



REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF TRINIDAD AND TOBAGO ON THE FINANCIAL STATEMENTS OF THE ARIMA BOROUGH CORPORATION FOR THE YEAR ENDED 30 SEPTEMBER 2009

Section 113 (2) of the Municipal Corporations Act requires the Auditor General to audit the accounts of the Arima Borough Corporation. The accompanying Financial Statements of the Arima Borough Corporation for the year ended 30 September 2009 have been audited. The Statements comprise a Statement of Financial Position as at 30 September 2009, a Recurrent Programme Income Statement for the year ended 30 September 2009, a Development Programme Income Statement for the year ended 30 September 2009, a Statement of Changes in Equity for the year ended 30 September 2009, a Statement of Cash Flows for the year ended 30 September 2009 and Notes to the Financial Statements numbered 1 to 15.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

2. The management of the Arima Borough Corporation is responsible for the preparation and 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 these 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 conducting the audit in accordance with generally accepted Auditing Standards. Because of the matters described in the Basis for Disclaimer of Opinion (paragraphs 4 to 4.1), sufficient appropriate audit evidence was not obtained to provide a basis for an audit opinion.

BASIS FOR DISCLAIMER OF OPINION

OPENING BALANCES - SOURCE DOCUMENTS AND SUBSIDIARY RECORDS

4. Balances as at 1st October 2008 cannot be accepted as fairly stated as supporting records and documents were not provided for verification during the audit of the prior year's Financial Statements.

4.1 The undermentioned figures appearing on the Financial Statements could not be verified due to unreliable accounting records and lack of supporting documents:

STATEMENT OF FINANCIAL POSITION

ASSETS

NON-CURRENT ASSETS

Fixed Assets

\$22,309,764

CURRENT ASSETS

Cash and Cash Equivalents

\$15,778,673

RESERVES

Retained Earnings

\$24,649,602

LIABILITIES

NON-CURRENT LIABILITIES

Deferred Development Programme Income

\$14,262,590

RECURRENT PROGRAMME INCOME STATEMENT

RECURRENT REVENUE

Government Subvention

\$54,662,048

Services Charges

\$1,844,643

RECURRENT REVENUE EXPENDITURE

Personnel Expenditure

\$33,523,947

GOOD AND SERVICES

Contract Employment

\$705,044

Street Lighting

\$2,487,086

Minor Equipment Purchases

\$717,976

DEVELOPMENT PROGRAMME INCOME STATEMENT

DEVELOPMENT PROGRAMME

\$21,080,792

DEVELOPMENT PROGRAMME EXPENDITURE

\$6,818,201

DISCLAIMER OF OPINION

5. Because of the significance of the matters described in the Basis for Disclaimer of Opinion (at paragraph 4 to 4.1 above), I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the Financial Statements for the year ended 30 September 2009.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

6. Section 113 (1) of the Municipal Corporations Act 1990 states:

"Every Corporation shall keep its accounts in a form, having regard to its annual estimates, approved by the Minister of Finance."

6.1. The approval of the Minister of Finance was not seen for the basis of accounting adopted by the Corporation as required by section 113 (1) of the Act.

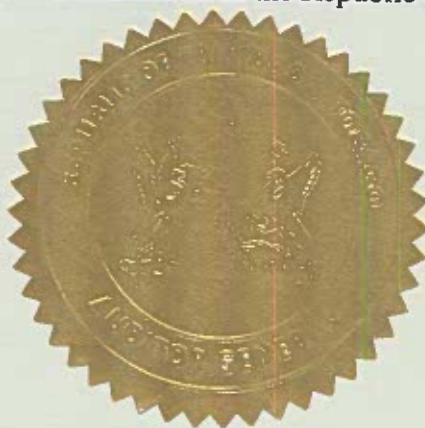
MAYOR'S FUND

7. A separate statement of revenue and expenditure was not submitted by the Corporation with respect to the Mayor's Fund. In this regard, your attention is drawn to paragraph 110 (4) of the Municipal Corporations Act, Chapter 25:04 which states:

"An annual report on the Mayor's Fund together with an audited statement of its revenue and expenditure shall be submitted to the Minister."

SUBMISSION OF REPORT

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



25TH MARCH, 2025
PORT OF SPAIN

Jaiwantie Ramdass
JAIWANTIE RAMDASS
AUDITOR GENERAL

ARIMA BOROUGH CORPORATION

**FINANCIAL STATEMENTS
AS AT 30 SEPTEMBER 2009**

SINANAN DASS & ASSOCIATES, CHARTERED ACCOUNTANTS

Table of Contents

	Page
Accountant's Report	1
Statement of Financial Position	2
Recurrent Programme Income Statement	3
Development Programme Income Statement	4
Statement of Changes Equity	5
Statement of Cashflows	6
Notes to the Financial Statements	7 - 25



SINANAN DASS AND ASSOCIATES

CHARTERED ACCOUNTANTS

50 THIRD AVENUE, ISAAC SETTLEMENT, COUVA

TEL: (868) 636-2725; FAX (868) 636-8561

CHARTERED ACCOUNTANTS

ACCOUNTANT'S COMMENTS

We have prepared the accompanying Statement of Financial Position for Arima Borough Corporation as at 30 September 2009, the Statement of Recurrent Income and Development Programme Income Statement for the year then ended, without audit, from the accounting records, other information and explanations supplied and are in accordance therewith.

Sinanan Dass & Associates
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Sinanan Dass & Associates

May 21, 2018
.....

Date

ARIMA BOROUGH CORPORATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2009

STATEMENT OF FINANCIAL POSITION AT 30 SEPTEMBER 2009

	NOTES	2008/09 \$	2007/08 \$
ASSETS			
NON-CURRENT ASSETS			
Fixed Assets	3	22,309,764	19,184,498
		22,309,764	19,184,498
CURRENT ASSETS			
Trade Receivables and Prepayments	5	987,273	987,273
Cash and Cash Equivalents	4	15,778,673	16,221,671
		16,765,946	17,208,944
TOTAL ASSETS		39,075,710	36,393,442
RESERVES			
Retained Earnings		24,649,602	22,135,645
TOTAL RESERVES		24,649,602	22,135,645
LIABILITIES			
NON-CURRENT LIABILITIES			
Deferred Development Programme Income	7	14,262,590	14,084,302
Mayor's Fund		598	1,793
		14,263,188	14,086,095
CURRENT LIABILITIES			
Trade and Other Payables	6	162,920	171,702
		162,920	171,702
TOTAL LIABILITIES		14,426,108	14,257,797
TOTAL EQUITY AND RESERVES		39,075,710	36,393,442

S. La Motta

Financial Officer



U. S. ...

Chief Executive Officer

ARIMA BOROUGH CORPORATION
RECURRENT PROGRAMME INCOME STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2009

		2008/09	2007/08
	NOTES	\$	\$
RECURRENT REVENUE			
Government Subventions	8	54,662,048	53,350,383
Dues and Rentals	8	242,641	337,517
Services Charges	8	1,844,643	253,805
Taxes on Property	8	0	3,485,459
Interest	8	0	40,957
Other Revenue	8	323,234	2,304,396
		57,072,566	59,772,517
RECURRENT REVENUE EXPENDITURE			
Personnel Expenditure	9	33,523,947	31,822,607
Goods and Services	10	18,386,271	16,134,768
Minor Equipment Purchases	11	717,976	1,647,606
Current Transfers and Subsidies	12	3,379,004	3,165,286
Expenses Suspense	13	0	1,409,733
Miscellaneous	14	0	3,352,076
Other Expenses	15	1,676,496	117,718
		57,683,694	57,649,794
RECURRENT PROGRAMME (DEFICIT) SURPLUS REVENUE		(611,128)	2,122,723

ARIMA BOROUGH CORPORATION
DEVELOPMENT PROGRAMME INCOME STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2009

		2008/09	2007/08
	Notes	\$	\$
DEVELOPMENT PROGRAMME			
Deferred Development Programme Income	7	11,617,860	12,994,522
Current Development Programme Income	7	2,249,967	300,051
Non-Current Assets Income	7	7,212,965	3,737,291
Development Programme Suspense Income	7	0	1,841,563
		21,080,792	18,873,427
DEVELOPMENT PROGRAMME EXPENDITURE			
Deferred Development Programme Expenditure	7	1,717,133	853,550
Current Development Programme Expenditure	7	854,910	21,368
Non-Current Assets Expenditure	7	4,246,158	3,914,207
		6,818,201	4,789,125
DEVELOPMENT PROGRAMME EXPENDITURE SURPLUS		14,262,591	14,084,302

ARIMA BOROUGH CORPORATION
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 SEPTEMBER 2009

	Retained Reserves	Total
	\$	\$
Balance at 30 September 2007	16,676,971	16,676,971
Recurrent Programme Surplus Revenues	2,122,723	2,122,723
Movement In Capital Fund - Additions of Non Current Assets	3,914,207	3,914,207
Movement In Capital Fund - Depreciation	(779,483)	(779,483)
Adjustment to Retained Earnings	201,227	201,227
Balance at 30 September 2008	22,135,645	22,135,645
Recurrent Programme Deficit Revenues	(611,128)	(611,128)
Movement In Capital Fund - Additions of Non Current Assets	4,246,158	4,246,158
Movement In Capital Fund - Depreciation	(1,120,892)	(1,120,892)
Adjustment to Retained Earnings	(181)	(181)
Balance at 30 September 2009	24,649,602	24,649,602

ARIMA BOROUGH CORPORATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2009

	2008/09	2007/08
CASH FLOWS FROM OPERATING ACTIVITIES	\$	\$
Recurrent Programme Surplus Revenue	(611,128)	2,122,723
Adjustment for:		
Depreciation	(1,120,892)	(779,483)
Capital Fund Movements	4,246,158	3,914,207
Non-Cash Movements	(181)	201,224
Changes in Operating Assets and Liabilities		
Decrease in Receivables	0	0
Decrease in Payables	(9,977)	41,912
Increase in Deferred Development Programme	178,284	1,089,780
Cash Generated From Operating Activities	2,682,265	6,590,363
Depreciation	1,120,892	779,483
Net Cash Flows Generated From Operating Activities	3,803,157	7,369,846
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Non Current Assets	(4,246,158)	(3,914,207)
Net Cash Used In Investing Activities	(4,246,158)	(3,914,207)
(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(443,002)	3,455,639
MOVEMENT IN CASH AND CASH EQUIVALENTS		
At start of year	16,221,671	12,766,032
(Decrease) Increase	(442,998)	3,455,639
AT END OF YEAR	15,778,673	16,221,671

**ARIMA BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2009**

NOTES

1. GENERAL INFORMATION

The Arima Borough Corporation is a Local Government Authority, and was incorporated on 13th September 1990 by the Municipal Corporation Act 21 of 1990. The Corporation operates a Mayor form of Government and provides the following services as authorised by the Act; development and maintenance of public infrastructure, health and environmental services, recreational and public services, including safety and well being.

Funding for the activities of the Corporation is provided mainly by Government subvention on a deficit financing basis. The Corporation also raises its own revenue from services provided to its citizens, the majority of which are derived from the collection of land and property rates and taxes, and the collection of fees for the use of markets and abattoirs.

Subvention from Government for the purpose of these financial statements fall under three (3) major heading; Recurrent, Infrastructure Renewal Improvement and Development Programme (IRIAD) and Development Programme, and as such, expenditure incurred is classified accordingly.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The Financial Statements of the Corporation are prepared on a modified accrual basis, which is a hybrid between the cash basis and the accrual basis, using historic cost conventions, where no account is taken of

This basis of preparation, also called "The Sylvester Model" has been the method followed by the Corporation for many years, and was implemented by the Ministry of Local Government in 1999. Documentation concerning approval by the Ministry of Finance for this basis of preparation does not reside

Income is recorded when amounts are received by cash, cheque or linx.

Expenses are deducted when they are paid by cash or cheque.

Generally, no accrual is made in the financial statements for liabilities which have been incurred but which have remained unpaid at year end. No directive has been received from the Treasury Division of the Ministry of Finance, instructing the Corporation to incorporate commitments into its financial statements, i.e.

The Financial Statements of the Corporation are maintained in Trinidad and Tobago dollars (TT\$).

(b) Cash and cash equivalents

Cash includes money which the Corporation physically holds in its possession and money deposited with financial institutions that can be withdrawn without notice.

**ARIMA BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2009**

NOTES (continued)

(c) Trade and other receivables

Receivables are advances for expenditure items actually paid for by the Corporation on behalf of Committees or Personnel of the Corporation with a view to reimbursement thereafter.

Advances which have not been reimbursed nor expected to be reimbursed must have the approval of the Parliament, before they can be written off. These are classified as Non Current Assets.

(d) Property, Plant and Equipment

The Property, Plant and Equipment, consist of Buildings, Recreation Grounds, Vehicles and Machinery, Office Equipment and Furniture and Fixtures.

In the case of Buildings and Recreation Grounds, the Corporation has captured all amounts expensed on these facilities from 1997 to present as per the audited financial statements, and reflected such amounts as the opening cost in the financial statements.

The depreciation policy is as follows:-

Property, Plant and Equipment are depreciated on a straight line basis. The applicable rates used are:-

Buildings	10%
Recreation Grounds	10%
Markets and Abattoirs	10%
Motor Vehicles	25%
Machinery	25%
Computers	33%

A full year's depreciation charge is taken in the year of acquisition/expenditure.

(e) Trade and other payables

Payables are deposits actually received from contractors, users of the Corporation's facilities, as well as from third parties, who have made donations towards specific initiatives of the Corporation.

Deposits which remain unclaimed for more than three (3) years can be transferred to revenue, on the guidance of the Treasury. These are classified as Non Current Liabilities.

(f) Fund Balance

This is the general operating fund of the Corporation. Government Subvention as well as internally generated revenue which have not been spent at the end of the financial year are classified as surplus on activities, and are transferred to the Fund Balance. Such funds can be spent on projects identified by the Corporation, on the approval of the Cabinet.

**ARIMA BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2009**

NOTES (continued)

(g) Government Subvention-Recurrent

These are cheques releases from Government for the day to day operations of the Corporation and are recognised as income on receipt.

(h) Government Subvention-IRIAD

This is a new subvention from Government for drainage and irrigation projects, primarily for the construction of box drains. It is a cheque release and is recognised as income on receipt.

(i) Government Subvention-Development Programme

These are cheque releases from Government for development work as identified by the Corporation in its draft estimates, and are recognised as income on receipt.

(j) Other Income

This refers to internally generated funds derived from services provided by the Corporation, and are recognised as income on receipt.

(k) Expenditure-Recurrent, IRIAD, Development Programme

Expenditure incurred by the Corporation arises when an actual cash outflow occurs and is then classified under the relevant head.

(l) Surplus/(Deficit) on Activities

This is the net amount of income and expenditure, and is transferred to the Fund balance, for use on approved projects in the future.

ARIMA BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2009

NOTES (continued)

3. PROPERTY, PLANT & EQUIPMENT

	Non Current Assets Brought Forward	Development of Recreational Facilities	Local Government Building Programme	Major Vehicles and Equipment	Computers	Total
	\$	\$	\$	\$	\$	\$
Non Current Assets B/F						
At 1 October 2008	15,302,667	1,831,876	914,158	1,821,773	192,957	20,063,431
Additions	0	1,922,017	1,970,517	73,025	280,599	4,246,158
At 30 September 2009	15,302,667	3,753,894	2,884,675	1,894,798	473,556	24,309,589
ACCUMULATED DEPRECIATION						
At 1 October 2008	0	208,667	136,419	455,443	78,404	878,933
Annual Depreciation	0	354,523	274,826	359,839	131,704	1,120,892
At 30 September 2009	0	563,190	411,245	815,282	210,108	1,999,825
CARRYING AMOUNT						
AT 1 OCTOBER 2008	15,302,667	1,623,209	777,739	1,366,330	114,553	19,184,498
AT 30 SEPTEMBER 2009	15,302,667	3,190,704	2,473,430	1,079,516	263,448	22,309,764

Note: Non Current Assets Brought Forward as of the 1 October 2006 was not classified. Therefore this value can not be depreciated since the depreciation rate can not be determined.

ARIMA BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2009

NOTES (continued)

4. CASH AND CASH EQUIVALENTS

Cash At Bank

The Corporation maintains three bank accounts to date, being two accounts at the Republic Bank Limited (RBL) and Central Bank of Trinidad and Tobago.

An analysis of cash and cash equivalents can be seen as follows:-

	2008/09	2007/08
	\$	\$
Cash and Cash Equivalents		
Republic Bank Ltd Mayor's Fund	0	1,793
Republic Bank Ltd Current Account	10,303,836	10,922,573
Central Bank of Trinidad and Tobago	2,028,472	4,206,659
Republic Development Programme	3,446,365	1,090,646
TOTAL CASH AND CASH EQUIVALENTS	15,778,673	16,221,671

5. TRADE AND OTHER RECEIVABLES

	2008/09	2007/08
	\$	\$
Staff Loans	987,273	987,273
TOTAL TRADE AND OTHER RECEIVABLES	987,273	987,273

ARIMA BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2009

NOTES (continued)

6. TRADE AND OTHER PAYABLES

	2008/09	2007/08
	\$	\$
NIS and Group Health Insurance	162,920	171,702
TOTAL TRADE AND OTHER PAYABLES	162,920	171,702

Part XIII paragraph 213 of the Financial Institutions 1965 states "unless the Treasury otherwise directs, all deposits which have remained unclaimed for three (3) years shall be transferred to revenue." Guidance from the Comptroller of Accounts has been sought for the past two (2) years, while this issue continues to appear on the Corporation's management letters issued by the Auditor General.

As such, as at 30 September 2009, the Corporation has taken the prudent view to transfer all unclaimed deposits over three (3) years to accumulated fund, where they will reside until further instructions from the Treasury are received. The Corporation would not access such funds for recurrent expenditure, and would therefore be available for payment upon request by the respective creditors.

ARIMA BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2009

NOTES (continued)

7. DEVELOPMENT PROGRAMME EXPENDITURE

	Brought Forward 01.10.2008	Subvention Allocated	Actual Expenditure	Carried Forward 30.09.2009
	\$	\$	\$	\$
PRIOR YEAR DEVELOPMENT PROGRAMME				
Development Programme				
Balance Brought Forward	9,640,912	0	0	9,640,912
	9,640,912	0	0	9,640,912
044 Drainage & Irrigation Programme				
44-1 Abattoir Box Drain - Continuation	278,683	0	143,845	134,838
44-1 Cocorite Trace - Phase II	140,358	0	61,625	78,733
44-2 - La Va Piede Ravine - A rubble retaining and drain base	1,126,693	0	1,120,479	6,214
44-2 - Sorzano Street - East	420	0	420	0
44-3 - Urban Pechier to Paul Castillo (Footpath)	299,950	0	259,921	40,029
44-8 Malabar Road Extension	56,749	0	56,749	0
	1,902,853	0	1,643,038	259,815
059 Local Roads & Bridges Programme				
59-1 Dallaway Trace	74,095	0	74,095	0
	74,095	0	74,095	0
TOTAL DEFERRED DEVELOPMENT PROGRAMME INCOME	11,617,860	0	1,717,133	9,900,727
CURRENT YEAR DEVELOPMENT PROGRAMME				
044 Drainage & Irrigation Programme				
44-1 Watts Trace	0	120,275	0	120,275
44-2 Mausica Lands	0	143,636	0	143,636
44-3 Jean Trace Extension	0	254,832	0	254,832
44-4 Man-hole covers	0	231,224	0	231,224
	0	749,967	0	749,967
059 Local Roads & Bridges Programme				
59-1 Manhole Covers - Town Centre of Arima	0	855,001	854,910	91
59-2 Malabar Road Extension - Between Sun Valley & North Star Corner	0	206,007	0	206,007
59-3 Subero Street #1	0	83,337	0	83,337
59-4 Subero Street #2	0	113,454	0	113,454
59-5 Subero Street #3	0	126,137	0	126,137
59-6 Manhole Covers - Arima	0	116,064	0	116,064
	0	1,500,000	854,910	645,090
TOTAL CURRENT YEAR DEVELOPMENT PROGRAMME	0	2,249,967	854,910	1,395,057

ARIMA BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2009

NOTES (continued)

7. DEVELOPMENT PROGRAMME EXPENDITURE (continued)

	Brought Forward 01.10.2008	Subvention Allocated	Actual Expenditure	Carried Forward 30.09.2009
	\$	\$	\$	\$
NON-CURRENT ASSET				
047 Development of Recreational Facilities				
Rose Park - Play Park Equipment	91,721	0	0	91,721
47-3 Netball Court & Lawn Tennis Court - High Security Fencing	109,362	0	58,383	50,979
47-4 Amphitheatre Extension - Arima Promenade - Development Works	380,000	0	130,472	249,528
47-5 Eden Rahim Park - Removal & Replacement of Existing Fence	258,070	0	78,024	180,046
	839,153	0	266,878	572,275
054 Improvements to Markets & Abattoirs				
54-1 Arima Market - ISOWALL Enclosure for Fresh Meat Section	290,697	0	218,023	72,674
54-2 Arima Public Market - Construction of New Stalls	249,939	0	246,320	3,619
54-2 Arima Market Enclosure - Electrical Upgrade	56,580	0	0	56,580
54-2 Abattoir Washroom	206,713	0	206,713	0
	803,929	0	671,056	132,873
062 Local Government Building Programme				
Diesel Tank Installation - Garage/Workshop	94,000	0	0	94,000
Electrical Upgrade to Arima Town Hall	77,685	0	0	77,685
62-2 Re-Installation of High Security Fencing at Garage/Workshop - Phase II	473,112	0	473,111	1
	644,797	0	473,111	171,686
072 Computerisation Programme				
Computers	10,800	0	0	10,800
1 Server & 1 Scanner	94,615	0	0	94,615
AutoCAD 2008 Standalone	9,098	0	0	9,098
	114,513	0	0	114,513
075 Freedom of Information Act				
4 Desktop Computers, 2 Black Laser Printers	1,350	0	0	1,350
75-1 4 Desktop Computers, 2 Black Laser Printer	47,300		59,024	(11,724)
75-2 Upgrade of Works Department	15,400		14,286	1,114
	64,050	0	73,310	(9,260)
047 Development of Recreational Facilities				
47-1 Play Park Equipments	0	1,356,324	1,356,324	0
47-2 Installation of Perimeter Fences & Play Park Equipments	0	1,289,541	298,815	990,726
	0	2,645,865	1,655,139	990,726
054 Improvements to Markets & Abattoirs				
54-1 Arima Market - Reconstruction of Shed Roof & Refurbish Washroom A	0	156,580	0	156,580
54-2 Tents	0	173,218	0	173,218
	0	329,798	0	329,798

ARIMA BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2009

NOTES (continued)

7. DEVELOPMENT PROGRAMME EXPENDITURE (continued)

	Brought Forward 01.10.2008 \$	Subvention Allocated \$	Actual Expenditure \$	Carried Forward 30.09.2009 \$
062 Local Government Building Programme				
62-1 Electrical Upgrade - Arima Town	0	104,815	104,815	0
62-2 Arima Administration Building	0	788,493	721,535	66,958
	0	893,308	826,350	66,958
065 Procurement of Major Vehicles Equipment				
65-1 10 Tonne Dump Truck	0	335,000	0	335,000
	0	335,000	0	335,000
072 Computerisation Programme				
72-1 20 Laptop computers - Members of Council and Heads of Department	0	230,000	207,289	22,711
72-2 Local Area Network (LAN) - Arima Town Hall	0	59,700	0	59,700
72-3 5 Desk-top computers and 1 All-in-one printer	0	29,850	0	29,850
72-4 Desktops and UPSs	0	73,066	0	73,066
	0	392,616	207,289	185,327
076 Disaster Preparedness				
76-1 One 24" Saffire Cooker 24xL - Emergency measures	0	3,886	0	3,886
76-2 Mobile Trailer & Mobile Trailer Hitch	0	146,050	73,025	73,025
	0	149,936	73,025	76,911
TOTAL NON-CURRENT ASSET	2,466,442 A	4,746,523 B	4,246,158	2,966,807
Total Non-Current Asset				
Subvention Brought Forward	2,466,442	A		
Current Year Subvention	4,746,523	B		
Total Non-Current Asset Income	7,212,965			
TOTAL DEVELOPMENT PROGRAMME INCOME	14,084,302	6,996,490	6,818,201	14,262,591

ARIMA BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2009

NOTES (continued)

8. SCHEDULE TO THE RECURRENT PROGRAMME INCOME STATEMENT

	2008/09	2007/08
GOVERNMENT GRANTS	\$	\$
Administration - Government	54,662,048	53,350,383
	54,662,048	53,350,383
	2008/09	2007/08
DUES & RENTALS	\$	\$
Markets & Abattoirs	137,201	194,821
Rent	105,440	0
Parks and Recreation Grounds	0	142,696
	242,641	337,517
	2008/09	2007/08
SERVICE CHARGES	\$	\$
Administration	108,877	165,110
Parks & Recreation	15,800	11,400
Works	8,000	29,650
General Administration	21,734	47,645
Rates and Taxes	1,690,232	0
	1,844,643	253,805
	2008/09	2007/08
TAXES ON PROPERTY	\$	\$
Land & Building Taxes	0	3,376,393
Land Rent	0	109,066
	0	3,485,459
	2008/09	2007/08
INTEREST	\$	\$
Interest On Advances	0	40,957
	0	40,957

ARIMA BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2009

NOTES (continued)

8. SCHEDULE TO THE RECURRENT PROGRAMME INCOME STATEMENT (continued)

	2008/09	2007/08
	\$	\$
OTHER REVENUE		
Interest Income	136,436	102,076
Other Receipts	0	526,013
Suspense	0	1,640,404
Miscellaneous	124,617	35,903
Extra Ordinary Items	62,181	0
	323,234	2,304,396
TOTAL REVENUE	57,072,566	59,772,517

ARIMA BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2009

NOTES (continued)

9. PERSONNEL EXPENDITURE

01 PERSONNEL EXPENDITURE

	2008/09	2007/08
001 General Administration	\$	\$
01 Salaries and COLA	6,668,166	6,270,614
04 Allowances	1,029,743	794,058
05 Government's Contribution to N.I.S	2,236,208	2,094,726
13 Remuneration to Council Members	523,239	520,800
20 Government Contribution to GHI - DRW	102,570	97,877
27 Government Contribution to GHI - Monthly Paid Officers	58,545	57,915
	10,618,471	9,835,990

	2008/09	2007/08
002 Public Health	\$	\$
01 Salaries and COLA	1,137,801	1,187,188
02 Wages and COLA	8,234,213	7,412,964
04 Allowances - Monthly Paid Officers	74,878	36,215
29 Overtime - Daily Rated Workers	199,795	156,067
30 Allowances - Daily Rated Workers	55,277	42,046
	9,701,964	8,834,480

	2008/09	2007/08
003 Markets and Abattoirs	\$	\$
01 Salaries and COLA	167,609	185,225
	167,609	185,225

ARIMA BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2009

NOTES (continued)

9. PERSONNEL EXPENDITURE (continued)

01 PERSONNEL EXPENDITURE (continued)

004 Parks and Recreation Grounds

01 Salaries and COLA

02 Wages and Cola

04 Allowances - Monthly Paid Officers

29 Overtime - Daily Rated Workers

30 Allowances - Daily Rated Workers

2008/09	2007/08
\$	\$
56,269	65,236
4,363,018	3,965,740
9,170	0
88,260	80,500
33,374	25,324
4,550,091	4,136,800

005 Works

01 Salaries and COLA

02 Wages and COLA

04 Allowances - Monthly Paid Officers

29 Overtime - Daily Rated Workers

30 Allowances - Daily Rated Workers

2008/09	2007/08
\$	\$
990,675	982,554
7,051,989	7,383,177
35,499	41,999
327,775	306,246
88,656	74,223
8,494,594	8,788,199

Less NIS Brought Forward

Add NIS Carried Forward

TOTAL PERSONNEL EXPENSES

(171,702)	(129,789)
162,920	171,702
33,523,947	31,822,607

ARIMA BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2009

NOTES (continued)

10. GOODS AND SERVICES

02 GOODS AND SERVICES

	2008/09	2007/08
001 General Administration	\$	\$
01 Travelling and Subsistence	303,610	265,966
03 Uniforms	209,353	93,948
04 Electricity	282,444	246,924
05 Telephones	445,391	397,297
06 Water and Sewerage Rates	2,563	17,385
08 Rent / Lease - Office Accommodation and Storage	197,846	136,971
09 Rent / Lease Vehicle and Equipments	101,965	55,430
10 Office Stationery and Supplies	488,812	447,860
11 Books and Periodicals	18,059	31,756
12 Materials and Supplies	130,048	130,241
16 Contract Employment	705,044	386,774
17 Training	171,992	126,579
21 Repairs and Maintenance - Buildings	262,643	59,382
22 Short Term Employment	324,129	78,709
23 Fees	177,853	1,042,001
28 Other Contracted Services	530,177	319,923
37 Janitorial Services	28,217	24,761
43 Security Services	233,613	191,232
46 National Disasters	55,115	87,211
57 Postage	8,350	7,194
61 Insurance	354,506	300,000
62 Promotions, Publicity and Printing	93,253	187,158
66 Hosting of Conferences and Seminars and Other functions	560,801	235,365
99 Employee Assistance Programme	39,000	35,000
	5,724,784	4,905,067

ARIMA BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2009

NOTES (continued)

10. GOODS AND SERVICES (continued)

02 GOODS AND SERVICES

002 Public Health

	2008/09	2007/08
	\$	\$
01 Travelling and Subsistence	500,388	709,575
03 Uniforms	69,213	58,687
09 Rent / Lease - Vehicles and Equipment	74,400	69,000
10 Office Stationery and Supplies	27,110	29,636
12 Materials and Supplies	586,148	440,616
13 Maintenance of Vehicles	2,588	0
15 Repairs and Maintenance - Equipment	24,094	10,629
21 Repairs and Maintenance - Buildings	3,602	35,626
28 Other Contracted Services	3,762,091	3,718,602
61 Insurance	92,221	0
	5,141,855	5,072,371

003 Markets and Abattoirs

	2008/09	2007/08
	\$	\$
04 Electricity	39,460	36,502
05 Telephones	36,352	39,220
06 Water and Sewerage Rates	26,358	24,736
10 Office Stationery and Supplies	1,086	46
12 Materials and Supplies	104,402	101,506
15 Repairs and Maintenance - Equipment	11,476	1,406
43 Security Services	536,627	468,130
	755,761	671,546

ARIMA BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2009

NOTES (continued)

10. GOODS AND SERVICES (continued)

02 GOODS AND SERVICES

004 Parks and Recreation Grounds

	2008/09	2007/08
	\$	\$
03 Uniforms	28,534	30,413
04 Electricity	424,061	333,753
05 Telephones	13,969	11,628
06 Water and Sewerage Rates	21,449	8,589
12 Materials and Supplies	204,510	233,506
15 Repairs and Maintenance - Equipment	18,587	9,837
21 Repairs and Maintenance - Buildings	46,544	42,780
43 Security Services	303,298	243,844
61 Insurance	176,000	0
	1,236,952	914,350

005 Works

	2008/09	2007/08
	\$	\$
01 Travelling and Subsistence	93,023	123,029
03 Uniforms	149,447	172,729
04 Electricity	74,817	88,237
06 Water and Sewerage Rates	1,780	1,841
09 Rent / Lease - Vehicles and Equipment	13,500	17,973
10 Office Stationery and Supplies	8,752	11,353
12 Materials and Supplies	1,125,699	905,293
13 Maintenance of Vehicles	724,009	657,795
15 Repairs and Maintenance - Equipment	3,003	2,917
21 Repairs and Maintenance - Buildings	9,626	2,116
28 Other Contracted Services	239,564	244,809
42 Street Lighting	2,487,086	1,908,997
43 Security Services	459,062	304,892
61 Insurance	137,551	129,453
	5,526,919	4,571,434
TOTAL GOODS AND SERVICES	18,386,271	16,134,768

ARIMA BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2009

NOTES (continued)

11. MINOR EQUIPMENT PURCHASES

03 MINOR EQUIPMENT PURCHASES

001 General Administration

37 - Office Equipment

38 - Furniture & Furnishings

39 - Other Minor Equipment

2008/09	2007/08
\$	\$
46,616	208,210
72,136	0
28,612	0
147,364	208,210

002 Public Health

01 Vehicles (Replacement)

04 Other Minor Equipment

39 - Other Minor Equipment

2008/09	2007/08
\$	\$
0	1,214,755
	35,414
11,207	0
11,207	1,250,169

004 Parks and Recreation Grounds

04 Other Minor Equipment

2008/09	2007/08
\$	\$
0	7,136
0	7,136

005 Works

40 - Vehicles (Replacement)

39 - Other Minor Equipment

2008/09	2007/08
\$	\$
370,000	182,091
189,405	0
559,405	182,091
717,976	1,647,606

TOTAL MINOR EQUIPMENT PURCHASES

ARIMA BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2009

NOTES (continued)

12. CURRENT TRANSFERS AND SUBSIDIES

04 CURRENT TRANSFERS AND SUBSIDIES

	2008/09	2007/08
01 Pensions	\$	\$
41 - Pensions	1,039,462	892,718
42 - Gratuities Monthly Paid Officers	400,068	62,025
43 - Gratuities Daily Paid Employees	1,256,201	1,021,656
	2,695,731	1,976,399
	2008/09	2007/08
009 - Other Transfers	\$	\$
44 - Mayor's Fund	10,000	3,600
45 - Celebrations fund	673,273	1,185,287
	683,273	1,188,887
TOTAL TRANSFERS AND SUBSIDIES	3,379,004	3,165,286

13. SUSPENSE ACCOUNT

	2008/09	2007/08
	\$	\$
Expenses Suspense	0	1,409,733
	0	1,409,733

Suspense Expense is the difference between the Abstract Value and the Bank Value as at 30 September 2008.

14. MISCELLANEOUS EXPENSES

	2008/09	2007/08
	\$	\$
Suspense	0	345,794
IRIAD	0	2,485,917
Extra Ordinary	0	520,365
	0	3,352,076

ARIMA BOROUGH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2009

NOTES (continued)

15. OTHER EXPENSES

	2008/09	2007/08
	\$	\$
Miscellaneous Debit	3,240	220
Teller Withdrawals	24,800	0
Short Deposits	49	0
Return Deposits	15,255	0
Checks omitted from Cash Book	78,973	18,423
Overstatement of Cheques	0	499
Short Receipts	9,228	224
Bank error	14,368	2,421
Bank Service Charge	355,368	14,666
Understatement of Expenditure	1,175,215	66,802
	1,676,496	103,255