



REPUBLIC OF VANUATU

OFFICE OF THE AUDITOR-GENERAL

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**AUDITOR-GENERAL'S REPORT**

ON

THE COMPLIANCE AUDIT

OF

THE VANUATU AGRICULTURE COLLEGE

FOR THE TWO YEARS 2006 AND 2007

Submitted to : Chief Executive Officer

Date : 29 July 2010

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## **1. Introduction**

This report contains the results of a compliance audit and review of the budget performance of Vanuatu Agriculture College for the two years of 2006 and 2007.

## **2. Purpose of the College**

Vanuatu Agriculture College was established by the Vanuatu Agriculture College Act No. 51 of 2005. The Act's commencement date was 27 February 2006 while the College was formally opened on 26 January 2007.

The purpose of the College is to be the Centre for the training of farmers and acquisition of farming technologies and skills for enhancing agriculture production and in so doing contributing to the economic and social development of Vanuatu.

## **3. Audit Mandate**

The audit was conducted in accordance with Section 27 of the Expenditure Review and Audit Act No. 3 of 1998 and Section 26 of the Vanuatu Agriculture College (Amendment) Act No 1 of 2007.

## **4. Audit Objective**

The objectives of the audit review were to assess whether:

- ❖ The College has managed its financial resources in accordance with the provision of the PFEM Act, Public Financial Regulations and other laws;
- ❖ The transactions recorded are within statutory authority and properly discloses the use of all public financial resources administered by the College;
- ❖ Effective systems of internal controls are in place in the spending and safeguarding of public monies and resources which conforms to specified laws, regulations and rules;
- ❖ All reasonable precautions have been taken to safeguard the collection of College monies and that the directions or instructions relating thereto have been duly observed; and
- ❖ Expenditure has been properly authorized and applied to the purposes for which funds were appropriated by Parliament and has been otherwise properly accounted for.

## **5. Audit Scope & Methodology**

This audit has been conducted in accordance with Generally Accepted Auditing Standards.

We were unable to conduct a financial audit as a result of the non preparation of financial statements for the 2006 and 2007 years, due to the lack of putting in place a proper accounting system.



Audit focused mainly on the programs and operational activities of the College for the financial period from 2006 to 2007. The annual budget of the College and the expenditure report were obtained from the Finance system, and evidence supporting the amounts and other disclosures in the accounts were examined.

This included assessing the management role on internal control systems over the budget, payroll, and non-payroll items for the two year period.

Our procedures involved compliance and substantive testing including examination, on a test basis, of vouchers and other records for verification of evidence supporting the amounts and evaluating the overall financial controls.

Other records held in the College that were relevant to the audit were also reviewed and interviews and discussions were held with the employees concerned.

## 6. Audit Observations and Recommendations

### 6.1 Budget Performance Results

#### (a)Expenditure

##### Observation

#### (i) 2007 Financial Year

In 2007, an amount of vt.57,051,429 was allocated to the College. An expenditure of vt.55, 385,136 was incurred of which vt.11, 519,249 were personnel expenses and vt.43, 865,887 were operating expenses. The 2007 budget was under spent by vt.1,666,293.

Activity	Original Budget	Annual Budget	Actual Expenses	Variance
Personal Expenses	16,866,140	10,922,469	11,519,249	(596,780)
Operating Expenses	50,128,960	46,128,960	43,865,887	2,263,073
<b>TOTAL</b>	<b>66,995,100</b>	<b>57,051,429</b>	<b>55,385,136</b>	<b>1,666,293</b>

*\*Extracted from Finance system. See details of Departmental Expenditure Report in Appendix A*

#### (ii) 2006 Financial Year

During the 2006 financial year, the Vanuatu Agriculture College was appropriated with a budget of vt.62, 379,304. An expenditure of vt.38,337,595 was incurred of which vt.3,070,158 were personnel expenses and vt.35,267,437 were operating expenses. The budget was under spent by vt.24, 041,709.

Activity	Original Budget	Annual Budget	Actual Expenses	Variance
Personal Expenses	17,263,240	17,733,240	3,070,158	14,663,082
Operating Expenses	50,128,960	44,646,064	35,267,437	9,378,627
<b>TOTAL</b>	<b>67,392,200</b>	<b>62,379,304</b>	<b>38,337,595</b>	<b>24,041,709</b>

*\*Extracted from Finance system. See details of Departmental Expenditure Report in Appendix B*

The 2006 and 2007 budgets were under spent, however there are various account heads which were over spent or were not budgeted for but expenses were incurred. Audit could not obtain explanations in respect to the over spending due to the unavailability of a finance officer at the time of audit.

*However the CEO commented that during the two financial years of 2006 and 2007, the College's budget was administered and controlled by the Ministry of Agriculture. At that time any decisions regarding the College were made by the Ministry of Agriculture. CEO further explained that Government thus allocated a budget for the College through the Ministry of Agriculture but there were no proper institutional structure and financial system in place with regards to safeguarding the spending of the funds. The records were very poor at the very beginning although an employee was contracted to manage and monitor the funds.*

#### **Implication**

The budget savings of vt.1,666,293 in 2007 and vt.24,041,709 in 2006 implies that the much needed services were not provided and that budget savings of this magnitude reflects loss of opportunity for services as goods and services were not delivered and provided for as intended by budget.

#### **Recommendation**

The Accounting Officer must ensure that:

- (a) In future a realistic budget is prepared and that all goods and services are delivered by the College as intended for by the budget.
- (b) Ensure that budget is monitored regularly.

#### **Management comments**

*CEO pointed out that a proper financial system is now in place at the College to manage and properly monitor the budget performance.*



## **(b) Revenue**

### **Observation**

The College receives grants annually from the government to fund its operations. Additional source of revenue comes from tuition fees, sale of products, cafeteria sales and other income.

The tuition fees collected from the first intake of twenty four students in Semester one of 2007 and income from other sources were deposited into a College bank account with the National Bank of Vanuatu. These funds were under the disposal of the College principal for the purpose of meeting other needs that are not budgeted for by the College.

According to the listing of receipts provided, audit noted that cash collected from receipt book 1 to receipt book 5 for the periods 12 March to 8 October 2007 was 1,294,748 vatu, as shown below (*Details in Appendix C*):

Receipt Book No	Amount (Vt)
1	210,000
2	213,500
3	135,800
4	151,998
5	583,450
<b>Total</b>	<b>1,294,748</b>

Audit could not verify and trace amounts on listing to source documents and bank statements. The officer responsible at the time failed to keep proper records of receipts.

*Management stated that during the two financial years there was no proper recording and filing of documents. Documentation at the time was handled by the former finance manager.*

### **Implication**

Money may be misused as a result of lack of proper records maintained.

### **Recommendation**

The Finance manager must ensure that:

- (a) The officer responsible for collection of revenue use official receipts in receipting cash collected.
- (b) There is proper filing of receipts, so that documents are always available and also easy for audit trail.

**Management comments**

*A new finance manager was employed in 2008 and a good accounting system is now in place. Proper recording and filing is now maintained.*

**6.2 Non - Compliance with Government & Tenders Boards Act**

**Relevant Law**

**Public Financial Regulation 3.2**

**Section 2 states:**

*"All purchases of or under 5,000,000 vatu must follow the regulations set out in Part 5 (Purchasing, approval and payment for goods and services).*

**Section 3 states:**

*"All purchases over 5,000,000 vatu must follow the Tenders Regulation"*

**Government and Tenders Board Act Part three**

**Section 8 states:**

*"When entering into a Government Contract or a contract for the contracting out of a Government service or the purchasing of goods or service, a Minister, or Director General of a Ministry, or any other person authorized to do so, must comply with the quotation or tendering process in accordance with this Act or with any regulations made under this or any other Act*

**Observation**

During the two years of operation, a total amount of Vt 23,947,787 was paid to private consultants who were engaged by the College to undertake certain tasks as follows:

	VT	VT	VT
Timothy Drefahl	3,500,000	2,300,000	5,800,000
Garth Atkinson	5,800,000	3,470,297	9,270,297
Yogi Srikhanta		2,401,530	2,401,530
Edwin Tanoasese Garae		3,720,000	3,720,000



Mele Livo	730,000		730,000
Santo Foresters Association	2,025,960		2,025,960
<b>TOTAL</b>	<u>12,055,960</u>	<u>11,891,827</u>	<u>23,947,787</u>

Audit noted that Vt 19,494,077 representing 81% of the total consultancy cost for the two years was not budgeted for as follow:

Financial Year	Original Budget Vt	Annual Budget Vt	Actual Expenses Vt	Variance Vt
2007	0	0	11,134,077	(11,134,077)
2006	0	0	8,360,000	(8,360,000)
<b>Total</b>	0	0	19,494,077	(19,494,077)

These private consultants were contracted at exorbitant costs with little value for money for service provided. Attention is drawn back to Public Financial Regulations and Government and Tenders Act as highlighted above.

*Management responded that the consultants were hired by the Ministry of Agriculture before the CEO was employed by the College. The CEO stated that on commencement of work at the College he was instructed by the Director General of Agriculture to meet these consultants with regards to their engagement.*

#### **Implication**

Public money is being wasted for small value for service provided.

#### **Recommendation**

All contractual services below and over Vt 5,000,000 must be tendered out in compliance with the Public Financial Regulations and Government and Tenders Act and PFEM Act.

#### **Management comments**

*Management has taken note of the recommendation and agrees that public money was wasted for small value of service provided.*



### **6.3 Incomplete training modules and non-compliance with Vanuatu National Training Council standards**

#### **Observation**

The College is a training centre for farmers and acquisition of farming technologies and skills for enhancing agriculture production and in so contributing to the economic and social development of Vanuatu.

In order for the purpose of the College to be achieved, the College needs adequate teaching materials, equipments and skilled people to provide this service to the students.

Under the contractual services provided by Mr Garth Atkinson, one of the services to be provided under his terms of reference was to develop the draft curriculum modules of the College. Mr Atkinson then hired Mr Edwin Garae as his local counterpart to carry out the task.

Audit reviewed a few draft teachers handbook and noted that the handbooks were incomplete and therefore not ready for use in 2008.

At the time of audit the two consultants could not be reached to be interviewed since one was overseas and the local counterpart had a health problem.

#### **Implication**

Lack of quality education provided to students.

#### **Recommendation**

The College Council must ensure that a committee is set up to oversee the development of the curriculum which must comprise of representatives from the Education Department and Vanuatu National Training Council.

#### **Management comments**

*Management has taken note of the recommendation and is currently developing a curriculum which is of international standard that can attract students from the Pacific region.*

### **6.4 No sound financial management accounting and reporting systems**

#### **Observation**

During the two years of operation, the College processes all its expenditures through Local Purchase Orders committed in the Government's Financial Management Information System (FMIS). The system captures all expenditures to date.

However, cash collected from student fees and other income sources at the College where not deposited at the Government cashier and expenses incurred where not processed through LPO, but accounted for separately at the College.

Mr Yogi Srikhanta, a consultant was engaged by the College to provide consultancy services commencing on the 7<sup>th</sup> of May 2007. According to Mr Srikhanta's contract, one of his tasks was the training of accounting staff that will enable them to use the in-house accounting system to produce financial reports.

According to Mr Srikhanta's interim report of 1 October 2007, the training outcome was divided into three parts, wherein he was to provide training to staff on basic concepts of accounting, source of information for data entry and use of selected package.

The MYOB training module undertaken by three staff members was not completed as a result of the staff not turning up for personal reasons.

Despite of the staff training provided, audit noted that there was no accounting system in place at the College to account for financial transactions that were not processed through FMIS.

#### **Implication**

Not all the financial transactions have been accounted for, resulting in incomplete, inaccurate and unreliable reports produced by the College.

#### **Recommendation**

- (i) Accounting software such as MYOB must be purchased in order to maintain the College's accounting records.
- (ii) Training must be provided to accounting staff with regards to the use of the new software in order to produce timely financial reports.

#### **Management comments**

*Management commented that an accounting system using MYOB is now in place with an accounting officer fully trained to use the software.*

### **6.5 Payroll Expenditures**

#### **Relevant Law**

VAC Act section 24 subsection (2) states:

*"All vacancies must be advertised in such a way that informs and seeks applications from people throughout Vanuatu and abroad."*

#### **Observation**

Payroll records and employee contract agreements were reviewed to ascertain validity of payments to staff. The results proved satisfactory.

Audit noted that at the 5<sup>th</sup> council meeting dated 12<sup>th</sup> July 2007, the College council has approved the College's new organization structure and further agreed that all staff currently employed on contractual basis must apply for positions on the approved organization structure when the positions are advertised.

#### **Implication**

Staff members may not be qualified resulting in underperformance.



**Recommendation**

All contractual positions must be advertised to comply with the VAC Act section 24 subsection (2) and all employees on contract basis to apply for their respective positions held.

**Management comments**

*CEO responded that the positions have been advertised and staff have been appointed on contract basis.*

**6.6 Fixed Assets****Relevant law**

(i) VAC Act section 29 states:

*"The Minister may with the prior approval of the Council of Ministers, by an agreement made in writing with the college, transfer assets of the state to the College."*

(ii) Public Financial Regulations section 9.5 (1) states:

*"The Head of Ministry must conduct a stock-take of all assets of the Ministry at least every 6 months and check that the assets listed on the Ministry's fixed asset register are still in their respective location and in workable condition."*

**Observation**

According to a draft financial statement for the nine (9) month period to 30 September 2007 produced by Mr Yogi Srikhanta, the College campus and all other assets currently used by the College are still owned by the State.

During audit observations in 2008, some of the assets of the College spotted were not in workable condition such as, donated printers and computers from the Chinese government, which could not be repaired in Vanuatu; this resulted in new office equipment being purchased. Some of the buildings which were also damaged during an earthquake in 2003 have now been repaired by the College with the approval of the College Council.

Audit also noted that the College maintains an asset register which is incomplete and does not contain all the details of the assets.

**Implication**

This may result in losses or misplacement of assets.

**Recommendation**

- (i) The College Council responsible for the College should negotiate with the Minister of Lands and responsible authorities to transfer the assets of the State to the College to comply with section 9.5 of the VAC Act.
- (ii) The Finance Manager must ensure that the officer responsible for assets maintains an asset register which includes the following details: date of purchase, description of asset, purchase

price or cost, any serial number or other identification, section or department responsible for the asset and condition of asset.

- (iii) The Finance Manager must ensure that the officer responsible for assets, conducts a stock-take of assets at least every 6 months as stated by the Public Financial Regulations section 9.5 (1).

### **Management comments**

*CEO commented that with regards to the College Land they will refer the matter to the College Council to negotiate with Vanuatu Government as several attempts by the Finance Manager to have the lease of the State Land transferred to the College was unsuccessful.*

*CEO also commented that an asset register is now maintained and updated.*

## **7. Conclusion**

### **Compliance**

The College has failed in some instances to comply with the Public Financial Regulation, Government and Tenders Act, Public Finance and Economic Management Act and the Vanuatu Agriculture College Act.

### **Internal Controls**

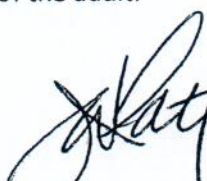
Where there is sound internal controls, there is reasonable assurance that operational, financial and regulatory risks will be mitigated. The controls over revenue collection appears to be weak as well as the maintenance of proper books and records as required by VAC Act.

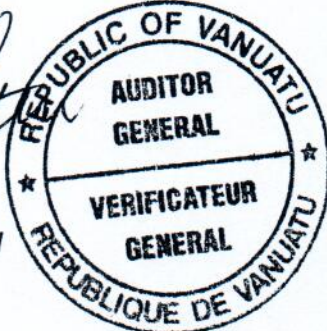
### **Accountability**

The College is responsible for maintaining proper accounting books and records to enable timely production of financial reports and compliance with the reporting requirements of the VAC Act and other relevant legislations.

## **8. Acknowledgement**

I sincerely appreciate the cooperation extended by the College staff to the auditors during the conduct of the audit.

  
John Path  
Auditor-General





## 9. APPENDICES

### Appendix A: 46AB Vanuatu Agriculture College – 2007 Department Expenditure Report.

Description		2006 Actual	2006 Budget	2007 Actual	2007 Budget	2007 Variance
<b>PERSONNEL EXPENSES</b>						
8AAH	Housing Allowance	0	0	439,056	439,056	(439,056)
8AAS	Special Allowances	0	0	(191,360)	(191,360)	191,360
8ASP	Provident Fund	0	0	389,653	389,653	(389,653)
8AWC	Contract Wages	649,156	649,156	1,050,000	1,050,000	(400,844)
8AWD	Daily Rated Wages	0	0	175,411	175,411	(175,411)
8AWP	Permanent Wages	16,216,984	16,216,984	9,656,489	9,656,489	6,560,495
PAYR	Personnel Budget Virements		(5,943,671)		0	(5,943,671)
<b>TOTAL PERSONNEL EXPENSES</b>		<b>16,866,140</b>	<b>10,922,469</b>	<b>11,519,249</b>	<b>11,519,249</b>	<b>(596,780)</b>
<b>OPERATING EXPENSES</b>						
8CAB	Subsistence Allowance	0	0	1,000,300	1,000,300	(1,000,300)
8CAS	Sitting Allowances	0	0	107,000	107,000	(107,000)
8CBI	International Accommodation	0	0	62,250	62,250	(62,250)
8CBL	Local Accommodation	0	0	1,190,529	1,190,529	(1,190,529)
8CCL	Local Courses	78,000	78,000	121,350	121,350	(43,350)
8CEC	Consultants Fees	0	0	11,134,077	11,134,077	(11,134,077)
8CFV	Vehicles Fuel	500,000	500,000	834,275	834,275	(334,275)
8CGM	Mail Carriage Freight	0	0	39,500	39,500	(39,500)
8CGO	Other Charges - Freight	0	0	220,264	220,264	(220,264)

8CGR	Transport - Freight	0	0	56,036	56,036	(56,036)
8CGS	Storage - Freight	0	0	667,222	667,222	(667,222)
8CIE	Equipment freight	0	0	40,000	40,000	(40,000)
8CJO	Office Cleaning	100,000	100,000	1,218,964	1,218,964	(1,118,964)
8CKD	Advertising - Communications	0	0	391,445	391,445	(391,445)
8CKP	Postage - Communications	50,000	50,000		0	50,000
8CKR	Printing - Communications	500,000	500,000		0	500,000
8CKS	Stationery - Communications	500,000	500,000	739,732	739,732	(239,732)
8CKT	Telephone/Fax - Communications	0	0	736,199	736,199	(736,199)
8CMG	General - Materials	200,000	200,000	4,945,894	4,945,894	(4,745,894)
8CMO	Office - Materials	0	0	48,000	48,000	(48,000)
8CMS	Schools Materials	157,000	157,000		0	157,000
8CNT	Other Rental	0	0	483,332	483,332	(483,332)
8COC	Court Costs	0	0	1,040,000	1,040,000	(1,040,000)
8COI	Incidentals	425,000	425,000	6,257,173	6,257,173	(5,832,173)
8COP	Official Entertainment	0	0	19,760	19,760	(19,760)
8CRB	Buildings repairs & Maintenance	500,000	500,000	(825,067)	(825,067)	1,325,067
8CRE	Equipment Repairs & Maintenance	200,000	200,000	1,869,637	1,869,637	(1,669,637)
8CRV	Vehicles Repairs & Maintenance	200,000	200,000	762,134	762,134	(562,134)
8CSD	Distribution Supplies	0	0	48,622	48,622	(48,622)
8CSO	Other Suppliers	5,000,000	5,000,000	1,081,693	1,081,693	3,918,307
8CSR	Rations Suppliers	0	0	493,115	493,115	(493,115)
8CTI	International Travel	0	0	60,000	60,000	(60,000)
8CTL	Local Travel	500,000	500,000	1,824,481	1,824,481	(1,324,481)
8CUC	Gas-Cooking Utilities	200,000	200,000	53,600	53,600	146,400
8CUE	Electricity Utilities	6,000,000	6,000,000	2,195,341	2,195,341	3,804,659
8CUM	Gas- Medical Utilities	0	0	16,250	16,250	(16,250)
8CUW	Water Utilities	3,500,000	3,500,000	42,296	42,296	3,457,704



8CWL	Local Workshops	0	0	50,000	50,000	(50,000)
8CZV	Value Added Tax	818,000	818,000	1,256,873	1,256,873	(438,873)
8EEA	Equipment -Additional General	30,700,960	30,700,960	2,004,999	2,004,999	28,695,961
8EEC	Equipment-Computer	0	0	66,500	66,500	(66,500)
8EVA	Vehicle - Additional Vehicle	0	0	1,511,111	1,511,111	(1,511,111)
8FCB	Bank Charges	0	0	1,000	1,000	(1,000)
OVER	Overhead Budget Virements		(4,000,000)		0	(4,000,000)
<b>TOTAL OPERATING EXPENSES</b>		<b>50,128,960</b>	<b>46,128,960</b>	<b>43,865,887</b>	<b>43,865,887</b>	<b>2,263,073</b>
<b>TOTAL EXPENDITURE</b>		<b>66,995,100</b>	<b>57,051,429</b>	<b>55,385,136</b>	<b>55,385,136</b>	<b>1,666,293</b>

**Appendix B: 46AB Vanuatu Agriculture College – 2006 Department Expenditure Report.**

COA	Description	Original Budget	Amended Budget	Expenditure	Total Expenditure	Variance
<b>PERSONNEL EXPENSES</b>						
8AAS	Special Allowances	0	0	336,260	336,260	(336,260)
8ASP	Provident Fund	664,440	664,440	12,094	12,094	652,346
8AWC	Contract Wages	16,598,800	16,598,800	2,451,208	2,451,208	14,147,592
8AWD	Daily Rated Wages	0	0	168,980	168,980	(168,980)
8AWP	Permanent Wages	0	0	101,616	101,616	(101,616)
PAYR	Personnel Budget Virements		470,000		0	470,000
<b>TOTAL PERSONNEL EXPENSES</b>		<b>17,263,240</b>	<b>17,733,240</b>	<b>3,070,158</b>	<b>3,070,158</b>	<b>14,663,082</b>
<b>OPERATING EXPENSES</b>						
8CAB	Subsistence Allowance	0	0	119,000	119,000	(119,000)

8CBL	Local Accommodation	0	0	418,683	418,683	(418,683)
8CEC	Consultants Fees	0	0	8,360,000	8,360,000	(8,360,000)
8CET	Other Fees	0	0	800,000	800,000	(800,000)
8CFV	Vehicles Fuel	500,000	500,000	2,078,140	2,078,140	(1,578,140)
8CGO	Other Charges - Freight	0	0	76,111	76,111	(76,111)
8CIE	Equipment Hire	0	0	943,044	943,044	(943,044)
8CJO	Office Cleaning	100,000	100,000	33,813	33,813	66,187
8CKD	Advertising - Communications	0	0	252,597	252,597	(252,597)
8CKP	Postage - Communications	50,000	50,000	0	0	50,000
8CKR	Printing - Communications	500,000	500,000		0	500,000
8CKS	Stationery - Communications	500,000	500,000	29,500	29,500	470,500
8CKT	Telephone/Fax - Communications	0	0	16,445	16,445	(16,445)
8CMG	General - Materials	200,000	200,000	3,454,698	3,454,698	(3,254,698)
8CMS	Schools Materials	157,000	157,000		0	157,000
8COC	Court Costs	0	0	1,751,000	1,751,000	(1,751,000)
8COI	Other incidentals	425,000	425,000	1,139,179	1,139,179	(714,179)
8COP	Official Entertainment	0	0	814,676	814,676	(814,676)
8COU	Uniforms	0	0	53,333	53,333	(53,333)
8CRB	Buildings repairs & Maintenance	500,000	500,000	2,513,325	2,513,325	(2,013,325)
8CRE	Equipment Repairs & Maintenance	200,000	200,000	317,778	317,778	(117,778)
8CRV	Vehicles Repairs & Maintenance	200,000	200,000	79,528	79,528	120,472
8CSO	Other Suppliers	5,000,000	5,000,000		0	5,000,000
8CTL	Local Travel	500,000	500,000	2,101,271	2,101,271	(1,601,271)
8CUC	Gas-Cooking Utilities	200,000	200,000	156,875	156,875	43,125
8CUE	Electricity Utilities	6,000,000	6,000,000	1,133,863	1,133,863	4,866,137
8CUW	Water Utilities	3,500,000	3,500,000	0	0	3,500,000
8CZV	Value Added Tax	896,000	896,000	2,350,108	2,350,108	(1,454,108)
8EEA	Equipment -Additional General	30,700,960	30,700,960	302,915	302,915	30,398,045



8EEC	Equipment - Computer	0	0	2,878,222	2,878,222	(2,878,222)
8EVA	Vehicle - Additional Vehicle	0	0	3,093,333	3,093,333	(3,093,333)
OVER	Overhead Budget Virements	0	(5,482,896)		0	(5,482,896)
<b>TOTAL OPERATING EXPENSES</b>		<b>50,128,960</b>	<b>44,646,064</b>	<b>35,267,437</b>	<b>35,267,437</b>	<b>9,378,627</b>
<b>TOTAL EXPENDITURE</b>		<b>67,392,200</b>	<b>62,379,304</b>	<b>38,337,595</b>	<b>38,337,595</b>	<b>24,041,709</b>

## Appendix C: Listing of 2007 Receipts

### Receipt Book 1

12-Mar-07	51	Mark Peter bebe	10,000	Agro-Processing Course VAC WEF 2 weeks	Course Fee	10,000
12-Mar-07	52	Frank Nisa	6,500	VAC Agro Processing Course WEF 13.03.07	Course Fee	6,500
12-Mar-07	53	Susie Philip (Casper)	3,500	VAC Agro Processing Course WEF 13.03.07	Course Fee	3,500
12-Mar-07	54	Morris Takalo	10,000	VAC Agro Processing Course WEF 13.03.07 (Boarder)	Course Fee	10,000
12-Mar-07	55	Selma Molu	3,500	Computer Course	Course Fee	3,500
12-Mar-07	56	Jude Tabi	3,500	VAC Agro Processing Course	Course Fee	3,500
12-Mar-07	57	Chris Lini	6,500	VAC Agro Processing Course	Course Fee	6,500
12-Mar-07	58	Don Tabi	6,500	VAC Agro Processing Course	Course Fee	6,500
12-Mar-07	59	Sale Tamata	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500

12-Mar-07	60	Johnny Lulu	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	61	Artkerban Tule	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	62	Philip Bongiri	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	63	Sai Silas	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	64	Jacky Lawac	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	65	Joseph Roser	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	66	Harry Alvea	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	67	Bransons Wells	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	68	Irish Simon	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	69	Marcelline Kalo	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	70	Julie Noel	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	71	Maele Kalworai	6,500	Value Added Food Processing Course 12-16 March	Course Fee	6,500
12-Mar-07	72	Jeremaiah Liginabani	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	73	Jurinn Alan	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	74	Russel Oliver	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	75	Augustine Jean Batist	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	76	Suzeth Vari	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	77	Rinah Kares	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	78	Emelie Rowlsy	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-	79	Jay Tabi		Value Added Food Processing Course	Course Fee	



07			3,500	12-16 March		3,500
12-Mar-07	80	Vionet Ben	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	81	Marie Estelle Kamoi	6,500	Value Added Food Processing Course 12-16 March	Course Fee	6,500
12-Mar-07	82	Caleb Amos	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	83	White Silas	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	84	Radly Silas	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	85	Daena Silas	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	86	Meto Vutilolo	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	87	Alfred Bani	3,000	Value Added Food Processing Course 12-16 March	Course Fee	3,000
12-Mar-07	88	Sylvestre Seremele	6,500	Value Added Food Processing Course 12-16 March	Course Fee	6,500
12-Mar-07	89	Marie Estelle Watgon	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	90	Vivien Rite	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	91	Malie Tekon	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	92	Esther Naupa	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	93	Job Lele	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	94	Dick Tomker	2,000	Value Added Food Processing Course 12-16 March	Course Fee	2,000
12-Mar-07	95	Pauline Vira	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	96	Amon Willie	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	97	Nickson Lopez	6,500	Value Added Food Processing Course 12-16 March	Course Fee	6,500
12-Mar-07	98	Esai Tieya	6,500	Value Added Food Processing Course 12-16 March	Course Fee	6,500

12-Mar-07	99	Jacqueline Yapum	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
12-Mar-07	100	Steve Luke	3,500	Value Added Food Processing Course 12-16 March	Course Fee	3,500
			<b>210,000</b>			<b>210,000</b>

**210,000**

Receipt Book 2

12-Mar-07	1	Maltaus Colomba	3,500	Maltaus Colomba	Course Fee	3,500
12-Mar-07	2	Dedy Raf	6,500	Dedy Raf	Course Fee	6,500
12-Mar-07	3	Rachel Joe	6,500	Rachel Joe	Course Fee	6,500
12-Mar-07	4	Leinaos Emil	3,500	Leinaos Emil	Course Fee	3,500
12-Mar-07	5	Anvro Marie Maliu	3,500	Anvro Marie Maliu	Course Fee	3,500
12-Mar-07	6	Mathias Livo	6,500	Mathias Livo	Course Fee	6,500
	7	CANCELLED		CANCELLED		
12-Mar-07	8	Elijah Mael	3,500	Elijah Mael	Course Fee	6,500
12-Mar-07	9	Romain Itsi	6,500	Romain Itsi	Course Fee	6,500
12-Mar-07	10	Michael Male	6,500	Michael Male	Course Fee	6,500
12-Mar-07	11	Talas Vanua	6,500	Talas Vanua	Course Fee	6,500
12-Mar-07	12	Ella Lele	3,500	Ella Lele	Course Fee	3,500
12-Mar-07	13	Harrison Bule	3,500	Harrison Bule	Course Fee	3,500



12-Mar-07	14	Lizie Wasal	3,500	Lizie Wasal	Course Fee	3,500
12-Mar-07	15	Erevoke Peter	6,500	Erevoke Peter	Course Fee	6,500
12-Mar-07	16	Kobmule Ravatoutia	6,500	Kobmule Ravatoutia	Course Fee	6,500
12-Mar-07	17	Frederick Lorsvon	6,500	Frederick Lorsvon	Course Fee	6,500
13-Mar-07	18	Gordon Roslyn	3,500	Gordon Roslyn	Course Fee	3,500
13-Mar-07	19	Iavro Wass	3,500	Iavro Wass	Course Fee	3,500
13-Mar-07	20	Judah Ure	3,500	Judah Ure	Course Fee	3,500
13-Mar-07	21	Silber Ken	3,500	Silber Ken	Course Fee	3,500
13-Mar-07	22	Morris Takalo	1,200	Morris Takalo	Sundry	1,200
13-Mar-07	23	Rachel Joe	2,000	Rachel Joe	Sundry	2,000
13-Mar-07	24	Nickson Lopez	200	Nickson Lopez	Sundry	200
13-Mar-07	25	Morris Takalo	200	Morris Takalo	Sundry	200
13-Mar-07	26	Vivien	200	Vivien	Sundry	200
13-Mar-07	27	Sylvestre Seremele	200	Sylvestre Seremele	Sundry	200
13-Mar-07	28	Mele Tokon	200	Mele Tokon	Sundry	200
13-Mar-07	29	Marie Estelle Watgon	200	Marie Estelle Watgon	Sundry	200
13-Mar-07	30	Anne Mary Maliu	200	Anne Mary Maliu	Sundry	200
13-Mar-07	31	Marie Estelle Watgon	200	Marie Estelle Watgon	Sundry	200
13-Mar-07	32	Iavro Micah	200	Iavro Micah	Sundry	200
13-Mar-	33	Sai Silas		Sai Silas	Sundry	

07			200			200
13-Mar-07	34	Silber Ken	200	Silber Ken	Sundry	200
13-Mar-07	35	Romain Itsi	200	Romain Itsi	Sundry	200
13-Mar-07	36	Don Tabi	200	Don Tabi	Sundry	200
13-Mar-07	37	Jeremaiah Lingi	200	Jeremaiah Lingi	Sundry	200
13-Mar-07	38	Philip Bongiri	200	Philip Bongiri	Sundry	200
13-Mar-07	39	Harrison Bule	200	Harrison Bule	Sundry	200
13-Mar-07	40	Mathias Livo	200	Mathias Livo	Sundry	200
14-Mar-07	41	White Silas	200	White Silas	Sundry	200
14-Mar-07	42	Serge(Matevulu Stud)	200	Serge(Matevulu Stud)	Sundry	200
14-Mar-07	43	Jonas Morris	200	Jonas Morris	Sundry	200
14-Mar-07	44	Talas Vanua	200	Talas Vanua	Sundry	200
14-Mar-07	45	Meto Vutilolo	200	Meto Vutilolo	Sundry	200
14-Mar-07	46	Johny Lulu	200	Johny Lulu	Sundry	200
14-Mar-07	47	Wotangi Usi	200	Wotangi Usi	Sundry	200
14-Mar-07	48	Tania Wilbur	200	Tania Wilbur	Sundry	200
14-Mar-07	49	Tex Willa Bule	200	Tex Willa Bule	Sundry	200
14-Mar-07	50	Elijah Mael	200	Elijah Mael	Sundry	200
14-Mar-07	51	Ella Lele	200	Ella Lele	Sundry	200
14-Mar-07	52	Leinaos Emil	200	Leinaos Emil	Sundry	200



14-Mar-07	53	Maltaus Colomba	200	Maltaus Colomba	Sundry	200
14-Mar-07	54	Wotangi Usi	3,500	Wotangi Usi	Sundry	3,500
14-Mar-07	55	Joy Tabi	4,200	Joy Tabi	Sundry	200
14-Mar-07	56	Jacky Lawac	200	Jacky Lawac	Sundry	200
14-Mar-07	57	Beverly Kasingbiake	3,500	Beverly Kasingbiake	Course Fee	3,500
14-Mar-07	58	Assen Konali	3,500	Assen Konali	Course Fee	3,500
14-Mar-07	59	Beverly Kasingbiake	200	Beverly Kasingbiake	Sundry	200
14-Mar-07	60	Pauline Vira	200	Pauline Vira	Sundry	200
14-Mar-07	61	Rex Mele	6,500	Rex Mele	Sundry	6,500
15-Mar-07	62	Simon Ere	3,500	Simon Ere	Course Fee	3,500
15-Mar-07	63	Nora Rene	200	Nora Rene	Course Fee	200
15-Mar-07	64	Steven Luke	200	Steven Luke	Course Fee	200
15-Mar-07	65	Deffy S	200	Deffy S	Course Fee	200
15-Mar-07	66	Allan Jurin	200	Allan Jurin	Course Fee	200
15-Mar-07	67	Philimon Tom	200	Philimon Tom	Course Fee	200
15-Mar-07	68	Johnson John	200	Johnson John	Course Fee	200
15-Mar-07	69	Max Rasu	400	Max Rasu	Course Fee	400
15-Mar-07	70	Harrison Tari	200	Harrison Tari	Course Fee	200
15-Mar-07	71	Esline Ala	200	Esline Ala	Course Fee	200
15-Mar-	72	Ted Bebe		Ted Bebe	Course Fee	

07			200			200
15-Mar-07	73	Ravoutia Kolomule	200	Ravoutia Kolomule	Course Fee	200
15-Mar-07	74	Marie Duvu	3,500	Marie Duvu	Course Fee	3,500
16-Mar-07	75	Gordon Roslyn	200	Gordon Roslyn	Course Fee	200
16-Mar-07	76	Mikaela Tiome	3,500	Mikaela Tiome	Course Fee	3,500
16-Mar-07	77	Pacalene Rite	3,500	Pacalene Rite	Course Fee	3,500
16-Mar-07	78	Jean Paul Aki	3,000	Jean Paul Aki	Course Fee	3,000
16-Mar-07	79	Walter Gausi	3,500	Walter Gausi	Course Fee	3,500
16-Mar-07	80	Tony Luke	200	Tony Luke	Course Fee	200
16-Mar-07	81	Sael Jules	200	Sael Jules	Course Fee	200
16-Mar-07	82	Dalida Wicket	3,500	Dalida Wicket	Course Fee	3,500
16-Mar-07	83	Therry Avock	3,500	Therry Avock	Course Fee	3,500
16-Mar-07	84	Saniel Tamaote	3,500	Saniel Tamaote	Course Fee	3,500
16-Mar-07	85	Japin Tari	3,500	Japin Tari	Course Fee	3,500
16-Mar-07	86	Jude Ure	3,500	Jude Ure	Course Fee	3,500
16-Mar-07	87	Pidill Puiclo	3,500	Pidill Puiclo	Course Fee	3,500
16-Mar-07	88	Vionette Ben	3,500	Vionette Ben	Course Fee	3,500
16-Mar-07	89	CANCELLED		CANCELLED		
16-Mar-07	90	Simon Toko	3,500	Simon Toko	Course Fee	3,500
19-Mar-07	91	Elsie Thoephyle	3,500	Elsie Thoephyle	Course Fee	3,500



19-Mar-07	92	Meriam Meltukta	3,500	Meriam Meltukta	Course Fee	3,500
19-Mar-07	93	Philip Jingo	3,500	Philip Jingo	Course Fee	3,500
19-Mar-07	94	Danny George	3,500	Danny George	Course Fee	3,500
19-Mar-07	95	Lesline George	3,500	Lesline George	Course Fee	3,500
19-Mar-07	96	Naneth Harold	3,500	Naneth Harold	Course Fee	3,500
19-Mar-07	97	Pina Sam	3,500	Pina Sam	Course Fee	3,500
19-Mar-07	98	Priscilla Oren	3,500	Priscilla Oren	Course Fee	3,500
19-Mar-07	99	Jacqueline Yapun	3,500	Jacqueline Yapun	Course Fee	3,500
19-Mar-07	100	Jaquiline Iata	3,500	Jaquiline Iata	Course Fee	3,500
			<b>214,500</b>			<b>213,500</b>

Receipt Book 3

213,500

16-Feb-07	1	VAC	2,000	Transport from MAQFF to Airport & back		
19-Feb-07	2	VAC				
19-Mar-07	3	Silas Toara				
19-Mar-07	4	Charlotte Wai		VAC Agroprocessing W/shop (19.03.07-23.03.07)	Course Fee	3,500
19-Mar-07	5	Vuti Davis		VAC Agroprocessing W/shop (19.03.07-23.03.07)	Course Fee	3,500
19-Mar-07	6	Solomon Bani		VAC Agroprocessing W/shop (19.03.07-23.03.07)	Course Fee	6,500

19-Mar-07	7	Manuel Tabi	VAC Agroprocessing W/shop (19.03.07-23.03.07)	Course Fee	6,500
19-Mar-07	8	Ben Kalo	VAC Agroprocessing W/shop (19.03.07-23.03.07)	Course Fee	3,500
19-Mar-07	9	Tubas Daniel Yeimalu	VAC Agroprocessing W/shop (19.03.07-23.03.07)	Course Fee	3,500
19-Mar-07	10	Betty Jack	VAC Agroprocessing W/shop (19.03.07-23.03.07)	Course Fee	1,000
19-Mar-07	11	Valentine Joshuna	VAC Agroprocessing W/shop (19.03.07-23.03.07)	Course Fee	3,500
19-Mar-07	12	Nancy Bule	VAC Agroprocessing W/shop (19.03.07-23.03.07)	Course Fee	3,500
19-Mar-07	13	Mark Assal	VAC Agroprocessing W/shop (19.03.07-23.03.07)	Course Fee	3,500
19-Mar-07	14	Jacob Taiki	VAC Agroprocessing W/shop (19.03.07-23.03.07)	Course Fee	6,500
19-Mar-07	15	Vall Ruben	VAC Agroprocessing W/shop (19.03.07-23.03.07)	Course Fee	3,500
19-Mar-07	16	Irene Buleban	VAC Agroprocessing W/shop (19.03.07-23.03.07)	Course Fee	6,500
19-Mar-07	17	Reynold Bule	VAC Agroprocessing W/shop (19.03.07-23.03.07)	Course Fee	3,500
19-Mar-07	18	Bule Tare	VAC Agroprocessing W/shop (19.03.07-23.03.07)	Course Fee	3,500
19-Mar-07	19	Bule Nok	VAC Agroprocessing W/shop (19.03.07-23.03.07)	Course Fee	3,500
19-Mar-07	20	VAC	Accommodation for 1 person	Accommodation	
19-Mar-07	21	VAC	1 trip to south River, 1 trip to Porkil	Course Fee	19,000
19-Mar-07	22	CANCELLED	VAC Agroprocessing W/shop (19.03.07-23.03.07)	Course Fee	
19-Mar-07	23	Willie Luen Alick	VAC Agroprocessing W/shop (19.03.07-23.03.07)	Course Fee	3,500
19-Mar-07	24	Sandra Kay Bovu	VAC Agroprocessing W/shop (19.03.07-23.03.07)	Course Fee	3,500
19-Mar-07	25	Morsen Benua	VAC Agroprocessing W/shop (19.03.07-23.03.07)	Course Fee	6,500
19-Mar-	26	Esther Botleng	VAC Agroprocessing W/shop	Course Fee	



07				(19.03.07-23.03.07)		200
19-Mar-07	27	Andriana Isiah		VAC Agroprocessing W/shop (19.03.07-23.03.07)	Course Fee	3,500
19-Mar-07	28	Erineth Ranguanu		VAC Agroprocessing W/shop (19.03.07-23.03.07)	Course Fee	3,500
19-Mar-07	29	Sebastien Tal		VAC Agroprocessing W/shop (19.03.07-23.03.07)	Course Fee	6,500
19-Mar-07	30	VAC	600	Public transport		
19-Mar-07	31	Mary John		VAC Agroprocessing W/shop (19.03.07-23.03.07)	Course Fee	3,500
19-Mar-07	32	David Vuti		Photocopy		200
19-Mar-07	33	Ruben Vale		Photocopy		200
19-Mar-07	34	Nancy Bule		Photocopy		200
19-Mar-07	35	Reynold Bule		Photocopy		200
19-Mar-07	36	Graham Bule		Photocopy		200
19-Mar-07	37	Saniel Tamaute		Photocopy		200
19-Mar-07	38	Irene Buleban		Photocopy		200
20-Mar-07	39	Solomon Bani		Photocopy		200
20-Mar-07	40	Jacob Taiki		Photocopy		200
20-Mar-07	41	Sandra Kay Bovu		Photocopy		200
20-Mar-07	42	Didier Peeolo		Photocopy		200
20-Mar-07	43	Erineth Ranguanu		Photocopy		200
20-Mar-07	44	Charlotte Wai		Photocopy		200
20-Mar-07	45	Marie Duvu		Photocopy		200

20-Mar-07	46	Nickson Moli		Photocopy		200
20-Mar-07	47	Nickson Moli		VAC Agroprocessing W/shop (19.03.07-23.03.07)		3,500
20-Mar-07	48	Joel Ngwele		VAC Agroprocessing W/shop (19.03.07-23.03.07)		3,500
20-Mar-07	49	Joel Ngwele		Photocopy		200
20-Mar-07	50	Terry Avock		Photocopy		200
20-Mar-07	51	Philip Jingo		Photocopy		200
20-Mar-07	52	Pricilla Oren		Photocopy		200
21-Mar-07	53	Meriam M		Photocopy		200
21-Mar-07	54	Pina Sam		Photocopy		200
21-Mar-07	55	Mayline		Photocopy		200
21-Mar-07	56	Morsen Benua		Photocopy		200
21-Mar-07	57	Manuel Tabi		Photocopy		200
21-Mar-07	58	Sebastien Tal		Photocopy		200
21-Mar-07	59	Robsten Bule		Photocopy		200
21-Mar-07	60	Simon Ere		Photocopy		200
21-Mar-07	61	Ruben Vale		Photocopy		200
21-Mar-07	62	Mary John		Photocopy		200
21-Mar-07	63	Simon Toko		Photocopy		200
21-Mar-07	64	Alfred Bani		Photocopy		200
21-Mar-	65	Edwin Garae		Lunch @ VAC Kitchen		



07						200
21-Mar-07	66	Glen Ar		Lunch @ VAC Kitchen		300
21-Mar-07	67	Edwin Garae		Lunch @ VAC Kitchen		300
04-Apr-07	68	VAC	1,000			
05-Apr-07	69	Rickson Banga		Lunch @ VAC Kitchen		400
05-Apr-07	70	Edwin Garae		Lunch @ VAC Kitchen		400
05-Apr-07	71	Annie Andeng		Lunch @ VAC Kitchen		400
05-Apr-07	72	Bruno Ben		Lunch @ VAC Kitchen		1,000
05-Apr-07	73	Manji Masanga		Lunch @ VAC Kitchen		1,000
05-Apr-07	74	Anne Nalo		Lunch @ VAC Kitchen		1,200
05-Apr-07	75	Mary Philip		Lunch @ VAC Kitchen		1,400
05-Apr-07	76	Wendy Tomker		Lunch @ VAC Kitchen		400
05-Apr-07	77	Wendy Tomker		VAC Processing sale (Jam)		400
05-Apr-07	78	Wendy Tomker		VAC Processing sale (sweet peanuts)		500
05-Apr-07	79	Julie Wona		Photocopy		200
05-Apr-07	80	Julie Wona		Lunch @ VAC Kitchen		100
05-Apr-07	81	VAC	5,000	Rootcrops, citrus fruits		
05-Apr-07	82	VAC	1,500	VAC Executive lunch		
05-Apr-07	83	VAC	2,050	VAC Executive lunch		
19-Apr-07	84	Lormie Security				200

19-Apr-07	85	David Hennage		Part Payment for 1 bottle, 1 sweet mount		200
19-Apr-07	86	Peter Napwatt		Lunch @ VAC Kitchen		550
19-Apr-07	87	Jonah (Carpenter)		1 Sandwich at VAC kitchen		100
19-Apr-07	88	Bruno Ben		Lunch @ VAC Kitchen		200
19-Apr-07	89	Julie Wona		Lunch @ VAC Kitchen		550
19-Apr-07	90	Anne Nalo		Lunch @ VAC Kitchen & Agro product sales		2,000
19-Apr-07	91	Jean Marie		Lunch @ VAC Kitchen		100
19-Apr-07	92	Tracy Natu		Lunch @ VAC kitchen		200
20-Apr-07	93	Wendy Tomker		Agro Products sale		1,600
20-Apr-07	94	Mary Philip		Lunch, Sales Products sales		1,550
20-Apr-07	95	Annie Andeng		Lunch at VAC Kitchen		650
20-Apr-07	96	Hansel Liu		Lunch at VAC Kitchen		1,450
20-Apr-07	97	Adeline Toribi		1 bottle mango chutney		400
20-Apr-07	98	French Ambasadddor		Agro Products sale		400
20-Apr-07	99	Willam McGrory		Agro Products sale		1,000
20-Apr-07	100	Charlotte Harrison		Lunch at VAC Kitchen		200
			12,150			147,950

Receipt Book 4

135,800



10-May-07	1	Manji Masanga		VAC Lunch from 10.04.07-19.04.07		1,100
10-May-07	2	Air Vanuatu Board Mem		2 bottle Chillies @ 400vt, 1 pkt dried Mango		1,200
10-May-07	3	Edwin Garae		Lunch provided @ VAC	Lunch	550
11-May-07	4	Nester Garae		One Pkt Tamarin		400
11-May-07	5	Kelly Andrew		Fee-Food security/Food processing wksp (12.05.07-25.05.07)		3,500
11-May-07	6	Monic Assen Tosusu		Lunch provided @ VAC on the 11.05.07		250
11-May-07	7	Computer student		One Sandwich	Lunch	100
14-May-07	8	Cinderella Ngwera		Fee-Food security/Food processing wksp	Lunch	3,500
14-May-07	9	Karina Boe		Fee-Food security/Food processing wksp	Lunch	3,500
14-May-07	10	Glen Aru		Photo copy 2 pages@20vt each	Photocopy	40
14-May-07	11	CNS		50% pmt to VAC-Basic computing course -12 -16 Mar 2007		33,250
15-May-07	12	Nester Garae		1 Medium Bottle Sweet coated peanut		200
15-May-07	13	Monic Tosusu		VAC -Agro-Product sales at Natere Village-South Santo		5,900
15-May-07	14	Amit Lal		Agro Product Sales - 1 bottle pawpaw pickles, 1 bottle chilli		600
15-May-07	15	Amit Lal		Agro Product Sales - 1 Mango chutney, 1 chilli in syrup		800
15-May-07	16	Sono Vanuaroro		Agro Product Sales - 1 bott (med) Corosol candy		200
16-May-07	17	David & Margret		1 bott Chutney, 1 bott coated peanut, 1pkt pawpaw balls		1,000
16-May-	18	Tyrel(computer std)		1 bottle coated peanut		

07					400
18-May-07	19	Jean Marie Moli		1 bottle Jam, 1 bottle chilli	800
18-May-07	20	Annie Andeng		Lunch at VAC from 26.04.07 - 16.05.07	330
18-May-07	21	Julie Wona		Coffee at VAC 2.05.07	50
18-May-07	22	Bruno Ben		Lunch at VAC from 20.04.07 - 16.05.07	2,060
21-May-07	23	Devline Moli		Fee -Food security/Food processing wksp (21/05-25/05/07	3,500
21-May-07	24	Judy Marav		Fee -Food security/Food processing wksp (21/05-25/05/07	3,500
21-May-07	25	Monic Assen Tosusu		Fee -Food security/Food processing wksp (21/05-25/05/07	6,500
21-May-07	26	Martha Kensen		Fee -Food security/Food processing wksp (21/05-25/05/07	3,500
21-May-07	27	Margareth Heniko		Fee -Food security/Food processing wksp (21/05-25/05/07	6,500
21-May-07	28	Vevgi Tosusu		Fee -Food security/Food processing wksp (21/05-25/05/07	6,500
21-May-07	29	Nancy Watas		Fee -Food security/Food processing wksp (21/05-25/05/07	3,500
21-May-07	30	Henry Alvea		Fee -Food security/Food processing wksp (21/05-25/05/07	3,500
25-May-07	31	Monic Tosusu		1 bott jam & 1 bott coated peanut	800
25-May-07	32	Ethel George		1 cup of coffee at VAC kitchen	50
28-May-07	33	Annick Stevens		Fee -Food security/Food processing wksp (21/05-25/05/07	11,560
28-May-07	34	Mary Philip		Lunch @ VAC	100
28-May-07	35	Devline Moli		1 cup of coffee at VAC kitchen	30
28-May-07	36	Alexine Moses		Lunch provided at VAC 28.05.07	200
29-May-07	37	Alexine Moses		Lunch provided at VAC 29.05.07	400



01-Jun-07	38	Ethel George		1 cup of coffee at VAC kitchen		50
04-Jun-07	39	Ethel George		1 bottle of sweet peanut		400
04-Jun-07	40	Ethel George		Lunch/Coffee at VAC kitchen from 25.05.07 - 5.06.07		450
05-Jun-07	41	Monic Stevens		3 bottle of Pickles Green pawpaw		600
06-Jun-07	42	Ethel George		2 cups of coffee @ VAC kitchen		100
08-Jun-07	43	Yogi Srikhanta		Lunch @ VAC from 21.05.07-6.06.07		1,600
11-Jun-07	44	Scott Kaltavara		1 Banana Balls		100
11-Jun-07	45	DG-Wilfred Jeffery		Lunch @ VAC (3x)		600
14-Jun-07	46	Michel Karo		Lunch provided @ VAC kitchen		200
14-Jun-07	47	Edwin Garae		Lunch @ VAC 14.06.07		1,790
18-Jun-07	48	Peter Napwatt		Lunch @ VAC kitchen from 12.06.07 - 18.06.07		600
19-Jun-07	49	Reni		Lunch @ VAC kitchen from 19.06.07		600
19-Jun-07	50	Yankee		Lunch @ VAC kitchen from 19.06.07		200
19-Jun-07	51	CNS Staff		Lunch @ VAC kitchen from 6.01.07-16.05.07		1,710
20-Jun-07	52	Banga Rickson		Lunch @ VAC kitchen 20.06.07		200
20-Jun-07	53	Yankee		Lunch @ VAC kitchen 20.06.07		200
21-Jun-07	54	Elijah Mael		1 bottle of mango Chutney		400
21-Jun-07	55	Edwin Garae		Lunch @ VAC kitchen 21.06.07		200
21-Jun-07	56	Charlie Harrison		Lunch @ VAC kitchen 21.06.07 (Charlie, Alex, Hansel)		630
22-Jun-	57	Anne Maseng Nalo		Print a letter @ VAC admin office		20

07				(Private use)		
25-Jun-07	58	Dorothy Ericson		1 pawpaw Jam, 1 strawberry, 1pkt tamarine		1000
25-Jun-07	59	Joseph Ephraim		1 bottle of coconut balls		400
25-Jun-07	60	Louis Pakoa		1 bottle coconut balls, 2 pkt strawberry		800
26-Jun-07	61	Eric Lapi		Sales from 1 week wkshop (Food security/Food processing)		40
27-Jun-07	62	Yankee		Lunch @ VAC kitchen (2x) @ 200vt each		400
27-Jun-07	63	Yogi Srikhanta		1 pawpaw Jam		400
27-Jun-07	64	Rocky (Plumber)		Lunch @ VAC kitchen 27.06.07		200
27-Jun-07	65	Robin (Plumber)		Lunch @ VAC kitchen 27.06.07		200
27-Jun-07	66	David Hennage		1 cup of tea @ VAC kitchen		30
28-Jun-07	67	David Hennage		Lunch @ VAC kitchen, 2 cup a tea		300
28-Jun-07	68	David Hennage		1 pawpaw Jam, 1 Mango Chutney		800
28-Jun-07	69	Edwin Garae		Lunch @ VAC kitchen 28.06.07		230
	70	CANCELLED				
28-Jun-07	71	David Hennage		Lunch @ VAC kitchen, 2 Chillie (1David, 1 Scott)		1000
28-Jun-07	72	David Hennage		1 Cup a tea @ VAC kitchen		60
29-Jun-07	73	Loni (Security)		Lunch @ VAC kitchen 29.06.07		200
29-Jun-07	74	David Hennage		2 Cup a tea @ VAC kitchen		60
02-Jul-07	75	Loni (Security)		Lunch @ VAC kitchen		200
02-Jul-07	76	Alexine Moses		Lunch @ VAC kitchen		200



02-Jul-07	77	Annie Andeng		Lunch @ VAC kitchen 18.05.07 - 20.06.07		1960
02-Jul-07	78	Charlie Harrison		Lunch @ VAC kitchen 18.05.07 - 20.06.07		7058
02-Jul-07	79	Rosemary Natuka		Lunch @ VAC kitchen from 5.07.07		1200
03-Jul-07	80	Peter Napwatt		Lunch @ VAC kitchen from 19.06.07 - 22.06.07		800
03-Jul-07	81	David Hennage		Lunch @ VAC kitchen		100
05-Jul-07	82	David Hennage		Mango, chutney, cyrup		1600
06-Jul-07	83	Yogi Srikhanta		Mango chutney, 1 bottle pawpaw jam		800
09-Jul-07	84	Kalo Nial		2 bott of pawpaw jam, 1 pkt pawpaw balls		1000
09-Jul-07	85	James Wai		1 bottle		400
09-Jul-07	86	James Wai		3 bottle chili, 1 bott chutney		1200
09-Jul-07	87	Steven		1 pkt wild berry, 1 bott mango chutney, 1 bottle(very hot)		1800
10-Jul-07	88	Alexine Moses		Lunch @ VAC kitchen		2640
11-Jul-07	89	Cash sale		Agro - 1 bottle of charlie		1600
11-Jul-07	90	David Hennage		Agro products - 1 bott banana fig, 1 bott jam, 1 bott mango		1000
11-Jul-07	91	David Hennage		1 bott chillie		400
11-Jul-07	92	Dorah		Lunch @ VAC kitchen		200
12-Jul-07	93	David Hennage		1 bott mango chutney		400
13-Jul-07	94	Siro		Lunch @ VAC kitchen		200
13-Jul-07	95	Ethel		Lunch @ VAC kitchen		200
13-Jul-07	96	Amstrong		Lunch @ VAC kitchen		200
13-Jul-	97	Susumo		Lunch @ VAC kitchen		200

07						
	98	CANCELLED				
	99	CANCELLED				
08-May-07	100	Stegla Tabi		Per Diem (Wksp intro to livestock material modules)		
						151,998

151,998

Receipt Book 5

13-Jul-07	1	PSC		Photocopy		120
13-Jul-07	2	Fiona (PSC)		Lunch @ VAC kitchen		200
13-Jul-07	3	Fabien		Lunch @ VAC kitchen		200
13-Jul-07	4	Siro		Lunch @ VAC kitchen		200
16-Jul-07	5	Loni (Security)		Lunch @ VAC kitchen		200
16-Jul-07	6	Siro		Lunch @ VAC kitchen		200
19-Jul-07	7	Adam		Agro - processing (preserved)		400
19-Jul-07	8	Wendy Tomker		Lunch @ VAC kitchen		200
20-Jul-07	9	Benjamin Sigal		Usage of internet during peace corp course	Internet	1,000
20-Jul-07	10	Gwendolyn Woods		Usage of internet during peace corp course	Internet	2,820
20-Jul-07	11	Sultana Abdullah		Usage of internet during peace corp course	Internet	2,300
20-Jul-	12	Julie Beierlein		Usage of internet during peace corp	Internet	



07				course		1,160
20-Jul-07	13	Troy Fraiser		Usage of internet during peace corp course	Internet	200
20-Jul-07	14	Christopher G		Usage of internet during peace corp course	Internet	1,160
20-Jul-07	15	Peace Corps		Business farming wkshp, boarding fee		130,000
20-Jul-07	16	Peace Corps		Business farming wkshp, classroom fee		14,000
23-Jul-07	17	David Hennage		Lunch @ VAC kitchen		200
23-Jul-07	18	Edwin Garae		Lunch @ VAC kitchen		200
23-Jul-07	19	David Hennage		Lunch @ VAC kitchen		200
23-Jul-07	20	Peter Napwatt		Lunch @ VAC kitchen		200
23-Jul-07	21	Edwin Garae		Lunch @ VAC kitchen		200
23-Jul-07	22	Joe Timothy		Lunch @ VAC kitchen		200
25-Jul-07	23	Annie Andeng		Lunch @ VAC kitchen		200
01-Aug-07	24	Terry Avock		Part payment of semester @ VAC - Livestock management		10,000
01-Aug-07	25	Knox Olwin Tonny		Part payment of semester @ VAC - Livestock management		10,000
01-Aug-07	26	Tieya Esaie		Part payment of semester @ VAC - Livestock management		10,000
01-Aug-07	27	Robert Solomon George		Part payment of 1st semester fee @ VAC - Livestock management		20,000
01-Aug-07	28	Iau Wilson		Part payment of 1st semester fee @ VAC - Livestock management		20,000
01-Aug-07	29	Tony Naliupis		1 bottle Chillie - very hot		400
01-Aug-07	30	Kalo Nial		2 bottle Mango Chutney		400
01-Aug-07	31	Cash Sale		1 pawpaw jam		400

01-Aug-07	32	Meagan		Product sale from food agro-processing course		400
01-Aug-07	33	Jeffery Wilfred		Accommodation @ VAC during opening of VAC-academic year		2,000
01-Aug-07	34	Thompson Pakoa		Accommodation @ VAC during opening of VAC-academic year		2,000
01-Aug-07	35	Justine N		Accommodation @ VAC during opening of VAC-academic year		2,000
02-Aug-07	36	Kalomule Rovutia		Part payment of 1st semester fee @ VAC - Livestock management		20,000
02-Aug-07	37	Tieya Esaie		Complete payment for 1st semester @ VAC-Livesk mgt		10,000
02-Aug-07	38	Claire Dornic		Lunch takeaway for sat/sun 27-28 July 2007		6,900
02-Aug-07	39	Jimmy Mike Nakaupue		Payment of 1st semester fee @ VAC - Livestock management		20,000
02-Aug-07	40	David Hennage		Grapefruit		100
02-Aug-07	41	Lunch		Payment for lunch @VAC kitchen		2,800
06-Aug-07	42	Brian Dickson		Complete payment of 1st semester @ VAC-Livestock mgt		20,000
06-Aug-07	43	David Hennage		Lunch		200
07-Aug-07	44	Air Vanuatu		Rental of 100 chairs for the landing of air-van Brisbane		4,000
07-Aug-07	45	Kalo Wassal		Part payment of semester @ VAC - Livestock management		10,000
07-Aug-07	46	Lunch		Lunch @ VAC kitchen		400
07-Aug-07	47	Jemry Reggie		Part payment of semester @ VAC - Livestock management		10,000
08-Aug-07	48	Lunch		Lunch @ VAC kitchen		400
08-Aug-07	49	Ella Morris		Part payment of semester @ VAC - Livestock management		10,000
08-Aug-07	50	David Hennage		Lunch @ VAC kitchen 21.05.07		300
08-Aug-	51	Lunch		Lunch @ VAC kitchen		



07					800
09-Aug-07	52	Lunch		Lunch @ VAC kitchen	400
10-Aug-07	53	Johnny Roy Ben		Payment of semester 1 @ VAC- Livestock management	20,000
10-Aug-07	54	Graham Timothy Seule		Payment of semester 1 @ VAC- Livestock management	20,000
10-Aug-07	55	Jesino Lenga		Part payment of semester @ VAC - Livestock management	10,000
13-Aug-07	56	Terry Avock		Direct Deposit of part payment of semester 1 @ VAC	10,000
14-Aug-07	57	Bill Bong		Part payment of semester @ VAC - Livestock management	10,000
14-Aug-07	58	Japheth Timothy		Part payment of semester @ VAC - Livestock management	10,000
16-Aug-07	59	Cash Sale		Banana Fig	200
17-Aug-07	60	Joe Timothy		Lunch	1,030
20-Aug-07	61	Armel Holly Berry		Complete pmt for 1st semester @VAC Livestock mgt	20,000
21-Aug-07	62	Ethel George		Tea	30
22-Aug-07	63	David Hennage		1 bottle Chillie	400
08-Mar-07	64	Kaisang Baiak		Agro -Food processing Project?	7,000
21-Aug-07	65	Wendy Tomker		Lunch @ VAC kitchen	1,030
24-Aug-07	66	Alexine Moses		Lunch @ VAC kitchen	2,635
24-Aug-07	67	Anne Masseng Nalo		Lunch @ VAC kitchen	1,000
24-Aug-07	68	Tracy Natu		Lunch	1,000
24-Aug-07	69	Larry White		Part payment of semester @ VAC - Livestock management	10,000
27-Aug-07	70	Cash Sale		Product sale from food agro- processing course	1,000

28-Aug-07	71	Cash Sale		Product sale from food agro-processing course		200
29-Aug-07	72	Bill Bong		Part payment of semester @ VAC - Livestock management		5,000
29-Aug-07	73	Banga		Photocopy		60
29-Aug-07	74	Manji Masanga		Part payment - Hire of tractor to transport rock to Manji		2,000
29-Aug-07	75	Rocka		1 bottle of jam		400
03-Sep-07	76	Charlie Harrison		Lunch @ VAC kitchen		5,285
03-Sep-07	77	Cash Sale		Photocopy		100
03-Sep-07	78	Kalo Wassal		Full payment of school fees		10,000
11-Sep-07	79	Cash sale		Product sale from food agro-processing course		600
	80	CANCELLED				
11-Sep-07	81	David Hennage		1 bottle of Mango Chutney		400
11-Sep-07	82	Cash Sale		1 bottle of Mango Chutney		400
11-Sep-07	83	Nathalie		Product sale from food agro-processing course		1,400
	84	CANCELLED				
	85	CANCELLED				
12-Sep-07	86	Cash Sale		Product sale from food agro-processing course		1,800
17-Sep-07	87	VRDTCA		Hire of conference room, photocopy, internet, fax machine		58,080
14-Sep-07	88	Cash Sale		Product sale from food agro-processing course		1,600
17-Sep-07	89	Joel Garae		Photocopy		60
19-Sep-07	90	Ethel George		Tea		30
01-Oct-	91	Ethel George		Tea		



07					50
03-Oct-07	92	Bill Bong		Part payment - Hire of tractor to transport rock to Manji	5,000
	93	CANCELLED			
03-Oct-07	94	Jerzino		Complete payment for 1st semester fee @VAC - Livestock mgt	10,000
04-Oct-07	95	Ethel George		Intro to Revans University	1,000
08-Oct-07	96	Alexine Moses		Intro to Revans University	1,000
08-Oct-07	97	Wendy Tomker		Intro to Revans University	1,000
08-Oct-07	98	Anne Masseng Nalo		Intro to Revans University	1,000
08-Oct-07	99	Rolland Ture		Intro to Revans University	1,000
08-Oct-07	100	Collinette Ala		Intro to Revans University	1,000
					583,450
					583,450
				<b>TOTAL</b>	<b>1,294,748</b>