Repairs and maintenance - building	1,018,528	437,349
Salaries, wages and national insurance	3,842,202	3,618,181
Security	443,691	467,858
Telephone and electricity	240,911	168,059
Training and overseas travel	143,364	64,988
Travelling	42,061	5,303
Uniforms	74,171	52,882
	<u>8,665,537</u>	<u>6,912,131</u>
Net profit for the period	<u>\$ (928,102)</u>	<u>\$ 681,308</u>

**ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO**

**STATEMENT OF CHANGES IN EQUITY AND RESERVES  
FOR THE YEAR ENDED 30TH SEPTEMBER 2009**

	Accumulated Fund	Capital Reserve	Capital Grant	Cincinnati Zoo Fund	Education Fund	Total
<b><u>Year ended 30th September 2008</u></b>						
Balance at beginning of the year	1,986,757	2,901,117	3,943,278	14,284	4,172	8,849,608
Surplus attributable to members	681,308	-	-	-	-	681,308
Capital grant received	-	-	200,000	-	-	200,000
Transfer to income and expenses	-	-	(321,856)	-	-	(321,856)
Balance at end of the year	<u>\$ 2,668,065</u>	<u>\$ 2,901,117</u>	<u>\$ 3,821,422</u>	<u>\$ 14,284</u>	<u>\$ 4,172</u>	<u>\$ 9,409,060</u>
<b><u>As at 30th September 2009</u></b>						
Balance at beginning of the year	2,668,065	2,901,117	3,821,422	14,284	4,172	9,409,060
Surplus attributable to members	(928,102)	-	-	-	-	(928,102)
Capital grant received	-	-	300,000	-	-	300,000
Transfer to income and expenses	-	-	(196,713)	-	-	(196,713)
Balance at end of the year	<u>\$ 1,739,963</u>	<u>\$ 2,901,117</u>	<u>\$ 3,924,709</u>	<u>\$ 14,284</u>	<u>\$ 4,172</u>	<u>\$ 8,584,245</u>

**ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH SEPTEMBER 2008**

	2009	2008
<b>Cash flows from operating activities:</b>		
<b>Net profit for the year</b>	(928,102)	681,308
<b>Adjustments to reconcile profit to net cash from operating activities:</b>		
Depreciation	171,929	182,247
Amortisation - Development programme	196,713	218,569
Loss on disposal of asset	-	-
<b>Operating profit before changes in working capital</b>	<u>(559,460)</u>	<u>1,082,124</u>
<b>Changes in working capital</b>		
Accounts receivable and prepayments	(181,319)	(53,671)
Accounts payable and accruals	(43,897)	(471,293)
	<u>(784,676)</u>	<u>557,160</u>
<b>Financing Activities</b>		
Capital Grant received	300,000	200,000
Capital Grant - amortisation	(196,713)	(218,569)
<b>Net cash inflows from financing activities</b>	<u>103,287</u>	<u>(18,569)</u>
<b>Investing Activities</b>		
Proceeds on sale of property, plant and equipment	-	-
Purchase of property, plant and equipment	(547,546)	(615,076)
<b>Net cash outflows from investing activities</b>	<u>(547,546)</u>	<u>(615,076)</u>
<b>Net increase in cash and cash equivalents</b>	(1,228,935)	(76,485)
<b>Net cash and cash equivalents at beginning of the year</b>	4,108,887	4,130,826
<b>Net cash and cash equivalents at end of the year</b>	<u>\$ 2,879,952</u>	<u>\$ 4,054,341</u>
<b>Represented by:</b>		
Cash in hand	29,730	62
Cash at bank	2,850,222	4,054,279
	<u>\$ 2,879,952</u>	<u>\$ 4,054,341</u>

# ZOOLOGICAL SOCIETY OF TRINIDAD & TOBAGO

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> SEPTEMBER, 2009.

### 1. Incorporation and Principal Activity

The Society was incorporated by ordinance 12 of 1952. Its principal activity is the operation of the Emperor Valley Zoo.

### 2. Statement of Accounting Policies

#### (a) Basis of Accounting

These financial statements have been prepared on the historical cost convention with reference to International Accounting Standards approved in Trinidad & Tobago. The existences of material items covered by these standards are disclosed. No account has been taken for the effects of inflation.

#### (b) Property, plant and equipment

Premise and Equipment are stated at historical cost, except for building, fences and cages. Depreciation is provided on the reducing balance basis at varying rates, which are sufficient to write off the cost of the assets over their estimated useful lives.

The rates charged are as follows:

Building, Fencing & Cages	2%
Plant and Equipment	25%
Furniture and Fixtures	25%
Office Equipment	10 – 25%
Motor Vehicle	25%
Minor Equipment	25%
Development Programme	10%

The animal exhibits at the Zoo value by the curators are not reflected in these financial statements.

#### (C) Reporting Currency

These financial statements are expressed in Trinidad & Tobago dollars

### 3. Short Term Financial assets And Liabilities

The Carrying amount of short term financial assets and liabilities comprise cash debtors, payables and other liabilities are a reasonable estimate of their fair values because of the short maturity of these instruments.

### 4. Government Grants

Government Grants are accounted for using the "Income approach," that is the Grants are recognized as income and matched with the associated costs which the grant is intended to compensate. This may be over one or more periods depending on the type of Grant received.

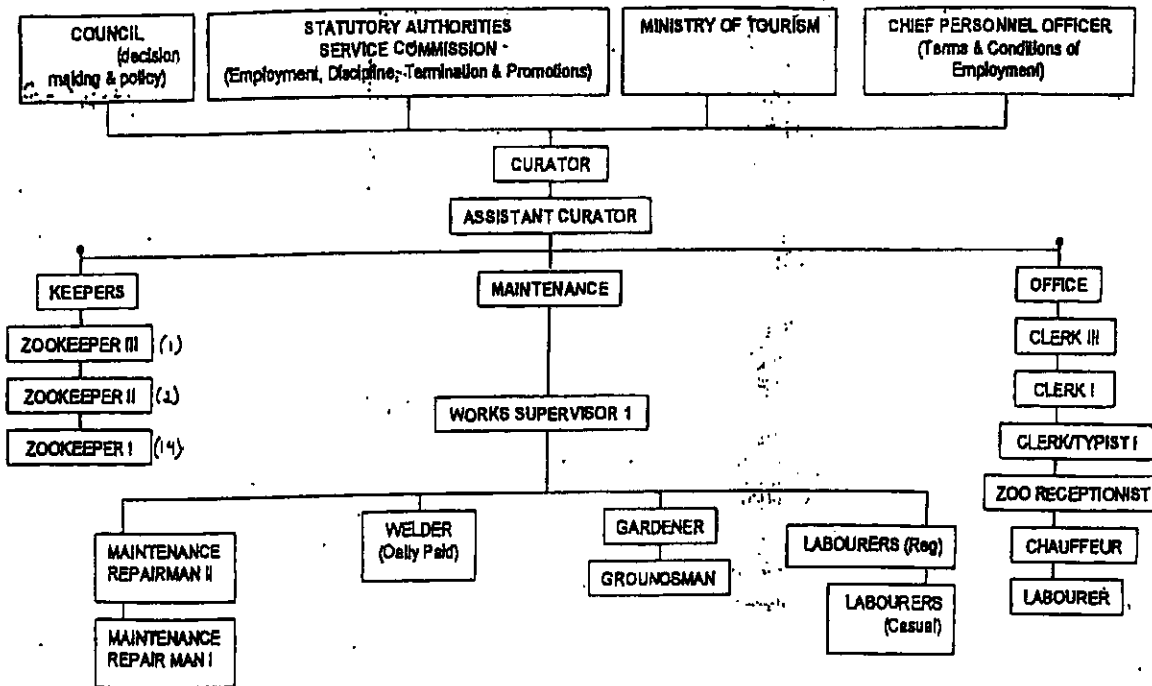
Grants related to Income are credited to the Income statement in the period to which it relates. Grants related to assets are shown by deducting the grant in arriving at the carrying amount of the assets and there fore recognized as income over the life of the asset.

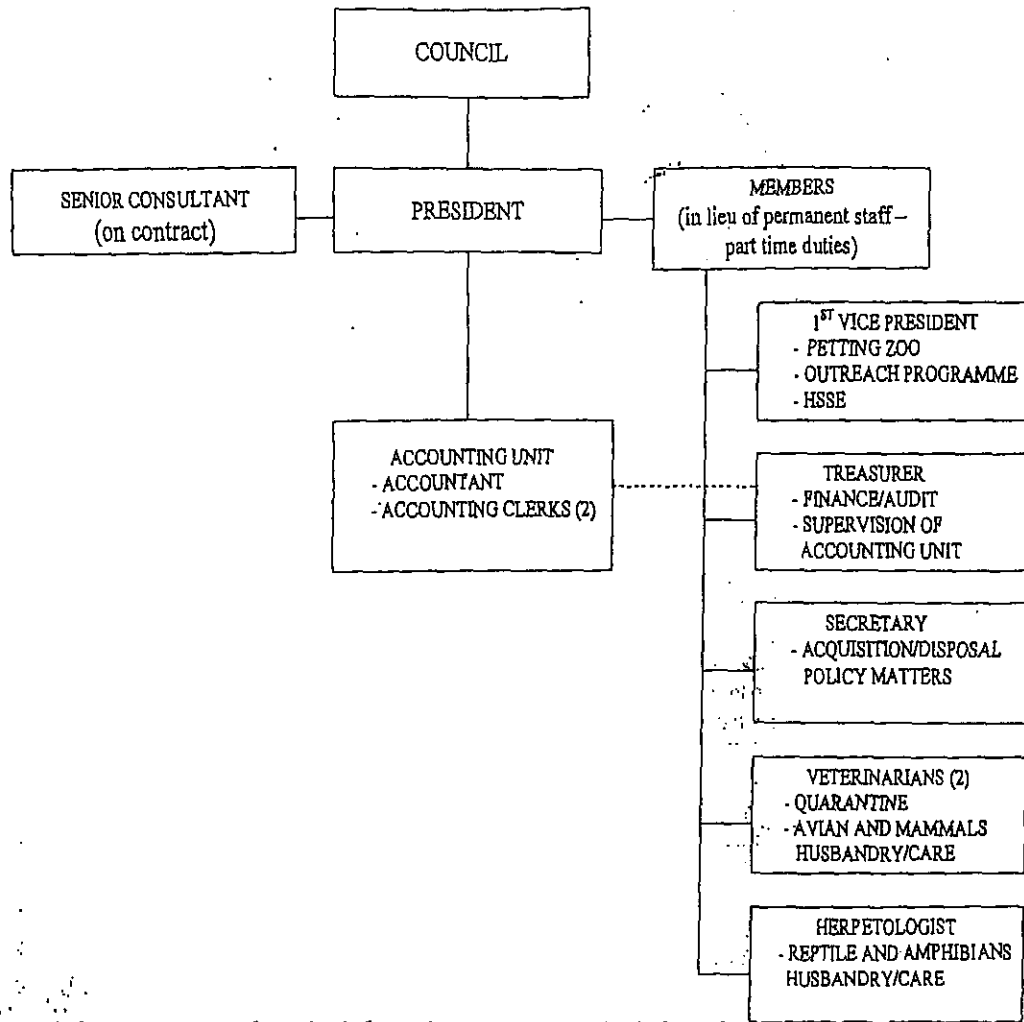


# APPENDIX II

## ORGANISATIONAL CHART

### ZOOLOGICAL SOCIETY OF TRINIDAD & TOBAGO INC.





ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO  
PROPERTY PLANT AND EQUIPMENT

AS AT 30TH SEPTEMBER 2009

3 Property, plant and equipment

	Building, Fencing & Cages	Plant & Equipment	Furniture & Fixtures	Office Equipment	Motor Vehicle	Minor Equipment	Development Programme	Total
<b>Cost</b>								
As at 1st October 2008	3,519,894	367,172	247,115	199,220	1,148,312	673,892	3,224,984	\$ 9,380,589
Additions	-	66,602	10,858	63,350	270,950	135,786	-	\$ 547,546
Disposals	-	-	-	-	-	-	-	\$ -
At 30th September 2009	3,519,894	433,774	257,973	262,570	1,419,262	809,678	3,224,984	\$ 9,928,135
<b>Accumulated Depreciation</b>								
As at 1st October 2008	1,270,124	353,028	202,198	140,676	499,237	269,499	1,257,859	3,992,621
Charge for the year	19,593	15,516	13,265	22,156	49,771	51,628	196,713	368,642
Disposals	-	-	-	-	-	-	-	-
At 30th September 2009	1,289,717	368,544	215,463	162,832	549,008	321,127	1,454,572	4,361,263
<b>Net Book Value</b>								
At 30th September 2009	\$ 2,230,177	\$ 65,230	\$ 42,510	\$ 99,738	\$ 870,254	\$ 488,551	\$ 1,770,412	\$ 5,566,872
At 30th September 2008	\$ 2,249,770	\$ 14,144	\$ 44,917	\$ 58,544	\$ 649,075	\$ 404,393	\$ 1,967,125	\$ 5,387,968

# Zoological Society of Trinidad and Tobago Inc.

## Accounting Procedures Manual



August 2002

I General Procedures

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO INC ACCOUNTING PROCEDURES MANUAL	Manual No Date:	Supersedes	Current Ver. 1.0
SUBJECT: GENERAL PROCEDURES			

## Introduction

The Zoological Society of Trinidad and Tobago Inc., (ZSTT) as a statutory Body is required to prepare monthly and annual financial accounts based on the policies and procedures in this manual. These policies and procedures are designed to safeguard the ZSTT assets and accurately record transactions conducted by ZSTT so that the statutory financial statements reflect a true and fair view of ZSTT financial position.

The management and accounts staff of the Emperor Valley Zoo will be responsible for ensuring that these policies and procedures are adhered to. Any deviation from these policies should be approved by ZSTT Council documented and circulated to all members of staff.

ZSTT is also required to submit certain prescribed financial information to the appropriate Minister in accordance with section 40 (1) and (2) of the Exchequer and Audit Act, Chapter 69:01.

## Basis of Accounting

ZSTT shall prepare its financial statements using International Accounting Standards (IAS). The financial statements should comply with all the requirements of each applicable IAS and Interpretation of the Standing Interpretations Committee (SIC). Where there is no specific requirements, the Council should develop policies to ensure that the financial statements provide information that is reliable and relevant to the decision-making needs of the users. The financial statements should be based on the following five fundamental accounting assumptions.

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(i) Going Concern

This states that financial statements are normally prepared on the assumption that an enterprise is a going concern and will continue in operation for the foreseeable future.

(ii) Consistency and Presentation

It is assumed that accounting policies; are consistent from one accounting period to another. A change in accounting policy should be made only if (i) a significant change in the nature of the operations of the enterprise or a review of its financial statement presentation demonstrates that the change will result in a more appropriate presentation of events or transactions or (ii) a change in presentation is required by an IAS or an SIC.

(iii) Accrual Basis of Accounting

An enterprise should prepare its financial statements, except for cash flow information, under the accrual basis of accounting. Under the accrual basis of accounting, transactions and events are recognised when they occur and they are recorded in the accounting records and reported in the financial statements of the period to which they relate.

(iv) Materiality and Aggregation

Each material item should be presented separately in the financial statements. Immaterial amounts should be aggregated with amounts of a similar nature or function and need not be presented separately.

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(v) Offsetting

Assets and liabilities should not be offset except when offsetting is required or permitted by an IAS.

**Financial Statements**

The Financial Statements of ZSTT will be prepared under the historical cost convention modified to give effect to the revaluation of Fixed Assets and investments (where applicable)

A complete set of financial statements for ZSTT will include the following:

- Balance Sheet;
- Income and Expenditure Account
- Cash Flow Statement; and
- Accounting policies and explanatory notes.

**Reporting Currency**

The financial statements of ZSTT shall be expressed in Trinidad and Tobago Dollars (TTD). Transactions denominated in foreign currencies should be translated at the rates of exchange ruling at the dates of the transactions.

At the reporting date, all monetary assets and liabilities denominated in foreign currencies should be translated into TTD at the weighted average selling rates of exchange as published by the Central Bank of Trinidad and Tobago. Gains and losses arising as a result of this re-translation should be recorded in the income and expenditure account.



ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO INC ACCOUNTING PROCEDURES MANUAL	Manual No Date:	Supersedes	Current Ver. 1.0
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### Safeguarding of Accounting Records and Source Documents

The management of the Emperor Valley Zoo shall ensure that all accounting records are properly filed and stored in a safe and secure (preferably fire-proof) location. Trinidad and Tobago law requires that these documents are kept for at least six years.

### Journal Vouchers

The accounting system requires the use of general journal vouchers to update ZSTT system for various transactions. Additionally, all journal vouchers must be approved by The Accountant/Clerk 111 who should ensure that the vouchers are accurate and have been prepared on the basis of appropriate supporting documentation.

Certain recurring adjusting journal entries, are made every period (e.g. depreciation) and the Treasurer should identify these journal entries for posting to the general ledger in each accounting period.

## I.1 Procedure - Posting General Ledger Transactions

### I.1.1 Policies

I.1.1.1 Only approved journal entries could be posted to the general ledger account.

I.1.1.2 On a monthly basis all activity should be posted to the general ledger.

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ACCOUNTING PROCEDURES MANUAL  
SUBJECT: GENERAL PROCEDURES

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## I.1.2 General

I.1.2.1 The posting to the general ledger may come from any and all the following

sources inter alia:

- General journals – adjusting journal entries;
- Payroll journal;
- Invoices;
- Cash receipts and disbursements journal.

After posting to the general ledger, a check should be made by the Accounts Officer to ensure that the general ledger is in balance (debits vs. credits) and that the control accounts agree to the updated sub-ledgers. Where necessary, reconciliations should be performed between the general ledger control accounts and the sub-ledgers, and these reconciliations should be reviewed by the Accountant/Clerk 111.

At the end of each fiscal year, all items of income and expenditure should be closed so that they will not carry over to the next year. After all of the required adjustments have been made to the general ledger, the Accountant/Clerk 111 should prepare a closing entry which will create a nil balance in each income and expense account which will be balanced by a net debit or credit to retained earnings.

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I.1.3 Presentation

Not Applicable

I.1.4 Procedural Responsibilities

Responsibility	Activity
Accounts Officer/Clerk I	<ul style="list-style-type: none"> <li>• Review source documentation</li> <li>• Determine the control totals for each control ledger</li> <li>• Prepare and submit journal entries for posting to the general ledger.</li> <li>• Enter approved transaction into the general ledger account.</li> </ul>
Accountant/Clerk III	<ul style="list-style-type: none"> <li>• Review journal vouchers and match to source documents.</li> <li>• Initial for approval</li> </ul>

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO INC ACCOUNTING PROCEDURES MANUAL  SUBJECT: GENERAL PROCEDURES	Manual No  Date:	Supersedes	Current  Ver. 1.0
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### Trial Balance

At the end of every month a trial balance should be prepared which lists all general ledger accounts and their balances as of month-end. The trial balance will verify that the general ledger accounts balance (debits equal credits) and will serve as a workpaper to make adjustments to correct their balances. Accounts in the trial balance form the basis for the compilation of the financial statements.

II - FIXED ASSETS

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO INC ACCOUNTING PROCEDURES MANUAL	Manual No Date:	Supersedes	Current Ver. 1.0
SUBJECT: FIXED ASSETS			

## II.1 Procedure – Accounting for Fixed Assets

This Section refers to the procedures to be followed in accounting for fixed assets (property and equipment).

### II.1.1 Policies

II.1.1.1 Fixed assets must be stated at cost less accumulated depreciation.

Accurate records should be maintained of the cost and accumulated depreciation of fixed assets.

II.1.1.2 The cost of asset includes not only the contract or invoice price but also such cost as preliminary surveys, legal fees and installation costs. Cash discounts taken should be recorded as a reduction of the cost. The cost of the asset is charged directly to the related asset in the general ledger account.

II.1.1.3 Expenditures for tangible assets used actively in ZSTT operations that benefit a period exceeding one fiscal year should be capitalised.

II.1.1.4 Repair expense should be distinguished from expenditures for improvements additions, renovations, alterations and replacements, which are capital expenses. Expenditures on repairs if they do not materially add to the value of the property and do not materially prolong the life of the property are to be recorded in the income and expenditure account.

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO INC ACCOUNTING PROCEDURES MANUAL  SUBJECT: FIXED ASSETS	Manual No.  Date:	Supersedes	Current  Ver. 1.0
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## II.1.2 General

### Fixed Asset Register

A list of all ZSTT fixed assets is kept in a fixed asset register (FAR). The asset register provides information on the physical location and various cost associated with an asset. The asset register may contain the following headings:

- Date of purchase
- Type of asset
- Asset tag number
- Description of the asset
- Asset category
- Cost of asset
- Asset book value
- Location of the asset
- Life of the asset
- Scrap value of the asset
- Depreciation rate

The asset register must be updated immediately for all disposals, additions, changes in value and location. As such, the asset register must be reconciled to the general ledger, accumulated depreciation and depreciation accounts on a monthly basis.

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO INC ACCOUNTING PROCEDURES MANUAL  SUBJECT: FIXED ASSETS	Manual No  Date:	Supersedes	Current  Ver. 1.0
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### II.1.3 Presentation

The presentation of fixed assets in the accounts shall be as follows:

#### Balance Sheet

Fixed assets shall be presented in the balance sheet under the heading "Fixed Assets"

#### Income and Expenditure Account

Depreciation shall be presented in the Income and Expenditure Account under the heading "General and Administrative Expenses"

#### Cash Flow Statement

Cash Flow information on fixed assets shall be stated in the cash flow statement under the heading

'Adjustment for Non-Cash Items in Operating Activities' and 'Cash Used in Investing Activities'.



ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO INC ACCOUNTING PROCEDURES MANUAL	Manual No Date:	Supersedes	Current Ver. 1.0
SUBJECT: FIXED ASSETS			

Notes to the Balance Sheet

Fixed Assets as stated in the Balance Sheet shall be further broken down for each major category

(Building, Fences and Cages, Motor Vehicle, Office Equipment, Furniture and Fixtures, Other Minor Equipment) into the following:

	\$	
Cost	X	
Additions	X	
Disposals	(X)	
Total Cost	(X)	A
Opening Accumulated depreciation	(X)	
Depreciation charge	(X)	
Accumulated depreciation on disposal	(X)	
Accumulated depreciation	X	B
Net Book Value	X	A - B

Notes to Income and Expenditure Account

\$

General and Administrative Expenses

Depreciation X

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO INC ACCOUNTING PROCEDURES MANUAL	Manual No. Date:	Supersedes	Current Ver. 1.0
SUBJECT: FIXED ASSETS			

**Notes to Cash Flow Statement**

**Adjustments for Non-Cash Items in Operating Activities**

Depreciation	X
Gains on Disposal of fixed assets	X

**Cash used in Investing Activities**

Additions to property, plant and equipment	(X)
Proceeds from sale of property, plant and equipment	X

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO INC ACCOUNTING PROCEDURES MANUAL  SUBJECT: FIXED ASSETS	Manual No  Date:	Supersedes	Current  Ver. 1.0.
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## II.2 Procedure -- Purchase of Fixed Assets

This Section refers to the procedures to be followed in dealing with the purchase of fixed assets (property and equipment).

### II.2.1 Policy

II.2.1.1 No purchase of capital assets should be made without proper authorisation and review to ensure compliance with budget guidelines and sound investment decision making. The decision to purchase fixed assets must be approved by the Council.

II.2.1.2 **Presentation**  
Not applicable

#### II.2.1.3 **General**

A department requesting the purchase of an item must raise a Purchase Requisition (PR). The PR must be approved by a senior Personnel within the department. A copy of the PR is retained by The requesting department, while a copy is sent to the accounts Department. An Invoice Order (IO) is prepared and sent for approval by an authorised personnel. The IO is then sent to the vendor. The authority levels for the purchase of fixed assets are outlined in the Accounts Payable section of this manual.

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO INC ACCOUNTING PROCEDURES MANUAL	Manual No Date:	Supersedes	Current Ver. 1.0
SUBJECT: FIXED ASSETS			

#### II.2.1.4 Procedural Responsibilities

Responsibility	Activity
Curator	<ul style="list-style-type: none"> <li>• Verify the approvals for the purchase of fixed assets.</li> <li>• Review the Budget, the memorandum file and the purchase Requisition.</li> </ul>
Accounts Officer/Clerk 1	<ul style="list-style-type: none"> <li>• Prepare Invoice Order (IO). IO must be approved by the Council.</li> <li>• Submit IO to vendor. Copy of IO is retained.</li> <li>• On receipt of the fixed asset items, a receiving note (RN) is Prepared. The RN indicated the quantity and the description of the items received.</li> <li>• The purchase invoice along with the PR, IO and RN are sent to the accounts department for payment.</li> <li>• Review accuracy and completeness of the purchasing documents.</li> <li>• Prepare journal entry in relation to the purchase of the fixed asset Item.</li> <li>• Enter the transactions in the Purchase Control Ledger, also enter the fixed asset item in its respective Fixed Asset Account in the general ledger.</li> <li>• Update the fixed asset register.</li> </ul>

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO INC ACCOUNTING PROCEDURES MANUAL  SUBJECT: FIXED ASSETS	Manual No  Date:	Supersedes	Current  Ver. 1.0
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Responsibility	Activity
Accountant/Clerk 111	<ul style="list-style-type: none"> <li>• On a monthly basis review general ledger for fixed asset</li> <li>• Also verify the accuracy of the source documents.</li> <li>• Review the fixed assets register and reconcile with the</li> <li>• General ledger if necessary.</li> </ul>

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO INC ACCOUNTING PROCEDURES MANUAL	Manual No Date:	Supersedes	Current Ver. 1.0
SUBJECT: FIXED ASSETS			

**Accounting Entry – Purchase of Fixed Assets**

Account Name	Debit Account #	\$	Credit Account #	\$
Fixed Assets		XXXXX		
Cash in Bank Or Accounts payable				XXXXX
To record purchase of fixed assets.				

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO INC ACCOUNTING PROCEDURES MANUAL	Manual No Date:	Supersedes	Current Ver. 1.0
SUBJECT: FIXED ASSETS			

### II.3 Procedure – Accounting for Depreciation

This Section provides guidelines for calculating and accounting for depreciation.

#### II.3.1 Policy

II.3.1.1 The cost of all fixed assets must be allocated over its estimated useful life. When a useful life is not determinable, such as land, no depreciation is taken.

#### II.3.2. General

There are several methods for calculating depreciation. Depreciation for the ZSTT assets is computed on the reducing balance method over the estimated useful lives of the related assets at the following rates:

Property	2%
Furniture and Fixtures	20%
Office Equipment	20%
Plant and Machinery	25%
Motor Vehicles	25%
Computer systems and software	20%
Other minor equipment	25%

The above rates must be applied consistently until conditions change to such a degree that its application no longer produces reasonable results.

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO INC ACCOUNTING PROCEDURES MANUAL	Manual No Date:	Supersedes	Current Ver. 1.0
SUBJECT: FIXED ASSETS			

Depreciable assets should be carried in the accounting records at the original net acquisition cost.

Less separate amounts for accumulated depreciation.

### II.3.3 Presentation

Not applicable

### II.3.4 Procedural Responsibility

Responsibility	Activity
Accounts Officer/Clerk 1	<ul style="list-style-type: none"> <li>• Obtain asset details (including asset classification and rate of depreciation) from the Fixed Asset Register.</li> <li>• Apply the rate of depreciation base on each asset classification</li> <li>• Calculate the depreciation value per asset classification</li> <li>• Journal voucher for the total depreciation in each asset category should be prepared.</li> <li>• Update the depreciation account and the accumulated depreciation in the general ledger to reflect the depreciation for the month.</li> </ul>
Accountant/Clerk 111	<ul style="list-style-type: none"> <li>• Review the journal entries, G/L entries and the updates to the fixed asset register. Initial journal entries.</li> </ul>



ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO INC ACCOUNTING PROCEDURES MANUAL	Manual No Date:	Supersedes	Current Ver. 1.0
SUBJECT: FIXED ASSETS			

### Accounting Entry – Depreciation

Account Name	Debit Account #	\$	Credit Account #	\$
Depreciation Expense		XXXXX		
Accumulated Depreciation				XXXXX
To record depreciation expense				

## II.4 Procedure - Disposal of Fixed Assets

This Section provides guidelines for dealing with the disposal of fixed assets (property, motor vehicles and equipment).

### II.4.1. Policy

II.4.1.1 No disposal of capital assets should be made without proper Authorisation. The decision to dispose of fixed assets should be Approved by the Council.

### II.4.2. General

Control over the disposal of fixed assets should be maintained to preserve the accuracy of the records and to ensure that assets are safeguarded, improper disposal is avoided and

the best possible terms are received for disposal.

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO INC ACCOUNTING PROCEDURES MANUAL  SUBJECT: FIXED ASSETS	Manual No  Date:	Supersedes	Current  Ver. 1.0
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Prior to the disposal of any fixed asset a disposal form must be prepared, this form should contain the following item:

- Tag #
- Description;
- Date acquired
- Original cost;
- Accumulated depreciation;
- Net book value and
- Book gain/loss.

No fixed asset item should be removed from the premises without a properly approved disposal form. This disposal form must be reviewed and approved by the Council.

At the time the fixed asset is disposed of, the cost must be removed from the appropriate asset account, the related accumulated depreciation, including depreciation to date of disposal, should be removed from the depreciation account. The income and expenditure account should be adjusted for the cost of removal of gain (loss).

Fully depreciated assets should remain on the property records with the related accumulated depreciation as long as the asset is still in use.

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**II.4.3 Presentation**

Not applicable

**II.4.4 Procedural Responsibility**

Responsibility	Activity
Accounts Officer/Clerk I	<ul style="list-style-type: none"> <li>• Obtain FA budget details and approved memorandum relating to disposal.</li> <li>• Prepare and submit a fixed asset disposal form</li> <li>• Calculate depreciation value to date</li> <li>• Collect and accumulate all cost associated with the disposal of the asset.</li> <li>• Submit disposal of FA details to Curator.</li> <li>• Dispose of asset.</li> <li>• Prepare general ledger vouchers.</li> <li>• Post transactions to the general ledger accounts, they include the fixed assets, accumulated depreciation and depreciation.</li> <li>• Update the fixed asset register to reflect the disposal</li> </ul>
Accountant/Clerk III	<ul style="list-style-type: none"> <li>• Check the completeness and accuracy of the disposal forms.</li> <li>• Review the journal entries and G/L entries.</li> <li>• Initial journal entries.</li> <li>• Review the fixed assets register and reconcile with the general ledger if necessary.</li> </ul>

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**Accounting Entry – Disposal of Fixed Asset**

Account Name	Debit Account #	\$	Credit Account #	\$
Cash in Bank		XXXXXX		
Accumulated Depreciation		XXXXXX		
Fixed Assets				XXXXXXX
Gains of Disposal				XXXXXXX
To record disposal of fixed assets.				

III. - Cash

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### III.1 Procedure – Update Cash Book

This Section refers to the procedures to be followed in accounting for Cash (including cash receipts, disbursements and cash at bank).

#### III.1.1 Policy

III.1.1.1 Cash and any cash equivalents, including Government Subvention are highly liquid assets of ZSTT, and it is therefore critical that these assets are adequately safeguarded and accurately recorded and accounted for.

#### III.1.2 General

A cash book is maintained to record all cash receipts and disbursements for the period. At the end of the month journal vouchers are prepared for the control totals. These journal vouchers are then entered into the general ledger.

#### III.1.3 Presentation

The presentation of cash in the accounts shall be as follows:

##### Balance Sheet

Cash and any cash equivalents shall be presented in the balance sheet under the heading 'Cash and Cash Equivalents'.

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## Cash Flow Statement

Information on cash and cash equivalents represents the final total in the Cash Flow Statement.

## Notes to the Balance Sheet

Cash and any cash equivalents stated in the balance sheet shall be further broken down in the following major categories:

- Cash on hand and at bank
- Short term deposits)

## Notes to Cash Flow Statement

Cash and any cash equivalents stated in the cash flow statement shall be further broken down in the following major categories:

- Cash on hand and at bank
- Short term deposits)

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**III.1.4 Procedural Responsibility**

<p>Accounts Officer/Clerk I</p>	<ul style="list-style-type: none"> <li>• Enter all cash transactions in the cash book</li> <li>• Prepare journal entries to transfer control total in the cash book into the general ledger account.</li> <li>• Enter summarised monthly cash transactions into the general Ledger. All reconciliations must be completed and adjusting entries made before the general ledger is updated.</li> </ul>
<p>Accountant/Clerk III</p>	<ul style="list-style-type: none"> <li>• Review the cash register log and match all cash receipts to log entries for completeness and accuracy.</li> <li>• Review journal vouchers and initial for entry in the general ledger.</li> </ul>
<p>Curator</p>	<ul style="list-style-type: none"> <li>• Review all cash activity for the month.</li> <li>• Match control totals with the general ledger cash totals.</li> </ul>



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### III.2 Procedures -- Cash Receipts

This Section describes the procedures which should be followed for receiving and recording cash

#### III.2.1 Policy

III.2.1.1 Controls should be established over all cash and cheques received, and they should be deposited promptly in ZSTT accounts.

III.2.1.2 Additionally, cash receipts should be recorded in the appropriate period.

#### III.2.2 General

The main sources of receipts are cash collected from Gate Receipts, Government Subventions, Donations, Rental, Subscriptions etc., which are deposited directly to the bank account of ZSTT. Other sources of receipts include interest charges paid by the bank, and income from the disposal of fixed assets.

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### III.2.4 Procedural Responsibility

Responsibility	Activity
Zoo Receptionist	<ul style="list-style-type: none"> <li>• Log in cheque register book all cash and/or cheques Received, including those via mail. The information Logged should include the date received, the amount And the payer.</li> <li>• Prepare cash receipts for all cash and cheques received. Copies of the cash receipts should be distributed as follows: A copy should be sent the payer A copy should be sent to the accounts department A copy should be retained.</li> </ul>
Accountant/Clerk III	<ul style="list-style-type: none"> <li>• Deposit all cash and cheques received not less that once per week. All cash and cheques on ZSTT premises should be kept in a secure location (Safe/Vault) prior to being deposited in the Bank.</li> <li>• Prepare journal</li> <li>• Review the cash register log and match all cash receipts to log Entries for completeness and accuracy.</li> </ul>

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### III.3 Procedure – Cash Disbursements

This Section describes the procedures for disbursing and recording cash for valid transactions.

#### III.3.1 Policy

- III.3.1.1 Disbursement from ZSTT bank accounts should be made only for valid transactions.
- III.3.1.2 Physical access to cash and unissued cheques must be restricted to authorised personnel.
- III.3.1.3 The signing of cheques for payment must be restricted to the approved Council members. ALL cheques must bear two (2) signatures.  
Each signatory should examine the original supporting documentation to ensure that each item has been checked and approved in accordance with ZSTT procedures.
- III.3.1.4 Upon approval, the cheques are distributed to the respective payee, and all of the supporting documentation are stamped 'PAID' and dated to avoid duplication of payment.

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### III.3.2. General

A determination that the transactions are valid should be accomplished by reviewing the

Following supporting documentation as applicable:

- Invoices -- together with receiving notes and purchase orders)
- Payroll records

All supporting documentation should be signed by the Curator or his assistant indicating proper authorisation.

### III.3.3. Presentation

Not applicable.

### III.3.4 Procedural Responsibility

These responsibilities are covered in the processing of supplier payment section.

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### III.4 Procedure – Perform Bank Reconciliation

This Section describes the procedures for reconciling the cash general ledger balance with the bank Statement.

#### III.4.1 Policy

III.4.1.1 Adequate steps should be taken to confirm the accuracy of the bank balance shown in the general ledger.

III.4.1.2 The reconciliation should not be done by the personnel involved in the Processing and recording of cash transactions.

#### III.4.2 General

On a monthly basis, data on cash receipts and disbursements journals should be compared on an item-by-item basis with the details reported on the bank statement. Unmatched and mismatched data are used to reconcile the book and bank balances.

Discrepancies between general ledger cash balances and closing balances reported on bank statements usually result from transactions recorded in cash journals but not yet processed and recorded by ZSTT bank, as well as items on bank statement not yet processed and recorded by the Emperor Valley Zoo.

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### III.4.3 Presentation

Not applicable

### III.4.4 Procedural Responsibility

Responsibility	Activity
Treasurer ZSTT	<ul style="list-style-type: none"> <li>• Obtain the bank statement and the cash book</li> <li>• Prepare a bank reconciliation table.</li> <li>• Looked for unmatched items between the bank statement and Cash book.</li> <li>• Investigate the differences.</li> <li>• Complete the reconciliation table.</li> <li>• Update the cash book</li> <li>• Prepare journal vouchers.</li> <li>• Investigate any significant variances.</li> <li>• Review journal vouchers and initial for entry into the general Ledger.</li> </ul>

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### III.5 Procedure – Petty Cash Disbursements

This Section describes the procedures for disbursing small amounts of cash.

#### III.5.1 Policy

III.5.1.1 Prior to the disbursement of any funds from the petty cash system a petty cash voucher must be prepared with supporting evidence such as invoices and statement. This voucher must be approved by an authorised personnel.

III.5.1.2 A summary of all disbursements must be maintained and an analysis must also be performed in order to charge the proper general ledger account.

#### III.5.2 General

The ZSTT operates an imprest system in order to control and monitor the disbursement of small amounts of funds; The amount of cash maintained in the system is \$500.00.

For small cash disbursements a petty cash voucher is raised, supporting documentation must also be provided. This voucher must be signed by an authorised personnel. The amount of cash is distributed to the recipient and the recipient signs the petty cash voucher as evidence that the funds have been received.

#### III.5.3 Presentation

Not applicable

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### III.5.4. Procedural Responsibility

Responsibility	Activity
Accountant/Clerk 111	<ul style="list-style-type: none"> <li>• Obtain petty cash voucher and source documentation</li> <li>• Determine whether the vouchers are properly and accurately Prepared, noting the correct general ledger account numbers.</li> <li>• Disburse petty cash.</li> <li>• Updates petty cash book.</li> <li>• Identify general ledger account in petty cash book</li> </ul>
Curator	<ul style="list-style-type: none"> <li>• Review imprest cash book and initial.</li> </ul>



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### III.6 Procedure – Petty Cash Disbursements

This Section describes the procedure for replenishing the petty cash initial stock of cash (cash Float)

#### III.6.1 Policy

III.6.1.1 Periodically, the petty cash amount should be replenished (not more than once per month) so as to bring the balance up to the initial cash float.

#### III.6.2 General

The petty cash float will be reimbursed when the cash in the pan has reached its minimum balance. ZSTT management will determine the minimum balance.

In order for the petty cash float to be reimbursed, all the vouchers must be summarised on a petty cash summary sheet and submitted to the Curator for approval and signature.

#### III.6.3 Presentation

Not applicable

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### III.6.4 Procedural Responsibility

Responsibility	Activity
Accountant/Clerk III	<ul style="list-style-type: none"> <li>• Review petty cash book and prepare cash summary sheet.</li> <li>• Match items in petty cash book with petty cash vouchers.</li> <li>• Prepare petty cash reimbursement voucher.</li> <li>• Obtain approval of reimbursement voucher from authorised Personnel.</li> <li>• Receive cash reimbursement.</li> <li>• Update petty cash book.</li> </ul>
Curator	<ul style="list-style-type: none"> <li>• Review imprest system records and initial cash book.</li> </ul>

**IV. - Accounts Payable**

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#### IV.1 Procedure – Recording of Liabilities

This Section refers to the procedures governing the recording of liabilities as they become due.

##### IV.1.1 Policies

- IV.1.1.1 The process for acquiring goods and services needs to be carefully controlled to ensure that ZSTT expenditures and risks are properly managed. As such, all commitments are to be entered under the appropriate item of expenditure in the vote control book.
- IV.1.1.2 The vendor invoices should be in agreement with the approved Invoice order and attached goods received note or other supporting documentation.
- IV.1.1.3 The amount recorded for accounts payable should be based on vendor invoices for the related goods or services.
- IV.1.1.4 Accounts Payable in ZSTT represents sundry creditors. Sundry Creditors may arise from goods provided or services rendered to ZSTT and invoiced by the supplier but not yet settled.

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#### IV.1.2 General

##### Purchasing Responsibility

As the ZSTT environment is relatively small, all purchasing should be centralised within the Accounts Department.

#### IV.1.3 Presentation

The presentation of accounts payable and accruals in the accounts shall be as follows:

##### *Balance Sheet*

Accounts payable shall be presented in the balance sheet under the heading 'Liabilities'.

##### *Income and Expenditure Account*

Expenses relating to accounts payable shall be presented in the income and expenditure Account under the heading 'General and Administrative Expenses'

##### *Cash Flow Statement*

Cash Flow information on accounts payable and accruals shall be stated in the cash flow Statement under the heading 'Changes in Operating Assets'

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*Notes to Balance Sheet*

Accounts payable as stated in the balance sheet shall be further broken down into the following:

	\$	Account #
Creditors	X	

*Notes to Income and Expenditure Account*

	\$	Account #
General and Administrative Expenses		
As applicable	X	

*Notes to Cash Flow Statement*

Changes in operating assets

Increase/Decrease in other Liabilities	X
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## IV.2 Procedures – Purchase and Receipt of Goods

This Section provides guidelines on the purchase and receipt of goods.

### IV.2.1 Policies

IV.2.1.1 The responsibility for preparation and gaining approval for Invoice Orders should reside with the Accountant/Clerk 1.1.1.

IV.2.1.2 The responsibility for physically recognising the receipt of such goods and services and maintaining the appropriate supporting documentation should reside with the Maintenance Supervisor 1 and/or the Zookeeper

1.1.1.

### IV.2.2 Presentation

Not applicable

### IV.2.3 General

*Levels of Authority for the approvals of Invoice Orders are:*

- Curator - up to \$2,500.00 for the purchase of any one item.
- ZSTT Council - above \$2,500.00 for the purchase of any one item, and Contracts for Goods and Services.

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#### IV.2.4 Procedural Responsibility for Purchasing Goods

Responsibility	Activity
Accounts Officer/Clerk 1	<ul style="list-style-type: none"> <li>• Receive requests for goods and services. Note the following minimum information required. <ul style="list-style-type: none"> <li>Description of the goods or services required.</li> <li>Quantity of goods and services required.</li> <li>Proposed supplier</li> <li>Person or department generating the request.</li> </ul> </li> <li>• Get quotation from proposed supplier.</li> <li>• Prepare Invoice Order and forward for approval according to the authority limits defined above.</li> <li>• Forward copy of approved IO to supplier and file second copy.</li> </ul>



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#### IV.2.4 Procedural Responsibility for Receiving Goods

Responsibility	Activity
Maintenance Supervisor 1/Zookeeper111	<ul style="list-style-type: none"> <li>• Upon receipt of goods and services, verify that said items are in good condition or work is completed satisfactorily.</li> <li>• Verify that the quantities and specifications received and on the Goods Received Note agree to the Invoice Order.</li> <li>• Sign Goods Received Note and return copy to supplier and attach second copy to approved IO.</li> <li>• Forward matched IO and Goods Received Note to Accounts Officer/Clerk 1 for processing.</li> </ul>

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**IV.3 Procedure – Process Invoices**

**IV.3.1 Policy**

IV.3.1.1 Control should be established over invoices as soon as they are issued, this will ensure timely and accurate recording of accounts payable and related expenses in the Vote Control Book.

**IV.3.2 General**

All commitments relating to the issue of Invoice Orders must be recorded in the Vote Book in order to have effective control on expenditure and ensure that all payments are met when they fall due.

**IV.3.3 Presentation**

Not applicable

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#### IV.3.4 Procedural Responsibilities

Responsibility	Activity
Accounts Officer/Clerk1	<ul style="list-style-type: none"> <li>• Match invoices received to approved IO and delivery notes.</li> <li>• Verify that the quantity ordered, received and invoice agree.</li> <li>• Check quantity, price calculation on the invoice.</li> <li>• Prepare journal vouchers.</li> <li>• Post to general ledger.</li> </ul>
Accountant/Clerk 111	<ul style="list-style-type: none"> <li>• Verify completeness and accuracy of the journal vouchers.</li> </ul> <p>Initial vouchers for processing.</p>

#### Accounting Entry

Account Name	Debit Account #	\$	Credit Account #	\$
Asset Account (as applicable) or		XXXX		
General and Administrative Expenses		XXXX		
Creditors and Accruals				XXXX
To establish liability based on vendor invoice				

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**IV.4 Procedure – Process Supplier Payments**

**IV.4.1 Policy**

IV.4.1.1 Schedule of Accounts and Cheque payment vouchers should be sequentially numbered and filed accordingly. Payments should be processed as they become due and should be based on the payment terms defined by the suppliers.

**IV.4.2 General**

Once the cheques are prepared they are temporary stored until payment is made to the supplier.

**IV.4.3 Presentation**

Not applicable.

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#### IV.4.4 Procedural Responsibilities

Responsibility	Activity
Accounts Officer/Clerk 1	<ul style="list-style-type: none"> <li>• Review purchase invoice file. Where multiple invoices are due for payment these amounts should be consolidated so that a single cheque can be prepared.</li> <li>• Prepare a payment listing.</li> <li>• Prepare cheque payment voucher for each supplier payment. Attach voucher to invoice package and forward to Accountant/ Clerk 111 for approval.</li> <li>• Obtain signatures on cheques and enter into Cheque Register.</li> <li>• Update cash book.</li> <li>• Prepare journal vouchers.</li> <li>• Enter initialled journal into the general ledger.</li> </ul>

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Responsibility	Activity
Accountant/Clerk 111	<ul style="list-style-type: none"> <li>• Check vouchers and cheques to ensure payment information and amounts are correct and authorise voucher for cheque preparation.</li> <li>• Forward approved vouchers and cheques for signature.</li> <li>• Review journal vouchers and initial for entry into general ledger.</li> </ul>
Curator	<ul style="list-style-type: none"> <li>• Review supporting purchase documentation and approve payment.</li> <li>• Forward cheques for verification and signatures.</li> </ul>

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Accounting Entry

Account Name	Debit Account #	\$	Credit Account #	\$
Other Creditors and Accruals		XXXXX		
Cash in Bank				XXXXX
To record settlement of liability				

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**IV.5 Procedure – Perform Reconciliation**

This Section provides guidelines for performing reconciliation in relation to payable balances.

**IV.5.1 Policy**

IV.5.1.1 On a periodic basis the accounts payable balances on file must be reconciled with the accounts payable in the general ledger account.

**IV.5.2 General**

The reconciliation process should be performed by someone other than the person who prepares the payment voucher.

**IV.5.3 Presentation**

Not applicable.



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#### IV.5.4 Procedural Responsibilities

Responsibility	Activity
Accountant/Clerk 111	<ul style="list-style-type: none"> <li>• Perform reconciliation between the outstanding commitment in the Vote book and the general ledger on a monthly basis.</li> <li>• Compare the balance on the outstanding commitment in the vote Book to the general ledger. Note differences for investigation.</li> <li>• Investigate differences. Refer to journal entries, cheque payment vouchers and invoice packages to identify any errors in posting.</li> <li>• Provide explanation on differences and prepare adjusting entries. Prepare journal vouchers.</li> <li>• Post adjustments.</li> </ul>

**V - Financial Statements**

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## V.1 Procedure – Preparation of Financial Statements

This section refers to the procedures to be followed in preparing the financial statements.

### V.1.1 Policies

V.1.1.1 ZSTT must prepare monthly financial statements by the 10<sup>th</sup> working day of the following month. (1) Monthly Statements of Income and Expenditure, (2) Cheque Register Report, (3) Deposit Register Report), are to be forwarded to the Treasurer, ZSTT.

V.1.1.2 Annual statutory financial statements and half year interim financial statements must also be prepared.

V.1.1.3 All reconciliations must be completed and adjusting entries made Before the financial statement are finalised.

### V.1.2 General

The Statutory financial statements comprise of a balance sheet, and income and expenditure account, and a cash flow statement.

### v.1.3 Presentation

Not applicable

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#### V.1.4 Procedural Responsibilities

Responsibility	Activity
Treasurer ZSIT	<ul style="list-style-type: none"> <li>• Review the general ledger balances to ensure completeness and accuracy of balances.</li> <li>• Ensure that all reconciliations and adjustments have been made.</li> <li>• Generate a trial balance listing at the end of the month after all Transactions have been posted.</li> <li>• Ensure that the trial balance is in balance (debits and Credits)</li> <li>• Extract balances from the trial balance listing in order to prepare the income and expenditure statement and the balance sheet.</li> <li>• Review the financial statement for completeness and accuracy.</li> </ul>

**VI. - Accounts Receivable**

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SUBJECT: ACCOUNTS RECEIVABLE			

**VI.1 Procedure – Accounting for Accounts Receivable**

This Section refers to the procedures to be followed in accounting for accounts receivable

**VI.1.1 Policy**

VI.1.1.1 Accounts receivable should be accurate, complete and maintained in a manner which indicates the length of time outstanding.

**VI.1.2 General**

Rental fees remitted from the vendors are due at the beginning of each month. If these fees are remitted on time the transactions are treated as prepayments. However, if these fees are not paid on time, the transactions are treated as receivables.

Accounts Receivable represents amounts due to the ZSTT from the vendors and Society

Members and include:

- Rental
- Subscriptions
- Interest on late payments
- Other penalties and charges

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**VL1.3 Presentation**

The presentation of accounts receivable in the accounts shall be as follows:

*Balance sheet*

Accounts receivable shall be presented in the balance sheet under the heading 'Current Assets':

*Income and Expenditure Account*

Income from accounts receivable shall be presented in the income and expenditure account under the heading 'Revenue'

*Cash Flow Statement*

Cash flow information on accounts receivable shall be stated in the cash flow statement under the heading 'Changes in Operating Assets'

Changes in operating assets

Increase/Decrease in

Other Assets X

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## VI.2 Procedure – Processing Accounts Receivable

This Section provides guidelines for the processing of accounts receivable.

### VI.2.1 Policy

VI.2.1.1 A detailed log should be maintained to record all vendor invoices.

VI.2.1.2 A Subscription Register is to be kept and maintained showing all financial members in any one given year. As well as all other category of members.

### VI.2.2 General

Rental are due on a monthly basis. For each month that a payment is outstanding a late payment Penalty and interest charge must be calculated and applied to the account. On a monthly basis Revised billings for delinquent vendors must be prepared and forwarded showing the following Breakdown:

- Rental charges now overdue
- Late payment penalty
- Interest due

### VI.2.3 Presentation

Not applicable



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#### VI.2.4 Procedural Responsibilities

Responsibility	Activity
Accounts Officer/Clerk 1	<ul style="list-style-type: none"> <li>• Conduct an analysis of the accounts receivable balance. Calculate the receivable amount.</li> <li>• Calculate interest and other penalties.</li> <li>• Forward bills prepared for Rental and other charges to the Accountant/ Clerk 111 for approval.</li> <li>• Send original bill to vendor/company.</li> <li>• Prepare journal vouchers.</li> </ul>
Accountant/Clerk 111	<ul style="list-style-type: none"> <li>• Review accounts receivable calculations.</li> <li>• Check journal vouchers for completeness and accuracy. Initial for entry into the general ledger.</li> <li>• Review invoices to ensure that they match to calculated receivable figures.</li> </ul>

VII. Payroll

SUBJECT: ACCOUNTS RECEIVABLE

Accounting Entry

Account Name	Debit Account #	\$	Credit Account #	\$
Accounts Receivable		XXXX		
Rental Income				XXXX
To record Accounts Receivable for non-payment of the Rental Income.				

Account Name	Debit Account #	\$	Credit Account #	\$
Accounts Receivable		XXXXXX		
Rental Interest Income				XXXXX
Other Penalties and Charges Income				XXXXX
To record Interest charges for late payment of Rental fees				

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO INC ACCOUNTING PROCEDURES MANUAL	Manual No Date:	Supersedes	Current Ver. 1.0
SUBJECT: PAYROLL			

VII.1 Procedure – Payroll Information

This Section describes the activities for updating changes to the standing payroll data.

VII.1.1 Policies

VII.1.1.1 The personnel department maintains employees files for both monthly And Daily Paid workers in which employees pay history is documented.. Any changes to the standing payroll data must be authorised in writing by the CPO/SASC/NUGFW and submitted through the ZSTT to the Curator for processing.

VII.1.1.2 These changes are then sent to the Curator and are forwarded to the accounts Staff for necessary action and are carried out by the Accountant/Clerk 111.

These changes will include:

- New hires
- Terminations
- Pay rate changes
- Voluntary payroll deductions
- Statutory deductions.

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**VII.1.2                    General**

*Authorisation of Changes in Payroll Data*

New hires/terminations should be authorised in writing by the operating department and the personnel department.

Voluntary deductions should be authorised by the individual employee. Pay rate changes should be authorised in writing by the personnel department or the appropriate head. A copy of the memorandum authorising the changes to the standing payroll data should be retained in each employee's personnel file. The personnel department should periodically compare payroll data to the personnel files to ensure that all changes have been made accurately and timely and the only authorised changes have been made.

**VII.1.3                    Presentation**

Not applicable.

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#### VII.1.4

#### Procedural Responsibilities

Responsibility	Activity
Curator	<ul style="list-style-type: none"> <li>• Receive memorandum from ZSTT (CPO/SASC/NUGFW) indicating changes in the standing payroll.</li> <li>• Send copy of the signed memorandum to the Accountant/ Clerk 111 with the changes to update the pay records cards.</li> </ul>
Accountant/Clerk 111	<ul style="list-style-type: none"> <li>• Update each employee pay record card with the approved Payroll modifications.</li> <li>• Update pay register with the approved payroll modification.</li> </ul>

#### VII.2

#### Procedures - Processing Payroll

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SUBJECT: PAYROLL			

This Section refers to the procedures to be followed during the processing of employee's payroll Data of the ZSTT, as well as, procedures for the accounting of the payroll expenditure.

### VII.2.1 Policies

VII.2.1.1 Controls should be established to ensure that payroll, based on the standing and transaction data, is accurately calculated.

VII.2.1.2 Once calculated the relevant payroll and deduction expenses must be Properly accounted for in ZSTT accounting records.

### VII.2.2 General

Due to the sensitive nature of the payroll process, processing of the payroll should be restricted to a senior personnel at ZSTT.

Detailed payroll information is kept in the standing payroll file. Information is kept for each Employee and includes the following:

- Basic Pay
- Benefits
- Voluntary payroll deductions (Medical, Personal Pension Plan)
- Statutory deductions (NIS, Health Surcharge)
- PAYE

Changes to the standing payroll data must be received by the Accountant/Clerk 111 on the 15<sup>th</sup> day of each month or the next working day after the 15<sup>th</sup> day of the month. Employees joining

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO INC ACCOUNTING PROCEDURES MANUAL  SUBJECT: PAYROLL	Manual No  Date:	Supersedes	Current  Ver. 1.0
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the ZSTT after the 15<sup>th</sup> day of the month will have their pay processed separately from the standing payroll data and will be paid by cheque. These new employees' data will be incorporated in the standing payroll data of the following month.

Processing of payroll involves the calculation of each employees' net pay, that is (total basic pay plus benefits, less PAYE, voluntary and statutory deductions), as well as the production of several reports.

The following payroll reports are produced:

- Detail payroll report
- Bank listing
- Deduction listing (both voluntary and statutory).

The reports are then verified for completeness and accuracy. Once the reports are approved Payroll vouchers and cheques are prepared and sent to authorised Council Members for Signatures. The deductions reports are sorted and distributed to the relevant external agencies. Payment cheques relevant to the payroll deductions are also sent to these external agencies. And finally, payslips are distributed to each employee at ZSTT.



ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO INC ACCOUNTING PROCEDURES MANUAL	Manual No.	Supersedes	Cur
SUBJECT: PAYROLL	Date:		Ver.

The presentation of payroll in the accounts shall be as follows:

*Income and Expenditure Account*

Payroll expenses shall be presented in the income and expenditure account under the heading 'General and Administrative Expenses'

**VII.2.4 Procedural Responsibilities for Processing of Payroll data**

Responsibility	Activity
Accountant/Clerk 111	<ul style="list-style-type: none"> <li>• Confirm the list of employees actively employed at the ZSTT</li> <li>• Calculate the employees' net pay and control totals (NIS, BIR)</li> <li>• Compare control totals with the current period payroll totals.</li> <li>• Submit for approval</li> </ul>
Curator	<ul style="list-style-type: none"> <li>• Review payroll report for approval</li> <li>• Approve payroll and authorise payment</li> </ul>

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO INC ACCOUNTING PROCEDURES MANUAL	Manual No Date:	Supersedes	Current Ver. 1.0
SUBJECT: PAYROLL			

VII.2.4 Procedural Responsibilities for the Preparation of Vouchers and Cheques

Responsibility	Activity
Accountant/Clerk 111	<ul style="list-style-type: none"> <li>• Extract bank and deduction reports from the list of payroll Reports.</li> <li>• Extract payment totals from the summarised reports and prepare Payment vouchers and cheques.</li> <li>• Attached payment vouchers and cheques to the respective Payment list generated during the processing of the payroll.</li> <li>• Submit payment vouchers and cheques for signature.</li> </ul>
Curator	<ul style="list-style-type: none"> <li>• Approve payroll by signing payroll vouchers.</li> <li>• Forward cheques for verification and signatures.</li> </ul>

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO INC ACCOUNTING PROCEDURES MANUAL	Manual No Date:	Supersedes	Cu Ver
SUBJECT: PAYROLL			

VII.2.4 Procedural Responsibilities for Sorting and Distributing payroll

Documentation.

Responsibility	Activity
Accounts Officer/Clerk 1	<ul style="list-style-type: none"> <li>• Prepare payslips. Check payslips with detailed pay report.</li> <li>• Distribute cheques, bank and deduction reports to the various external institutions.</li> <li>• Distribute payslips</li> <li>• File copies of the payroll reports.</li> <li>• Update the general ledger. Include last month's post period adjustment and exclude this month's past period adjustments.</li> </ul>

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO INC ACCOUNTING PROCEDURES MANUAL	Manual No Date:	Supersedes	Current Ver. 1.0
SUBJECT: CHART OF ACCOUNTS			

**Zoological Society of Trinidad and Tobago Inc**

**Chart of Accounts**

Account Number	Account Name	Account Type	Level	Type
1	<b>Assets</b>	Asset	1	General
11	<b>Current Assets</b>	Asset	2	General
1101	Cash	Asset	3	General
11011	Petty Cash	Asset	4	Detail
1102	Cash in Bank	Asset	3	General
11021	Checking Account	Asset	4	Detail
1104	Accounts Receivable	Asset	3	General
11041	Client Receivable Module	Asset	4	Detail
11042	Allow. for Doubtful Account	Asset	4	Detail
1106	Supplies	Asset	3	General
11061	Supplies Module	Asset	4	Detail
11062	Allowance for Damage/Obsolete	Asset	4	Detail
12	<b>Fixed Assets</b>	Asset	2	General
1201	Autos & Trucks	Asset	2	General
12011	Auto - Original Value	Asset	4	Detail
12012	Accumulated Depreciation - Autos	Asset	4	Detail
1202	Furniture and Fixtures	Asset	3	General
12021	Furniture and Fixtures - Original Value	Asset	4	Detail
12022	Accumulated Depreciation - Furniture	Asset	4	Detail
1203	Buildings and Grounds	Asset	3	General
12031	Buildings - Original Value	Asset	4	Detail
12032	Accumulated Depreciation - Buildings	Asset	4	Detail
1204	Office Equipment	Asset	3	General
12041	Office Equipment - Original Value	Asset	4	Detail
12042	Accumulated Depreciation - Office Equipment	Asset	4	Detail
1205	Other Assets	Asset	3	General
12051	Other Assets - Original Value	Asset	4	Detail
12052	Accumulated Depreciation - Other Assets	Asset	4	Detail
13	Deferred Assets	Asset	2	General
2	<b>Liabilities</b>	Liability	1	General
21	<b>Short Term Liabilities</b>	Liability	2	General
2101	Accounts Payable	Liability	3	General
21011	Accounts Payable - Vendor	Liability	4	Detail
2102	Notes Payable	Liability	3	Detail
2103	Payroll Liabilities	Liability	3	General
21031	PAYE Taxes	Liability	4	Detail
21032	N.I.S. Payable	Liability	4	Detail

21033	Health Surcharge	Liability	4	Detail
2104	Taxes Payable	Liability	3	General
21042	VAT Payable	Liability	4	Detail
3	Capital - Net Worth	Capital	1	General
31	Capital Investment	Capital	2	General
3101	Invested Capital	Capital	3	Detail
32	Retained Earnings	Capital	2	General
33	Current Earnings	Capital	2	Detail
4	Revenues	Revenue	1	General
41	Receipts	Revenue	2	General
411	Government Subvention	Revenue	3	Detail
412	Other Income	Revenue	3	General
421	Rental	Revenue	4	Detail
422	Gate Receipts	Revenue	4	General
4221	Gate Receipts - Adults	Revenue	5	Detail
4222	Gate Receipts - Children	Revenue	5	Detail
43	Sales	Revenue	4	Detail
44	Subscriptions	Revenue	4	Detail
45	Donations	Revenue	4	Detail
403	Financial Income	Revenue	2	General
404	Finance Charges	Revenue	3	Detail
405	Purchase Discount	Revenue	3	Detail
406	Sales Discount Taken	Revenue	3	Detail
407	Other Income	Revenue	2	General
408	Gain on sale of Asset	Revenue	3	Detail
5	Total Expenses	Expense	1	General
51	Special Client Expense	Expense	2	General
52	General and Administrative Expenses	Expense	2	General
53	Personnel Expenditure	Expense	3	General
54	General Administration	Expense	4	General
541	Salaries and Cola	Expense	5	Detail
542	Wages and Cola	Expense	5	Detail
543	Overtime	Expense	5	Detail
544	National Insurance	Expense	5	Detail
545	Vacant Posts - Salaries and Cola	Expense	5	Detail
546	Health Plan - Daily Paid Workers	Expense	5	Detail
547	Increased Salaries for Public Servants	Expense	5	Detail
548	Pension Plan - Daily Paid Workers	Expense	5	Detail
55	<b>GOODS AND SERVICES</b>	Expense	3	General
551	General Administration	Expense	4	General
552	Travelling	Expense	5	Detail
553	Uniforms	Expense	5	Detail

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO INC ACCOUNTING PROCEDURES MANUAL	Manual No	Supersedes	Current
SUBJECT: CHART OF ACCOUNTS	Date:		Ver. 1.0

5202104	Electricity	Expense	5	Detail
5202105	Telephone	Expense	5	Detail
5202106	Water and Sewerage Rates	Expense	5	Detail
5202110	Office Stationary and Supplies	Expense	5	Detail
5202111	Books and Periodicals	Expense	5	Detail
5202112	Materials and Supplies	Expense	5	Detail
5202113	Upkeep of Vehicles	Expense	5	Detail
5202114	Repairs to Vehicles	Expense	5	Detail
5202115	Repairs/Maintenance - Buildings & Equipment	Expense	5	Detail
5202116	Consulting/Contracted Services	Expense	5	Detail
5202117	Training	Expense	5	Detail
5202118	Expenses	Expense	5	Detail
5202123	Fees	Expense	5	Detail
5202127	Overseas Travel	Expense	5	Detail
5202157	Postage	Expense	5	Detail
5202161	Insurance	Expense	5	Detail
5202162	Promotions, Publicity and Printing	Expense	5	Detail
5202179	Transport and Freight	Expense	5	Detail
5203	Depreciation	Expense	3	General
52031	Auto and Trucks Depreciation	Expense	4	Detail
52032	Furniture and Fixtures Depreciation	Expense	4	Detail
52033	Buildings and Grounds Depreciation	Expense	4	Detail
52035	Office Equipment Depreciation	Expense	4	Detail
52036	Other Assets Depreciation	Expense	4	Detail
53	Financial Expenses	Expense	2	General
5301	Credit Card Discount	Expense	3	Detail
5302	Interest	Expense	3	Detail
5303	Bank Charges	Expense	3	Detail
5305	Loss on Sale of Assets	Expense	3	Detail
6	Suspense	Other Dr.	1	Detail
7	Vat Account	Other Cr	1	General
701	Vat Received	Other Cr	2	Detail
702	Vat Paid	Other Cr	2	Detail
703	Vat on Imports	Other Cr	2	Detail
D	Journal Difference	Other Dr	1	Detail

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO INC

FINANCIAL REGULATIONS

REVISED EDITION - #3

**Zoological Society of Trinidad and Tobago Inc.**

**Financial Regulations**

**1) REGULATIONS**

- (a) These Regulations are hereby made by the governing Council of the Zoological Society of Trinidad and Tobago Inc., for the proper accounting and disbursement of funds in accordance with ordinance #12 of 1952 - Chapters 3 (1) and (2) and Chapters 4 (a) and (b).
- (b) Where provisions for expenditure are not specifically made. The Financial Regulations under the Exchequer and Audit Act Chapter 69:01 is deemed to apply.

**2) FINANCIAL YEAR**

The Financial Year for the purpose of accounting shall be 1<sup>st</sup> October to 30<sup>th</sup> September. Financial Reports therefore are to be prepared in accordance with the above period.

**3) DRAFT ESTIMATES**

The Draft Estimates of Revenue and Expenditure of the Society is to be prepared before the commencement of the financial year and submitted to the Council for approval before submission to the appropriate Minister for approval and that of the Minister of Finance.

**4) RECEIPT OF CASH**

- a) All cash received from gate receipts, subscription, donations, Government Subventions, etc., or from any other source are to be duly entered into a Remittance Register so provided, and is to be checked and balanced on a daily basis by the Clerk.111
- b) Deposits are to be made weekly to the appropriate bank account from the cash so received and the appropriate entry made in the Cash Book.
- c) All payments similarly are to be entered into the appropriate column of the Cash Book.
- d) The Cash Book is to be balanced daily and closed off on a monthly basis. The Cash Book is to be checked and initialled monthly by the Curator or his assistant.



e) **Bank Reconciliation Statement**

A Bank Reconciliation Statement is to be drawn up at the end of every month showing the following:-

Bank Balance as at 30xx	\$-----
Less - List of cheques issued but not presented	\$-----
Add - List of cheques received but not drawn	\$-----
Less Bank Commission	\$-----
Add Bank Interest	\$-----
Bank balance as per Cash Book	\$-----

5) **PETTY CASH**

- a) Imprest Cash in the sum of \$500.00 is to be held for the payment of miscellaneous expenses.
- b) The Clerk 111 is the holder of the Imprest Cash and is the person responsible for its proper disbursement and accounting in the book so provided.
- c) The Petty Cash Book should be checked on a monthly basis by the Curator or his Assistant to ensure all transactions are properly authorised and recorded and Cash is accounted for. The Checking Officer must attest to this fact in the Cash Book.
- d) Sub Vouchers are to be passed for payment through the appropriate vote and reimbursement by way of cheque is to be made once per month.

6) **EXPENDITURE - GOODS AND SERVICES**

Expenditure for Goods and Services required shall be in accordance with rules laid down as follows:-

**a) Purchases and Services of any one item costing in excess of \$500.00, but not more than \$2,500.00.**

Quotations should be obtained from not less than three (3) suppliers where practicable and listed on the "Application for Local Purchases" in order of cost - the lowest quotation being listed first - and submitted to the Curator or Assistant for approval. After approval is given the blue copy (duplicate) is to be filed away for audit purposes, and the original is later attached to the account when it is being submitted for payment.

**b) Purchases and Services of any one item costing in excess of \$2,500.00**

Such transactions will require the prior written approval of the Council, and the following will apply:-

- a) Where an item is available from one source only i.e. the supplier of a particular type of equipment or vehicle. A written quotation should be obtained from the firm showing cost, availability, validity period of quoted cost, delivery or estimated completion period or any other pertinent data. The Curator or Assistant Curator will advise the Council that this item is available from this supplier only, before approval is given.

b) Where an item is available from more than one source

1. Written quotations should be obtained from at least three (3) suppliers of the item(s) to be purchased or service to be rendered.
  2. The quotation should contain information on cost, availability, validity period of quoted cost, delivery or estimated completion period, or any other pertinent data to enable the most competitive offer to be considered.
  3. If the lowest offer is not recommended, reasons for so doing should be stated.
  4. The quotation, together with a recommendation for the purchase/service should be submitted to the Council for consideration and approval. An indication of the availability of funds should be given and the item of expenditure to be debited should be stated.
- c) No contracts either written or oral are to be undertaken without the prior approval of the Council. This includes all works under the Development Programme.
- d) All commitments relating to the issue of Invoice Orders must be recorded in the Vote Book in order to have effective control on expenditure and to ensure that all payments are met when they fall due.
- e) Notwithstanding the above, the list of contracts for goods and services approved by the Central Government may be used wherever relevant.

#### 7) RECEIPT OF STORES

- a) On receipt of stores, items are to be checked against supply notes and Invoices to ascertain that the goods received are correct. All discrepancies are to be brought to the attention of the Curator or his Assistant.
- b) All documentation must be safely stored and facilitate easy retrieval by authorised personnel only.

#### 8) BOARDS OF SURVEY

- a) All materials, plant, equipment etc., that has reached the end of its useful life are only to be disposed of on the recommendation of a Board of Survey.
- b) A list of all such equipment is to be forwarded on the appropriate form to the Council for determination from time to time.
- c) Appropriate accounting action is to be taken on their disposal.

#### 9) AUDIT

- a) Final Accounts are to be prepared at the end of each financial year and submitted for Audit to the Auditors so appointed.
- b) These Audited Accounts are to be presented at the Annual General Meeting of the Society each year.
- c) In addition, the accounts of the Society are to be submitted to the appropriate Minister in accordance with Section 40 (1) and (2) of the Exchequer and Audit Act, Chapter 69:01.



2. To President ZSTT,

The above Fixed Assets have reached the end of their useful life and are to be written/disposed off. I shall be grateful if you would arrange for the appointment of a Board of Survey in accordance with paragraph 8 (b) of ZSTT Financial Regulations to have them examined and make recommendations as to their disposal.

Date.....

3. To Mr..... Acting Curator

Chairman, Board of Survey

You have been appointed Chairman of the Board of Survey and Mr..... as member. The above articles are to be examined at the earliest opportunity (within 7 days) and your recommendations submitted to the Council in column (7) of this Form.

Date.....

Chairman.....

Member.....

4. To Acting Curator,

Approval is hereby granted for the above Assets to be written/disposed off as recommended in column (7) above.

Please ensure that these items are written off the Fixed Asset Register and General Ledger accordingly.

Date.....

President ZSTT.....

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO  
(INCORPORATION)

AN ORDINANCE FOR THE INCORPORATION OF CERTAIN PERSONS AS  
TRUSTEES OF THE ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO

[5<sup>TH</sup> April, 1952]

Commencement

WHEREAS there has been established in the Colony a Society known as the Zoological Society of Trinidad and Tobago (herein called "the Society):

And whereas Edward William Leach, Harry Vincent Mercer Metivier and Ralph Lloyd Gwatkin, all of the City of Port-of-Spain, have been appointed President, Senior Vice-President and Treasurer respectively of the Society:

And whereas by a resolution of the Society, passed on the 27<sup>th</sup> June 1951, it was resolved that the said Edward William Leach, Harry Vincent Mercer Metivier and Ralph Lloyd Gwatkin and their successors in office be incorporated as Trustees of the Society under the name of the Incorporated Trustees of the Zoological Society of Trinidad and Tobago with power to hold lands and other property in trust for the Society:

Be it enacted by the Governor of Trinidad and Tobago with the advice of the Legislative Council thereof as follows:-

Enactment

1. This Ordinance may be cited as the Zoological Society of Trinidad and Tobago (Incorporation) Ordinance, 1952.

Short title

2. The said Edward William Leach, President, Harry Vincent Mercer Metivier, Senior Vice-President, and Ralph Lloyd Gwatkin, Treasurer, and their successors in office shall be and are hereby created a body corporate by the name of the Incorporated Trustees of the Zoological Society of Trinidad and Tobago (hereinafter called "the Incorporated Trustees"), and by that name shall have perpetual succession and shall and may sue and be sued in all courts of justice in the Colony and shall have and use a common seal with power from time to time to change such seal provided that no such change shall be made, except by a resolution of the members at any Annual or Extraordinary meeting of the Society so incorporated (hereinafter referred to as "the Society").

Incorporation of Trustees

3. (1) The Incorporated Trustees shall, subject to the rules, regulations and control of the Society, have full power to acquire by purchase, transfer, donation, exchange, devise, bequest, grant, gift, conveyance or otherwise, any real or personal property in the Colony or any estate interest therein.

Powers of corporation

(2) The Incorporated Trustees shall, subject to the rules, regulations and control aforesaid and to any restraint, reservations or condition contained in the document under which they shall have acquired title thereto, be entitled to sell, mortgage, lease or otherwise dispose of and deal with all property which may for the time being be vested in or have been acquired by them.

4. The objects of the Society shall be - - -  
(a) the founding and operation of a Zoological Park in the Colony with a representative collection of its fauna, and the introduction into the Colony of new and various objects of the animal kingdom,  
for the advancement of Zoology and Animal Physiology, and it shall be lawful for the Incorporated Trustees to do all acts and things including the raising of funds for the purpose of carrying out the said objects or any of them.

Objects of Society and raising of funds

5. Nothing in this Ordinance shall affect or be deemed to affect rights of Her Majesty, Her Heirs or Successors or of any bodies politic or corporate or any other persons except such as are mentioned or referred to in this Ordinance and those claiming by, through, from or under them.

Saving of rights

