



## **Independent Auditor's Report**

### **To Honiara City Council**

### **Report on the Accounts of Honiara City Council for the Year Ended 31<sup>st</sup> December 2010**

I have audited the Statement of Cash Receipts and Payments for the year ended 31 December 2010 which incorporates payments made into the City Fund and the Statement of Comparison of Budget & Actual Amount for the year ended 31<sup>st</sup> December 2010 for the Honiara City Council.

### **Management Responsibility for the Financial Statements**

The Council is responsible for the preparation and fair presentation of its statements in accordance with a relevant financial framework. Council has determined that International Public Sector Accounting Standards – Cash Basis IPSAS is an appropriate standard and have prepared the accounts using that standard. Management responsibility includes designing, implementing and maintaining a system of internal control that it considers will enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

I am required to audit the accounts of Honiara City Council under the Honiara City Council Act 1999. My responsibility is to express an opinion on the financial statements based on my audit. I conducted this audit in accordance with the International Standards on Auditing. These 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.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### **Basis for Qualified Opinion**

Supporting documentation was not located and provided for audit examination for a material amount of payments. The overall level of payments as stated is correct according to the bank account but due to lack of supporting documentation I am unable to confirm that the classification of all payments in the Statement of Receipts and Payments is correct.

### **Qualified Audit Opinion**

In my opinion, except for the effects of the matter described in the Basis for Qualified Audit Opinion paragraph, the Statement of Cash Receipts and Payments and the Statement of Comparison of Budget & Actual Amount present fairly, in all material respects, the cash transactions of the Council in the year ended 31 December 2010 in accordance with International Public Sectors Accounting Standards - Cash Basis.

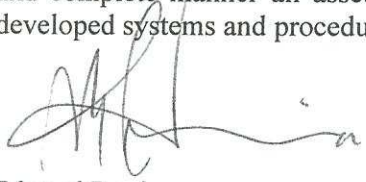
### **Emphasis of Matter**

The Council has made deductions from employee's salaries for Pay As You Earn tax payments and National Provident Fund Contributions but has not remitted all of these monies to the relevant entities. This is in contravention of the Income Tax Act Cap 23 and the Solomon Islands National Provident Fund Act Cap 109 and under this legislation these amounts should have been paid in the period. Remittance of these deductions in accordance with the relevant legislation would have increased the total cash payments by \$69,003 resulting in a reduced end of period cash balance of \$2,071,597.

### **Report of Other Legal and Regulatory Requirements**

Under its Act the Council is required to present a Balance Sheet of Assets and Liabilities. The Council is currently produce such a Statement but does not include any physical assets in its accounts. It is not possible for the Council to produce a statement of non-current assets and non-current liabilities that would comply with a relevant accounting framework. In this respect it has failed to comply with the requirements of the Act.

Section 46 (2) (f) of the Act requires the Council to adopt systems and procedures which show in a full and complete manner all assets and liabilities including their market values. The Council has not yet developed systems and procedures which achieve this objective.



Edward Ronia  
Auditor-General  
4 March 2012

Office of the Auditor-General  
Solomon Islands



# **Honiara City Council**

## **Financial Statements**

**For the year ended 31st December 2010**

# Honiara City Council

## Financial Statements

For the year ended 31st December 2010

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**Honiara City Council**  
**Statement of Cash Receipts & Payments**  
**For the year ended 31st December 2010**

	Notes	2010 Receipts / (Payments) controlled by entity SBD \$	2010 Payment by third parties SBD \$	2009 Receipts / (Payments) controlled by entity SBD \$	2009 Payment by third parties SBD \$
<b>Receipts</b>					
<b>Grants &amp; Aid</b>					
SIG Grants	6	1,906,809	1,012,531	1,256,959	251,967
<b>External Assistance</b>					
Multilateral Agencies (World Bank REP)	7	1,592,349			
<b>Other Grants &amp; Aid</b>					
Non Governmental organisations assistance - Commonwealth Local Government Forum (CLGF)	8	1,292,321	5,935,157		7,604,426
<b>Other Receipts</b>					
Fees Rates and Licenses	9	13,910,441		11,466,273	
Hotel Rental Income		116,950		107,451	
Income from Commercial Activities / Investments	10	22,344		1,898	
Sundry Receipts	11	264,117		67,004	
Councillors Advances (Repaid)		10,955			
Staff Advances (Repaid)		6,312		27,597.93	
<b>Total receipts</b>		<b>19,122,599</b>	<b>6,947,688</b>	<b>12,927,183</b>	<b>7,856,393</b>
<b>Payments</b>					
<b>Operations</b>					
Salaries and Wages	12	2,618,160		2,197,184	
Employee Expenses - Non-Direct Employees	13		6,109,182		3,994,020
Allowances (Employees)	14	1,438,644		1,168,046	
Allowances and Grants (Elected Members)	15	2,070,534		1,559,713	
Operating Disbursements / Office Expenses	16	7,439,674	838,505	5,814,359	207,593
Repairs & Maintenance	17	1,377,413	0	1,487,023	61,389
Other Disbursements				24,000	
Councilor Advances				6,685	
		<b>14,944,425</b>	<b>6,947,688</b>	<b>12,257,010</b>	<b>4,263,003</b>
<b>Capital Expenditures</b>					
Plant & Equipment	18	587,129		67,264	333,063
Vegetables	19	322,412		242,868	164,963
Land & Buildings	20	2,324,990		178,500	3,095,364
		<b>3,234,531</b>	<b>0</b>	<b>488,633</b>	<b>3,593,390</b>
<b>Total Capital Expenditures</b>					
		<b>18,178,955</b>	<b>6,947,688</b>	<b>12,745,643</b>	<b>7,856,393</b>
<b>Total Payments</b>					
		<b>943,644</b>	<b>0</b>	<b>181,540</b>	<b>0</b>
<b>Increase/(Decrease) in Cash</b>					
		<b>1,196,956</b>		<b>1,015,416</b>	
<b>Cash at beginning of year (1 January 2010)</b>					
<b>Increase/(Decrease) in Cash</b>		<b>943,644</b>	<b>0</b>	<b>181,540</b>	<b>0</b>
<b>Cash at end of year (31 December 2010)</b>		<b>2,140,600</b>	<b>0</b>	<b>1,196,956</b>	<b>0</b>

The above information is a true and fair view of the receipts and payments for the year ended 31st December 2010.

Treasurer

Chairman of Finance

Date Authorised: 29/09/2011

**Honiara City Council**  
**Statement of Comparison of Budget & Actual Amount**  
**For the year ended 31st December 2010**  
**(Classification of Payments by Function)**

	Actual Amounts (Receipts / (Payments) controlled by entity)  SBD \$	Final Budget  SBD \$	Original Budget  SBD \$	Difference (Final Budget & Actuals)  SBD \$
<b>Cash Inflows</b>	0	0	0	0
Mayors Office				
Administration	147,200	405,000	211,000	-257,800
Finance	12,355,953	11,694,015	11,266,481	661,938
Market Services	2,995,649	3,859,000	3,859,000	-863,351
Planning	575,095	560,000	686,210	15,095
Works	989,925	231,000	866,324	758,925
Law Enforcement	2,360	15,000	15,000	-12,640
Youth, Sports & Women	303,923	249,000	189,000	54,923
Education	43,550	250,000	250,000	-206,450
Health & Medical	104,270	1,999,833	1,919,833	-1,895,563
Rapid Employment Project	1,592,349	0	0	1,592,349
<b>Total Receipts</b>	<b>19,110,274</b>	<b>19,262,848</b>	<b>19,262,848</b>	<b>-152,574</b>
<b>Cash Outflows</b>				
Mayor Office	2,521,053	2,918,437	2,837,938	-397,384
Administration	1,753,186	2,480,054	2,055,554	-726,868
Finance	1,612,037	1,988,500	2,608,500	-376,463
Market Services	1,354,599	1,658,500	1,675,500	-303,901
Planning	362,673	528,000	453,000	-165,327
Works	5,698,845	5,750,269	4,634,768	-51,424
Law Enforcement	978,103	1,074,500	667,000	-96,397
Youth, Sport & Women	607,851	979,000	843,000	-371,149
Education & Training	193,135	1,003,300	769,500	-810,165
Health & Medical	1,478,326	882,288	2,718,088	596,038
Rapid Employment Project	1,606,822	0		1,606,822
<b>Total Payments</b>	<b>18,166,631</b>	<b>19,262,848</b>	<b>19,262,848</b>	<b>-1,096,217</b>
				-
<b>Net Cash Flows</b>	<b>943,644</b>	<b>0</b>	<b>0</b>	<b>943,644</b>

# Honiara City Council

## Notes to the Financial Statements

### for the year ending 31st December 2010

#### 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 offices are 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 receipts or payments by the government but do benefit government. They are disclosed in the *Payments by third parties* column in the Cash Receipts 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 of 1.533478.

##### Reporting Currency

The reporting currency is Solomon Islands Dollars (SBD)

## 2. Cash

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

	2010	2009
BSP Current Cheque Account	994,730	1,196,957
REP BSP Cheque Account	115,699	
BSP Term Deposit	1,017,171	
REP Petty Cash	5,000	
Finance Petty Cash	3,000	
Works Petty Cash	5,000	
Cash at end of year	<u>2,140,600</u>	<u>1,196,957</u>

## 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 25th March 2011 by Mr Kaukui, Treasurer & Mr Darlingi, Chairman of Finance.



## 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 2010 to 31st December 2010) as for the financial statements. The original budget was approved by legislative action on 8th October 2009.

Overall actual expenditure is less than the total expenditure budget. The Health division was overspent due to the capital spent on building and extending clinics that were not fully budgeted for. The Rapid Employment Project (REP) was not budgeted for in 2010 (both income and expenditure). No supplementary budget was done, due to having no Council sitting from August 2010 until December 2010.

	2010 Receipts / (Payments)	2010 Payment by third parties
	\$	\$
<b>Note 6 - SIG Grants</b>		
31 Government grants	1,906,809	
Election Grant	0	805,689
Seconded Staff		206,842
<b>Total - SIG Grants</b>	<u>1,906,809</u>	<u>1,012,531</u>

## Note 7 - External Assistance

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

World Bank - Rapid Employment Project (REP)	<u>1,592,349</u>	
	<u>1,592,349</u>	<u>0</u>

## 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

Closing balance of undrawn grants @ 31st December 2010	<u>27,879,051</u>
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## Note 8 - Other Grants & Aid

Commonwealth Local Government Forum (CLGF)	1,292,321	5,935,157
<b>Total Other Grants &amp; Aid</b>	<u>1,292,321</u>	<u>5,935,157</u>

## Note 9 - Fees, Rates and Licenses

Basic Rates / Head Tax	2,865,191	
Business Licenses	2,522,178	
Property Rates	3,759,349	
Liquor Licenses	607,011	
Works Income	149,925	
Land & Planning Fees	575,095	
Education & Training Fees	43,550	
Health & Medical Fees	104,270	
Youth, Women & Sports Fees	288,223	
Market Income	2,995,649	
<b>Total - Fees, Rates and Licenses</b>	<u>13,910,441</u>	<u>0</u>



	2010 Receipts / (Payments) controlled by entity	2010 Payment by third parties
	\$	\$
<b>Note 10 - Income from Investments</b>		
Bank South Pacific Interest	22,344	
<b>Total Income from Investments</b>	<u>22,344</u>	<u>0</u>
<b>Note 11 - Sundry Receipts</b>		
Other Admin Income	30,250	
Miscellaneous Receipts	231,507	
Arrears of Revenue	0	
Traffic Fines	960	
Magistrate Court Fines	1,400	
<b>Total Sundry Receipts</b>	<u>264,117</u>	<u>0</u>
<b>Note 12 - Salary &amp; Wages</b>		
Mayor Office	5,428	
Administration	300,210	
Finance	299,881	
Mayor	299,924	
Land & Planning	139,600	
Works	907,083	
Law Enforcement	452,912	
Youth, Sport & Women	101,875	
Education	72,820	
Health	0	
Rapid Employment Project	38,428	
<b>Total Salary &amp; Wages</b>	<u>2,618,160</u>	<u>-</u>
<b>Note 13 - Employee Expenses - Non-Direct Employees</b>		
SIG seconded staff		206,842
CLGF Technical Assistance		5,902,340
<b>Total Employee Expenses - Non Direct</b>	<u>-</u>	<u>6,109,182</u>
<b>Note 14 - Allowances &amp; Grants (Employees)</b>		
Housing allowances	367,210	
Other Allowances	366,649	
Overtime Allowances	704,785	
<b>Total Allowances &amp; Grants (Employees)</b>	<u>1,438,644</u>	<u>-</u>
<b>Note 15 - Allowances and Grants (Elected Members)</b>		
Members Housing Allowance	19,700	
Members Transport Allowance	19,700	
Members Overseas Allowances	41,829	
Ward Development Grants	1,078,500	
Terminal Grants	475,074	
Members Allowances	290,569	
Members Appointment Allow	60,000	
Mayor Salary & Rental	85,162	
<b>Total Allowances &amp; Grants (Elected Members)</b>	<u>2,070,534</u>	<u>-</u>

2010 Receipts /  
(Payments)  
controlled by entity

2010 Payment  
by third parties

	\$	\$
<b>ote 16 - Operating Disbursements</b>		
Employers NPF	365,229	
Home Leave - Employees	450,139	
Home Leave - Members	67,177	
Computer Expenses	124,480	
Electricity	320,717	
Fuel & Lubricants	916,941	
Minor Office Equipment	125,223	
Office Expenses	324,910	
Printing & Publications	293,630	
Telephone	275,871	
Uniforms	224,484	
Water	98,832	
Mayor Entertainment	18,400	
Mayors Donation	23,678	
Members Medical Expenses	845	
Overseas Dignatory Expenses	11,000	
Tourists Meeting Expenses	21,649	
Adhoc Committees	6,262	
Executive Committee	2,477	
ward Advisory Committees	120,000	
ward Independence Expenses	60,000	
Death in Office	1,944	
Standing Committee Expenses	4,423	
Admin Committee	41,337	
Advertising Expenses	107,514	
Cleaning Supplies HQ	11,467	
Council Elections	248,139	805,689
Courses & Training (SI)	6,340	
Death Condolences	5,500	
Honiara City Annivesary	0	
Insurance	115,555	
Legal Expenses	5,000	
Licensing Program	0	
Liquor Board Expenses	13,360	
Long Service Benefits	109,635	
Official Entertainment	33,317	
Overseas Expenses	29,318	32,816
SI Independence Costs	45,037	
Service Messages	2,226	
Audit & Accounting	10,000	
Bank Fees	29,967	
Market Cleaning	8,191	
Market Ice Block Purchase	155,600	
Market UpKeep	77,247	
Town & Country Planning Board	38,496	
Land Lease & Rent	0	
Lands & Planning Equip & Materials	2,022	
Brushing Contracts	224,925	
Bus Stop & Streets Signs	2,377	
Hire of Plants & Vehicles	26,944	
Land Fill Maintenance	43,200	
Refuse Contracts	468,000	
Roads & Garden	2,392	
Standby Generator	0	
Tools & Equip Replacements	107,853	

	2010 Receipts / (Payments) controlled by entity	2010 Payment by third parties
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	\$	\$
Vehicle Registration	5,952	
Enforcement Equipment & Materials	1,457	
Youth Other Operating Expenses	63,800	
Ports Other Operating Expenses	46,006	
Women Other Operating Expenses	57,709	
Library Services	6,729	
Teachers Travel & Transport	0	
Health Other Operating Expenses	34,544	
IEP Operating Other Admin Expenses	189,302	
IEP Project Expenses	1,204,904	
<b>Total Operating Disbursements</b>	<b>7,439,674</b>	<b>838,505</b>

#### Note 17 - Repairs & Maintenance

R&M Buildings	271,479	
R&M Cemetery	18,578	
R&M Clinics	212,343	
R&M Central Market	2,550	
R&M Kukum Market	3,090	
R&M Furnitures & Fittings	11,567	
R&M Lockup Shop	10,893	
R&M Multi-Purpose Hall	49,032	
R&M Roads & Drainages	117,621	
R&M Staff Housing	35,857	
R&M Vehicles	636,067	
R&M Small Equipment	8,336	
<b>Total Repairs &amp; Maintenance</b>	<b>1,377,413</b>	<b>-</b>

#### Note 18 - Capital Expenditure Plant & Equipment

Furniture	78,138	
IT Hardware	423,039	
Fixtures & Fittings	63,622	
Skip Bins	22,330	
<b>Total Capital Expenditure Plant &amp; Equipment</b>	<b>587,129</b>	<b>0</b>

#### Note 19 - Capital Expenditure Vehicle

Honda Car X-1178	72,412	
Rav 4 X-1057	50,600	
Dong Feng 2.5 Tonne Truck	112,000	
Isuzu Dual Cab 4WD X-1059	87,400	
<b>Total Capital Expenditure Vehicle</b>	<b>322,412</b>	<b>0</b>

#### Note 20 - Capital Expenditure Land & Buildings

Kukum Market Building	227,006	
Cemetery Upgrade	432,300	
Green Valley Fencing	33,003	
Portable Workshop	286,814	
Pikinini Clinic	1,100,801	
White River Extension	245,065	
<b>Total Capital Expenditure Land &amp; Buildings</b>	<b>2,324,990</b>	<b>0</b>



# Honiara City Council

## Statement of Assets & Liabilities (excl Fixed Assets)

### As At 31st December 2010

#### Assets

##### **Current Assets**

Cash On Hand	\$2,140,600
Accounts Receivables	\$456,769
Staff Debtors	\$62,565
Councilor Debtors	\$66,565
Non-Staff Debtors	\$81,159
Other Debtors	\$33,230
<b>Total Assets</b>	<b>\$2,840,889</b>

#### Liabilities

##### **Current Liabilities**

PAYE Tax Control Acct	\$32,068
NPF Control Acct	\$36,935
PAYE-REP	\$2,794
NPF-REP	\$2,003
Union fees	\$420
Lock Up Bond Fees	\$57,350
Account Payable REP	\$200
<b>Total Liabilities</b>	<b>\$131,770</b>

<b>Net Assets</b>	<b>\$2,709,119</b>
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#### Equity

Retained Earnings	\$1,590,013
Current Year Earnings	\$1,119,106
<b>Total Equity</b>	<b>\$2,709,119</b>

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 2010 is \$1,017,171, reflected in the Cash on Hand figure above and held on Term Deposit at the Bank of South Pacific.

# Honiara City Council

## Asset Register

Asset Classification	Asset Number	Date of Purchase	Original Cost	Additional Cost	Date of Addition	Total Cost	Date of Disposal	Disposal Value	Closing Book Value
<b>Infrastructure</b> (currently not aware of any infrastructure owned by HCC)									
<b>Plant &amp; Equipment</b>									
<b>Mayors Office (P&amp;E)</b>						-			-
						-			-
<b>Total Mayors Office</b>			-	-		-		-	-
<b>Administration (P&amp;E)</b>									
Bizhub Photocopier		2008	77,845			77,845			77,845
Office Chair (legal)		Sep-08	1,580			1,580			1,580
UPS (legal)		Oct-08	1,000			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	163,789	Feb-09	341,599			341,599
Server		Dec-09	135,709	61,632	Mar10, May10, Jun10	197,341			197,341
Airconditioner		Mar-09	6,588			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			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
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			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
						-			-
<b>Total Administration</b>			616,563	225,421		841,984		-	841,984
<b>Finance (P&amp;E)</b>									
Laptop		Feb-08	23,972			23,972			23,972
MYOB Software		2008	10,119			10,119			10,119



Asset Classification	Asset Number	Date of Purchase	Original Cost	Additional Cost	Date of Addition	Total Cost	Date of Disposal	Disposal Value	Closing Book Value
Office Furniture (advisor)		Feb-08	6,855			6,855			6,855
Projector		Mar-09	1,440			1,440			1,440
Finance Adviser Computer		Mar-10	19,069			19,069			19,069
Property Rates RAM		31/03/2010	9,049			9,049			9,049
Revenue Accountant Computer		May-10	16,582			16,582			16,582
Procurement Officer Computer		Jun-10	11,863			11,863			11,863
Basic Rate Computer		Jun-10	11,863			11,863			11,863
Deputy City Clerk PC		Jul-10	6,663			6,663			6,663
Kyocera FS-1016 photocopier		Oct-10	7,500			7,500			7,500
						-			-
						-			-
<b>Total Finance</b>			124,975	-		124,975		-	124,975
<b>Central Market (P&amp;E)</b>									
PA System		Dec-09	24,010			24,010			24,010
Glass door notice board		Mar-10	6,481			6,481			6,481
<b>Total Central Market</b>			30,491	-		30,491		-	30,491
<b>Kukum Market (P&amp;E)</b>									
						-			-
						-			-
<b>Total Kukum Market</b>			-	-		-		-	-
<b>Lands &amp; Planning (P&amp;E)</b>									
Computer		Mar-10	13,250			13,250			13,250
Computer		Sep-10	19,106			19,106			19,106
<b>Total Lands &amp; Planning</b>			32,356	-		32,356		-	32,356
<b>Works (P&amp;E)</b>									
Tools		2008	9,450	81,776	2009	91,226			91,226
Laptop (Director of Works)		2008	12,828			12,828			12,828
Office Furniture (advisor)		Jul-08	7,410			7,410			7,410
Chainsaw		Aug-09	8,115			8,115			8,115
Water Blaster		Dec-09	6,317			6,317			6,317
Plate Compactor		Dec-09	17,000			17,000			17,000
Skip Bins (20)		Jun-09	133,858			133,858			133,858
Skip Bins		Dec-10	22,330			22,330			22,330
						-			-



Asset Classification	Asset Number	Date of Purchase	Original Cost	Additional Cost	Date of Addition	Total Cost	Date of Disposal	Disposal Value	Closing Book Value
						-			-
						-			-
			217,308	81,776		299,084		-	299,084
<b>Total Works (P&amp;E)</b>									
<b>Law Enforcement (P&amp;E)</b>						-			-
						-			-
						-			-
						-		-	-
<b>Total Law Enforcement</b>			-	-		-		-	-
<b>Youth, Sports &amp; Women (P&amp;E)</b>									15,925
Laptop (HOD)		Apr-10	15,925			15,925			6,868
Laptop Acer		Dec-10	6,868			6,868			6,093
Office Desk 3 drawer		Dec-10	6,093			6,093			-
						-			-
						-			-
						-			-
			28,886	-		28,886		-	28,886
<b>Total Youth, Sports &amp; Women</b>									
<b>Education (P&amp;E)</b>									19,500
Laptop		Mar-10	19,500			19,500			-
						-			19,500
			19,500	-		19,500		-	19,500
<b>Total Education</b>									
<b>Health (P&amp;E)</b>									17,821
Computer		Mar-10	17,821			17,821			19,043
Computer		Oct-10	19,043			19,043			36,864
			36,864	-		36,864		-	36,864
<b>Total Health</b>									
<b>Rapid Employment Program (P&amp;E)</b>									25,718
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			18,149
Airconditioner (1)		Dec-10	18,149			18,149			18,149
Airconditioner (2)		Dec-10	18,149			18,149			-
						-			-
			113,451	-		113,451		-	113,451
<b>Total Rapid Employment Program</b>									
			1,220,393	307,197		1,527,590		-	1,527,590
<b>Total Plant &amp; Equipment</b>									

Asset Classification	Asset Number	Date of Purchase	Original Cost	Additional Cost	Date of Addition	Total Cost	Date of Disposal	Disposal Value	Closing Book Value
<b>Vehicles</b>		Purchase	Cost	Cost	Addition	Total Cost	Disposal	Value	Value
<b>Works (Veh)</b>									
Toyota Rav 4 X-1140		Jul-07							64,678
Toyota Rav 4 X-1177		2008	64,678			64,678			75,000
Toyota Rav 4 X-1174		Oct-08	75,000			75,000			80,667
Toyota Rav4 X-1214		Feb-09	80,667			80,667			80,667
Toyota Rav4 X-1213		Mar-09	80,667			80,667			318,989
Couger Skid Steer Loader		Mar-09	318,989			318,989			318,912
Isuzu Tipper Truck X-1250		Mar-09	318,912			318,912			696,092
Hino RD Ranger Skip Truck X-1277		Mar-09	696,092			696,092			197,584
Compactor Truck X-1254		Mar-09	197,584			197,584			197,584
Compactor Truck X-1255		Mar-09	197,584			197,584			591,803
Caterpillar 910G 4WD Loader X-1249		Mar-09	591,803			591,803			59,850
Toyota Rav 4		Jun-09	59,850			59,850			178,500
Hyuandi 4x4 Car AB6373		Jul-09	178,500			178,500			63,750
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			105,042
Dong Feng 3-tonneTruck X-?		Dec-09	105,042			105,042			105,042
Dong Feng 3-tonneTruck X-?		Dec-09	105,042			105,042			50,600
Toyota Rav 4 X-1057		Nov-10	50,600			50,600			112,000
Dong Feng 2.5-tonne Truck (Malaria)		Apr-10	112,000			112,000			87,400
Isuzu Dual Cab 4WD X-1059		Nov-10	87,400			87,400			72,412
Vehicle-Honda X1178		Nov-10	72,412			72,412			-
						-			-
						-			-
						-			-
						-			-
						-			-
<b>Total Works (Veh)</b>			3,520,322	-		3,520,322		-	3,520,322
<b>Total Infrastructure, Plant &amp; Equipment</b>			4,740,715	307,197		5,047,912		-	5,047,912



Asset Classification	Asset Number	Date of Purchase	Original Cost	Additional Cost	Date of Addition	Total Cost	Date of Disposal	Disposal Value	Closing Book Value
<b>Land &amp; Buildings</b>		Date of Purchase	Original Cost	Additional Cost	Date of Addition	Total Cost	Date of Disposal	Disposal Value	Closing Book Value
<b>Mayors Office (L&amp;B)</b>						-			-
						-			-
<b>Total Mayors Office</b>			-	-		-		-	-
<b>Administration (L&amp;B)</b>									
Generator Fence		Feb-09	23,070			23,070			23,070
Green Valley Fencing		Jun-10	33,003			33,003			33,003
						-			-
						-			-
<b>Total Administration</b>			56,073	-		56,073		-	56,073
<b>Finance (L&amp;B)</b>									
						-			-
						-			-
<b>Total Finance</b>			-	-		-		-	-
<b>Central Market (L&amp;B)</b>									
Market Fence		Sep-08	359,284	164,963	Jul-09	524,247			524,247
						-			-
<b>Total Central Market</b>			359,284	164,963		524,247		-	524,247
<b>Kukum Market (L&amp;B)</b>									
Kukum Market Building		Dec-10	227,006			227,006			227,006
						-			-
<b>Total Kukum Market</b>			227,006	-		227,006		-	227,006
<b>Lands &amp; Planning (L&amp;B)</b>									
						-			-
						-			-
<b>Total Lands &amp; Planning</b>			-	-		-		-	-
<b>Works (L&amp;B)</b>									
Cemetery Upgrade		Jul-10	432,300			432,300			432,300
Portable Workshop		Dec-10	286,814			286,814			286,814
						-			-
<b>Total Works (L&amp;B)</b>			719,114	-		719,114		-	719,114
<b>Law Enforcement (L&amp;B)</b>									
						-			-
						-			-



Asset Classification	Asset Number	Date of Purchase	Original Cost	Additional Cost	Date of Addition	Total Cost	Date of Disposal	Disposal Value	Closing Book Value
Total Law Enforcement			-	-		-		-	-
Youth, Sports & Women (L&B)						-		-	-
						-		-	-
Total Youth, Sports & Women			-	-		-		-	-
Education (L&B)						-		-	-
						-		-	-
Total Education			-	-		-		-	-
Health (L&B)						-		-	-
Pikiniini Clinic		2009	242,868	1,100,798	Sep-10	1,343,666			1,343,666
White River Clinic Extension		Dec-10	245,065			245,065			245,065
						-			-
Total Health			487,933	1,100,798		1,588,732		-	1,588,732
Rapid Employment Program (L&B)						-		-	-
						-		-	-
Total Rapid Employment Program			-	-		-		-	-
						-		-	-
Total Land & Buldings			1,849,410	1,265,761		3,115,172		-	3,115,172
Total Fixed Assets			6,590,126	1,572,958		8,163,084		-	8,163,084
NB: This includes all assets over \$5,000 purchased from 2008 to 2010. Other assets purchased previous to 2008 have not yet been entered into the fixed asset schedule									