

INDEPENDENT AUDITOR'S REPORT

To the Members of the Honiara City Council

Report on the Financial Report

I was engaged to audit the accompanying financial statements of the Honiara City Council, which comprise the Statement of Receipts and Payments and Balance Sheets for the year ended 31 December 2011, and a summary of significant accounting policies and other explanatory notes.

The scope of my audit was limited to the mandatory standards prescribed under Part 1 of the International Public Sector Accounting Standards under the Cash Basis of Accounting (IPSAS Cash) and Balance Sheet as required by section 47 subsection 1 (c) of the Honiara City Act 1999. Any voluntary disclosure under this part are reviewed for consistency and any matters of concerned included in my accounts and records report to the Honiara City Council Councilors and are not referred to in my opinion.

Honiara City Council and Management's Responsibility for the Financial Statements

The Honiara City Council and management are responsible for the preparation and fair presentation of these financial statements in accordance with the International Public Sector Accounting Standards under the Cash Basis of Accounting (IPSAS Cash) and Balance Sheet as required Honiara City Act, and for such internal controls as management determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial statements based on conducting the audit in accordance with International Standards on Auditing. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

My audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on my judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, I have considered the internal controls relevant to the Council's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances. My audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the financial statements.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

The disclaimer of opinion is attributed to the continued failure in the system of recording and controlling accounting transactions and insufficient audit evidence to support transactions and accounts. I was unable to confirm or verify by alternative means the balances and disclosures with respect to the financial statements. The system failures related to the following matters:

Most HCC officers had not had formal training in using the MYOB accounting system including officers who used the MYOB system routinely and were responsible for entering data into the system.

Significant errors existed in the 2011/2013 actual revenue figures reflected in the 2013/2014 Approved Budget Estimates.

The reason given for the failure of HCC to produce financial statements for 2011 - 2013 during the opening meeting was that HCC lacks the knowledge to produce financial statements that comply with international accounting standards.

HCC has produced its previous financial statements in accordance with cash basis IPSAS, rather than preparing financial statements that include a Balance Sheet (accrual) as per HCC Act (1999).

Restrictions on access to MYOB system limited the ability of HCC officers to obtain or provide financial information in the absence of the Deputy Treasurer.

The IT function (IT officer) is outsourced by HCC. The IT officer has overall control of domain and application passwords, and there is little or no input from Senior HCC Officers reducing their ability to manage the HCC IT environment.

HCC has no logbook or register to record IT issues, despite the regular difficulties in using the system and down time resulting from power and server problems noted by several members of HCC.

In order to correct MYOB errors, instead of posting journal adjustments or reversing accounting entries the Deputy Treasurer deletes the original posting and inputs a replacement entry.

Basic Rates and Business License Officers are required to reconcile their data with the main system to ensure its accuracy. However this was not completed for 2013 until June 2014, and no reconciliations have been carried out for 2014 at the time of audit.

There is no external backup of HCC accounting data offsite, such as hard copies of the general ledger or held on external hard drives.

There is a lack of segregations of duties over the review of data entry in the main MYOB system. Also the same officer is responsible for checking reconciliations on the MYOB system, journal entry, system access, and report production.

The main HCC bank account is not reconciled on a timely basis, with delays of over eight months from the date of the bank statement to the date on which reconciliation was performed.

Bank reconciliations of the HCC main bank account are not signed and dated as prepared. In addition, this reconciliation is not signed off as reviewed by a second officer.

Failure to investigate a large number of significant reconciling items on the bank reconciliation, including some entries that appear to have been mis-posted to the reconciliation.

With the above issues OAG will not do further substantive testing but issue a disclaimer on the financial statements of Honiara City Council for 2011.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, 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 of the Honiara City Council for the financial year ended 31 December 2011.

Report on other Matters

- General Ledger data not provided.
- No audit trail exist
- MYOB not conveniently accessed by Auditors
- Honiara City Council Act 1999 does not have specific due date for audit certification.

OTHER REGULATORY AND REPORTING REQUIREMENTS

The financial statement was not submitted in time and the 31/03/2012 deadline for certification was missed. This has also been documented within the audit opinion. According to HCC Act, s47 subsection 3 states;

"The Accounts shall be sent to the Auditor General as soon as practicable after the end of the Financial Year to which they are related but, in any event, not later than 3 months after the end of that year".

Peter Lokay Auditor-General

17 February 2017

Office of the Auditor-General Solomon Islands



Honiara City Council

Financial Statements

For the year ended 31st December 2011



Honiara City Council

Financial Statements

For the year ended 31st December 2011

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Honiara City Council Statement of Cash Receipts & Payments For the year ended 31st December 2011

,	Notes	2011 Receipts / (Payments) controlled by entity	2011 Payment by third parties	2010 Receipts / (Payments) controlled by entity	2010 Payment by third parties
		SBD \$	SBD \$	SBD\$	SBD \$
Receipts					
Grants & Aid	5254	881 000E 000E			
SIG Grants	6	1,415,499	3,006,533	1,906,809	1,012,531
External Assistance					
Multilateral Agencies (World Bank REP)	7	-	6,511,290	1,592,349	
Other Grants & Aid					
Non Governmental organisations assistance -					
Commonwealth Local Government Forum (CLGF)	8	326,740		1,292,321	5,935,157
Other Receipts					
Fees, Rates and Licenses	9	16,934,407	-	13,910,441	-
House Rental Income		110,370		116,950	-
Income from Commercial Activities / Investments	10	29,419	-	22,344	-
Sundry Receipts	11	392,559		264,117	
Councillors Advances (Repaid)		-	-	10,955	-
Staff Advances (Repaid)		•		6,312	-
Other Receipts		37,228	(#)	-	•
Total receipts		19,246,222	9,517,823	19,122,598	6,947,688
Payments Operations					
Salaries and Wages	12	2,970,042	2,187,974	2,618,160	
Employee Expenses - Non-Direct Employees	13	2,370,042	187,023	2,018,100	6,109,182
Allowances (Employees)	14	1,629,788		1,438,644	-
Allowances and Grants (Elected Members)	15	1,676,830		2,070,534	-
Operating Disbursements / Office Expenses	16	8,251,348		7,439,674	838,505
Repairs & Maintenance	17	1,922,259	S. September 2 and the second	1,377,413	-
Other Disbursements				-,5,.25	2
Councilor & Other Recievables		707,945		-	
		17,158,212	8,722,336	14,944,425	6,947,687
Capital Expenditures			A 10	673 3	
Plant & Equipment	18	391,104	192,479	587,129	
Vehicles	19	295,827	603,008	322,412	
Land & Buildings	20	187,771	-	2,324,990	-
Total Capital Expenditures		874,702	795,487	3,234,531	
Total Payments		18,032,914	9,517,823	18,178,956	6,947,687
Increase/(Decrease) in Cash		1,213,307		943,644	-
Cash at beginning of year (1 January 2011)		2,140,600		1,196,956	-
Increase/(Decrease) in Cash		1,213,307		943,644	

The above information is a true and fair view of the receipts and payments for the year ended 31st December 2011.

City Clerk

ate Authorised: ..

ty Mayor

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Honiara City Council Statement of Comparison of Budget & Actual Amount For the year ended 31st December 2011

(Classification of Payments by Function)

	Actual Amounts (Receipts / (Payments) controlled by entity)	Final Budget	Original Budget	Difference (Final Budget & Actuals)
	SBD \$	SBD \$	SBD \$	SBD \$
Cash Inflows				12
Mayors Office	-			
Administration	256,559	130,000	130,000	126,559
Finance	12,706,276	10,472,000	10,472,000	
Market Services	3,277,508	3,628,640		-351,132
Planning	760,293	630,000	630,000	130,293
Works	125,435	123,487	123,487	1,948
Law Enforcement	1,210	30,000	30,000	-28,790
Youth, Sports & Women	244,843	360,500	360,500	-115,657
Education	17,050		26,000	-8,950
Health & Medical	3,084,113	81,250	81,250	3,002,863
Rapid Employment Project	6,511,290	7,666,570	7,666,570	-1,155,280
External Revenues	1,742,239	4,591,530	4,591,530	-2,849,291
Total Receipts	28,726,816	27,739,977	27,739,977	986,839
Cash Outflows				
Mayor Office	2 250 201			
Administration	2,359,331	3,843,367	3,843,367	-1,484,036
Finance	1,662,812	2,048,723	2,048,723	-385,911
Market Services	2,028,543	2,004,062	2,004,062	24,481
Planning	1,496,901	1,812,891	1,812,891	-315,990
Works	454,459	641,859	641,859	-187,400
Law Enforcement	5,809,777	6,625,720	6,625,720	-815,943
Youth, Sport & Women	1,171,442	1,274,555	1,274,555	-103,113
Education & Training	958,016	969,745	969,745	-11,729
Health & Medical	1,197,754	571,354	571,354	626,400
Rapid Employment Project	3,065,523	2,099,834	2,099,834	965,689
Total Payments	6,638,233	4,802,000	4,802,000	1,836,233
· · · · · · · · · · · · · · · · · · ·	26,842,791	26,694,110	26,694,110	148,681
Net Cash Flows	1,884,026	1,045,867	1,045,867	838,159

1. Accounting Policies

Basis of preparation

The financial statements have been prepared in accordance with Cash Basis IPSAS (International Public Sector Accounting Standards) Financial Reporting Under the Cash Basis of Accounting.

Reporting Entity

The financial statements are for the Honiara City Council.

The Council's operations are governed by the Honiara City Act 1999.

The Council is a body corporate established under section 4(1) of the *Honiara City Act 1999*. Its main office is located in Honiara City, Solomon Islands. The Council operates in the local government jurisdiction of Honiara City within the State of Solomon Islands

The Minister for Home Affairs administers the *Honiara City Act 1999*. The Minister has oversight of aspects of the Council's operations and can suspend or dissolve the Council for failure to perform its functions.

Objective of the Honiara City Council

The Council is the local government body responsible for administering Honiara City. Its functions are set out in the *Honiara City Act 1999*. These functions relate to: trade and industry; culture and environment; finance; local matters; health; education; housing; rivers and waters; local government; corporate or statutory bodies; employment; and medical services

Payment by third parties

The government also benefits from goods and services purchased on its behalf as a result of cash payments made by third parties during the period by way of contributions. The payments made by third parties do not constitute cash reciepts or payments by the government but do benefit government. They are disclosed in the *Payments by third parties* column in the Cash Reciepts and Payments statements.

The amounts of payments received by third parties reflected in the Statements of Cash Receipts and Payments, have been converted from New Zealand Dollars to Solomon Island Dollars at a yearly average rate.

Reporting Currency

The reporting currency is Solomon Islands Dollars (SBD)

2. Cash

Cash included in the statement of cash reciepts and payments comprise the following amounts:

	2011	2010	
BSP Current Cheque Account	2,304,013	994,730	
REP BSP Cheque Account		115,699	
BSP Term Deposit	1,037,583	1,017,171	
REP Petty Cash	2	5,000	
Finance Petty Cash	9,312	3,000	
Works Petty Cash	3,000	5,000	
Cash at end of year	3,353,908	2,140,600	

3. Borrowings

There have been no borrowings by the Honiara City Council in this financial year.

4. Authorisation Date

The financial Statement was authorised for publication on 6th of February, 2017 by Charles Kelly, City Clerk & Andrew Mua, City Mayor.

Honiara City Council

Notes to the Financial Statements

5. Original and Final Approved Budget and comparison of Actual & Budget Amounts

The approved budget is developed on the same accounting basis (cash basis), same classification basis, and for the same period (1 January 2011 to 31st December 2011) as for the financial statements. The original budget was approved by legislative action on the 25th of November, 2010

Overall actual expenditure is less than the total expenditure budget. The Education division was overspent due to teachers travel and transport cost which was not fully budgeted for. The Rapid Employment Project (REP) was also over spent compared to budget (both income and expenditure). No supplementary budget was done, due to having no Council sitting from August 2010 until December 2010.

	2011 Receipts / (Payments)	2011 Payment by third parties	2011 Final Budget (controlled by
	\$	\$	\$
Note 6 - SIG Grants			
SI Government grants	1,415,49	9 -	2,480,697
Education Grant	-		191,000
Health Services Grant	-	3,006,533	1,919,833
Seconded Staff	Ī.	-	-
Total - SIG Grants	1,415,49	9 3,006,533	4,591,530

Note 7 - External Assistance

External Assistance was received in the form of a grant from a multilaterial donor agency under the agreements specifying the purposes for which the assistance will be utilised

World Bank - Rapid Employment Project (REP)	·	6,511,290	7,666,570
	-	6,511,290	7,666,570

Undrawn External Assistance

Undrawn external assistance grants at reporting date are amounts specified in a binding agreement which relate to funding for projects currently under development, where conditions have been satisfied, and their ongoing satisfaction is highly likely, and the project is anticipated to continue to completion.

The World Bank REP is over a five year period which started in June 2010. The exchange rate used for the undrawn funds calculation is USD to SBD 7.5

calculation is 03b to 3bb 7.3		2011	2010
Closing balance of undrawn grants @ 31st December 2011	·	38,731,295	27,879,051
Note 8 - Other Grants & Aid			
Commonwealth Local Government Forum (CLGF)	326,740		
Total Other Grants & Aid	326,740	7	
Note 9 - Fees, Rates and Licenses			
Basic Rates / Head Tax	3,655,401	944	3,000,000
Business Licenses	3,573,107		2,802,000
Property Rates	4,617,243	-	4,000,000
Liquor Licenses	696,316	878	670,000
Works Income	125,435	(-	123,487
Land & Planning Fees	760,293	583	630,000
Education & Training Fees	17,050	12	26,000
Health & Medical Fees	77,580	8 7 8	81,250
Youth, Women & Sports Fees	244,843	-	360,500
Market Income	3,277,508	-	3,628,640
Total - Fees, Rates and Licenses	17,044,777	•	15,321,877

Note 13 - Employee Expenses - Non-Direct Employees SIG seconded staff	Notes to the Financial Statements	2011 Receipts / (Payments) controlled by entity	2011 Payment by third parties	2011 Final Budget (controlled by entity only)
Note 1 - Sundry Receipts	Note 10 - Income from Investments	\$	\$	\$
Note 11 - Sundry Receipts	Bank South Pacific Interest	29,419	121	10,000
Other Admin Income 236.147 . 120,000 Miscellaneous Receipts 155.202 . 0 Littler & Sport Fines 1,210 . 20,000 Magistrate Court Fines	Total Income from Investments	29,419	-	10,000
Miscellaneous Receipts	Note 11 - Sundry Receipts			
Litter & Sport Fines	Other Admin Income			Total Control Control
Total Sundry Receipts 392,559 - 150,000 Total Revenue 19,208,993.69 6,511,290 27,739,977 Note 12 - Salary & Wages 17,159 - 23,309 Mayor Office 17,159 - 23,309 Administration 325,343 - 569,780 Finance 410,397 - 414,960 Market 317,877 - 382,744 Lands & Planning 173,791 - 280,436 Works 1,009,619 - 1,065,558 Law Enforcement 441,932 - 482,220 Youth, Sport & Women 182,679 - 185,356 Education 91,246 - 91,581 Rapid Employment Project - 739,885 851,000 Total Salary & Wages 2,970,042 2,187,974 5,053,455 Note 13 - Employee Expenses - Non-Direct Employees SiG seconded staff				
Total Sundry Receipts 392,559 - 150,000 Total Revenue 19,208,993.69 6,511,290 27,739,977 Note 12 - Salary & Wages				
Total Revenue 19,208,993.69 6,511,290 27,739,977 Note 12 - Salary & Wages 8 325,343 - 569,780 Administration 325,343 - 569,780 Finance 410,397 - 441,960 Market 317,877 - 382,744 Lands & Planning 173,791 - 280,436 Works 1,009,619 - 1,065,558 Law Enforcement 441,932 - 482,220 Youth, Sport & Women 182,679 - 195,356 Education 91,246 - 1,585,558 Education 91,246 - 1,585,558 Health - 1,448,089 679,511 Rapid Employment Project - 739,885 851,000 Total Salary & Wages 2,970,042 2,187,974 5,053,455 Note 13 - Employee Expenses - Non-Direct Employees - 187,023 - SIG seconded staff - - 187,023 - Rapid Em	Magistrate Court Fines	-	-	10,000
Note 12 - Salary & Wages Hayor Office 17,159 23,309 Administration 325,343 - 569,780 Finance 410,397 - 414,960 Market 317,877 382,744 Lands & Planning 173,791 - 280,435 Works 1,009,619 - 1,065,558 Law Enforcement 441,932 - 482,220 Youth, Sport & Women 182,679 - 185,356 Education 91,246 - 91,581 Rapid Employment Project - 1,448,089 679,511 Rapid Employment Project - 739,885 851,000 Total Salary & Wages 2,970,042 2,187,974 5,053,455 Note 13 - Employee Expenses - Non-Direct Employees SIG seconded staff - 187,023	Total Sundry Receipts	392,559		150,000
Mayor Office 17,159 - 23,309 Administration 325,343 - 569,780 Finance 410,397 - 441,960 Market 317,877 - 382,744 Lands & Planning 173,791 - 280,436 Works 1,009,619 - 1,055,558 Law Enforcement 441,932 - 482,220 Youth, Sport & Women 182,679 - 185,356 Education 91,246 - 91,581 Health - 1,448,089 679,511 Rapid Employment Project - 739,885 851,000 Total Salary & Wages 2,970,042 2,187,974 5,053,455 Note 13 - Employee Expenses - Non-Direct Employees - 187,023 SIG seconded staff - 2 187,023 Rapid Employment Project - 187,023 CLGF Technical Assistance - 187,023 Total Employee Expenses - Non Direct - 187,023 Note 14 - Allowances & Grants (Employees) 427,687 - 780,658 Other Allowances & Grants (Employees)	Total Revenue	19,208,993.69	6,511,290	27,739,977
Administration 325,343 - 569,780 Finance 410,397 - 441,967 Market 317,877 - 382,744 Lands & Planning 173,791 - 280,436 Works 1,009,619 - 1,065,558 Law Enforcement 441,932 - 482,220 Youth, Sport & Women 182,679 - 185,356 Education 91,246 - 1,448,089 679,511 Rapid Employment Project - 739,885 851,000 Total Salary & Wages 2,970,042 2,187,974 5,053,455 Note 13 - Employee Expenses - Non-Direct Employees SIG seconded staff Rapid Employment Project - 187,023 - CLGF Technical Assistance - 187,023 - CLGF Technical Assistance - 187,023 - Total Employee Expenses - Non Direct - 187,023 - Note 14 - Allowances & Grants (Employees) Housing allowances 314,911 - 652,229 Overtime Allowances 314,911 - 652,229 Overtime Allowances 814,911 - 884,161 Rapid Employment Project - 9,30,000 Total Allowances & Grants (Employees) 1,629,788 - 2,317,048 Note 15 - Allowances & Grants (Employees) 1,629,788 - 2,317,048 Note 15 - Allowances & Grants (Employees) 1,629,788 - 2,317,048 Note 15 - Allowances and Grants (Elected Members) Members Transport Allowance 28,600 - 28,600 Members Overseas Allowance 38,600 - 28,600 Members Overseas Allowance 38,600 - 28,600 Members Overseas Allowance 38,600 - 28,600 Members Overseas Allowance 38,000 - 25,500,000 Members Overseas Allowance 38,000 - 25,500,000 Members Overseas Allowance 38,000 - 25,500,000 Members Overseas Allowance 38,0583 - 383,303 Members Other costs - 79,200 Mayor Salary & Rental 130,779 - 152,500				22.222
Finance	T17 (17 * 17 * 18 14 15 15 15 15 15 15 15 15 15 15 15 15 15			
Market 317,877 382,744 Lands & Planning 173,791 - 280,436 Works 1,009,619 - 1,065,558 Law Enforcement 441,932 - 482,220 Youth, Sport & Women 182,679 - 185,356 Education 91,246 - 91,531 Health - 1,448,089 679,511 Rapid Employment Project - 739,885 851,000 Total Salary & Wages 2,970,042 2,187,974 5,053,455 Note 13 - Employee Expenses - Non-Direct Employees SIG seconded staff -				
Lands & Planning				
Works				
Law Enforcement				
Youth, Sport & Women 182,679 - 185,356 Education 91,246 - 91,581 Health - 1,448,089 679,511 Rapid Employment Project - 739,885 851,000 Total Salary & Wages 2,970,042 2,187,974 5,053,455 Note 13 - Employee Expenses - Non-Direct Employees SIG seconded staff - - - Rapid Employment Project - 187,023 - CLGF Technical Assistance - - - - Total Employee Expenses - Non Direct - 187,023 - <	1. ACTIVITY CONTRACTOR CONTRACTOR			
Education				
Health Rapid Employment Project	2 September 2 Sept			
Rapid Employment Project 739,885 851,000	14. To 5. 14. (14. (14. (14. (14. (14. (14. (14.			
Note 13 - Employee Expenses - Non-Direct Employees SIG seconded staff				
SIG seconded staff	Total Salary & Wages	2,970,042	2,187,974	5,053,455
Rapid Employment Project - 187,023 -	Note 13 - Employee Expenses - Non-Direct Employees			
Rapid Employment Project - 187,023 -	SIG seconded staff	-		
Total Employee Expenses - Non Direct		2	187.023	
Note 14 - Allowances & Grants (Employees)			,	
Housing allowances			187,023	
Other Allowances 314,911 - 652,229 Overtime Allowances 887,191 - 884,161 Rapid Employment Project - - 93,000 Total Allowances & Grants (Employees) 1,629,788 - 2,317,048 Note 15 - Allowances and Grants (Elected Members) - 28,600 - 28,600 Members Housing Allowance 28,600 - 28,600 Members Overseas Allowances 23,268 - 50,000 Ward Development Grants 1,085,000 - 2,520,000 Members Allowances 380,583 - 383,030 Members Other costs - - 79,200 Mayor Salary & Rental 130,779 - 125,500	Note 14 - Allowances & Grants (Employees)			
Overtime Allowances 887,191 - 884,161 Rapid Employment Project - - 93,000 Total Allowances & Grants (Employees) 1,629,788 - 2,317,048 Note 15 - Allowances and Grants (Elected Members) - 28,600 - 28,600 Members Housing Allowance 28,600 - 28,600 Members Transport Allowances 23,268 - 50,000 Ward Development Grants 1,085,000 - 2,520,000 Members Allowances 380,583 - 383,030 Members Other costs - - 79,200 Mayor Salary & Rental 130,779 - 125,500	Housing allowances	427,687		780,658
Rapid Employment Project	Other Allowances	314,911	-	652,229
Note 15 - Allowances and Grants (Elected Members) 1,629,788 - 2,317,048 Members Housing Allowance 28,600 - 28,600 Members Transport Allowance 28,600 - 28,600 Members Overseas Allowances 23,268 - 50,000 Ward Development Grants 1,085,000 - 2,520,000 Members Allowances 380,583 - 383,030 Members Other costs - - 79,200 Mayor Salary & Rental 130,779 - 125,500	Overtime Allowances	887,191		884,161
Note 15 - Allowances and Grants (Elected Members) Members Housing Allowance 28,600 - 28,600 Members Transport Allowance 28,600 - 28,600 Members Overseas Allowances 23,268 - 50,000 Ward Development Grants 1,085,000 - 2,520,000 Members Allowances 380,583 - 383,030 Members Other costs - - 79,200 Mayor Salary & Rental 130,779 - 125,500	Rapid Employment Project	-	120	93,000
Members Housing Allowance 28,600 - 28,600 Members Transport Allowance 28,600 - 28,600 Members Overseas Allowances 23,268 - 50,000 Ward Development Grants 1,085,000 - 2,520,000 Members Allowances 380,583 - 383,030 Members Other costs - - 79,200 Mayor Salary & Rental 130,779 - 125,500	Total Allowances & Grants (Employees)	1,629,788	-	2,317,048
Members Housing Allowance 28,600 - 28,600 Members Transport Allowance 28,600 - 28,600 Members Overseas Allowances 23,268 - 50,000 Ward Development Grants 1,085,000 - 2,520,000 Members Allowances 380,583 - 383,030 Members Other costs - - 79,200 Mayor Salary & Rental 130,779 - 125,500	Note 15 - Allowances and Grants (Elected Members)			
Members Transport Allowance 28,600 - 28,600 Members Overseas Allowances 23,268 - 50,000 Ward Development Grants 1,085,000 - 2,520,000 Members Allowances 380,583 - 383,030 Members Other costs - - 79,200 Mayor Salary & Rental 130,779 - 125,500		28.60) -	28,600
Members Overseas Allowances 23,268 - 50,000 Ward Development Grants 1,085,000 - 2,520,000 Members Allowances 380,583 - 383,030 Members Other costs - - 79,200 Mayor Salary & Rental 130,779 - 125,500				28,600
Ward Development Grants 1,085,000 - 2,520,000 Members Allowances 380,583 - 383,030 Members Other costs - - 79,200 Mayor Salary & Rental 130,779 - 125,500				50,000
Members Allowances 380,583 - 383,030 Members Other costs - - 79,200 Mayor Salary & Rental 130,779 - 125,500				2,520,000
Members Other costs - - 79,200 Mayor Salary & Rental 130,779 - 125,500	Members Allowances			
Mayor Salary & Rental 130,779 - 125,500	Members Other costs	•	-	
Total Allowances & Grants (Elected Members) 1,676,830 - 3.214.930	Mayor Salary & Rental	130,779	-	
	Total Allowances & Grants (Elected Members)	1,676,830	-	3,214,930

	2011 Receipts / (Payments) controlled by entity	2011 Payment by third parties	2011 Final Budget (controlled by entity only)
Note 16 - Operating Disbursements	\$	\$	\$
Employers NPF	316,761	-	474,972
Home Leave - Employees	570,027	-	720,000
Home Leave - Members	77,453		88,000
Home Leave-Teachers	860,687	2	200,000
Computer Expenses	159,276	-	309,040
Electricity	664,411	2	611,600
Fuel & Lubricants	1,104,575		1,219,755
Minor Office Equipment	73,125	-	87,000
Office Expenses	334,976	-	443,500
Printing & Pubilcations	218,697		225,800
Telephone	303,111	2	294,150
Uniforms	191,646	-	111,220
Water	152,642	_	196,900
Mayor Entertainment	130,533	-	50,000
Mayors Donation	81,930	-	50,000
Members Medical Expenses	3,000	-	10,000
Councilors Meeting Expenses	59,130	-	40,000
Adhoc Committees	14,953	-	15,000
Executive Committee	24,962		15,000
Ward Advisory Committees	120,000		120,000
Standing Committee Expenses	36,365		73,920
Admin Committee	29,281		25,000
Advertising Expenses	107,785		106,000
Cleaning Supplies HQ	5,501		10,000
Courses & Training (SI)	65,491		30,000
Death Condolences	8,384		12,000
Disaster Expense	300		50,000
Insurance-Workmen Compensation	35,405		50,000
Insurance-Vehicle	136,298		150,000
Legal Expenses	52,814		50,000
Licensing Program	4,365		10,000
Liquor Board Expenses	15,040		20,000
Long Service Benefits	137,464		50,000
Official Entertainment	20,377		30,000
Other Employer Expense	100		5,000
Overseas Expenses	34,481		50,000
Postage expense	550		5,000
SI Independence Costs	62,783		50,000
Bank Fees	34,126		35,000
CLGF Expense	2,316		-
Contigencies	134,831		150,000
City Hall concept plan	-		100,000
Penalty/Surcharge	36,947	-	8,000
Revenue Collection Exp	18,706	i -	30,000
Market Cleaning	69,889	-	75,000
Market Ice Block Purchase	220,300	-	190,000
Market UpKeep-Central/Kukum/Multi-purpose Hall	118,028	3	97,000
Protective Cloth	92,477	7 -	106,360
Engineering Cost- TCPB	73,250		64,000
Town & Country Planning Board	26,51:		25,000
Land Lease & Rent	47,659		-5,550
Lands & Planning Equip & Materials	1,200		4,000
Bus Stop & Streets Signs	5,000		5,000
Hire of Plants & Vehicles	17,086		20,000
Land Fill Maintenance	59,950		62,000
	23,330		02,000

2011 Receipts 2011 Payment 20	Notes to the Financial Statements			
Refuse Contracts 4\$ \$		2011 Receipts /	2011 Payment by	2011 Final Budget
Refuse Contracts 45,900 448,000 Road & Garden 98,721 - 130,000 Standby Generator 674 - Tools & Equip Replacements 59,461 - 60,000 Morshap Consumable 7,898 - 70,000 Enforcement Equipment & Materials 5,991 - 10,000 Sports Other Operating Expenses 56,237 - 20,000 Sports Other Operating Expenses 73,002 - 66,800 Women Other Operating Expenses 63,625 - 100,000 Women Other Operating Expenses 31,993 1,558,444 466,239 REP Home leave travel - 114,472 - 10,000 REP Operating Expenses 3,8853 1,558,444 466,259 REP Home leave travel - 114,472 - 10,000 REP Home leave travel - 4,411,943 3,667,000 REP Home leave travel - 28,349 2,24,412 REP Home leave travel - 320,000 REP Home leave travel - 320,000 REP Home leave travel - 23,441 - 30,000 REP Home leave travel - 34,411,943 3			third parties	
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Note 17 - Repairs & Maintenance R&M Buildings 304,340 320,000 R&M Cemetery 23,549 30,000 R&M Cemetery 212,928 190,000 R&M Central Market 80,117 100,000 R&M Eventral Market 63,284 70,000 R&M Furnitures & Fittings 44,124 53,000 R&M Lockup Shop 46,627 45,500 R&M Multi-Purpose Hall 199,819 97,000 R&M Staff Housing 253,216 305,000 R&M Staff Housing 253,216 305,000 R&M Staff Housing 253,216 305,000 R&M Small Igauipment 188,670 220,000 R&M Small Equipment 14,960 20,000 Total Repairs & Maintenance 1,922,259 1,968,500 Total Repairs & Maintenance 1,922,259 1,968,500 Total Expenditure 49,211 49,000 IT Hardware 49,211 49,000 IT Hardware 31,761 340,000 Fixture & Fittings 5,400 5,400 <	(Sec. 1927 - Section # Sec	-	00,7,77,990,000	
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Fixture & Fittings 5,400 - 5,400 Skip Bins 75,670 - 89,000	IT Hardware	231,761	•	
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Total Capital Expenditure Vehicle 295,827 - 313,000 Note 20 - Capital Expenditure Land, Roads & Buildings 8 8 72,250 - 72,500 Kukum Market- Road Acess 49,012 - 50,000	•			
Note 20 - Capital Expenditure Land, Roads & Buildings Kukum Market Building 72,250 - 72,500 Kukum Market-Road Acess 49,012 - 50,000		2.0000 as. (4.000 as.		
Kukum Market Building 72,250 - 72,500 Kukum Market- Road Acess 49,012 - 50,000		233,627	270	313,000
Kukum Market- Road Acess 49,012 - 50,000				
Kukum Eye Clinic - 30,000		49,012	-	
	Kukum Eye Clinic	-	0370	30,000

187,771	795,487	939,500
1 6	795,487	-
-	-	400,000
16,975	-	17,000
7. 5 3	•	100,000
5,000	29	105,000
7,960	76	8,000
36,574		37,000
-	-	10,000
-		100,000
-	-	10,000
	36,574 7,960 5,000	36,574 - 7,960 - 5,000 -

Honiara City Council Statement of Assets & Liabilities (exl Fixed Assets) As At 31st December 2011

<u>Assets</u>	2011	2010
Current Assets		2010
Cash On Hand	\$3,353,908	\$2,140,600
Accounts Receivables	\$424,482	\$456,769
Staff Debtors	\$137,976	\$62,565
Councilor Debtors	\$576,100	\$66,565
Non-Staff Debtors	\$81,159	\$81,159
Other Debtors	\$117,520	\$33,230
Total Assets	\$4,691,145	2,840,889
<u>Liabilities</u>		
Current Liabilities		
Liquor License Prepaid	(439)	
PAYE Tax Control Acct		\$32,068
NPF Control Acct	-	\$36,935
PAYE-REP	÷	\$2,794
NPF-REP	-	\$2,003
Union fees	\$2,740	\$420
Bond Fees- Lock Up	\$75,700	\$57,350
- Multi- Hall	\$20,000	-
Account Payable-REP	-	\$200
Total Liabilities	\$98,001	131,770
Net Assets	\$4,593,144	2,709,119
Equity		
Retained Earnings	\$2,709,119	\$1,590,013
Current Year Earnings	\$1,884,025	\$1,119,106
Total Equity	\$4,593,144	2,709,119

This Statement of Assets and Liabilities includes all known Assets & Liabilities, excluding Fixed Assets, Staff Liabilities & Contingent Liabilities NB: All material fixed assets are shown in Appendix B

Special funds are being held for capital replacement of major works vehicles, plant & equipment. The total amount at 31st December 2011 is \$1,037,583, reflected in the Cash on Hand figure above and held on Term Deposit at the Bank of South Pacific.

Honiara City Council									
Asset Register									
sifcation	Asset Number	Date of Purchase	Original Cost	Additional Cost - 2011	Date of Addition	Total Cost	Date of Disposal	Disposal Value	Closing Book Value
(currently not aware of any infrastructure owned by HCC)									
Plant & Equipment									
Mayors Office (P&E)									
Domestic furnitures				14,769	28.4.11	14,769			14,769
Total Mayors Office				14,769		14,769			14,769
Administration (P&E)									
Bizhub Photocopier		2008	77,845	01		77,845			77,845
Office Chair (legal)		Sep-08	1,580			1,580			1,580
UPS (legal)		Oct-08	1,000	0		1,000			1,000
Switchboard		Nov-08	10,529			10,529			10,529
Air conditioner Clerk		Nov-08	8,175			8,175			8,175
Generator		Nov-08	177,810	,		177,810			177,810
Generator - additional		Feb-09	163,789			163,789			163,789
Server		Dec-09	135,709			135,709			135,709
Server - additional		Mar to June 2010	61,632	47,536	10.1.11, 23.3.11	109,168			109,168
Airconditioner		Mar-09				6,588			6,588
Airconditioner		Mar-09	6,588			6,588			6,588
Airconditioner		Oct-09	7,700			7,700			7,700
Glass door notice board		Mar-10	6,481			6,481			6,481
Airconditioner		Mar-10	7,182			7,182			7,182
Airconditioner		Mar-10	7,182			7,182			7,182
Chambers Conference room table		Jun-10	26,725	, in the second		26,725			26,725
Chambers Conference room chairs (20)		Jun-10	22,480			22,480			22,480
Chambers Conference room Corner Shelf		Jun-10	17,584			17,584			17,584
Conference room furniture				21,858	Feb & Mar 2011	21,858			21,858
Staff Conference Room Table		Jun-10	5,256			5,256			5,256
Kyocera Photocopier 221 MFP		Dec-10	33,210			33,210			33,210
NDC Computer		Feb-10	13,857			13,857	157		13,857
City Clerk PC		Jul-10	8,188			8,188			8,188
Anti-Virus Gatewall Server		Jul-10	34,895			34,895			34,895

### 6.154	Asset Classification	Asset	Date of	Original Cost	Additional Cost - 2011	Date of Addition	Total Cost	Date of Disposal	Disposal Value	Closing Book Value
Legal oinfeer	Furniture to City Clerk & HR office				6,134		6,134			
1350 1911 1350 1911 1350 1911 1350 1911 1350 1911 1350 1911 1350 1911 1350 1911 1350 1911 1350 1911 1350 1911 1350 1911 13706	Office desk for Legal officer				6,450	_	6,450			6,450
### 1669th ###################################	PC for legal advisor				13,550	_	13,550			13,550
Set Fed Ped	PC for HR				16,117	_	16,117			16,117
Pathon P	Donated computer freight				31,706	-	31,706			31,706
ration 641,984 143,351 985,353 985,353 s 2008 10,119 23,972 23,972 s 2008 10,119 10,119 10,119 r Computer Mar-10 19,099 1,440 10,119 10,999 r RAM Mar-10 19,099 11,983 10,999 11,993 r RAM Mar-10 19,592 10,999 11,993 11,993 r RAM Mar-10 19,592 11,993 11,993 11,993 r RAM Mar-10 1,983 11,993 11,993 11,993 r Ray Mar-10 7,500 11,983 11,983 11,983 11,983 r Ray Mar-10 7,500 11,152 25111 11,093 11,983 <										
Fab-08 22972 23,972 23	Total Administration			841,984			985,335			
Pab-08 23972 239	Finance (P&E)									
2008 10,119 11,119 11,	Laptop		Feb-08	23,972			23,972			23,972
Feb-08 6.865 1.440 1.4	MYOB Software		2008	10,119			10,119			10,119
Sputter Mar-09 1,440 1,440 1,440 Computer Jun-10 19,069 9,046 9,046 Computer Jun-10 11,862 16,582 11,963 Computer Jun-10 11,863 11,963 11,963 Computer Jun-10 11,863 11,963 11,963 Computer Jun-10 7,560 11,192 11,963 11,963 Computer Jun-10 7,560 11,192 11,193 11,963 11,193 Equipment 11,452 11,193 1,1452 11,193 1,1452 11,1452 Equipment 11,452 11,14	Office Furntiure (advisor)		Feb-08	6,855			6,855			6,855
puter Mar-10 19,069 19,069 19,069 Computer May-10 16,582 16,582 16,582 Computer Jun-10 11,883 11,883 11,883 Computer Jun-10 6,883 11,883 11,883 Potocopier Oct-10 7,500 11,452 5,500 Equipment 14,000 12,111 11,462 Equipment 14,600 12,111 14,000 Equipment 14,852 16,311 14,862 49,000 216,111 14,000 11,482 49,000 216,111 14,862 14,49,000 216,111 14,862 219,379 - 24,010 24,010 23,111 5,400 24,011 5,400 219,379 - 24,010 6,481 - 24,010 30,491 - 30,491 - 4 30,491 - 30,491 30,491 - 30,491 -	Projector		Mar-09	1,440			1,440			1,440
2000puter 20049 9,049 9,049 16,582 11,883 1	Finance Adviser Computer		Mar-10	19,069			19,069			19,069
Computer May-10 16.692 16.692 16.692 Computer Jun-10 11.863 11.863 11.863 Computer Jun-10 11.863 11.863 11.863 r Jun-10 6.663 11.863 11.863 solocopier Oct-10 7,500 12.11 11.863 Equipment 11.452 25.11.11 11.452 Equipment 11.452 13.11 11.452 Equipment 14.863 13.11 14.000 14.862 16.311 14.900 13.852 49.000 216.11 49.000 216.11 49.000 3.400 23.11 5.400 23.11 5.400 30.491 5.401 219.379 24.010 30.491 24.010 24.010 24.010 4 30.491 30.491 5 30.491 30.491	Property Rates RAM		31/03/2010	9,049			9,049			9,049
Jun-10 11,863 11,863 11,863 11,863 6,663 6,663 6,663 6,663 6,663 7,500 11,182 2511.11 11,152	Revenue Accountant Computer		May-10	16,582			16,582			16,582
Jun-10 11,863 11,863 6,663 6,663 6,663 6,663 6,663 7,500 7,500 12,11 11,152 11,152 14,000 12,11 11,152 14,000 12,11 11,152 14,000 12,11	Procurement Officer Computer		Jun-10	11,863			11,863			11,863
bul-10 6,663 6,663 blocopier Oct-10 7,500 11,152 25,1111 11,152 guipment 11,162 25,1111 11,152 25,1111 11,152 si donated PC 49,000 21,611 49,000 21,611 49,000 si donated PC 124,975 94,404 219,379 24,010 Dec-09 24,010 24,010 24,010 Mar-10 6,481 94,404 219,379 d 30,491 30,491 30,491	Basic Rate Computer		Jun-10	11,863			11,863			11,863
tocopier Oct-10 7,500 11,152 2511.11 11,152 quipment 11,162 2511.11 11,152 11,152 11,000 12,11 14,000 12,11 14,000 11,482 16,311 14,852 14,900 14,900 21,11 14,900 24,010 29,311 5,400 5,400 23,401 23,4010 24,010 24,010 5,401 24,010 6,481 30,491 30,491 30,491 30,491 30,491 - 30,491	Deputy City Clerk PC		Jul-10	6,663			6,663			6,663
quipment 11,152 2511.11 11,152 14,000 12,11 14,000 12,11 14,000 14,852 16,311 14,852 16,311 14,852 15,400 21,611 49,000 21,611 49,000 15,400 29,311 5,400 23,111 5,400 10 Dec-09 24,010 24,010 24,010 10 Mar-10 6,481 5,481 6,481 10 30,491 30,491 30,491 -	Kyocera FS-1016 photocopier		Oct-10	7,500			7,500			7,500
14,000 12.11 14,000 14,852 163.11 14,852 15 donated PC 49,000 216.11 49,000 5,400 293.11 5,400 293.11 5,400 219,379 - 10 124,975 94,404 219,379 - 10 0,481 6,481 6,481 10 30,491 - 30,491 20 30,491 - 30,491 20 - - - 20 - - - 20 - - - 20 - - - 20 - - - 20 - - - 20 - - - 20 - - - 20 - - - 20 - - - 20 - - - 20 - - - 20 - - - 20 - - - 20 - - - 20 - - - 20 -	Notebook laptop & IT Equipment				11,152		11,152			11,152
st donated PC 49,000 216.11 49,000 216.11 49,000 1,000 23.11 5,400 293.11 5,400 1,24,975 94,404 219,379 - - 1,000 24,010 24,010 - - 1,000 6,481 6,481 - - 1,000 30,491 - 30,491 - 1,000 - - 30,491 - 1,000 - - - - 1,000 - - - - 1,000 - - - - 1,000 - - - - 1,000 - - - - 1,000 - - - - 1,000 - - - - 1,000 - - - - 1,000 - - - - 1,000 - - - - 1,000 - - - - 1,000 - - - - 1,000 - - - - 1,000 - - </td <td>Printer</td> <td></td> <td></td> <td></td> <td>14,000</td> <td>_</td> <td>14,000</td> <td></td> <td></td> <td>14,000</td>	Printer				14,000	_	14,000			14,000
st donated PC 49,000 216.11 49,000 216.11 5,400 49,000 49,000 293.11 5,400 5,400 400	Server room Cabinet				14,852	_	14,852			14,852
124,975 94,404 29311 5,400 124,975 94,404 219,379 Dec-09 24,010 5,481 Mar-10 6,481 - 30,491 - 30,491	35 UPS for fraser coast donated PC				49,000	_	49,000			49,000
124,975 94,404 219,379 - 24,010 Dec-09 24,010 24,010 6,481 6481 Mar-10 6,481 - 30,491 - 30,491	Safe box				5,400	_	5,400			5,400
124,975 94,404 219,379 - 2 Dec-09 24,010 24,010 6,481 6,481 6,481 - 30,491 - 30,491 30,491	Account of Contraction (contraction)									
Dec-09 24,010 24,010 6,481 6,481 6,481 - 30,491 - 30,491	Total Finance			124,975			219,379			219,379
Dec-09 24,010 24,010 6,481 6,481 6,481 - 30,491 - 30,491	Central Market (P&E)									
d Mar-10 6,481 6,481 6,481 6,481	PA System		Dec-09	24,010			24,010			24,010
30,491 - 30,491 -	Glass door notice board		Mar-10	6,481			6,481			6,481
30,491 - 30,491 -										
	Total Central Market			30,491			30,491			
	Kukum Market (P&E)									

		Asset	Date of	Original	Additional	Date of	Total Cost	Date of	Disposal	Closing Book
per planning (PRE) Ma-10 10.250 1	Asset Classifcation	Number	Purchase	Cost	Cost - 2011	Addition	T	Disposal	Value	Value
Max-10 13,20 13,	Lands & Planning (P&E)									
per sr sr special spins	Computer		Mar-10	13,250			13,250			13,250
pier 45,000 211011 45,000 211011 45,000 77,356 PBEE) 2,008 45,000 77,356 77,356 77,356 77,356 77,356 77,356 9,450	Computer		Sep-10	19,106			19,106			19,106
Mario Mari	Photocopier				45,000	_	45,000			45,000
REE 2008 8,200 17,200 PREE 2008 9,450 9,450 9,450 Additional 2008 9,450 9,450 9,450 Dinector (Works) 2008 12,828 12,8							77.20			77 356
PREF) 2008 9.450	Iotal Lands & Flamming			32,300			11,000			
Additional 2008 9450 9450 9450 Director of Works) 2008 81778 9150 Director of Works) 2008 12,828 12,828 W Augos 8,115 12,828 Isater Dec-09 6,317 6,317 Isater Dec-09 6,317 17,000 Isater Dec-09 17,000 17,000 Isater Dec-09 17,000 170,000 Isater Dec-10 223,00 76,570 Jan to Oct 11 83,000 Isater Dec-10 223,00 76,570 Jan to Oct 11 83,000 Isater Dec-10 13,988 17,970 Jan to Oct 11 83,000 Isater Dec-10 15,925 Jan to Oct 11 83,000 374,734	Works (P&E)									
Additional 2009 81.776 81.776 Director of Works) 2008 61.776 12.828 Umiture (advisor) Jud-88 7.480 7.440 umiture (advisor) Jud-209 8.115 8115 values 7.400 8.115 8115 be-cos 6.337 8.317 8.337 s(20) Jun-09 133,868 17.600 17.000 s(20) Jun-09 133,868 17.870 374,754 - s(20) Jun-09 133,868 7.8570 Jun-100-04.11 88,000 - s(20) Jun-09 133,868 7.8570 Jun-100-04.11 88,000 - s(20) Jun-100 229,084 78,570 Jun-100-04.11 88,000 - s(20) Jun-100 15,825 - - - s(20) Jun-100 15,825 - - s(20) Jun-100 6,888 - - - ses 3 drawer	Tools		2008	9,450			9,450			9,450
Director of Works) 2008 12,828 17,400 7,410 w Aug-09 8,115 8,115 8,115 lister Dec-09 6,317 15,000 13,358 sater Dec-09 1,337 17,000 13,358 spice Dec-09 133,858 113,388 113,388 113,388 spice Dec-10 223,300 78,670 Jun to Oct 11 96,000 15,305 sports (P&E) Jun to Oct 11 38,000 11,338,80 1 11,338,80 1 we Enforcement P&E) Jun to Oct 11 38,000 37,744 37,745 37,744 37,744 37,745 37,744 37,745 37,745 37,745 37,745 37,745 37,745 37,745 37,745	Tools - Additional		2009	81,776			81,776			81,776
Umillurie (advisor) Ju-98 7,410 7,410 8,115 9,115 <td>Laptop (Director of Works)</td> <td></td> <td>2008</td> <td>12,828</td> <td></td> <td></td> <td>12,828</td> <td></td> <td></td> <td>12,828</td>	Laptop (Director of Works)		2008	12,828			12,828			12,828
w Aug-09 8.115 8.115 8.115 Islater Dec-09 6.317 6.317 6.317 S (20) Jun-09 17,000 170,000 133,668 133,660 S (20) Jun-09 133,888 133,669 133,660 133,660 S (20) Jun-09 133,888 133,660 133,660 133,660 S (20) Jun-09 15,923 Jun-10 Oct 11 98,000 374,754 37	Office Furntiure (advisor)		Jul-08	7,410			7,410			7,410
Iaster Doe-06 6.317 6.317 6.317 Impactor Doe-09 17,000 17,000 17,000 17,000 s (2D) Jun-09 133,693 1 138,693 1 s (2D) Jun-10 235,00 75,670 Jun to Oct 11 99,000 1 s (2D) Jun to Oct 11 99,000 1 1,590 1 1,590 1 1,590 1 1,590 1 1,590 1 1,590 1 1,590 1 1,590 1 1,590 1 1,590 1,791 1,590 1,790	Chainsaw		Aug-09	8,115			8,115			8,115
Impactor Dec-09 17,000 17,000 17,000 8 (20) Jun-09 133,858 133,858 133,858 133,858 133,859 </td <td>Water Blaster</td> <td></td> <td>Dec-09</td> <td>6,317</td> <td></td> <td></td> <td>6,317</td> <td></td> <td></td> <td>6,317</td>	Water Blaster		Dec-09	6,317			6,317			6,317
S(20) Jun-09 133,869 1	Plate Compactor		Dec-09	17,000			17,000			17,000
Dec-10 22,300 75,670 Jan to Oct 11 98,000 98,	Skip Bins (20)		Jun-09	133,858			133,858			133,858
orks (P&E) 299,084 78,670 374,754 3 forcement (P&E) Apr-10 15,925 374,754 3 HODD Apr-10 15,925 15,925 5,925 HODD Dac-10 6,888 6,988 6,988 Aver Dac-10 6,888 6,988 6,988 Apper Dac-10 6,083 17,910 14,111 17,910 pier Dac-10 28,886 17,910 14,111 17,910 46,786 pier Apper Mar-10 19,500 93,516 21,111 93,516 113,016 <th< td=""><td>Skip Bins</td><td></td><td>Dec-10</td><td>22,330</td><td></td><td></td><td>98,000</td><td></td><td></td><td>98,000</td></th<>	Skip Bins		Dec-10	22,330			98,000			98,000
orks (P&E) 299.084 75.670 374,754 3 forcement (P&E) 299.084 75.670 374,754 3 ww Enforcement Apr-10 15.925 4 17.910 4 17.910 4 17.910 4 17.910 4 17.910 46.795 46.795 46.795 46.795 46.795 46.795 46.795 46.795 46.795 46.795 46.795 46.795 46.795 46.795 46.795 46.795 46.795 46.795 46.795 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>,</td><td></td><td></td><td></td></t<>							,			
forcement (P&E) Apr-10 15,925 15,925 15,925 5,989 5,989 5,989 5,989 6,989 8,99 9,99	Total Works (P&E)			299,084			374,754			374,754
we Enforcement Apr-10 15.925 17.910 14.1.11 17.910 17.910 14.1.11 17.910 17.910 14.1.11 17.910 17.910 17.910 19.500 17.910 19.500	Law Enforcement (P&E)									
WEnforcement Apr-10 15925							9			
we Enforcement							э.			
wenforcement Apr-10 15.925 15.925 15.925 4.868 4.869 4.869 4.869 4.869 4.869 4.869 4.869 4.869 4.869 4.869 4.869 4.869 4.869 4.869 4.869 4.869 4.869										
Sports & Women (P&E) Apr-10 15,925 15,925 15,925 HOD) Apr-10 15,925 15,925 15,925 Acer Dec-10 6,868 6,868 6,868 Peek 3 drawer Dec-10 6,983 17,910 14,1,11 17,910 pier Dec-10 28,886 17,910 14,1,11 17,910 46,796 point & Women Mar-10 19,500 35,16 21,11,11 93,516 - point (P&E) Mar-10 19,500 93,516 21,11,11 93,516 - point (P&E) Mar-10 19,500 93,516 21,11,11 93,516 - point (P&E) Mar-10 19,500 93,516 21,11,11 93,516 - - point (P&E) Mar-10 19,500 93,516 21,11,11 93,516 - - point (P&E) Mar-10 19,500 93,516 21,11,11 93,516 - - - -	Total Law Enforcement									
HOD) Apr-10 15,925 15,925 15,925 Acer Dec-10 6,868 6,868 6,868 6,868 Acer Dec-10 6,868 17,910 14,1,11 17,910 46,796 pier Dec-10 28,886 17,910 14,1,11 17,910 46,796 - on (P&E) Mar-10 19,500 93,516 21,11,11 93,516 - 113,016 - 1 P&E) Dec-10 19,500 93,516 21,11,11 93,516 - 113,016 - -	Youth, Sports & Women (P&E)									
Acer Dec-10 6,868 6,893 6,893 6,893 6,893 6,893 6,993 7,910 7,910 7,910 <th< td=""><td>Laptop (HOD)</td><td></td><td>Apr-10</td><td>15,925</td><td></td><td></td><td>15,925</td><td></td><td></td><td>15,925</td></th<>	Laptop (HOD)		Apr-10	15,925			15,925			15,925
esk 3 drawer Dec-10 6,093 17,910 14.1.11 17,910 46,796 -	Laptop Acer		Dec-10	6,868			6,868			6,868
pier 17,910 14.1.1 17,910 buth, Sports & Women 28,886 17,910 46,796 on (P&E) Mar-10 19,500 93,516 21.11.11 93,516 ducation 19,500 93,516 113,016 113,016 - 1	Office Desk 3 drawer		Dec-10	6,093	500		6,093			6,093
Juth, Sports & Women 28,886 17,910 46,796 on (P&E) Mar-10 19,500 19,500 93,516 21.11.11 93,516 Jucation 19,500 93,516 113,016 19,500 93,516 113,016 113,016	Photocopier				17,910	_	17,910			17,910
suth, Sports & Women 28,886 17,910 46,796 on (P&E) Mar-10 19,500 93,516 21.11.11 93,516 ducation 19,500 93,516 113,016 - 1 P&E) 19,500 93,516 113,016 - 1										E.
On (P&E) Mar-10 19,500 93,516 21.11.11 93,516 21.11.11 93,516 - 113,016 - 1 P&E) 19,500 93,516 113,016 - 1 1 - 1 - 1 - 1 - - 1 - - - 1 -	Total Youth, Sports & Women			28,886			46,796			46,796
Mar-10 19,500 93,516 21.11.11 93,516 Sucation 19,500 93,516 113,016 - 1	Education (P&E)									
93,516 21.11.11 93,516 Uncation 19,500 93,516 113,016 113,016 113,016	Laptop		Mar-10	19,500			19,500			19,500
kE) 19,500 93,516 113,016 -	Vehicle				93,516	_	93,516			93,516
KE)	Total Education			19 500			113,016			113,016
NT.	Lookh (BSE)									
Moran Maria	nealth (roc)		Maria	17 821			17 821			17.821

	Accat	Date of	Original	Additional	Date of	Total Cost	Date of	Disposal	Closing Book
Asset Classifcation	Number	Purchase	Cost	Cost - 2011	Addition		Disposal	Value	Value "
Computer		Oct-10	19,043			19,043	_		19,043
Total Health			36,864			36,864			36,864
Rapid Employment Program (P&E)									
Computer (1)		Dec-10	25,718			25,718			25,718
Computer (2)		Dec-10	25,718			25,718			25,718
Computer (3)		Dec-10	25,718			25,718			25,718
Airconditioner (1)		Dec-10	18,149			18,149			18,149
Airconditioner (2)		Dec-10	18,149			18,149			18,149
Transport Equipment				603,008	2011	603,008			603,008
Office Equipment & Furniture				192,479	_	192,479			192,479
Cinco					_				
Total Rapid Employment Program			113,451	795,487		908,938			908,938
Total Plant & Equipment			1,527,590	1,280,107	2,807,697	2,807,697			2,807,697
venicles		ruicilase	Cost	0091	Taginon.	iomi coor	Diopooni		
Works (Veh)									
Toyota Rav 4 X-1140		Jul-07							
Toyota Rav 4 X-1177		2008	64,678			64,678			64,678
Toyota Rav 4 X-1174		Oct-08	75,000			75,000			75,000
Toyota Rav4 X-1214		Feb-09	80,667			80,667			80,667
Toyota Rav4 X-1213		Mar-09	80,667			80,667			80,667
Couger Skid Steer Loader		Mar-09	318,989			318,989			318,989
Isuzu Tipper Truck X-1250		Mar-09	318,912			318,912			318,912
Hino RD Ranger Skip Truck X-1277		Mar-09	696,092			696,092			696,092
Compactor Truck X-1254		Mar-09	197,584			197,584			197,584
Compactor Truck X-1255		Mar-09	197,584			197,584			197,584
Caterpillar 910G 4WD Loader X-1249		Mar-09	591,803			591,803			591,803
Toyota Rav 4		Jun-09	59,850			59,850			59,850
Hyuandi 4x4 Car AB6373		Jul-09	178,500			178,500			178,500
Dong Feng Mini Truck X-1266		Aug-09	63,750			63,750			63,750
Dong Feng Mini Truck X-1267		Aug-09	63,750			63,750			63,750
Dong Feng 3-tonneTruck X-?		Dec-09	105,042			105,042			105,042
Dong Feng 3-tonneTruck X-?		Dec-09	105,042			105,042			105,042

Asset Classification	Asset	Date of	Original	Additional Cost - 2011	Date of Addition	Total Cost	Date of Disposal	Disposal Value	Closing Book Value
		Nov-10	50,600	\rightarrow		50,600			50,600
Dong Feng 2.5-tonne Truck (Malaria)		Apr-10	112,000			112,000			112,000
Isuzu Dual Cab 4WD X-1059		Nov-10	87,400			87,400			87,400
Vehicle-Honda X1178		Nov-10	72,412			72,412			72,412
Compactor Truck				102,311	Feb to oct 11	102,311			102,311
Vehicle				100,000		100,000			100,000
Total Works (Veh)			3,520,322	202,311		3,722,634			3,722,634
						20000			6 520 224
Total Infrastructure, Plant & Equipment	oment		5,047,912	1,482,418		6,530,331			6,530,331
		Date of	Original	Additional	Date of	Tatal Cant	Date of	Disposal	Closing Book
Lario & Buildings		I di ciidae	Coor	0001	The state of the s				
Mayors Office (L&B)									
Total Mayors Office			,						
Administration (L&B)									
Generator Fence		Feb-09	23,070			23,070			23,070
Green Valley Fencing		Jun-10	33,003			33,003			33,003
Total Administration			56,073			56,073			56,073
Finance (L&B)									
									-
Total Finance									
Central Market (L&B)									
Market Fence		Sep-08	359,284			359,284			359,284
Market Fence - additional		Jul-09	164,963			164,963			164,963
Market Extention				19,473	9.3.11	19,473			19,473
Total Central Market			524,247	19,473		543,720			543,720
Kukum Market (L&B)									

	Asset	Date of	Original	Additional	Date of	Total Cost	Date of	Disposal	Closing Book
Asset Classification	Number	Purchase	227 006	52 776	March, April &	279 782	Disposal	Adino	279.782
Kukum Market Access Road		1		19,102	Ma	19,102			19,102
NURUIT Walker Access Noad				100	_				
Kukum Market Fence				29,910	Sept & Oct 11	29,910			29,910
Total Kukum Market			227,006	101,788		328,793			328,793
Lands & Planning (L&B)									
Total Lands & Planning									
Works (L&B)									
Cemetary Upgrade		Jul-10	432,300			432,300			432,300
Portable Workshop		Dec-10	286,814	7,960	28.7.11	294,774			294,774
Bridges				36,574	May 2011	36,574			36,574
Car wash Depo				16,975	March 2011	16,975			16,975
Total Works (L&B)			719,114	61,509		780,623			780,623
Law Enforcement (L&B)									
									, ,
Total Law Enforcement									
Youth, Sports & Women (L&B)									X:
Total Youth, Sports & Women						ı			
Education (L&B)									ê
Total Education									
Health (L&B)									
Pikinini Clinic		2009	242,868			242,868			242,868
Pikinini Clinic - additional		Sep-10	1,100,798			1,100,798			245.065
White River Clinic Extension Public Toilet		Dec-10	245,000	5,000	20.5.11	5,000			5,000
			1 588 731	5,000		1 593 731			1.593.731
Rapid Employment Program (L&B)									

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Asset Classification	Asset	Date of Original	Original Cost	Additional Date of Cost - 2011 Addition	Date of Addition	Total Cost	Date of Disposal	Disposal Value	Closing Book Value
Total Rapid Employment Program									1
Total Land & Buldings			3,115,171	187,770		3,302,941			3,302,941
Total Fixed Assets			8,163,084	1,670,188		9,833,272			9,833,272
NR. This includes all assets over \$5,000 purchased from 2008 to 2011. Other assets purchased previous to 2008 have not yet been entered into the fixed asset schedule	sed from 2008 to 20	11. Other assets p	urchased previous	to 2008 have not ye	t been entered into	the fixed asset sched	ule		