

# Audited Project Financial Statements

---

Project Number: 43072  
Loan & Grant Number: 2795 and G0263  
Period covered: 31 December 2013

## Republic of Kiribati: South Tarawa Sanitation Improvement Sector Project

Prepared by Ministry of Public Works and Utilities, Implementing Agency

For the Asian Development Bank  
Date received by ADB: 18 June 2014

The audited project financial statements are documents owned by the borrower. The views expressed herein do not necessarily represent those of ADB's Board of Directors, Management, or staff. These documents are made publicly available in accordance with ADB's Public Communications Policy 2011 and as agreed between ADB and the Ministry of Finance and Economic Development, Executing Agency.



# KIRIBATI NATIONAL AUDIT OFFICE

Audit for an Impact for the Public

P.O Box 63 Tel: (686) 21118  
Bairiki, Tarawa  
Fax: (686) 21250  
Kiribati  
Email: [auditorgeneral@knao.gov.ki](mailto:auditorgeneral@knao.gov.ki)



---

## Independent Auditor's Report

### To the readers of South Tarawa Sanitation Improvement Sector Project Financial statements for the period ended 31 December 2013

We have audited the financial statements of South Tarawa Sanitation Improvement Sector Project (STSISP) financed under the Asian Development Bank, Australian Agency for International Development, Water Financing Partnership Facility and Government of Kiribati which comprise the Statement of Cash Receipts and Payments as of December 31, 2013, and for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### Management's Responsibility

Management (EA) is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Noted 3, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express an opinion on the accompanying statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Our audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Our audit also 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

The STSISP Management's policy is to prepare the accompanying statements in the format agreed between the Donor's and the Government of Kiribati as noted in the Financial Management Manual for the Loan/Grant, on a cash receipts and disbursement basis in which cash is recognized when received and expenses are recognized when paid, rather than when incurred.

#### Unqualified Opinion

In our opinion, the aforementioned financial statements and appended notes that were also the subject of the audit, presents fairly, in all material respects, the cash receipts and disbursements of STSISP for the year ended December 31, 2013 in accordance with the cash receipts and disbursements basis of accounting described in Noted 3; and expenditure have been applied to the purpose intended for in the Loan/Grant agreement and within the project budget.

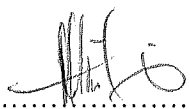
In addition:

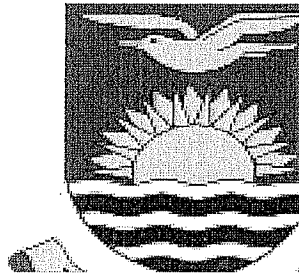
With respect to Statements of Expenditure, adequate supporting documents have been maintained to support claims to the Donors for reimbursements of expenditures incurred; and which

expenditures are eligible for financing under Loan Agreement No. 2795 KIR (F)/Grant Agreement No. 0263 KIR (EF).

The Imprest Accounts page 9 give a true and fair view of the receipts collected and payments made during the year ended 31 December 2013; and these receipts and payments support Imprest Account replenishments during the year.

6 June, 2014

  
.....  
Ms. Matereta B Raiman  
Auditor General  
Kiribati National Audit Office  
Bairiki  
Tarawa



## **SOUTH TARAWA SANITATION IMPROVEMENT SECTOR PROJECT**

**Funded by:**

**Asian Development Bank (ADB)**

**Australian Agency for International Development (AusAid)**

**Water Financing Partnership Facility (WFPP)**

**Government of the Republic of Kiribati (GoK)**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2013**

# **SOUTH TARAWA SANITATION IMPROVEMENT SECTOR PROJECT (STSISP)**

## **Table of Contents**

Background	3
Objectives of the Project	3
Implementation Arrangement	4
Submission of 2013 Financial Statements	4
Statement of Cash Receipts and Payments Summary	5
ADB Direct Payment Schedule	6
Statement of Payments by Component	8
Statement of Balances	9
Statement of Expenditure by Withdrawal Applications	10
SMEC's Advance Repayment Schedule	11
SMEC's 2013 Outstanding Invoices	12
Notes to Financial Statements	12
Fixed Asset Register	14

# **SOUTH TARAWA SANITATION IMPROVEMENT SECTOR PROJECT**

## **BACKGROUND**

The South Tarawa Sanitation Improvement Sector Project (STSISP) officially commenced on 3 May 2012, being the date when the Loan 2795KIR-(SF) and Grant 0263KIR-(EF) Agreements were signed. The closing date is currently set as 31 August 2019. This report is being prepared for the Ministry of Finance & Economic Development (MFED), the Executing Agency (EA) for the project.

STSISP is funded jointly by the Asian Development Bank (ADB), the Australian Agency for International Aid (AusAid) and the Government of the Republic of Kiribati (GoK), as follows:

- ADB – Loan of Special Drawing Rights (SDR) 4.7 million (equivalent of US\$ 7.56 million and estimated at AU\$ 7.215 million); established through the Loan Agreement dated 3 May 2012.
- AusAid – Grant of US\$ 13.95 million (with estimated AU\$ equivalent of AU\$ 13.311 million); established through the Grant Agreement dated 3 May 2012.
- In November 2012, ADB secured an additional Grant of US\$ 0.61 million (with estimated equivalent of AU\$ 0.58 million) from the Water Financing Partnership Facility (WFPPF) to fund the sub-core components of the project.
- GoK – estimated contribution of US\$ 0.97 million (with estimated AU\$ equivalent of AU\$ 0.93 million).

Out of GoK's funding 10%, or A\$0.13m, is to be provided as a contribution to the establishment of the Sanitation Maintenance Fund and is to be reported as part of the Financial Statements. The balance of A\$0.8m provides cover for tax revenue offsets, and does not form part of the core funding of STSISP upon which the Financial Statements are based.

## **OBJECTIVES OF THE PROJECT**

Primarily the objective of the STSISP is to improve the sanitation infrastructure, improve access to sanitation facilities by the general population of South Tarawa, and engaging with the communities to improve sanitation and hygiene practices. A Sewerage Maintenance Fund will be set up to fund the future operations and maintenance (O&M) of the sewerage systems. There will also be a capacity building component to strengthen the capacities of both, the Public Utilities Board (PUB), the owner and operator of the sewerage system, and the Ministry of Public Works & Utilities (MPWU).

## IMPLEMENTATION ARRANGEMENT

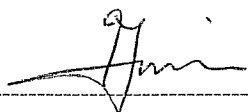
STSISP is implemented under the overall guidance of the National Infrastructure Development Steering Committee (NIDSC), and is coordinated and monitored by the Project Monitoring Steering Committee from the MPWU, which is also the Project Implementing Unit (PIU). There is to be a Project Coordinator based in the PIU to provide project management support to the STSISP. There is also a Finance Officer based within the Kiribati Fiduciary Services Unit (KFSU) at MFED who will provide financial services and assistance in procurement for the project.

## SUBMISSION OF 2013 FINANCIAL STATEMENTS

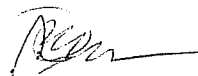
The Financial Reports for the project over its second year of implementation ending 31 December 2013, are being presented for auditing.

In compliance with the project agreements the audit report is required to be submitted to the World Bank and donor partners by the 30<sup>th</sup> June 2014, and we would request your kind offices if the auditing could be completed by the due date.

All financial records for the project are held within the Kiribati Fiduciary Services Unit at the Ministry of Finance & Economic Planning.



Ioataake Timeon  
Secretary for Public Works & Utilities



Reina Timau  
Manager, KFSU

Date: 28<sup>th</sup> February 2014

SOUTH TARAWA SANITATION IMPROVEMENT SECTOR PROJECT (STSISP)			
LOAN No. 2795 KIR (SF)/GRANT No. 0263 KIR (EF)			
STATEMENT OF CASH RECEIPTS & CASH PAYMENTS			
For the Period Ended December 31, 2013			
		AU\$	AU\$
Account Description	Notes	Current Year	Cumulative
<b>CASH RECEIPTS</b>			
<b>Direct Payment</b>			
Loan 2795 KIR (SF)		\$ -	\$ -
Grant 0263 KIR(EF)	1	\$ 1,184,205.99	\$ 2,305,371.92
<b>Reimbursement</b>			
Loan 2795 KIR (SF)		\$ -	\$ -
Grant 0263 KIR(EF)		\$ -	\$ -
<b>Commitment</b>			
Loan 2795 KIR (SF)		\$ -	\$ -
Grant 0263 KIR(EF)		\$ -	\$ -
<b>Imprest-Fund</b>			
Loan 2795 KIR (SF)		\$ -	\$ -
Grant 0263 KIR(EF)	2	\$ 191,808.18	\$ 191,808.18
<b>WFPF Grant</b>		\$ -	\$ -
<b>Government of Kiribati</b>		\$ -	\$ -
<b>Other Receipts (Interest Income)</b>		\$ -	\$ -
<b>Total Cash Receipts</b>		<b>\$ 1,376,014.17</b>	<b>\$ 2,497,180.10</b>
<b>CASH PAYMENTS (Per Loan/Grant Category)</b>			
<b>Civil Works</b>			
Preliminary and General		\$ -	\$ -
Construction		\$ -	\$ -
Resettlement Cost		\$ -	\$ -
Land Acquisition		\$ -	\$ -
<b>Plant and Equipment</b>			
Pipes, Valves & Manholes		\$ -	\$ -
Pumps		\$ -	\$ -
Plant and Machinery		\$ -	\$ -
Vehicles		\$ -	\$ -
<b>Capacity Building</b>			
Community Awareness	3	\$ 57,794.60	\$ 57,794.60
Training	4	\$ 9,002.05	\$ 9,002.05
<b>Consulting Services</b>			
International Consultants	5	\$ 504,113.09	\$ 1,589,609.78
National Consultants	6	\$ 306,471.04	\$ 342,140.28
Consulting Support Cost	7	\$ 437,241.07	\$ 437,241.07
<b>Sanitation and Maintenance Fund</b>		\$ -	\$ -
<b>Other Payments/ Bank Charges</b>	8	\$ 348.25	\$ 348.25
<b>Total Cash Payments</b>		<b>\$ 1,314,970.09</b>	<b>\$ 2,436,136.02</b>
<b>NET CASH RECEIPTS</b>		<b>\$ 61,044.08</b>	<b>\$ 61,044.08</b>
<b>Add/Deduct: Foreign Exchange Gains/Losses</b>	2	\$ 34.90	\$ 34.90
<b>NET CHANGE IN CASH</b>		<b>\$ 61,078.98</b>	<b>\$ 61,078.98</b>
<b>Opening Cash Balances</b>			
Local Currency Bank Account		\$ -	\$ -
Foreign Currency Bank Account		\$ -	\$ -
<b>Total Opening Cash</b>		<b>\$ -</b>	<b>\$ -</b>
<b>Add: Net Change in Cash</b>	9	<b>\$ 61,078.98</b>	<b>\$ 61,078.98</b>
<b>Net Cash Available</b>		<b>\$ 61,078.98</b>	<b>\$ 61,078.98</b>



Note 1

SOUTH TARAWA SANITATION IMPROVEMENT SECTOR PROJECT LOAN 2795 KIRIST/GRANT 0263 NIREFI ADB DIRECT PAYMENT SCHEDULE FOR THE YEAR ENDED DECEMBER 31, 2013																				
Payment Value Date		WA No.	Details	Invoice No.	Invoice Amount US\$	Invoice Amount A\$	Less: Advance Repayment	Net Payable	REIMBURSEMENT						US\$ Equiv paid by ADB		Local Currency AUS	XE Exchange Rate		
									International			National								
WA Date									US\$	A\$	US\$	A\$	US\$	A\$						
21-Dec-12	12-Feb-13	5	Sept 2012 USS Rem Oct 2012 USS Rem	5119003.003U 5119003.004U	\$ 115,513.03 \$ 119,812.38	\$ - \$ 34,667.50	\$ - \$ 8,333.33	\$ - \$ 77,359.87	93938.03 61861.88	91125.59 60116.79	21600 21600	20556.46 20556.46			\$ 139,090.91	\$ 139,159.30	\$ 0.9702065375			
21-Dec-12	15-Feb-13	6	Sept 2012 AS Rem Oct 2012 AS Rem	5119003.003A 5119003.003A	\$ 51,025.30 \$ 34,667.50	\$ - \$ 26,334.57	\$ 8,333.33 \$ 8,333.33	\$ 51,025.30 \$ 77,359.87		24555.3 5804.57		2160 2160								
5-Feb-13	19-Mar-13	7	Nov 2012 USS Rem Dec 2012 USS Rem	5119003.005U 5119003.006U	\$ 106,550.00 \$ 55,070.00		\$ 36,250.00 \$ 36,250.00	\$ 70,300.00 \$ 18,820.00	45700 2587.27	46936.11 2456.65	21600 16232.73	20545.16 15665.45								
5-Feb-13	21-Mar-13	8	Nov 2012 AS Rem Dec 2012 AS Rem	5119003.005A 5119003.006A	\$ 15,360.00 \$ 7,110.00	\$ 8,333.33 \$ 7,110.00	\$ 8,333.33 \$ 7,110.00	\$ 7,026.67 \$ 7,026.67		-8333.33 -7110		2160 2160								
27-Jun-13	9-Aug-13	10	Jul-Aug 2012 USS OOP Sept 2012 USS OOP Oct 2012 USS OOP Nov 2012 USS OOP Dec 2012 USS OOP	5119003.OOP-01U 5119003.OOP-02U 5119003.OOP-03U 5119003.OOP-04U 5119003.OOP-05U	\$ 2,535.09 \$ 1,896.40 \$ 2,938.72 \$ 8,802.96 \$ 4,788.17		\$ - \$ - \$ - \$ - \$ -	\$ 2,535.09 \$ 1,896.40 \$ 2,938.72 \$ 8,802.96 \$ 4,788.17					2535.09 1896.4 2938.72 8802.96 4788.17							
27-Jun-13	8-Aug-13	11	Jul-Aug 2012 AS OOP Sept 2012 AS OOP Oct 2012 AS OOP Nov 2012 AS OOP Dec 2012 AS OOP	5119003.OOP-01A 5119003.OOP-02A 5119003.OOP-03A 5119003.OOP-04A 5119003.OOP-05A	\$ 25,232.75 \$ 18,145.22 \$ 15,177.15 \$ 17,999.19 \$ 19,411.15		\$ - \$ - \$ - \$ - \$ -	\$ 25,232.75 \$ 18,145.22 \$ 15,177.15 \$ 17,999.19 \$ 19,411.15						25232.75 18145.22 15177.15 17999.19 19411.15						
27-Jun-13	14-Nov-13	12	Jan 2013 USS OOP Feb 2013 USS OOP	5119003.OOP-06U 5119003.OOP-07U	\$ 3,782.93 \$ 3,346.62		\$ - \$ -	\$ 3,782.93 \$ 3,346.62					3782.93 3346.62							
27-Jun-13	18-Nov-13	13	Jan 2013 AS OOP Feb 2013 AS OOP	5119003.OOP-06A 5119003.OOP-07A	\$ 29,279.48 \$ 14,378.46		\$ - \$ -	\$ 29,279.48 \$ 14,378.46						29279.48 14378.46						
16-May-13	13-Jun-13	14	Jan 2013 USS Rem Feb 2013 USS Rem March 2013 USS Rem	5119003.007U 5119003.008U 5119003.008U	\$ 86,453.47 \$ 140,582.58 \$ 96,832.58		\$ 36,250.00 \$ 36,250.00 \$ 36,250.00	\$ 50,203.47 \$ 104,332.58 \$ 60,582.58	29117.58 82241.67 44791.67	30555.73 85575.93 46664.27	21063.59 23090.91 15790.91	21946.59 23024.46 16451.08								
16-May-13	17-Jun-13	15	Jan 2013 AS Rem Feb 2013 AS Rem March 2013 AS Rem	5119003.007A 5119003.008A 5119003.008A	\$ 9,200.00 \$ 28,165.10 \$ 24,090.27		\$ 5,200.00 \$ 8,890.00 \$ 8,333.33	\$ - \$ 19,475.10 \$ 15,756.94		-9200 -504.9 13955.67		2160 2160 1767.27								
									363349.10	382642.58	139980.44	154662.93	28060.89	255782.91	\$ 776,351.23	\$ 792,988.41				

Note 1 Cont'd

**ACB DIRECT PAYMENT SCHEDULE Cont'd**

**FOR THE YEAR ENDED DECEMBER 31, 2013**

[illegible]

**SOUTH TARAWA SANITATION IMPROVEMENT SECTOR PROJECT**  
**LOAN 2795 KIR(SF)/GRANT 0263 KIR(EF)**  
**STATEMENT OF PAYMENTS BY COMPONENT**  
**For the Period Ended December 31, 2013**

<b>INVESTMENT COSTS</b>			
<b>Civil Works</b>			
<b>Notes</b>	<b>Expense Item</b>	<b>AU\$</b>	<b>Total AU\$</b>
	Preliminary & General	\$ -	
	Construction	\$ -	
	Land Acquisition & Resettlement	\$ -	\$ -
			<u>\$ -</u>
<b>Plant &amp; Equipment</b>			
<b>Notes</b>	<b>Expense Item</b>	<b>AU\$</b>	<b>Total AU\$</b>
	Pipes, Valves, & Manholes	0	
	Pumps	0	
	Plant & Machineries	0	\$ -
			<u>\$ -</u>
<b>Capacity Building</b>			
<b>Notes</b>	<b>Expense Item</b>	<b>AU\$</b>	<b>Total AU\$</b>
3	Community Awareness/Education		\$ 57,794.60
4	Training		\$ 9,002.05
			<u>\$ 66,796.65</u>
<b>Consulting Services</b>			
	<b>Expense Item</b>	<b>AU\$</b>	<b>Total AU\$</b>
5	International Consultants Remunerations		<u>\$ 504,113.09</u>
	Prior Years Payments		<u>\$ 1,085,496.68</u>
	Cumulative Total		<u>\$ 1,589,609.77</u>
6	National Consultants Remunerations	\$ 247,874.32	
	Local Consultants Salaries	\$ 58,596.72	\$ 306,471.04
	Prior Years Payments		\$ 35,669.25
	Cumulative Total		<u>\$ 342,140.29</u>
7	Consultants Support Costs		
	<i>International Per Diem &amp; Allowances</i>	\$ 126,280.00	
	<i>International Air Travel</i>	\$ 39,922.77	
	<i>Miscellaneous Travel Expenses</i>	\$ 5,054.75	
	<i>Land Transport &amp; Vehicle Hire</i>	\$ 66,833.11	
	<i>Housing Allowances</i>	\$ 22,905.90	
	<i>Equipment (Office Equipment/Furniture)</i>	\$ 43,158.05	
	<i>Office Operations</i>	\$ 10,000.42	
	<i>Communications</i>	\$ 9,447.71	
	<i>Report Prep, Prod, &amp; Transmission</i>	\$ 101.86	
	<i>Seminars, Workshops, &amp; Training</i>	\$ 6,478.13	
	<i>Studies &amp; Survey Reports</i>	\$ 25,571.74	
	<i>Motor Vehicles</i>	\$ 76,464.15	
	<b>Sub-total</b>	<u>\$ 432,218.59</u>	
	Local Consultants Support Costs	\$ 5,022.48	<u>\$ 437,241.07</u>
<b>Sanitation Maintenance Fund</b>			<u>\$ -</u>
8	Bank Charges		<u>\$ 348.25</u>

**SOUTH TARAWA SANITATION IMPROVEMENT SECTOR PROJECT  
LOAN 2795 KIR(SF)/GRANT 0263 KIR(EF)**

**STATEMENT OF BALANCES**

For the Period Ended December 31, 2013

**Note 9**

**IMPREST ACCOUNT BANK BALANCE**

**Bank Reconciliation at 31 December 2013**

				<b>Acct # 943557</b>
Balance per bank statement				\$ 66,510.03
Less: Unpresented Cheques				
		256124	\$ 375.00	
		256132	\$ 2,096.69	
		256133	\$ 2,643.36	
		256134	\$ 316.00	\$ 5,431.05
				<b>\$ 61,078.98</b>

**FIXED ASSETS REGISTER SUMMARY**

Fixed Assets procured under the project are treated as expenses. Generally, equipment and furniture procurement are classified as Fixed Assets, but in some cases the expense account will either reflect the name of the equipment bought, or reflect the heading of the expense account for which the asset have been bought.

All Fixed Assets will remain the property of the client at the end of the project, and as a requirement under the project agreement, all Fixed Assets procurement should be recorded.

This record summarizes the expense account under which the Fixed Assets have been bought and is supported by an actual Fixed Assets Register also attached to these accounts.

<b>CONSOLIDATED</b>	<b>2013</b>	<b>2012</b>	<b>Cumulative</b>
Equipment Expense (SMEC) *	\$ 43,312.05	\$ -	\$ 43,312.05
Local Consultants (IA)	\$ 4,491.73	\$ -	\$ 4,491.73
CM Equipment & Tools **	\$ 557.52	\$ -	\$ 557.52
	<b>\$ 48,361.30</b>	<b>\$ -</b>	<b>\$ 48,361.30</b>

\* From the total of \$43,312.05, one item costing A\$154.00 that SMEC bought in June 2013 will be reimbursed in 2014, and is not reported as an expense in 2013.

\*\* From the total of \$557.52, one item costing A\$273.00 as bought in August 2013 will be charged in USD and when reimbursed by ADB in 2014, and re-converted into AUD when charged accordingly to the books and the FAR. For the purposes of the 2013 FS this expense is not reflected in the reports.

<b>OTHERS</b>	<b>2013</b>	<b>2012</b>	<b>Cumulative</b>
Water Quality Sampling ***	\$ 38,306.51	\$ -	\$ 38,306.51
Motor Vehicles	\$ 76,464.15	\$ -	\$ 76,464.15
	<b>\$ 114,770.66</b>	<b>\$ -</b>	<b>\$ 114,770.66</b>

\*\*\* The total costs of the sampling equipment will all be reimbursed in 2014 and are not reported as 2013 expenditure. The costs reflected in this FAR are as bought in AUD at date of purchase and will all be claimed and reimbursed in USD by ADB, and will then be re-converted again into AUD. It is these re-converted costs that will be eventually charged to the books and reflected in the FAR.

SOUTH TARAWA SANITATION IMPROVEMENT SECTOR PROJECT  
LOAN 2795 KIR(SF)/GRANT 0263 KIR(EF)  
STATEMENT OF EXPENDITURES BY WITHDRAWAL APPLICATION  
FOR THE YEAR ENDED DECEMBER 31, 2013

W/A No.	CIVIL WORKS	PLANT & EQUIPMENT	CAPACITY BUILDING	CONSULTING SERVICES	SANITATION MAINTENANCE FUND	TOTAL A\$	In USD Equivalent	Amount Rejected by ADB	Net Reimbursement
5	0	0	0	\$ 193,159.30	0	\$ 193,159.30	\$ 199,090.91	0	\$ 199,090.91
6	0	0	0	\$ 77,359.87	0	\$ 77,359.87	\$ 79,719.32	0	\$ 79,719.32
7	0	0	0	\$ 86,005.57	0	\$ 86,005.57	\$ 89,120.00	0	\$ 89,120.00
8	0	0	0	\$ 7,026.67	0	\$ 7,026.67	\$ 7,309.12	0	\$ 7,309.12
10	0	0	0	\$ 22,819.20	0	\$ 22,819.20	\$ 20,961.34	0	\$ 20,961.34
11	0	0	0	\$ 95,965.46	0	\$ 95,965.46	\$ 86,215.36	0	\$ 86,215.36
12	0	0	0	\$ 7,650.30	0	\$ 7,650.30	\$ 7,129.55	0	\$ 7,129.55
13	0	0	0	\$ 43,657.94	0	\$ 43,657.94	\$ 40,855.12	0	\$ 40,855.12
14	0	0	0	\$ 224,112.06	0	\$ 224,112.06	\$ 215,118.63	0	\$ 215,118.63
15	0	0	0	\$ 35,232.04	0	\$ 35,232.04	\$ 30,831.86	0	\$ 30,831.86
16	0	0	0	\$ 159,956.98	0	\$ 159,956.98	\$ 151,740.44	0	\$ 151,740.44
17	0	0	0	\$ 2,011.77	0	\$ 2,011.77	\$ 26,151.92	0	\$ 26,151.92
18	0	0	0	\$ 41,152.33	0	\$ 41,152.33	\$ 39,038.45	0	\$ 39,038.45
19	0	0	0	\$ 13,898.50	0	\$ 13,898.50	\$ 13,184.57	0	\$ 13,184.57
20	0	0	0	\$ 74,936.74	0	\$ 74,936.74	\$ 71,736.91	0	\$ 71,736.91
21	Cancelled	0	0	\$ -	0	\$ -	\$ -	0	\$ -
22	Cancelled	0	0	\$ -	0	\$ -	\$ -	0	\$ -
23	0	0	45210.25	46597.83	0	\$ 91,808.08	\$ 92,949.45	0	\$ 92,949.45
24	0	0	0	\$ 15,565.26	0	\$ 15,565.26	\$ 14,200.00	0	\$ 14,200.00
25	0	0	0	\$ 83,696.00	0	\$ 83,696.00	\$ 75,062.09	0	\$ 75,062.09
Subtotal	0	0	45210.25	1147107.82	0	\$1,192,318.07	\$1,185,352.95	0	\$1,185,352.95
Withdrawal Applications Pending for Submission									
W/A No.									
26				\$ 24,130.22		\$ 24,130.22	\$ 21,797.43		
27				\$ 48,541.26		\$ 48,541.26	\$ 43,848.53		
28				\$ 2,154.47		\$ 2,154.47	\$ 1,946.19		
29				\$ 42,229.67		\$ 42,229.67	\$ 38,147.12		
Subtotal	0	0	0	117055.62	0	\$ 117,055.62	\$ 105,739.27	0	0
Total	0	0	45210.25	1264163.439	0	1309373.689	1291092.218	0	1185352.95

**SOUTH TARAWA SANITATION IMPROVEMENT SECTOR PROJECT**  
**LOAN 2795 KIR(SF)/GRANT 0263 KIR(EF)**  
**SMEC'S ADVANCE REPAYMENT SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

2013 US\$										ADB	
WA No.		WA Value	Advance		US\$	Equivalent A\$		Net Paid US\$	XE rate at value date	Equivalent A\$	Disbursement Date
			Repayment								
Sep-12	5 September 2012 remunerations	115528.03	0		870000.00	0.00	823785.63	115528.03	0.97	112092.85	12/2/2013
Oct-12	5 October 2012 remunerations US\$	119812.88	36250.00		833750.00	35169.99	788615.64	83562.88	0.9702065375	81073.25	12/2/2013
Nov-12	7 November 2012 remunerations US\$	106550	36250.00		797500.00	34983.19	753632.45	70300.00	0.9650535201	67843.26	19/3/13
Dec-12	7 December 2012 remunerations US\$	55070	36250.00		761250.00	34983.19	718649.26	18820.00	0.9650535201	18162.31	19/3/13
Jan-13	14 January 2013 remunerations US\$	86453.47	26250.00		735000.00	37765.5	680883.76	60203.47	1.0418068191	62720.39	13/6/13
Feb-13	14 February 2013 remunerations US\$	140582.58	36250.00		698750.00	37765.5	643118.26	104332.58	1.0418068191	108694.39	13/6/13
Mar-13	14 March 2013 remunerations US\$	96832.58	36250.00		662500.00	37765.5	605352.76	60582.58	1.0418068191	63115.34	13/6/13
Apr-13	16 April 2013 remunerations US\$	86430.44	36250.00		626250.00	38212.89	567139.87	50180.44	1.0541486742	52897.64	30/10/13
May-13	16 May 2013 remunerations US\$	90040	36250.00		590000.00	38212.89	528926.98	53790.00	1.0541486742	56702.66	30/10/13
Jun-13	16 June 2013 remunerations US\$	84020	36250.00		553750.00	38212.89	490714.09	47770.00	1.0541486742	50356.68	30/10/13
Jul-13	18 July 2013 remunerations US\$	63872.45	36250.00		517500.00	38212.89	452501.20	27622.45	1.0541486742	29118.17	30/10/13
Aug-13	18 August 2013 remunerations US\$	47666	36250.00		481250.00	38212.89	414288.31	11416.00	1.0541486742	12034.16	30/10/13
Sep-13	September 2013 remunerations US\$	35470.61	35470.61		445779.39	39266.72	375021.59	0			2014
	25 September 2013 reimbursables US\$	75841.48	779.39		445000.00	869.04	374152.55	75062.09	1.1150236301	83696.00	16/12/13
Oct-13	24 October 2013 remunerations US\$	50450	36250.00		408750.00	39735.25	334417.30	14200.00	1.0961448167	15565.26	03/12/13
Nov-13	November 2013 remunerations US\$	58616.67	36250.00		372500.00	40129.52	294287.78	22366.67			2014
Dec-13	December 2013 remunerations US\$	30813.03	30813.03		341686.97	33562.7	260725.08	0			2014

2013 A\$										ADB	
WA No.		WA Value	Advance		US\$	Equivalent A\$		Net Paid US\$	XE rate at value date	Equivalent A\$	Disbursement Date
			Repayment								
Sep-12	6 October 2012 remunerations A\$	34667.9				8333.33	191666.67	26334.57		26334.57	15/2/13
Nov-12	8 November 2012 remunerations A\$	15360				8333.33	183333.34	7026.67		7026.67	21/3/13
Dec-12	8 December 2012 remunerations A\$	7110				7110	176223.34	0.00		0.00	21/3/13
Jan-13	15 January 2013 remunerations A\$	9200				9200	167023.34	0.00		0.00	17/6/12
Feb-13	15 February 2013 remunerations A\$	28165.1				8690	158333.34	19475.10		19475.10	17/6/13
Mar-13	15 March 2013 remunerations A\$	24090.27				8333.33	150000.01	15756.94		15756.94	17/6/13
Apr-13	17 April 2013 remunerations A\$	10345.1				8333.33	141666.68	2011.77		2011.77	31/10/13
May-13	17 May 2013 remunerations A\$	2160				2160	139506.68	0.00		0.00	31/10/13
Jun-13	June 2013 remunerations A\$	2160				2160	137346.68	0.00		0.00	2014
	June 2013 reimbursables A\$	19336.3				12346.66	125000.02	6989.64		6989.64	2014
Jul-13	July 2013 remunerations A\$	2160				2160	122840.02	0.00		0.00	2014
	July 2013 reimbursables A\$	18815.8				6173.33	116666.69	12642.47		12642.47	2014
Aug-13	18 August 2013 remunerations A\$	2160				2160	114506.69	0.00		0.00	30/10/13
	August 2013 reimbursables A\$	10671.44				6173.33	108333.36	4498.11		4498.11	2014
Sep-13	18 September 2013 remunerations A\$	2160				2160	106173.36	0.00		0.00	2014
	25 September 2013 reimbursables A\$	3904.44				3904.44	102268.92	0.00		0.00	16/12/13
Oct-13	24 October 2013 remunerations A\$	2061.82				2061.82	100207.10	0.00		0.00	03/12/13
	October 2013 reimbursables A\$	7427.23				7427.23	92779.87	0.00		0.00	2014
Nov-13	November 2013 remunerations A\$	2160				2160	90619.87	0.00		0.00	2014
	November 2013 reimbursables A\$	9440.97				7286.5	83333.37	2154.47		2154.47	2014
Dec-13	December 2013 remunerations A\$	2061.82				2061.82	81271.55	0.00		0.00	2014

**SOUTH TARAWA SANITATION IMPROVEMENT SECTOR PROJECT**  
**LOAN 2795 KIR(SF)/GRANT 0263 KIR(EF)**  
**SMEC'S 2013 OUTSTANDING INVOICES**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

FOR THE YEAR ENDED DECEMBER 31, 2013								REMUNERATION					
								International		National		Reimbursables	
WA Date	WA No.	Details	Invoice No.	Invoice Amount US\$	Invoice Amount A\$	Less: Advance Repayment	Net Payable	US\$	A\$	US\$	A\$	US\$	A\$
14-Feb-14	26	June 2013 OOP	5119003.OOP-11A		\$ 19,336.30	\$ 12,346.66	\$ 6,989.64						6989.64
		July 2013 OOP	5119003.OOP-12A		\$ 18,815.80	\$ 6,173.33	\$ 12,642.47						12642.47
		Aug 2013 OOP	5119003.OOP-13A		\$ 10,671.44	\$ 6,173.33	\$ 4,498.11						4498.11
		Sept 2013 Rem	5119003.014A		\$ 2,160.00	\$ 2,160.00	\$ -						
							\$ 24,130.22						
14-Feb-14	27	June 2013 OOP	5119003.OOP-11U	\$ 10,230.24		\$ -	\$ 10,230.24					10230.24	
		July 2013 OOP	5119003.OOP-12U	\$ 27,328.75		\$ -	\$ 27,328.75					27328.75	
		Aug 2013 OOP	5119003.OOP-13U	\$ 6,289.54		\$ -	\$ 6,289.54					6289.54	
		Sept 2013 Rem	5119003.014U	\$ 35,470.61		\$ 35,470.61	\$ -						
							\$ 43,848.53						
		Nov 2013 Rem	5119003.016A		\$ 2,160.00	\$ 2,160.00	\$ -						
		Dec 2013 Rem	5119003.017A		\$ 2,061.82	\$ 2,061.82	\$ -						
		Oct 2013 OOP	5119003.OOP-15A		\$ 7,427.23	\$ 7,427.23	\$ -						
		Nov 2013 OOP	5119003.OOP-16A		\$ 9,440.97	\$ 7,286.50	\$ 2,154.47					2154.47	
		Dec 2013 OOP	5119003.OOP-17A	Estimated	\$ 4,515.85	\$ 4,515.85	\$ -						
							\$ 2,154.47						
		Nov 2013 Rem	5119003.016U	\$ 58,616.67		\$ 36,250.00	\$ 22,366.67	12366.67		18000			
		Dec 2013 Rem	5119003.017U	\$ 30,318.03		\$ 30,318.03	\$ -						
		Oct 2013 OOP	5119003.OOP-15U	\$ 9,010.87		\$ -	\$ 9,010.87					9010.87	
		Nov 2013 OOP	5119003.OOP-16U	\$ 6,769.58		\$ -	\$ 6,769.58					6769.58	
		Dec 2013 OOP	5119003.OOP-17U	\$ 4,201.06	Estimated	\$ 4,201.06	\$ (0.00)						
							\$ 38,147.12						

## Notes to Financial Statements

- ADB administers the Loan, AusAid, and WFRF grant funding. One local bank account ("Imprest Account") to cater for local payments less than \$10,000 will be established at ANZ Kiribati. The account was opened in April 2013 and the account became operational in May 2013.
- The Loan will be specifically used to fund the main civil works component with shared percentage funding from the AusAid grant. The Ausaid grant will also be used to fully fund the community engagement, capacity building and project management costs of the project. The WFPF grant however will be used specifically to finance the entire sub-core component of the project. Costs are charged to the loan and respective grants in the respective currency at exchange rates applied by ADB or using ANZ Kiribati exchange rates where applicable. For reporting purposes to convert other currencies into AU\$, XE Table of Exchange Rates will be used.
- The Financial Statements are prepared by STSISP under the historical cost convention and in accordance with the modified cash basis of accounting; expenditures are charged when paid except when there are:
  - Advances (which are given for approved official purposes only) are charged against a Receivables Account initially, and are charged to expenditure based on advance acquittals with supporting documents; and
  - Payables which will be taken up only for income tax and provident fund liabilities at the time of payment of salaries from the Imprest Account and are cleared through the settlement of the liabilities to the respective authorities, on a monthly basis.

- To follow on from the disclosure made in the 2012 Financial Statements, Withdrawal Applications 1 and 2 for US\$870,000 and A\$200,000 respectively, were advance payments to SMEC International Pty Ltd (Consulting Firm)– under the terms of their contract. The advances will be offset by the Consulting Firm from their monthly billing in equal installments over a period of 24 months commencing 4 months after the commencement of their services. For the purposes of the reports they have been treated as expenditure, as an advance against their fees, rather than being treated as a “receivable”. A schedule of SMEC’s repayments to pay off the advance payments is also included as part of these Financial Statements.

4. The reporting currency is in Australian Dollars (AU\$).
5. A schedule of all direct payments made from ADB is also included in the accounts. A direct payment in US\$ is translated into AU\$ based on the exchange rate as indicated in the website ([www.xe.com](http://www.xe.com)) on the value date. Disbursements made from the Imprest Account in foreign currencies other than the Australian dollar, the local ANZ Bank (Kiribati) Ltd exchange rates will be used at value date to convert those currencies into AUD.
6. This is the second year of operation for the STSISP since the loan and grant agreement signing in May 2012. The AusAid Grant has been the only source of funding to have been used during 2013 for the payments of the consultancy services and local support services, and the Financial Statements includes figures for 2012.



**SOUTH TARAWA SANITATION IMPROVEMENT SECTOR PROJECT**

ADB LOAN 2795 KIR(SF)/GRANT 0263 KIR(EF)

FIXED ASSET REGISTER (as part of Project Accounts)

FOR YEAR ENDED 31 DECEMBER 2013

DOP	Supplier	Asset Code Number	FURNITURE & EQUIPMENT BOUGHT BY THE ENGINEERING CONSULTANTS (SMEC INT. PTY. LTD)			Assigned To	Notes
			OFFICE FURNITURE	List	Units	Model & Serial No	Unit Cost
Jul-12 Jan-13 Jan-13 Jan-13 Jan-13 Jan-13 Apr-13	Triple Tee Enterprises Wishing Star Wishing Star Wishing Star Johery Bairiki Johery Bairiki Johery Bairiki	STS-20-01-001 - 003	Desks and Tables		3		\$ 250.00 \$ 750.00
		STS-20-01-004 - 006	Computer Tables		3		\$ 350.00 \$ 1,050.00
		STS-20-01-007	Office Desks		1		\$ 900.00 \$ 900.00
		STS-20-01-008	4 in 1 working table		1		\$ 300.00 \$ 300.00
		STS-20-01-009	Executive desk		1		\$ 1,500.00 \$ 1,500.00
		STS-20-01-010	Conference Table & power stand		1		estimated value
		STS-20-01-010	Coffee Table		1		refurbished & borrowed from PWD
		STS-20-01-011 - 013	Additional Computer Tables		3		\$ 150.00 \$ 450.00
		STS-20-02-001 - 003	Chairs		3		\$ 280.00 \$ 870.00
		STS-20-02-004 - 012	Executive Chairs		9		\$ 40.00 \$ 360.00
Dec-12 Dec-12 Dec-12 Dec-12 Apr-13	Wishing Star Wishing Star Wishing Star Wishing Star MOEL	STS-20-02-013 - 015	Wooden chairs		2		\$ 75.00 \$ 150.00
		STS-20-02-018 - 019	Office Chairs		3		\$ 60.00 \$ 180.00
		STS-20-02-020	Steel chairs		1		\$ 120.00 \$ 120.00
		STS-20-02-021 - 030	Arm Chair		10		\$ 60.80 \$ 608.00
		STS-20-03-001	Plastic chairs		1		\$ 400.00 \$ 400.00
		STS-20-03-002 - 003	Cabinets & Cupboards		2		\$ 250.00 \$ 500.00
		STS-20-03-004 - 005	Filing Cabinet 4 drawer		2		\$ 280.00 \$ 560.00
		STS-30-01-001	Filing Cabinet 2 drawer		1		\$ 1,255.00 \$ 1,255.00
		STS-30-01-002	Glass cupboards		1		\$ 882.35 \$ 882.35
		STS-30-01-003	Air Conditioners		1		\$ 797.60 \$ 797.60
Oct-12 Apr-13 Apr-13 Apr-13 Apr-13 Nov-12 Nov-12 Sep-12 Sep-12 Jan-12 Jan-12 Jul-12 " " " "	Sydney Airport Duty Free Taotin Electronics Taotin Electronics Taotin Electronics Taotin Electronics Taotin Electronics Taotin Electronics Taotin Electronics Taotin Electronics Taotin Electronics Taotin Electronics Taotin Electronics KOE KOE KOE KOE KOE KOE KOE KOE	STS-30-02-001	Sharp 18 BTU unit		1	AH-A18HCV: 2100890	\$ 1,255.00 \$ 1,255.00
		STS-30-02-002	Sharp 12 BTU unit		1	AH-A12HCV: 2100319	\$ 882.35 \$ 882.35
		STS-30-02-003	Sharp 9 BTU unit		1	AH-A9HCV: 2100355	\$ 797.60 \$ 797.60
		STS-40-01-001	Camera		1	Samsung DV300F	\$ 159.30 \$ 159.30
		STS-40-01-002	Digital Still Camera		1	SN: C3P0DAG00198X	\$ 1,195.00 \$ 1,195.00
		STS-40-01-003	Desktop Computers & Screens		1	SN: F21308HKA8518R7P4	\$ 1,195.00 \$ 1,195.00
		STS-40-01-004	Asus Desktop CM6720 - HK0010		1	SN: 0938717R99X22118904	\$ 3,585.00 \$ 3,585.00
		STS-40-01-005	HP Desktop SKU H3V51AA4AB5		1	SN: 122863452	Combined cost with screen
		STS-40-01-006	Lenovo Desktop H420		1	SN: 122863743	"
		STS-40-01-007	and Computer Screens		3	SN: 122863459	Bought together with desktop
Nov-12 Nov-12 Sep-12 Sep-12 Jan-12 Jan-12 Jul-12 " " " "	Taotin Electronics Taotin Electronics Taotin Electronics Taotin Electronics Taotin Electronics Taotin Electronics Taotin Electronics Taotin Electronics Taotin Electronics Taotin Electronics	STS-40-02-001	Viewsonic VA2448W - LED		1	SN: 122863452	\$ 441.50 \$ 441.50
		STS-40-02-002	Hifi Set - for Community Awareness		1	SN: 122863743	\$ 185.00 \$ 185.00
		STS-40-02-003	Speaker Set		1	Professional International 3900w	\$ 95.00 \$ 95.00
		STS-40-02-004	Microphone set		1	Yamaha Y866	\$ 25.00 \$ 25.00
		STS-40-03-001	DVD Player		1		\$ 450.40 \$ 450.40
		STS-40-03-002 - 016	Extension power board		15		unit costs vary
		STS-40-02-001	other power boards		1		
		STS-40-02-002	Internet Equipment		1	TP-Link TL-WR1043ND	\$ 259.00 \$ 259.00
		STS-40-02-003	Wireless Router		1		\$ 90.00 \$ 90.00
		STS-40-02-004	ADSL Modem		1		
Jun-13 Jul-12 " " " " Jun-13 Jul-12 " " " "	KOE KOE KOE KOE KOE KOE KOE KOE KOE KOE	STS-40-01-007	Netbooks & Accessories		1	SN: 14702662676	\$ 446.00 \$ 446.00
		STS-40-01-008	Acer Aspire Netbook D257-1417		2	SN: 15002153276	\$ 446.00 \$ 892.00
		STS-40-01-009	Acer Aspire Netbook D257-1417		1		\$ 80.00 \$ 80.00
		STS-40-01-010	Wireless Mouse & Software		1		\$ 35.00 \$ 35.00
		STS-40-01-011	Headset		1		
		STS-40-03-001	Paper Trimmer (Cutter)		1		\$ 154.00 \$ 154.00
		STS-40-03-002	Paper Trimmer (Cutter)		1		\$ 95.00 \$ 95.00
		STS-40-03-003	Printers		2	QC34907-DB01-01	\$ 95.00 \$ 190.00
		STS-40-03-004	Canon Pixma MP280 Printer		2	QC34907-DB01-XX	\$ 5.00 \$ 10.00
		STS-40-03-005	USB Cable for Printer		2		

DOP	Supplier	Asset Code Number	List	Units	Model & Serial No	Unit Cost	Assigned To	Notes
Oct-12	Chris Comerford	STS:40:03:005	Brother MFC J6510DW Printer & Accessories	1	E69822J1F457450	\$ 883.15		
Apr-13	Tentanini Electronics	STS:40:04:001	Projector & Screen					
Apr-13	Tentanini Electronics	STS:40:04:002	Acer X1161P Projector	1	EYBU01013217005E6693B	\$ 599.00		
Sep-12	Taojin Electronics	STS:40:05:001	Overhead Screen	1		\$ 499.00		
Oct-12	IMBO Electrical	STS:40:05:002	Stand Fan			\$ 69.00		
Apr-13	Tentanini Electronics	STS:40:02:003	Panasonic PSF-47MR	1	SN: A009060699	\$ 160.35		Unit used by Assistant Team Leader at residence
	Tentanini Electronics	STS:40:02:004	UPS Units	3	SN: B409HAOF3439	\$ 249.00		Unit used by Finance Officer at KFSU
	Tentanini Electronics	STS:40:02:005	Miniguard 500LCD		SN: B409HAOF3498	\$ 249.00		
Apr-13	Tentanini Electronics	STS:40:04:003	"		SN: B409HAOF3500	\$ 249.00		
Dec-12	Taojin Electronics	STS:40:06:001	White Board & Stapler	1		\$ 200.00		
Jan-13	Tripla Tee Enterprises	STS:50:01:001	White Board	1		\$ 10.00		
Jan-13	Taojin Electronics	STS:50:01:002	KITCHEN EQUIPMENT					
Jan-13	Uncle Bill's	STS:50:01:003 - 008	Refrigerator	1	Solstar RF 250-TDSLIV 55	\$ 790.00		
Jan-13	Fair Price	STS:50:01:009 - 016	Kettle	1	Honey SWP-62:	\$ 99.00		
Jan-13	Uncle Bill's	STS:50:01:017 - 026	Porcelain mugs	6		\$ 3.90		
Jan-13	Uncle Bill's	STS:50:01:027 - 036	Glass mugs	8		\$ 3.50		
Mar-13	Joinery Bairiki	STS:50:01:037	Porcelain dinner plates, forks, & knives	10		\$4.35		
			Spoons	10		\$0.40		
			Kitchen unit sink	1		\$830.90		
Feb-13	Yamaha Store	STS:50:02:001	Water Pump for toilets					
			Daxey Pressure Pump & accessories	1	transferred to PWD to supply water for toilets for entire yard	\$ 530.00		
Nov-12	Assorted Suppliers		PWD OFFICE RENOVATION COSTS			\$23,800.45		
Dec-12	Assorted Suppliers		Renovation of PWD Offices now used by SMEC			\$ 6,526.30		
Jan-13	Assorted Suppliers		Renovation of PWD Offices now used by SMEC			\$ 7,252.05		
Feb-13	Assorted Suppliers		Renovation of PWD Offices now used by SMEC			\$ 3,948.80		
			Renovation of PWD Offices now used by SMEC			\$ 1,784.45		
14-Jun-13	Beito Hardware	STS:20:03:006	LOCAL CONSULTANTS' EQUIPMENT (Imprest Account)					
14-Jun-13	Wishing Star	STS:20:03:007	Finance Officer	1		\$ 289.25		
14-Jun-13	Slim Price	STS:20:01:14	4 drawer filing cabinet	2		\$ 289.25		
		STS:20:02:031	Locked Glass Doored Cupboard	1		\$ 350.00		
		STS:20:02:032	Small Office Desk	1		\$ 190.00		
		STS:40:01:011	Office Chairs	1		\$ 89.00		
2-Sep-13	Megabuy	STS:40:01:012	Sony Vaio Laptops	2		\$ 89.00		
30-Dec-13	SAOK	STS:40:03:006	Freight for Laptops	1	SN 54508980 0001469	\$ 1,129.85		
			Project Coordinator			\$ 278.77		\$2705.12
2-Sep-13	Megabuy	STS:40:01:012	Sony Vaio Laptop	1	SN 54508990 00G1523	\$ 1,129.84		
25-Sep-13	Pintech	STS:40:03:006	Dell Printer	1	SN CNM11C5000943AAZ2EA51244	\$ 378.00		
30-Dec-13	SAOK		Freight for Laptops			\$ 278.77		\$ 1,786.61
			Community Mobilizers Equipment & Tools					\$ 4,491.73
Mar-13	Cecily Nail	STS:40:06:002 - 007	Puppets for Educational Materials	6		\$ 47.42		bought under Seminars, Workshops & Training
10-Aug-13	Joinery Bairiki	STS:20:03:009	Cupboard - Community Mobilizers	1		\$ 273.00		bought under Seminars, Workshops & Training
			CONSOLIDATED TOTAL			\$ 586.37		
						\$43,389.15		
DOP			Equipment bought under Studies, Surveys, & Reports Expense Item					Notes
11-06-13	Eco Environmental	STS:60:01:001	WATER QUALITY SAMPLING EQUIPMENT					
11-06-13	Eco Environmental	STS:60:01:002	List					
26-06-13	HydroTerra	STS:60:01:003 - 012	Tellon Kemmerer Water Sampler	1		\$ 1,881.00		
26-06-13	HydroTerra	STS:60:01:013 - 022	Stainless Steel Cable	1		\$ 126.50		
26-06-13	HydroTerra	STS:60:01:013 - 022	Sollist 615 Drive Point Piezometer *	10		\$ 1,244.70		
			615 Man Drive Head Assembly *	10		\$ 1,439.30		
26-06-13	HydroTerra	STS:60:01:023	615 Manual Slide Hammer *	1		\$ 254.69		

DOP	List	Units	Model & Serial No	Unit Cost	Notes
26-06-13	HydroTerra	10	101057	\$ 186.80	
26-06-13	HydroTerra	10	100620	\$ 286.70	
26-06-13	HydroTerra	20	101071	\$ 1,411.60	
26-06-13	HydroTerra	1	M-MV8121	\$ 139.72	
26-06-13	HydroTerra	1	M-PC1263	\$ 76.72	
26-06-13	HydroTerra	10	M-P82496	\$ 167.20	\$ 7,274.93
	*Includes GST of A\$563.39 distributed evenly over 73 items				
15-07-13	Analytical Solutions Australia	1	AEM213-D	\$12,628.01	
	Analytical Solutions Australia	1		\$ 385.04	
	Analytical Solutions Australia	1		\$ 313.47	
	Analytical Solutions Australia	1		\$ 54.99	\$ 13,381.50
	** includes GST of A\$1,216.50 spread over in percentage by cost of item				
7/17/2013	Hach Pacific Pty Limited	1	2922600	\$ 1,836.10	
	Hach Pacific Pty Limited	1	2922600	\$ 607.09	
	Hach Pacific Pty Limited	1	34-0824	\$ 53.32	
	Hach Pacific Pty Limited	1	2923200	\$ 1,553.82	
	Hach Pacific Pty Limited	1	2922600	\$ 1,133.57	
	Hach Pacific Pty Limited	1	2922600	\$ 978.09	
	Hach Pacific Pty Limited	1	2922600	\$ 5,581.25	
	Hach Pacific Pty Limited	1	34-0824	\$ 172.88	
	Hach Pacific Pty Limited	1	34-0824	\$ 132.63	
	Hach Pacific Pty Limited	1	34-0824	\$ 68.14	
	Hach Pacific Pty Limited	1	34-0824	\$ 72.14	
	Hach Pacific Pty Limited	1	34-0824	\$ 74.37	
	Hach Pacific Pty Limited	1	34-0824	\$ 50.19	
	Hach Pacific Pty Limited	1	34-0824	\$ 74.37	
	Hach Pacific Pty Limited	1	34-0824	\$ 50.19	\$ 12,438.10
	*** includes GST of A\$1,130.74 plus A\$50.00 freight spread over in percentage by cost of item				
8/1/2013	LW Group Pty Ltd			\$ 3,965.00	\$ 3,965.00
19-07-13	Digital Camera Warehouse	1		\$ 453.00	\$ 453.00
18-07-13	Cheap Chips	1		\$ 29.70	
18-07-13	TechBuy	1		\$ 123.65	
22-07-13	Digital driver	1		\$ 339.00	\$ 339.00
18-07-13	Adventure Safety	1	010-00864-00	\$ 277.10	\$ 277.10
19-07-13	Trade Warehouse	1	34-0824	\$ 88.88	\$ 88.88
9-07-13	Officeworks Superstore	1		\$ 89.00	\$ 89.00
				\$ 38,306.51	\$ 38,306.51
10-Sep-13	Tarawa Motors	1		\$45,732.65	\$45,732.65
10-Sep-13	Tarawa Motors	1		\$30,731.51	\$76,464.15