

Audited Project Financial Statements

Project Number: 43072
Loan & Grant Number: 2795 and G0263
Period covered: 31 December 2014

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: 24 June 2015

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

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Independent Auditor's Report

To the readers of South Tarawa Sanitation Improvement Sector Project Financial statements for the period ended 31 December 2014

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, 2014, 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 Note 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 include 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.

Opinion

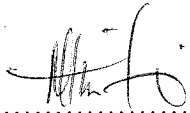
In our opinion, the aforementioned financial statements and appended notes that were also the subject of the audit, present fairly, in all material respects, the cash receipts and disbursements of STSISP for the year ended December 31, 2014 in accordance with the cash receipts and disbursements basis of accounting described in Note 3; and expenditure have been applied to the purpose intended for in the Loan/Grant agreement and within the project budget.

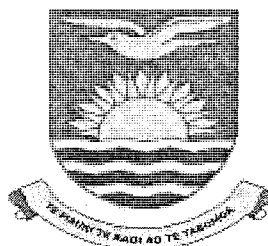
In addition:

With respect to Statements of Expenditure, adequate supporting documents have been maintained to support claims to the Donors for reimbursements of expenditure incurred; and which expenditure are eligible for financing under Loan Agreement No. 2795 KIR (F)/Grant Agreement No. 0263 KIR (EF).

The Imprest Accounts, re page 9, give a true and fair view of the receipts collected and payments made during the year ended 31 December 2014; and these receipts and payments support Imprest Account replenishments during the year.

23 June, 2015


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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 (WFPF)

Government of the Republic of Kiribati (GoK)

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2014

SOUTH TARAWA SANITATION IMPROVEMENT SECTOR PROJECT (STSISP)

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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 (WFPF) 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\$0.0675m, 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\$1.425m 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 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 a Technical Advisor/Auditor based within the MPWU who will oversee and coordinate overall implementation of the project and will 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 2014 FINANCIAL STATEMENTS

The Financial Reports for the project over its third year of implementation ending 31 December 2014, 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 30th June 2015, 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.


for Terieta Mwemwenikeaki
Secretary for Public Works & Utilities


Reina Timau
Manager, KFSU

Date: 04th March 2015

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 Year Ended December 31, 2014			
Account Description	Notes	AUS Current Year	AUS Cumulative
CASH RECEIPTS			
Direct Payment			
Loan 2795 KIR (SF)	1	\$ 573,964.63	\$ 573,964.63
Grant 0263 KIR(EF)	2	\$ 1,245,334.64	\$ 3,550,706.56
Reimbursement			
Loan 2795 KIR (SF)		\$ -	\$ -
Grant 0263 KIR(EF)		\$ -	\$ -
Commitment			
Loan 2795 KIR (SF)		\$ -	\$ -
Grant 0263 KIR(EF)		\$ -	\$ -
Imprest-Fund			
Loan 2795 KIR (SF)		\$ -	\$ -
Grant 0263 KIR(EF)	3	\$ 157,539.16	\$ 349,347.34
WFPF Grant		\$ -	\$ -
Government of Kiribati		\$ -	\$ -
Other Receipts (Interest Income)		\$ -	\$ -
Total Cash Receipts		\$ 1,976,838.43	\$ 4,474,018.53
CASH PAYMENTS (Per Loan/Grant Category)			
Civil Works			
Preliminary and General		\$ -	\$ -
Construction	4	\$ 1,195,759.66	\$ 1,195,759.66
Resettlement Cost		\$ -	\$ -
Land Acquisition		\$ -	\$ -
Plant and Equipment			
Pipes, Valves & Manholes		\$ -	\$ -
Pumps		\$ -	\$ -
Plant and Machinery		\$ -	\$ -
Vehicles		\$ -	\$ -
Capacity Building			
Community Awareness	5	\$ 102,707.84	\$ 160,502.44
Training	6	\$ 1,549.72	\$ 10,551.77
Consulting Services			
International Consultants	7	\$ 102,408.39	\$ 1,692,018.16
National Consultants	8	\$ 275,005.55	\$ 617,145.83
Consulting Support Cost	9	\$ 326,221.59	\$ 783,462.66
Sanitation and Maintenance Fund		\$ -	\$ -
Other Payments/ Bank Charges	10	\$ 452.80	\$ 801.05
Total Cash Payments		\$ 2,004,105.55	\$ 4,440,241.57
NET CASH RECEIPTS		\$ (27,267.12)	\$ 33,776.96
Add/Deduct: Foreign Exchange Gains/Losses		\$ -	\$ 34.90
VAT 12.5% (Reimbursable)		\$ (111.07)	\$ (111.07)
NET CHANGE IN CASH		\$ (27,378.19)	\$ 33,700.79
Opening Cash Balances			
Local Currency Bank Account		\$ 61,078.98	\$ -
Foreign Currency Bank Account		\$ -	\$ -
Total Opening Cash	✓	\$ 61,078.98	\$ -
Add: Net Change in Cash		\$ (27,378.19)	\$ 33,700.79
Net Cash Available		\$ 33,700.79	\$ 33,700.79
Ending Cash Balances			
Local Currency Bank Account	✓	\$ 33,700.79	\$ 33,700.79
Foreign Currency Bank Account		\$ -	\$ -
Total Cash Balances-End		\$ 33,700.79	\$ 33,700.79

✓ agreed with GL fig

SOUTH TARAWA SANITATION IMPROVEMENT SECTOR PROJECT			
LOAN 2795 KIR(SF)/GRANT 0263 KIR(EF)			
STATEMENT OF PAYMENTS BY COMPONENT			
For the Year Ended December 31, 2014			
INVESTMENT COSTS			
Civil Works			
Notes	Expense Item	AU\$	Total AU\$
	Preliminary & General	\$ -	
4	Construction	\$ 1,195,759.66	
	Land Acquisition & Resettlement	\$ -	\$ 1,195,759.66
			<u>\$ 1,195,759.66</u>
Plant & Equipment			
Notes	Expense Item	AU\$	Total AU\$
	Pipes, Valves, & Manholes	0	
	Pumps	0	
	Plant & Machineries	0	\$ -
			<u>\$ -</u>
Capacity Building			
Notes	Expense Item	AU\$	Total AU\$
5	Community Awareness/Education		\$ 102,707.84
6	Training		\$ 1,549.72
			<u>\$ 104,257.56</u>
Consulting Services			
	Expense Item	AU\$	Total AU\$
7	International Consultants Remunerations		\$ 102,408.39
8	National Consultants Remunerations	\$ 197,061.68	
	Local Consultants Salaries	\$ 77,943.87	\$ 275,005.55
9	Consultants Support Costs		
	International Per Diem & Allowances	\$ 81,400.00	
	International Air Travel	\$ 49,685.51	
	Miscellaneous Travel Expenses	\$ 4,907.22	
	Land Transport & Vehicle Hire	\$ 39,018.93	
	Housing Allowances	\$ 29,250.00	
	Equipment (Office Equipment/Furniture)	\$ 154.00	
	Office Operations	\$ 11,852.36	
	Communications	\$ 11,301.66	
	Report Prep, Prod, & Transmission	\$ 6,793.85	
	OM Costs	\$ 26,702.88	
	Seminars, Workshops, & Training	\$ 14,728.41	
	Studies & Survey Reports	\$ 48,274.72	
	Sub-total	\$ 324,069.54	
	Local Consultants		
	Support Costs	\$ 2,152.05	\$ 326,221.59
			<u>\$ -</u>
Sanitation Maintenance Fund			
10	Bank Charges		\$ 452.80

SOUTH TARAWA SANITATION IMPROVEMENT SECTOR PROJECT

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

STATEMENT OF BALANCES

For the Year Ended December 31, 2014

Note 9

IMPREST ACCOUNT BANK BALANCE

Bank Reconciliation at 31 December 2014

			Acct # 943557	
Balance per bank statement			\$ 42,917.62	✓
Less: Unpresented Cheques				
	345689	\$1,560.00		
	345690	\$2,574.24		
	345691	\$5,082.59	\$ 9,216.83	
			<u>\$ 33,700.79</u>	

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.

CONSOLIDATED	2014	2013	Cumulative
Equipment Expense (SMEC) *	\$ -	\$ 43,312.05	\$ 43,312.05
Local Consultants (IA)	\$ -	\$ 4,491.73	\$ 4,491.73
CM Equipment & Tools **	\$ -	\$ 580.21	\$ 580.21
	<u>\$ -</u>	<u>\$ 48,383.99</u>	<u>\$ 48,383.99</u>

* 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 as 267.84 accordingly to the books and the FAR.

OTHERS	2014	2013	Cumulative
Water Quality Sampling ***	\$ -	\$ 41,050.36	\$ 41,050.36
Motor Vehicles	\$ -	\$ 76,464.15	\$ 76,464.15
	<u>\$ -</u>	<u>\$117,514.51</u>	<u>\$ 117,514.51</u>

*** The total costs of the sampling equipment were reimbursed in 2014 and not included in the 2013 expenditure. The costs were reflected in the 2013 FAR at cost but this subject to reimbursement by ADB in USD hence value reflected now in 2014 FAR is actual reimbursed in USD by ADB and re-converted into AUD.

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, 2014

2014 US\$

WA No.		Advance Repayment	US\$	Equivalent A\$
	Balance b/f 1 Jan 2014		332181.97	
Jan-14	33 January 2014 remunerations US\$	42181.97	290000.00	
Feb-14	35 February 2014 remunerations US\$	36250.00	253750.00	
Mar-14	35 March 2014 remunerations US\$	36250.00	217500.00	
Apr-14	37 April 2014 remunerations US\$	36250.00	181250.00	
May-14	37 May 2014 remun=unerations US\$	36250.00	145000.00	
Jun-14	43 June 2014 remunerations US\$	36250.00	108750.00	
Jul-14	43 July 2014 remunerations US\$	36250.00	72500.00	
Aug-14	47 August 2014 remunerations US\$	36250.00	36250.00	
Sep-14	47 September 2014 remunerations	36250.00	0.00	
Oct-14				
Nov-14				
Dec-14				

2014 A\$

WA No.		Advance Repayment	US\$	Equivalent A\$
	Balance b/f			75000.04
Jan-14	33 January 2014 remunerations A\$			2160.00
	34 January 2014 OOP A\$			6173.33
Feb-14	34 February 2014 remunerations A\$			2160.00
	38 February 2014 OOP A\$			6173.33
Mar-14	34 March 2014 remunerations A\$			2160.00
	40 March 2014 OOP A\$			6173.33
Apr-14	38 April 2014 remunerations A\$			2160.00
	48 April 2014 OOP A\$			6173.33
May-14	38 May 2014 remunerations A\$			2160.00
	48 May 2014 OOP A\$			6173.33
Jun-14	43 June 2014 remunerations A\$			2160.00
	48 June 2014 OOP A\$			6173.33
Jul-14	43 July 2014 remunerations A\$			2160.00
	50 July 2014 OOP A\$			6173.33
Aug-14	50 August 2014 OOP A\$			6173.33
Sep-14	52 September 2014 OOP A\$			3383.90
Oct-14				
Nov-14				
Dec-14				

SOUTH TARAWA SANITATION IMPROVEMENT SECTOR PROJECT													
LOAN 2795 KIR(SF)/GRANT 0263 KIR(FF)													
2014 OUTSTANDING INVOICES													
FOR THE YEAR ENDED DECEMBER 31, 2014													
WA Date	WA No.	Details	Invoice No.	Invoice Amount		Less: Advance Repayment	Net Payable	REMUNERATION					
				US\$	Amount A\$			International		National		Reimbursables	
								US\$	A\$	US\$	A\$	US\$	A\$
28-Feb-15	61	Oct 2014 OOP	5119003.OOP-11A	Estimated	\$ 3,000.00		\$ 3,000.00						3000
		Nov 2014 OOP	5119003.OOP-12A	Estimated	\$ 3,000.00		\$ 3,000.00						3000
		Dec 2014 OOP	5119003.OOP-13A	Estimated	\$ 1,500.00		\$ 1,500.00						1500
							\$ 7,500.00						
2/28/215	60	Oct 2014 OOP	5119003.OOP-11U	\$ 2,500.00	Estimated		\$ 2,500.00						2500
		Nov 2014 OOP	5119003.OOP-12U	\$ 4,000.00	Estimated		\$ 4,000.00						4000
		Dec 2014 OOP	5119003.OOP-13U	\$ 1,500.00	Estimated		\$ 1,500.00						1500
							\$ 8,000.00						
18-Feb-15	59	Nov 2014 Rem	5119003.028U	\$ 34,678.18		\$ -	\$ 34,678.18	34678.18					
		Dec 2014 Rem	5119003.028U	\$ 47,006.97		\$ -	\$ 47,006.97	47006.97					
							\$ 81,685.15						
18-Feb-15	58	Nov 2014 Rem	5119003.028A		\$ -	\$ -	\$ -						
		Dec 2014 Rem	5119003.029A		\$ 4,516.36	\$ -	\$ 4,516.36				4516.36		
							\$ 4,516.36						
18-Feb-15	57	Dec 2014 Fees	Rodd O'Grady	\$ 11,564.24		\$ 2,165.00	\$ 9,399.24			\$ 9,399.24			
							\$ 9,399.24						

Notes to Financial Statements

1. 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.
2. 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.
3. The Financial Statements are prepared by KFSU 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) 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 third year of operation for the STSISP since the loan and grant agreement signing in May 2012 and this is also the third Annual Financial Statement to be submitted for auditing.
7. The first major construction work contract (ICB-01) for A\$7,936,284.97 was awarded to CCB Envico Australia Pty Ltd and signed on the 31st August 2014. The contractor mobilized late Dec 2014 and construction works are now underway.
8. The second phase of the major construction works (ICB-02) which is modification of the current Over-The-Reef sewerage outfall systems at Betio, Bairiki and Bikenibeu are currently being designed, and with bidding, evaluation, and contract award expected to be all completed by third quarter of 2015.

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 2014

FURNITURE & EQUIPMENT BOUGHT BY THE ENGINEERING CONSULTANTS (SMEC INT. PTY. LTD)									
DOP	Supplier	Asset Code Number	List	Units	Model & Serial No	Unit Cost	Assigned To	Notes	
Jul-12	Triple Tee Enterprises	STS:20:01:001 - 003	OFFICE FURNITURE Desks and Tables	3		\$ 750.00			
Jan-13	Wishing Star	STS:20:01:004 - 006	Computer Tables	3		\$ 350.00			
Jan-13	Wishing Star	STS:20:01:007	Office Desks	1		\$ 1,050.00			
Jan-13	Wishing Star	STS:20:01:008	4 in 1 working table	1		\$ 900.00			
Jan-13	Joinery Bairiki	STS:20:01:009	Executive desk	1		\$ 300.00			
Jan-13	Joinery Bairiki	STS:20:01:010	Conference Table & power stand	1		\$ 1,500.00		estimated value	
Apr-13	Joinery Bairiki	STS:20:01:011 - 013	Coffee Table	3		\$ 150.00		refurbished & borrowed from PWD	
Jul-12	Triple Tee Enterprises	STS:20:02:001 - 003	Chairs	3		\$ 290.00			
Dec-12	Wishing Star	STS:20:02:004 - 012	Executive Chairs	9		\$ 40.00		1 at PUB used by FM Specialist	
Dec-12	Wishing Star	STS:20:02:013 - 015	Wooden chairs	2		\$ 75.00			
Dec-12	Wishing Star	STS:20:02:016 - 019	Office Chairs	3		\$ 60.00		1 at PUB used by FM Specialist	
Dec-12	Wishing Star	STS:20:02:020	Steel chairs	1		\$ 120.00			
Apr-13	MOEL	STS:20:02:021 - 030	Arm Chair	10		\$ 60.80			
Dec-12	KOES	STS:20:03:001	Plastic chairs	1		\$ 400.00			
Jan-13	Slim Price	STS:20:03:002 - 003	Cabinets & Cupboards	2		\$ 250.00			
Feb-13	Wishing Star	STS:20:03:004 - 005	Filing Cabinet 4 drawer	2		\$ 260.00			
Jan-13	MOEL	STS:30:01:001	Filing Cabinet 2 drawer	1		\$ 1,255.00			
Jan-13	MOEL	STS:30:01:002	Air Conditioners	1	AH-AJBN CV: 2100890	\$ 882.35			
Jan-13	MOEL	STS:30:01:003	Sharp 18 BTU unit	1	AH-A12NCV: 2100319	\$ 797.60			
Oct-12	Sydney Airport Duty Free	STS:30:02:001	Sharp 12 BTU unit	1	AH-A9N CV: 2100355	\$ 159.30			
Apr-13	Tactin Electronics	STS:40:01:001	Camera	1	Samsung DV300F	\$ 1,195.00			
Apr-13	Tactin Electronics	STS:40:01:002	Digital Still Camera	1	SN: C3PDA.G00198X	\$ 1,195.00		Combined cost with screen	
Apr-13	Tactin Electronics	STS:40:01:003	Desktop Computers & Screens	3	SN: FP213081KA852BR7P4	\$ 1,195.00		"	
Apr-13	Tactin Electronics	STS:40:01:004	Asus Desktop CM6730 - HK0010	1	SN: 063B7174R39X22118904	\$ 3,585.00		"	
Apr-13	Tactin Electronics	STS:40:01:005	HP Desktop SKU H3V51AAAB5	1	SN: 122865462			Bought together with desktop	
Apr-13	Tactin Electronics	STS:40:01:006	Lenovo Desktop H420	1	SN: 122865743			"	
Nov-12	Tactin Electronics	STS:30:02:002	and Computer Screens	1		\$ 441.50			
Nov-12	Tactin Electronics	STS:30:02:003	Viewsonic VA2448M - LED	1		\$ 185.00			
Sep-12	Tactin Electronics	STS:30:02:004	Hifi Set - for Community Awareness	1	Professional International 3900W	\$ 95.00			
Sep-12	Tactin Electronics	STS:30:03:001	Speaker Set	1	Yamaha Y866	\$ 25.00			
Jan-12	TSKL	STS:40:02:001	Microphone set	15		\$ 450.40		unit costs vary	
Jan-12	TSKL	STS:40:02:002	DVD Player	1		\$ 250.00			
Jul-12	KOES	STS:40:01:007	Extension power board	1	TP-Link TL-WR104END	\$ 90.00			
"	KOES	STS:40:01:008	other power boards	1		\$ 446.00			
"	KOES	STS:40:01:009	Internet Equipment	2	SN: 14702652676	\$ 446.00			
Jun-13	KOES	STS:40:03:001	Wireless Router	1	SN: 15002153276	\$ 80.00			
Jul-12	KOES	STS:40:03:002	ADSL Modem	1		\$ 35.00			
"	KOES	STS:40:03:003	Netbooks & Accessories	1		\$ 154.00			
"	KOES	STS:40:03:004	Acer Aspire Notebook D257-1417	1		\$ 95.00			
			Acer Aspire Notebook D257-1417	2		\$ 190.00			
			Wireless Mouse & Software	1		\$ 5.00			
			Headset	1		\$ 10.00			
			Paper Trimmer (Cutter)	1		\$ 154.00			
			Printers	1		\$ 95.00			
			Canon Pixma MP280 Printer	2		\$ 95.00			
			USB Cable for Printer	2		\$ 10.00			

DOP	Supplier	Asset Code Number	List	Units	Model & Serial No	Unit Cost	Assigned To	Notes
Oct-12	Chris Comerford	STS:4003005	Brother MFC J6510DW Printer & Accessories	1	E698221F457450	\$ 883.15		
Apr-13	Tentanini Electronics	STS:4004001	Projector & Screen	1	EYBU001031217005E66938	\$ 599.00		
Apr-13	Tentanini Electronics	STS:4004002	Acer X1161P Projector	1		\$ 499.00		
Sep-12	Tentanini Electronics	STS:4005001	Overhead Screen	1		\$ 69.00		
Oct-12	INBO Electrical	STS:4005002	Stand Fan	1		\$ 160.35		Unit used by Assistant Team leader at residen
Apr-13	Tentanini Electronics	STS:4002003	Pensonic P5P-47MR	3	SN: A00905069	\$ 249.00		Unit used by Finance Officer at KFSU
	Tentanini Electronics	STS:4002004	UPS Units	3	SN: 8409H AOF3459	\$ 249.00		
	Tentanini Electronics	STS:4002005	Minguard 500LCD	1	SN: 8409H AOF3498	\$ 249.00		
Apr-13	Tentanini Electronics	STS:4004003	White Board & Stapler	1		\$ 200.00		
Dec-12	Tentanini Electronics	STS:4006001	White Board	1		\$ 10.00		
Jan-13	Triple Tee Enterprises	STS:5001001	KITCHEN EQUIPMENT	1		\$ 790.00		
Jan-13	Tentanini Electronics	STS:5001002	Refrigerator	1	Solstar RF 250-TDSLVS	\$ 99.00		
Jan-13	Uncle Bill's	STS:5001003 - 008	Kettle	6	Homey SWP-62	\$ 3.90		
Jan-13	Fair Price	STS:5001009 - 016	Porcelain mugs	8		\$ 3.50		
Jan-13	Uncle Bill's	STS:5001017 - 006	Glass mugs	10		\$43.50		1 with Finance Officer at KFSU
Jan-13	Uncle Bill's	STS:5001027 - 006	Porcelain dinner plates, forks, & knives	10		\$0.40		
Mar-13	Johnny Bairiki	STS:5001037	Spoons	1		\$830.90		
Feb-13	Yamaha Store	STS:5002001	Kitchen unit sink	1		\$ 530.00		
			Water Pump for toilets	1	transferred to PWD to supply	\$23,800.45		
Nov-12	Assorted Suppliers		Davey Pressure Pump & accessories	1	water for toilets for entire yard	\$ 6,526.30		
Dec-12	Assorted Suppliers		PWD OFFICE RENOVATION COSTS			\$ 7,327.05		
Jan-13	Assorted Suppliers		Renovation of PWD Offices now used by SMEC			\$ 3,948.80		
Feb-13	Assorted Suppliers		Renovation of PWD Offices now used by SMEC			\$ 1,784.45		
			Renovation of PWD Offices now used by SMEC			\$19,511.60		
			LOCAL CONSULTANTS' EQUIPMENT (Imprest Account)			\$43,312.05		
14-Jun-13	Betio Hardware	STS:2003006	Finance Officer	1		\$ 289.25		
14-Jun-13	Wishing Star	STS:2003007	4 drawer filing cabinet	2		\$ 289.25		
14-Jun-13	Slim Price	STS:2003008	Locked Glass Doored Cupboard	1		\$ 350.00		
2-Sep-13	Megabuy	STS:2002031	Small Office Desk	1		\$ 190.00		
30-Dec-13	SAOK	STS:2002032	Office Chairs	1		\$ 89.00		
			Sony Valo Laptops	2		\$ 1,129.85		
			Freight for Laptops	1	SN 54509880 0001469	\$ 278.77		\$2705.12
2-Sep-13	Megabuy	STS:4001012	Project Coordinator	1	SN 54509890 00051523	\$ 1,129.84		
25-Sep-13	Pintech	STS:4003006	Sony Valo Laptop	1	SN CHM1JC900943AA2EA51244	\$ 378.00		
30-Dec-13	SAOK		Dell Printer	1		\$ 278.77		
			Freight for Laptops			\$ 1,786.61		
Mar-13	Cecily Neil	STS:4006002 - 007	Community Mobilizers Equipment & Tools	6		\$ 47.42		bought under Seminars, Workshops & Training
10-Aug-13	Joinery Bairiki	STS:2003009	Puppets for Educational Materials	1		\$ 267.84		bought under Seminars, Workshops & Training
			Cupboard - Community Mobilizers	1		\$ 580.21		
			CONSOLIDATED TOTAL			\$48,383.99		
DOP			Equipment bought under Studies, Surveys, & Reports Expense Item					Notes
11-06-13	Eco Environmental	STS:6001001	WATER QUALITY SAMPLING EQUIPMENT					
11-06-13	Eco Environmental	STS:6001002	List	1		\$ 1,895.75		
26-06-13	Hydro terra	STS:6001003 - 012	Teflon Kemmerer Water Sampler	1		\$ 187.96		
26-06-13	Hydro terra	STS:6001013 - 022	Stainless Steel Cable	10		\$ 1,364.83		
			Solinst 615 Drive Point Piezometer *	10	100929	\$ 1,579.35		
			615 Man Drive Head Assembly *	10	102932	\$ 1,579.35		

DOP	Supplier	Asset Code Number	Lot	Units	Model & Serial No	Unit Cost	Assigned To	Notes
26-06-13	HydroTerra	STS-6001:023	615 Manual Slide Hammer *	1		102174 \$ 256.69		
26-06-13	HydroTerra	STS-6001:024 - 039	615 SS NPT Cap *	10		101057 \$ 198.63		
26-06-13	HydroTerra	STS-6001:034 - 043	615 SS NPT Coupling *	10		100520 \$ 308.75		
26-06-13	HydroTerra	STS-6001:044 - 063	615 SS NPT Extension *	20		101071 \$ 1,541.51		
26-06-13	HydroTerra	STS-6001:064	Hand Pump MityVac no gauge *	1		MHV8121 \$ 140.82		
26-06-13	HydroTerra	STS-6001:065	Cap-Nalgene *	1		M-PC1263 \$ 77.32		
26-06-13	HydroTerra	STS-6001:066 - 075	Bottle HDPE 50ml *	10		M-PB2496 \$ 177.02		\$ 7,718.63
			*Includes GST of \$563.39 distributed evenly over 73 items					
15-07-13	Analytical Solutions	STS-6001:076	Direct Reading Current Meter **	1		AEM213-D \$ 13,788.58		
	Australia		50 metres extra cable **	1		\$ 420.42		
	Analytical Solutions	STS-6001:077	Pelican Carry Case **	1		\$ 542.28		
	Australia		Ballast Weight 1.3kg **	1		\$ 60.04		\$ 14,611.32
	Analytical Solutions	STS-6001:079	** Includes GST of \$51,216.50 spread over in percentage by cost of item	1				
7/1/2013	Hach Pacific Pty Limited	STS-6001:180	2100C Portable Turbiditymeter ***	1		2922600 \$ 2,004.00		
	Hach Pacific Pty Limited	STS-6001:181	2100C US B Power Module ***	1		2922600 \$ 662.54		
	Hach Pacific Pty Limited	STS-6001:182	Test Kit, Sample Degassing ***	1		94-0824 \$ 58.19		
	Hach Pacific Pty Limited	STS-6001:183	HQ400 Meter & Carry Case ***	1		2923200 \$ 1,695.91		
	Hach Pacific Pty Limited	STS-6001:184	Conductivity Probe, Rugged with 5 metre cable ***	1		2922600 \$ 1,237.23		
	Hach Pacific Pty Limited	STS-6001:185	pH Gel Probe, Rugged with 5 metre cable ***	1		2922600 \$ 1,067.53		
	Hach Pacific Pty Limited	STS-6001:186	aa db DR2800 Spectrophotometer ***	1		2922600 \$ 6,091.61		
	Hach Pacific Pty Limited	STS-6001:187	LR Ammonia Reagent Set TNT ***	1		94-0824 \$ 388.69		
	Hach Pacific Pty Limited	STS-6001:188	RGT Set, TNT Nitrate X 50 tests ***	1		94-0824 \$ 144.76		
	Hach Pacific Pty Limited	STS-6001:189	Nitrate, TNT + HR (S-SMGL-N) PK/25 ***	1		94-0824 \$ 74.37		
	Hach Pacific Pty Limited	STS-6001:190	Nitraver 6 RGT PP 10ML PK/100 ***	1		94-0824 \$ 78.73		
	Hach Pacific Pty Limited	STS-6001:191	TNT, Reactive Phosphate 50 tests ***	1		94-0824 \$ 81.17		
	Hach Pacific Pty Limited	STS-6001:192	Sulfaver 4, Sulfate RGT PK/100 ***	1		94-0824 \$ 49.55		
	Hach Pacific Pty Limited	STS-6001:193	TNT, Reactive Phosphate 50 tests ***	1		94-0824 \$ 81.17		
	Hach Pacific Pty Limited	STS-6001:194	Sulfaver 4, Sulfate RGT PK/100 ***	1		94-0824 \$ 49.55		\$ 13,565.00
			*** Includes GST of \$51,130.74 plus \$550.00 freight spread over in percentage by cost of item					
8/1/2013	LW Group Pty Ltd		Freight for Water Sampling & Testing Equipment					
			Freight costs			\$ 3,914.35		\$ 3,914.35
19-07-13	Digital Camera Warehouse	STS-3002:005	Underwater Camera					
			Olympus Tough TG-2 Digital Camera-Red	1	Box 528274	\$ 447.21		\$ 447.21
18-07-13	Cheap Chips	STS-4001:013	Computer Accessories					
			Team SDHC Card(Class 10)-16 GB Memory Card	1		\$ 29.32		
18-07-13	TechBuy	STS-4001:014	Rugged Mini External HDD	1		\$ 122.07		
22-07-13	Digital driver	STS-6001:195	Bivine Torch					
			L&MSola Dive 500 Torch	1		\$ 334.67		\$ 334.67
18-07-13	Adventure Safety	STS-6001:196	Global Positioning System					
			Garmin GPSMap 78 Handheld	1	010-00864-00	\$ 273.56		\$ 273.56
19-07-13	Trade Warehouse	STS-6001:197	Underwater Tape Measure					
			Tape FatMax60m	1	34-0824	\$ 87.74		\$ 87.74
9-07-13	Office works Superstore	STS-4006:008	Voice Recorder for Community Mobilizers					
			Voice Recorder	1	IEC/115 LR03	\$ 87.86		\$ 87.86
						\$ 41,050.36		
10-Sep-13	Tarawa Motors	TC 3020	MOTOR VEHICLES					
10-Sep-13	Tarawa Motors	TC 3026	Toyota Double Cab Hilux	1		\$ 45,732.65		\$ 45,732.65
			Toyota Yaris Saloon Car	1		\$ 30,731.51		\$ 30,731.51