Report Of The Auditor General Of The Republic Of Trinidad And Tobago On The Financial Statements Of The Mayaro/Rio Claro Regional Corporation For The Year Ended 30th September 2013

The accompanying Financial Statements of the Mayaro/Rio Claro Regional Corporation (the Corporation) for the year ended 30th September 2013 have been audited. The statements as set out on pages 1 to 17 comprise a Statement of Financial Position as at 30th September 2013 and the Recurrent Programme Income Statement, a Development Programme Income Statement, a Statement of Changes in Equity and a Statement of Cash Flows for the year then ended 30th September 2013, and Notes to the Financial Statements numbered 1 to 13, including a summary of significant accounting policies.

Management's Responsibility For The Financial Statements

2. The management of the Mayaro/Rio Claro Regional Corporation (the Corporation) is responsible for the preparation and fair presentation of these Financial Statements in accordance with the basis of accounting approved by the Minister of Finance and for such internal control as management determines is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

3. The Auditor General's responsibility is to express an opinion on these Financial Statements based on the audit. The audit was carried out in accordance with section 116 of the Constitution of the Republic of Trinidad and Tobago and section 113 (2) of the Municipal Corporations Act, Chapter 25:04. The audit was conducted in accordance with the principles and concepts of International Standards of Supreme Audit Institutions which require that ethical requirements be complied with and that the audit be planned and performed to obtain reasonable assurance about whether the Financial Statements are free from material misstatement.

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

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

BASIS FOR ADVERSE OPINION

Presentation and Disclosures in the Financial Statements

6. International Accounting Standard (IAS) 1 - Presentation of Financial Statements paragraph 16 states *that "... An entity shall not describe financial statements as complying with IFRSs unless they comply with all the requirements of IFRSs"*. Note 2 (a) to the Financial Statements states that the Financial Statements were prepared in accordance with International Financial Reporting Standards (IFRSs).

Instances of non-compliance are highlighted below:

(i) IAS 1 Presentation of Financial Statements

Related Notes on the recognition, measurement and disclosures to the items in the Financial Statements were not disclosed.

(ii) IAS 16 - Property, Plant and Equipment

Notes 2 (a) and 2 (d) to the Financial Statements states that fixed assets are written off/expensed in the year of acquisition. The nature, reasons and the impact of the departure from the requirements of IAS 16, were not disclosed in the Notes to the Financial Statements.

(iii) IAS 8 - Accounting Policies, Changes in Accounting Estimates and Errors

Note 2 (f) to Financial Statements states that Retained Reserves were adjusted to include Development Programme and Deposit Accounts omitted in prior periods. Disclosures requirements in accordance with IAS 8 were not seen in the Notes to the Financial Statements.

(iv) IAS 20 - Accounting for Government Grants and Disclosure of Government Assistance

Unutilized subventions of $4,976,297.63 brought forward at 1st October 2012 were shown on the Deferred Development Programme Income Statement and at Note 3. The accounting policy related to government grants at Note 2 (e) does not satisfy the requirements of IAS 20. Additionally, Note 2 (e) does not disclose the methods of presentation adopted in the Financial Statements and the nature and extent of government grants recognised in the Financial Statements, in accordance with IAS 20.

Assets

7. Assets such as land and buildings, markets and abattoirs, vehicles, equipment, office furniture which were vested in the Corporation by virtue of the Mayaro/Rio Claro Regional Corporation Vesting Order and other fixed assets purchased have not been accounted for in these Financial Statements.

Financial Statements

8. The following Financial Statements figures could not be verified due to lack of supporting documents:

	$
Retained Reserves	*2,403,494.40*
Water Trucking	*2,674,730.02*
Rent/Lease - Office Accommodation and Storage	*804,100.00*

ADVERSE OPINION

9. In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion at paragraphs 6 to 8 above, the Financial Statements do not present fairly, the financial position of the Mayaro/Rio Claro Regional Corporation as at 30th September, 2013 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Basis of Accounting

10.1 Section 113(1) of the Municipal Corporations Act, Chapter 25:04 states: "*Every Corporation shall keep its accounts in a form, having regard to its annual estimates, approved by the Minister of Finance.*"

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

SUBMISSION OF REPORT

11. This Report is being submitted to the Speaker of the House of Representatives, the President of the Senate and to the Minister of Finance in accordance with the provisions of sections 116 and 119 of the Constitution of the Republic of Trinidad and Tobago.

REPUBLIC OF TRINIDAD & TOBAGO
AUDITOR GENERAL

11TH DECEMBER, 2025
PORT OF SPAIN

JAIWANTIE RAMDASS
AUDITOR GENERAL

Mayaro-Rio Claro Regional Corporation

Financial Statements

as at September 30, 2013

Mayaro-Rio Claro Regional Corporation
Rann's Plaza, High Street, Rio Claro
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MAYARO/RIO CLARO REGIONAL CORPORATION

STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED 30TH SEPTEMBER 2013

	NOTES	2013 $	2012 $
Current Assets			
Trade receivables and prepayments		141,632.63	22,912.26
Cash and cash equivalents		6,603,689.84	8,399,329.02
		6,745,322.47	8,422,241.28
Reserves			
Retained reserves		2,403,494.40	1,907,586.20
Restricted reserves	*12*	418,576.56	464,343.80
Unspent Balances	*10*	416,000.00	417,391.18
		3,238,070.96	2,789,321.18
Liabilities			
Current Liabilities	*13*	221,498.93	469,283.23
Recurrent Commitment	*11*	443,660.96	187,339.24
Deferred development programme	*3*	2,842,091.62	4,976,297.63
		3,507,251.51	5,632,920.10
TOTAL EQUITY AND RESERVES		6,745,322.47	8,422,241.28

....
Chief Executive Officer

Chief Executive Officer
MAYARO RIO CLARO
REGIONAL CORPORATION

....
Chairman of Council

Approved at Statutory meeting held on ...31st July.....2014.....

REPUBLIC OF TRINIDAD AND TOBAGO
28
11.12-2025
AUDITOR GENERAL

The accounting policies and notes set out on pages 7 to 17 forms part of these financial statements.

MAYARO/RIO CLARO REGIONAL CORPORATION

RECURRENT PROGRAMME INCOME STATEMENT
FOR THE YEAR ENDED 30TH SEPTEMBER 2013

	NOTES	Revised Allocation $	2013 $	2012 $
Recurrent Revenue				
Government subventions		91,772,735.56	91,427,354.00	59,536,641.00
Other net income	*4*	-	408,281.56	429,856.28
		91,772,735.56	91,835,635.56	59,966,497.28
Recurrent Revenue Expenditure				
Personnel expenditure	*5*	50,620,347.00	50,584,299.66	29,254,632.76
Goods and services	*6*	40,995,833.00	40,146,848.32	29,964,182.71
Minor equipment purchases	*7*	94,756.00	94,185.99	475,653.78
Current transfers and subsidies	*8*	61,800.00	61,800.00	78,993.08
Other expenses	*9*	-	68,000.00	51,000.00
		91,772,736.00	90,955,133.97	59,824,462.33
Recurrent programme surplus revenues		(0.44)	880,501.59	142,034.95

The accounting policies and notes set out on pages 7 to 17 forms part of these financial statements.

MAYARO/RIO CLARO REGIONAL CORPORATION

DEVELOPMENT PROGRAMME INCOME STATEMENT
FOR THE YEAR ENDED 30TH SEPTEMBER 2013

	2013	2012
Development Programme	$	$
Deferred Development Programme Income	4,976,297.63	4,235,753.54
Current Development Programme Income	12,085,382.00	11,416,734.00
	17,061,679.63	15,652,487.54
Development Programme Expenditure		
Drainage & irrigation	2,498,448.96	1,525,957.81
Recreational facilities	1,192,241.45	2,197,375.69
Cemeteries and cremation facilities	557,162.37	198,539.94
Construction of Markets & Abattoirs	299,936.50	-
Local roads and bridges programme	6,294,688.10	5,189,047.52
Local Government Buildings	67,348.60	576,644.09
Procurement of Major Vehicles & Equipment	1,451,044.38	-
Computerisation programme	299,331.24	324,328.97
Disaster Preparedness	326,969.38	61,864.25
Municipal Police Equipment	4,025.00	290,840.00
Freedom of Information	-	49,962.79
Spatial Development Plan	1,025,004.41	251,965.00
Establishment of Playgrounds	198,164.52	-
	14,214,364.91	10,666,526.06
Development programme surplus revenues	2,847,314.72	4,985,961.48

Reconciliation of Development programme surplus revenues

Development Expenditure Carried Forward	2,842,091.62	4,976,297.63
Surplus revenue retained	5,223.10	9,663.85
	2,847,314.72	4,985,961.48

The accounting policies and notes set out on pages 7 to 17 forms part of these financial statements.

MAYARO/RIO CLARO REGIONAL CORPORATION

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH SEPTEMBER 2013

	Retained Reserves	Total
	$	$
Balance at 1st October 2012	1,907,586.20	1,907,586.20
Restated balance	1,907,586.20	1,907,586.20
Retained Reserves Adjustments	(3,020.00)	(3,020.00)
Retained reserves - Brought To Account	56,864.47	56,864.47
Provision for Committed Expenditure	(443,660.96)	(443,660.96)
Recurrent programme surplus revenues	880,501.59	880,501.59
Revenues from development programme	5,223.10	5,223.10
Balance at 30th September 2013	2,403,494.40	2,403,494.40

Retained Reserves Adjustments	
Retained reserves - Brought To Account	56,864.47
Provision for Committed Expenditure	(443,660.96)
Retained reserves - Development Programme Brought To Account	5,223.10
	(381,573.39)

The accounting policies and notes set out on pages 7 to 17 forms part of these financial statements.

MAYARO/RIO CLARO REGIONAL CORPORATION

STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 30TH SEPTEMBER 2013

	2013	2012
Operating Activities	$	$
Recurrent and Development Programme Revenues before Interest	352,367.17	(151,021.22)
Adjustment for:		
Non-cash movements	53,844.47	72,152.59
Restricted Reserves	(45,767.24)	(289,929.19)
Unspent Balances	(1,391.18)	(626,873.82)
Operating income before working capital changes	359,053.22	(995,671.64)
(Increase)/decrease in receivables	(118,720.37)	(7,959.72)
Increase/(decrease) in payables	(2,125,668.59)	743,172.32
	(2,244,388.96)	735,212.60
Cash generated in operating activities	(1,885,335.74)	(260,459.04)
Interest received	89,696.56	115,380.78
	89,696.56	115,380.78
Net cashflows generated/(utilised) in operating activities	(1,795,639.18)	(145,078.26)
Net (decrease) /increase in cash and cash equivalents	(1,795,639.18)	(145,078.26)
Cash and Cash Equivalents		
at the beginning of the year	8,399,329.02	8,544,407.28
at the end of the year	6,603,689.84	8,399,329.02
	(1,795,639.18)	(145,078.26)

The accounting policies and notes set out on pages 7 to 17 forms part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2013

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

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

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

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

(d) Fixed Assets
Fixed assets are expensed in the year of acquisition.

(e) Revenue Recognition
Government subventions are recognised on the basis of when they are received. Other income earning initiatives are recognised on an accrued basis.

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

MAYARO/RIO CLARO REGIONAL CORPORATION

3 - 04 DEVELOPMENT PROGRAMME EXPENDITURE
FOR THE YEAR ENDED 30TH SEPTEMBER 2013

2012 DEVELOPMENT PROGRAMME	Brought Forward 01.10.2012 $	Subvention Received $	Actual Expenditure $	Uncommitted Balances $	Carried Forward 30.09.2013 $
Drainage & Irrigation					
Old Railway Road opp LP #24	209,652.25	-	209,652.25	-	-
Lagoon Road	9,815.01	-	9,815.01	-	-
Lum Young Street	5,347.79	-	5,347.79	-	-
Old Railway Road	246,053.00	-	243,682.15	-	2,370.85
Aberdeen Street	43,445.13	-	43,362.00	83.13	-
	514,313.18	**-**	**511,859.20**	**83.13**	**2,370.85**
Development of Recreational Facilities					
Fonrose Recreation Ground	80,945.22	-	1,759.50	-	79,185.72
Guayaguaryare Recreation Ground	143,893.92	-	82,676.80	-	61,217.12
Rio Claro Recreation Ground	843,807.00	-	620,836.15	-	222,970.85
Rio Claro Recreation Ground	460,000.00	-	460,000.00	-	-
Shell Recreation Ground	4,670.28	-	4,633.35	36.93	0.00
Jairam Trace Recreation Ground	12,480.75	-	12,092.25	388.50	-
Ortoire Recreation Ground	10,445.81	-	10,243.40	202.41	(0.00)
	1,556,242.98	**-**	**1,192,241.45**	**627.84**	**363,373.69**
Development of Cemeteries and Cremation Facilities					
Mafeking Cremation Site	7,003.50	-	6,831.00	172.50	0.00
Bristol Cemetery	100,000.00	-	99,837.00	163.00	-
Mafeking Cremation Site	1,460.06	-	-	-	1,460.06
	108,463.56	**-**	**106,668.00**	**335.50**	**1,460.06**
Local Roads and Bridges Programme					
San Pedro Railway Rd B'dge#2	412,809.25	-	412,455.87	353.38	0.00
Rajpaul Trace	5,474.00	-	5,474.00	-	-
La Savanne Circular Road	23,762.40	-	23,514.88	247.52	0.00
New Lands Housing Scheme	17,409.32	-	17,218.50	190.82	0.00
	459,454.97	**-**	**458,663.25**	**791.72**	**0.00**
Local Government Building Programme					
Workshop Building	5,241.70	-	5,202.60	39.10	(0.00)
Biche Sub Office	4,191.83	-	4,126.20	65.63	0.00
Workshop	69,964.19	-	31,510.00	-	38,454.19
Biche Sub Office	26,580.77	-	26,509.80	70.97	(0.00)
	105,978.49	**-**	**67,348.60**	**175.70**	**38,454.19**
Procurement of Major Vehicles & Equipment					
Vehicles & Equipment	679,990.00	-	679,990.00	-	-
	679,990.00	**-**	**679,990.00**	**-**	**-**
Computerisation Programme					
Computerisation Programme	2,064.15	-	977.50	-	1,086.65
Project 33/2012	158,548.82	-	156,609.75	-	1,939.07
	160,612.97	**-**	**157,587.25**	**-**	**3,025.72**
Disaster Preparedness					
Disaster Preparedness	15,617.10	-	-	-	15,617.10
Project 34/2012	246,814.38	-	246,814.38	-	-
	262,431.48	**-**	**246,814.38**	**-**	**15,617.10**

MAYARO/RIO CLARO REGIONAL CORPORATION

3 - 04 DEVELOPMENT PROGRAMME EXPENDITURE
FOR THE YEAR ENDED 30TH SEPTEMBER 2013

	Brought Forward 01.10.2012	Subvention Received	Actual Expenditure	Uncommitted Balances	Carried Forward 30.09.2013
Canine Control Programme					
Project 35/2012	50,000.00	-	-	-	50,000.00
	50,000.00	**-**	**-**	**-**	**50,000.00**
Municipal Police Equipment					
Project 36/2012	4,025.00	-	4,025.00	-	-
	4,025.00	**-**	**4,025.00**	**-**	**-**
Spatial Development Plan					
Project 37/2012	1,074,785.00	-	1,025,004.41	-	49,780.59
	1,074,785.00	**-**	**1,025,004.41**	**-**	**49,780.59**
Deferred Development Programme Income	**4,976,297.63**	**-**	**4,450,201.54**	**2,013.89**	**524,082.20**
2013 DEVELOPMENT PROGRAMME					
Drainage & Irrigation					
Dades Settlement Tr	-	232,000.00	231,868.21	131.79	-
Old Railway RoadLP# 25	-	155,000.00	153,914.48	-	1,085.52
Enid Village St #2	-	175,000.00	174,996.76	3.24	-
Libertville Street #2	-	175,000.00	174,941.97	58.03	-
Ragoo Trace	-	228,000.00	225,211.98	-	2,788.02
Riverside Road	-	80,000.00	79,929.33	70.67	-
Rio Claro Mayaro Rd.	-	225,000.00	224,971.93	28.07	-
Settlement Road	-	125,000.00	122,146.00	-	2,854.00
Martin Saza Rd	-	175,000.00	174,820.23	179.77	-
Edward Tr	-	170,000.00	166,464.30	-	3,535.70
Mafeking Road	-	260,000.00	257,324.57	-	2,675.43
	-	**2,000,000.00**	**1,986,589.76**	**471.57**	**12,938.67**
Development of Cemeteries and Cremation Facilities					
Mafeking Cremation Site	-	500,000.00	450,494.37	-	49,505.63
	-	**500,000.00**	**450,494.37**	**-**	**49,505.63**
Construction of Markets & Abattoirs					
Mayaro Market		300,000.00	299,936.50	63.50	-
	-	**300,000.00**	**299,936.50**	**63.50**	**-**
Local Roads and Bridges Programme					
Charuma Junction Trber LP # 8&9	-	475,000.00	474,987.38	12.62	-
Lazzari Rd	-	442,000.00	441,890.83	109.17	-
Sackeer Tr	-	547,000.00	546,844.62	155.38	-
Newlands Village St	-	600,000.00	538,698.99	-	61,301.01
Cascadoux Tr. Br #2	-	550,000.00	549,850.00	150.00	-
La Savanne Circular Rd	-	1,100,000.00	-	-	1,100,000.00
Cedar Grove Rd. LP #58	-	800,000.00	799,989.04	10.96	-
Cascadoux Link Tr. LP #32	-	500,000.00	499,681.77	318.23	-
Borrel St, Sookdeo St & O'brien Tr	-	365,000.00	364,306.93	693.07	-
Mahabalsingh Br Tr #2	-	586,000.00	585,218.37	781.63	-
NancooSt, George St & Prince St	-	435,000.00	434,772.07	227.93	-
Killdeer Tr	-	600,000.00	599,784.85	215.15	-
	-	**7,000,000.00**	**5,836,024.85**	**2,674.14**	**1,161,301.01**

MAYARO/RIO CLARO REGIONAL CORPORATION

3 - 04 DEVELOPMENT PROGRAMME EXPENDITURE
FOR THE YEAR ENDED 30TH SEPTEMBER 2013

	Brought Forward 01.10.2012	Subvention Received	Actual Expenditure	Uncommitted Balances	Carried Forward 30.09.2013
Local Government Building Programme					
Workshop	-	500,000.00	-	-	500,000.00
	-	**500,000.00**	-	-	**500,000.00**
Procurement of Major Vehicles & Equipment					
Vehicles & Equipment	-	838,794.00	771,054.38	-	67,739.62
	-	**838,794.00**	**771,054.38**	-	**67,739.62**
Computerisation Programme	-	466,433.00	141,743.99	-	324,689.01
	-	**466,433.00**	**141,743.99**	-	**324,689.01**
Disaster Preparedness	-	80,155.00	80,155.00	-	-
	-	**80,155.00**	**80,155.00**	-	-
Local Government Tourism Programme (Public Facili		200,000.00	-		200,000.00
	-	**200,000.00**	-	-	**200,000.00**
Establishment of Playgrounds					
Kernaham Rec Ground	-	200,000.00	198,164.52	-	1,835.48
	-	**200,000.00**	**198,164.52**	-	**1,835.48**
Current Development Programme Income	-	**12,085,382.00**	**9,764,163.37**	**3,209.21**	**2,318,009.42**
Total Development Programme Income	**4,976,297.63**	**12,085,382.00**	**14,214,364.91**	**5,223.10**	**2,842,091.62**

Deferred Development Programme Income represent releases received during the period for specific projects however the projects were incomplete as at yearend. These funds are carried forward to complete the projects in another period.

4 - SCHEDULE TO THE RECURRENT PROGRAMME INCOME STATEMENT
FOR THE YEAR ENDED 30TH SEPTEMBER 2013

	2013	2012
OTHER INCOME	$	$
Sanitation fees	131,450.00	105,757.50
Burial fees	34,415.00	34,360.00
Market fees	141,320.00	153,460.00
Building plans	11,400.00	14,900.00
Parks and Recreational Grounds	-	5,998.00
Interest received	89,696.56	115,380.78
	408,281.56	429,856.28

MAYARO/RIO CLARO REGIONAL CORPORATION

5 - 01 PERSONNEL EXPENDITURE

FOR THE YEAR ENDED 30TH SEPTEMBER 2013

	Revised Allocation $	2013 $	2012 $
001 General Administration			
02 Wages and COLA	2,074,715.00	2,074,714.19	388,274.00
05 Government contribution to NIS	2,580,621.00	2,578,045.43	1,951,327.70
13 Remuneration to council members	813,680.00	813,680.00	968,160.00
20 Government contribution to group health insurance - daily rated workers	126,853.00	121,875.00	125,996.00
29 Overtime Daily-Rated Workers	166,308.00	166,307.85	50,955.57
30 Allowances - Daily-Rated Workers	40,000.00	39,988.80	20,690.25
	5,802,177.00	5,794,611.27	3,505,403.52
002 Cemeteries			
02 Wages and COLA	1,109,274.00	1,105,066.94	696,702.00
29 Overtime Daily-Rated Workers	7,000.00	4,248.00	7,920.00
30 Allowances - Daily-Rated Workers	203,858.00	203,857.75	131,958.50
	1,320,132.00	**1,313,172.69**	**836,580.50**
003 Markets & Abattoirs			
02 Wages and COLA	251,713.00	251,712.83	107,688.00
29 Overtime Daily-Rated Workers	23,800.00	22,930.50	17,272.50
30 Allowances - Daily-Rated Workers	23,811.00	20,435.25	7,757.50
	299,324.00	**295,078.58**	**132,718.00**
004 Maintenance of Buildings Grounds & Pastures			
02 Wages and COLA	2,861,898.00	2,861,897.19	1,626,137.13
29 Overtime Daily-Rated Workers	46,709.00	37,698.51	102,301.50
30 Allowances - Daily-Rated Workers	213,851.00	211,239.75	173,995.50
	3,122,458.00	**3,110,835.45**	**1,902,434.13**
005 Local Health Authority			
02 Wages and COLA	13,028,556.00	13,028,552.64	7,478,718.75
29 Overtime Daily-Rated Workers	430,475.00	427,047.72	237,899.23
30 Allowances - Daily-Rated Workers	929,390.00	929,389.32	761,076.31
	14,388,421.00	**14,384,989.68**	**8,477,694.29**
006 Maintenance of Streets/Traces, Local Roads, NHA, etc.			
02 Wages and COLA	23,727,009.00	23,727,008.68	12,976,540.56
29 Overtime Daily-Rated Workers	778,016.00	775,794.08	537,691.47
30 Allowances - Daily-Rated Workers	1,182,810.00	1,182,809.23	885,570.29
	25,687,835.00	**25,685,611.99**	**14,399,802.32**
	50,620,347.00	**50,584,299.66**	**29,254,632.76**

MAYARO/RIO CLARO REGIONAL CORPORATION

6 - 02 GOODS AND SERVICES
FOR THE YEAR ENDED 30TH SEPTEMBER 2013

	Revised Allocation	2013	2012
	$	$	$
02 GOODS AND SERVICES			
01 Travelling	7,426.00	7,379.34	11,050.00
03 Uniforms	100,000.00	97,623.45	103,637.58
04 Electricity	54,290.00	54,289.54	73,688.08
05 Telephones	397,693.00	397,556.44	379,390.38
06 Water & sewerage rates	1,362.00	900.00	900.00
08 Rent/lease (office accommodation & sto	804,100.00	804,100.00	959,385.00
09 Rent/lease (vehicles & equipment)	72,680.00	72,680.00	92,575.00
10 Office stationery & supplies	529,632.00	519,581.49	344,871.29
11 Books & periodicals	13,147.00	13,146.63	9,754.00
12 Materials & supplies	59,039.00	59,005.72	27,252.73
13 Maintenance of vehicles	215,112.00	174,401.27	174,284.87
15 Repairs & maintenance - equipment	86,000.00	80,454.76	131,753.65
16 Contract employment	116,273.00	116,272.06	118,528.10
17 Training	162,293.00	154,817.57	153,785.33
19 Official entertainment	19,301.00	19,300.50	21,201.02
21 Repairs & maintenance - building	46,267.00	46,266.73	95,705.10
22 Short term employment	491,467.00	477,616.67	433,250.00
23 Fees	817,366.00	817,460.25	124,687.50
28 Other contracted services	397,968.00	397,467.93	567,610.49
37 Janitorial	49,208.00	39,202.25	26,519.90
43 Security Services	197,708.00	197,708.00	140,994.00
46 Natural disasters	174,613.00	174,612.71	112,070.00
57 Postage	2,000.00	2,000.00	3,000.00
61 Insurance	183,125.00	183,124.73	212,983.07
62 Promotion, publicity & printing	210,740.00	210,739.34	104,550.36
66 Hosting of conference, seminars & other	715,400.00	608,142.47	873,832.74
68 Water trucking	2,822,655.00	2,674,730.02	684,473.20
93 Operations of Electoral District Offices f	390,000.00	390,000.00	468,000.00
99 Employment assistance programme	48,000.00	48,000.00	186,097.09
	9,184,865.00	8,838,579.87	6,635,830.48
002 Cemeteries			
04 Electricity	3,000.00	2,335.32	379.50
06 Water & sewerage rates	2,681.00	2,680.01	920.00
12 Materials & supplies	102,274.00	102,273.40	82,562.63
28 Other contracted services	209,845.00	209,844.39	210,647.50
43 Security Services	299,042.00	299,041.40	335,443.50
	616,842.00	616,174.52	629,953.13
003 Markets & Abattoirs			
04 Electricity	15,000.00	14,919.19	19,571.56
06 Water & sewerage rates	9,443.00	9,423.83	10,739.46
12 Materials & supplies	46,107.00	46,106.77	23,115.00
28 Other contracted services	192,076.00	192,075.30	27,140.00
	262,626.00	262,525.09	80,566.02

MAYARO/RIO CLARO REGIONAL CORPORATION

6 - 02 GOODS AND SERVICES
FOR THE YEAR ENDED 30TH SEPTEMBER 2013

	Revised Allocation $	2013 $	2012 $
004 Maintenance of Buildings Grounds & Pastures			
03 Uniforms	60,000.00	59,952.37	69,846.68
04 Electricity	112,000.00	111,779.61	108,845.92
06 Water & sewerage rates	37,717.00	37,716.96	39,761.99
12 Materials & supplies	432,475.00	432,474.57	323,114.77
21 Repairs & maintenance - building	196,785.00	196,784.57	186,673.35
28 Other contracted services	1,008,588.00	1,008,587.84	1,104,691.25
43 Security services	403,209.00	403,208.40	238,795.20
	2,250,774.00	2,250,504.32	2,071,729.16
005 Local Health Authority			
03 Uniforms	120,000.00	107,309.39	79,713.40
09 Rent/lease (vehicles & equipment)	122,719.00	121,518.75	128,038.24
10 Office stationery & supplies	20,457.00	20,456.90	17,598.00
12 Materials & supplies	300,000.00	299,880.88	293,830.30
13 Maintenance of vehicles	301,086.00	301,085.70	169,922.63
17 Training	50,000.00	44,000.00	58,960.00
28 Other contracted services	12,276,681.00	12,175,026.48	8,922,661.80
58 Medical expenses	15,000.00	11,647.10	22,855.45
	13,205,943.00	13,080,925.20	9,693,579.82
006 Maintenance of Streets/Traces, Local Roads, NHA, etc.			
03 Uniforms	123,522.00	123,521.20	131,388.98
09 Rent/lease (vehicles & equipment)	370,300.00	370,300.00	325,086.60
12 Materials & supplies	10,375,578.00	10,112,580.27	6,499,918.35
13 Maintenance of vehicles	839,883.00	739,447.41	595,270.89
15 Repairs & maintenance - equipment	500.00	-	2,794.50
17 Training	40,000.00	38,100.00	38,775.00
28 Other contracted services	3,275,000.00	3,265,419.04	2,715,254.68
43 Security services	450,000.00	448,771.40	544,035.10
	15,474,783.00	15,098,139.32	10,852,524.10
	40,995,833.00	40,146,848.32	29,964,182.71

MAYARO/RIO CLARO REGIONAL CORPORATION

7 - 03 MINOR EQUIPMENT PURCHASES

FOR THE YEAR ENDED 30TH SEPTEMBER 2013

	Revised Allocation $	2013 $	2012 $
03 MINOR EQUIPMENT PURCHASES			
001 General Administration			
02 Office equipment	-	-	99,307.50
03 Furniture & furnishing	-	-	98,602.15
04 Other minor equipment	1,950.00	1,380.99	99,846.41
	1,950.00	1,380.99	297,756.06
005 Local Health Authority			
01 Vehicle replacement	-	-	-
	-	-	-
006 Maintenance of Streets/Traces, Local Roads, NHA, etc.			
04 Other minor equipment	92,806.00	92,805.00	177,897.72
	92,806.00	92,805.00	177,897.72
	94,756.00	94,185.99	475,653.78

8 - 04 CURRENT TRANSFERS AND SUBSIDIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2013

	Revised Allocation $	2013 $	2012 $
007 Households			
02 Gratuities	51,800.00	51,800.00	-
	51,800.00	51,800.00	-
009 Other Transfers			
01 Chairman's fund	10,000.00	10,000.00	78,993.08
	10,000.00	10,000.00	78,993.08

The above expenditure was approvided by Cabinet. Cabinet by Minute No. 2654 dated October 11, 2012 agreed to grant financial assistance to Mr. Ramlochan Panchoo former Chairman of the Mayaro/Rio Claro Regional Corporation, to defray medical expenses.

9 - OTHER EXPENSES

	2013 $	2012 $
Transfer to Chairman's Fund	68,000.00	51,000.00

10 - UNSPENT BALANCES

	2013 $	2012 $
Unspent Balances - Rio Claro Rec G'rd	416,000.00	416,000.00
Unspent Balances - Mayaro Rec G'rd	(0.00)	1,391.18
	416,000.00	417,391.18

11 - RECURRENT SERVICES

	2013 $	2012 $
Recurrent Services 02/001/13	0.00	25,899.02
Recurrent Services 02/001/37	-	30,519.85
Recurrent Services 02/002/12	-	26,450.00
Recurrent Services 02/006/13	-	104,470.37
Recurrent Services 02/001/03	2,365.60	-
Recurrent Services 02/001/10	10,079.75	-
Recurrent Services 02/001/13	40,710.38	-
Recurrent Services 02/001/15	5,237.00	-
Recurrent Services 02/001/37	10,005.00	-
Recurrent Services 02/001/66	106,126.00	-
Recurrent Services 02/001/68	147,924.18	-
Recurrent Services 02/005/03	12,690.00	-
Recurrent Services 02/005/09	1,200.00	-
Recurrent Services 02/006/13	107,323.05	-
	443,660.96	187,339.24

8 - 04 CURRENT TRANSFERS AND SUBSIDIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2013

12 - RESTRICTED RESERVES

	2013	2012
	$	$
Retiring benefit	42,742.33	42,742.33
Stale Dated Cheques	104,543.60	104,543.60
Refund from Bank	37,237.58	32,246.78
Residual Balance	185,677.19	185,677.19
Settlement of Insurance	(0.00)	50,758.04
Water Distribution	48,375.86	48,375.86
	418,576.56	464,343.80

13 - CURRENT LIABILITIES

	2013	2012
	$	$
Iriad - Campbell Trace	-	143,566.50
Cash Performance Deposits	117,983.10	117,983.10
Non Refundable Fees	1,647.16	56,630.32
Deposit - Laptop / Cellphones	-	4,840.00
Refundable Damage	6,000.00	11,000.00
Tenders	57,750.00	57,750.00
Retention fees	-	45,120.25
Retention fees	23,872.10	23,872.10
TAIGA Sports / National Fest	4,000.00	2,000.00
Utilities - Lay By Booths	10,246.57	6,520.96
	221,498.93	469,283.23