

# ATTACHMENTS 1 to 7

## Control lapses in payment processes (to related parties)

### Attachment 1

#### Summary of signatories for payments to FMSS and FMSI

S/N	Invoice No.	Date from source invoice	Approval signatories				Cheque signatories		Invoice amount (\$)
			Issuance of Invoice	Certification of work	Payment voucher	Cheque approval	Signatory 1	Signatory 2	
1	FM1308/11	23/03/2012	Danny Loh	Yeo Soon Fei	How Weng Fan	How Weng Fan	Danny Loh	Lisa Wong	1,200.00
2	FM1309/11	28/03/2012	Danny Loh	No signature	How Weng Fan	How Weng Fan	Danny Loh	Lisa Wong	29,400.00
3	FM1310/11	28/04/2012	Danny Loh	How Weng Fan	How Weng Fan	How Weng Fan	Sylvia Lim	Lisa Wong	29,400.00
4	FM1311/11	28/05/2012	Danny Loh	How Weng Fan	How Weng Fan	How Weng Fan	Sylvia Lim	Danny Loh	29,400.00
5	FM1312/11	28/06/2012	Danny Loh	How Weng Fan	How Weng Fan	How Weng Fan	Sylvia Lim	Danny Loh	29,400.00
6	FMSS1226	31/03/2012	How Weng Fan	How Weng Fan	How Weng Fan	How Weng Fan	Sylvia Lim	Danny Loh	72,288.17
7	FMSS1228	05/04/2012	How Weng Fan	Yeo Soon Fei	How Weng Fan	How Weng Fan	Sylvia Lim	Danny Loh	784.79
8	FMSS1231	30/04/2012	How Weng Fan	Ronley Ng	How Weng Fan	No approval	Sylvia Lim	Danny Loh	12,170.83
9	FMSS1230	30/04/2012	How Weng Fan	How Weng Fan	How Weng Fan	How Weng Fan	Sylvia Lim	Danny Loh	462,582.30
10	FMSS1232	30/04/2012	How Weng Fan	Yeo Soon Fei	How Weng Fan	How Weng Fan	Sylvia Lim	Danny Loh	72,288.17
11	FMSS1233	30/04/2012	How Weng Fan	Yeo Soon Fei	How Weng Fan	How Weng Fan	Sylvia Lim	Danny Loh	803.89
12	FMSS1237	30/04/2012	How Weng Fan	Ronley Ng	How Weng Fan	How Weng Fan	Sylvia Lim	Lisa Wong	1,830.37
13	FMSS1240	31/05/2012	How Weng Fan	Ronley Ng	How Weng Fan	How Weng Fan	Sylvia Lim	Danny Loh	462,582.30
14	FMSS1241	31/05/2012	How Weng Fan	Ronley Ng	How Weng Fan	How Weng Fan	Sylvia Lim	Danny Loh	5,586.25
15	FMSS1242	31/05/2012	How Weng Fan	Ronley Ng	How Weng Fan	How Weng Fan	Sylvia Lim	Danny Loh	33.05
16	FMSS1243	31/05/2012	How Weng Fan	How Weng Fan	How Weng Fan	No approval	Sylvia Lim	Danny Loh	72,326.69
17	FMSS1244	31/05/2012	How Weng Fan	How Weng Fan	How Weng Fan	How Weng Fan	Sylvia Lim	Lisa Wong	574.64
18	FMSS1239	25/05/2012	How Weng Fan	Ronley Ng	How Weng Fan	How Weng Fan	Sylvia Lim	Lisa Wong	5,665.08
19	FMSS1248	30/06/2012	How Weng Fan	How Weng Fan	How Weng Fan	How Weng Fan	Sylvia Lim	Danny Loh	462,582.30
20	FMSS1250	30/06/2012	How Weng Fan	How Weng Fan	How Weng Fan	How Weng Fan	Sylvia Lim	Danny Loh	72,490.94
21	FMSS1251	30/06/2012	How Weng Fan	How Weng Fan	How Weng Fan	How Weng Fan	Sylvia Lim	Danny Loh	590.64
22	FMSS1249	30/06/2012	How Weng Fan	Yeo Soon Fei	How Weng Fan	How Weng Fan	Sylvia Lim	Danny Loh	5,263.89
23	FMSS1225	31/03/2012	How Weng Fan	How Weng Fan	How Weng Fan	How Weng Fan	Sylvia Lim	Danny Loh	462,582.30
24	FMSS1280	30/09/2012	How Weng Fan	Yeo Soon Fei	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	1,931.82
25	FMSS1289	16/10/2012	How Weng Fan	Yeo Soon Fei	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	2,202.06
26	FMSS1323	31/01/2013	How Weng Fan	Yeo Soon Fei	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	1,741.05
27	CN0006 *	31/01/2013	How Weng Fan	Yeo Soon Fei	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	(1,627.15)
28	CN0005 *	30/10/2012	How Weng Fan	Yeo Soon Fei	Raymond Tan	How Weng Fan	Danny Loh	Png Eng Huat	(166,591.00)
29	FMSS1298	30/10/2012	How Weng Fan	Yeo Soon Fei	Raymond Tan	How Weng Fan	Danny Loh	Png Eng Huat	178,252.37
30	FMSS1269	12/09/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	91.29
31	FMSS1270	12/09/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	310.45
32	FMSS1271	12/09/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	422.06
33	FMSS1272	12/09/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	6,612.84
34	FMSS1278	20/09/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	18,440.62
35	FMSS1279	21/09/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	14,773.31
36	FMSS1273	31/08/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	469,200.89
37	FMSS1274	31/08/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	118,080.92
38	FMSS1277	31/08/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	1,197.92
39	FMSS1267	22/08/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	2,196.79
40	FMSS1268	22/08/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Raymond Tan	114.20
41	FMSS1281	27/09/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	229.71
42	FMSS1284	29/09/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	118,080.92
43	FMSS1283	29/09/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	469,200.89
44	FMSS1282	27/09/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	198.00
45	FMSS1264	21/08/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	26,516.99
46	FMSS1265	21/08/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	14,986.89
47	FMSS1266	21/08/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	12,103.29
48	FMSS1288	15/10/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Raymond Tan	8,267.14
49	FMSS1311	19/12/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	1,084.36

## Attachment 1 (cont)

S/N	Invoice No.	Date from source invoice	Approval signatories				Cheque signatories		Invoice amount (\$)
			Issuance of Invoice	Certification of work	Payment voucher	Cheque approval	Signatory 1	Signatory 2	
50	FMSS1312	19/12/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	78.60
51	FMSS1315	29/12/2012	How Weng Fan	Ronley Ng	Raymond Tan	No approval	Sylvia Lim	Danny Loh	152.69
52	FMSS1313	31/12/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	469,200.89
53	FMSS1314	31/12/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	118,080.92
54	FMSS 1320	24/01/2013	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	986.94
55	FMSS1325	31/01/2013	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	178.73
56	FMSS1326	31/01/2013	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	469,200.89
57	FMSS1327	31/01/2013	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	118,080.92
58	FMSS1319	31/12/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	1,176.73
59	FMSS1322	29/01/2013	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	3,139.93
60	FMSS1330	31/01/2013	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	1,521.01
61	FMSS1321	24/01/2013	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	2,211.82
62	FMSS1324	31/01/2013	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	1,537.55
63	FMSS1303	30/11/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	118,080.92
64	FMSS1302	30/11/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	469,200.89
65	FMSS1309	30/11/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	154.85
66	FMSS1308	30/11/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	1,596.07
67	FMSS1304	30/11/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	1,529.33
68	FMSS1310	06/12/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	179.76
69	FMSS1291	29/10/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Danny Loh	Png Eng Huat	2,512.03
70	FMSS1292	29/10/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Danny Loh	Png Eng Huat	687.86
71	FMSS1293	29/10/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Danny Loh	Png Eng Huat	9,355.16
72	FMSS1290	29/10/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Danny Loh	Png Eng Huat	349.03
73	FMSS1294	29/10/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Danny Loh	Png Eng Huat	10,950.20
74	FMSS1296	30/10/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Danny Loh	Png Eng Huat	469,200.89
75	FMSS1297	30/10/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Danny Loh	Png Eng Huat	118,080.92
76	FMSS1295	30/10/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Danny Loh	Png Eng Huat	334.19
77	FMSS1299	30/10/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Danny Loh	Png Eng Huat	1,627.15
78	FMSS1254	20/07/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	225.96
79	FMSS1255	20/07/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	5,804.75
80	FMSS1256	31/07/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	466,211.85
81	FMSS1257	31/07/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	118,080.92
82	FMSS1258	31/07/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	19,182.28
83	FMSS1259	31/07/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	4,232.87
84	FMSS1260	31/07/2012	How Weng Fan	Ronley Ng	Raymond Tan	How Weng Fan	Sylvia Lim	Danny Loh	12,643.12

Total: 84 6,605,614

Note: \* The nature of the document is that of credit notes.

**Outstanding invoices issued from the vendors for the work ordered by AHPETC and any other supporting documents relating to payment to the vendors for the Transactions**

**Attachment 2**

Invoice Batch Number	Document Number	Document Type	Name of vendor	Contract No.	Contract Value	Invoice Date	Payment Voucher Date	Cheque number	Cheque amount (\$)	Invoices issued from the vendors for the work ordered by AHPETC and any other supporting documents relating to payment to the vendors for the Transactions	Discussion with Mr Yeo on 5 November 2014	Outstanding (Y/N)?
71668	19727	PV	Vendor D	OT/0174/08	-55.85% adjustment to Schedule of Rates	To be provided by TC	26/03/2012	Cheque 0004190	27,048.73	To provide Invoice (AH-0100300) and Work Order (WO/00235/02/2012)	Mr Yeo is still trying to find this.	Y

**Legend**

PV Payment Voucher

**Outstanding delivery orders, job sheets, work reports, liquidated damages reports, photographs and/or any other supporting documents to show that work was completed for the Transactions**

**Attachment 3**

Invoice Batch Number	Document Number	Document Type	Name of vendor	Contract No.	Contract Value	Invoice No.	Line item amount	Invoice Date	Payment Voucher Date	Cheque number	Cheque amount (\$)	Delivery orders, jobsheets, work reports, liquidated damages reports, photographs and/or any other supporting documents to show that work was completed for the Transaction	Discussion with Mr Yeo on 5 November 2014	Outstanding (Y/N)?
84487	12010003	PW	Vendor E	HTC/W20T/92/0073	+15% adjustment to Schedule of Rates	1165/2012	13,351.44	30/11/2012	13/12/2012	Cheque 0030407	13,351.44	Unable to locate Job Sheet (Job Sheet Reference no.: NEE1101)	Mr Yeo is still trying to find this.	Y
85731	24328	PV	Vendor H	Unable to determine as we do not have the contract	Unable to determine as we do not have the contract and supporting documents indicating the hourly charge out rate for consultants.	12021253	980.83	14/12/2012	10/01/2013	Cheque 0030513	38,584.20	Unable to locate Job Sheet or documents of similar nature (no applicable reference point). To provide ICS report to sight enhancements made to system / User Acceptance Work Report / Checklist to show that the system has been implemented successfully (work performed)	According to Mr Yeo, there is no jobsheet to support the successful implementation of the system. How ever, he stated that there is a rubber stamp chop for the certification of works done which has been signed by Ms How. He further added that the TC would not make payment to the vendor if work has not been done.  (The invoice and quotation as well as work description to be done by Vendor H was handed to Pw C on 5 November 2014)	Y - to allow us to sight to the upgraded system / provide detailed report showing enhancement
85731	24329	PV					980.84							
85731	24330	PV					980.84							
75257	21359	PV	Vendor C	OT/0286A/12	Contract relates to the appointment of panel of consultants. Unable to determine project value as we do not have the letter of appointment for Vendor C for this transaction.	001/12	25,000.00	18/06/2012	18/06/2012	Cheque 0004591	25,428.00	Unable to locate Job Sheet or documents of similar nature (Reference point is based on invoice description; Proposed additions and alterations to existing Aljunied Hwang Town Council Office (Serangoon Office) on lot 11238L PT MK 18 at Block 147)	Mr Yeo is still trying to find this.	Y

**Legend**

PV Payment Voucher  
PW Work Order Invoices

Note: "Line Item" refers to payment information obtained from the general ledger

## Outstanding contracts, quotations, supplemental agreements, and variation orders for the Transactions

### Attachment 4

Invoice Batch Number	Document Number	Document Type	Name of vendor	Contract No.	Contract Value	Invoice No.	Line item amount	Invoice Date	Payment Voucher Date	Cheque number	Cheque amount (\$)	Contracts, quotations, supplemental agreements, and variation orders for the Transactions	Reference to Contract and extension letter for contract (where applicable) / Quotation obtained from invoice (this is to facilitate as a reference point to locate any documents relating to this transaction)	Chairman's Remarks	PwC's Responses
82303	12007420	PW	Vendor G	Unable to determine as we do not have the contract	Unable to determine as we do not have the contract	RD120725	419.11	22/10/2012	05/11/2012	Cheque 0030343	56,710.96	Contract to be provided by TC	Reference is based on invoice description: Location:  Lorong Ah Soo 138 Lorong Ah Soo 139 Hougang Street 11 156 Lorong Ah Soo 139 12-195	<p><b>17 November 2014</b> Contract (OT/266/12) was handed over to AGO on 26/06/2014 and was subsequently handed over to the PWC. Contract is for BRP-HG and SG divisions. Vendor G was asked to come in to help in Lor Ah Soo as the term contractors were stalling on several crucial works</p> <p><b>30 January 2015</b> PwC has now confirmed receipt of all requested contracts / quotations, except Vendor Hs contract enumerating the consultants' rates of payment. TC's recollection is that the rates are stated in documents provided to AGO / Pw C.</p>	<p><b>25 November 2014</b> Pw C confirmed that contract OT/266/12 has been taken over from AGO. From TC's response, it appears that the following invoices relate to work which are purportedly under the contract with the term contractor but was taken over by Vendor G due to certain "stalling" issues. Please provide supporting documents (i.e. email/minutes of meeting/written agreements), if any, on this arrangement.</p> <p>Pw C would also like to confirm with the TC if these line items pertain to Contract OT/266/12 as the answers provided to us were only specific to the vendor and not the line items.</p> <p><b>30 January 2015</b> Although Pw C has the contract (OT/266/12), our query was for TC to confirm that these line items pertain to that contract. Hence, these are still in the outstanding list.</p>
82303	12007421	PW				RD120724	1,633.31	22/10/2012	05/11/2012						
82303	12007422	PW				RD120725	220.26	22/10/2012	05/11/2012						
82303	12007423	PW				RD120744	24.41	22/10/2012	05/11/2012						

Note: "Line Item" refers to payment information obtained from the general ledger

## Attachment 4 (cont)

Invoice Batch Number	Document Number	Document Type	Name of vendor	Contract No.	Contract Value	Invoice No.	Line item amount	Invoice Date	Payment Voucher Date	Cheque number	Cheque amount (\$)	Contracts, quotations, supplemental agreements, and variation orders for the Transactions	Reference to Contract and extension letter for contract (where applicable) / Quotation obtained from invoice (this is to facilitate as a reference point to locate any documents relating to this transaction)	Chairman's Remarks	PwC's Responses
73529	20555	PV	Vendor A	Unable to determine as we do not have the contract	Unable to determine as we do not have the contract	1833/2011	3,550.00	07/05/2012	07/05/2012	Cheque 0004417	3,550.00	Contract / Quotation to be provided by TC	Reference is based on invoice description: Work order no.: WO/00098/01/2012. Location: Blk 209, Kovan Market, Lorong Ah Soo  (Noted in a Summary Note, this work was assigned to Vendor A due to a short lead time.)	<b>17 November 2014</b> Contract (OT/268/12) was handed over to AGO on 26/06/2014 and was subsequently handed over to the PwC. In this case the clause for standby plumbers was activated. Please see Clause 5.O of the Supplementary Specifications for details.  <b>30 January 2015</b> PwC has now confirmed receipt of all requested contracts / quotations, except Vendor H's contract enumerating the consultants' rates of payment. TC's recollection is that the rates are stated in documents provided to AGO / PwC.	<b>25 November 2014</b> This contract, OT/268/12, was handed over from the TC to PwC on 12 September 2014.  PwC would like to confirm with the TC if this line item pertains to Contract OT/268/12 as the answers provided to us were only specific to the vendor and not the line items. If this was confirmed, PwC has to return to TC's office to review Clause 5.O of the contract.  <b>30 January 2015</b> Although PwC has the contract (OT/268/12), our query was for the TC to confirm that this line item pertain to that contract. Hence, this is still in the outstanding list.
76338	21639	PV	Vendor B	Unable to determine as we do not have the contract	Unable to determine as we do not have the contract	1581/PB4	8,463.70	06/07/2012	06/07/2012	Cheque 0004826	8,463.70	Contract to be provided by TC	Reference is based on invoice description: Proposed upgrading to Serangoon North Neighbourhood Centre)	<b>17 November 2014</b> Contract (OT/176A/08) referred to is Vendor B's panel of consultants contract which CPG called. Used for appointment of Vendor B as consultants for the Serangoon NRP project The Serangoon NRP contract OT/256/11 was handed over to AGO on 13/06/2014.  <b>30 January 2015</b> PwC has now confirmed receipt of all requested contracts / quotations, except Vendor H's contract enumerating the consultants' rates of payment. TC's recollection is that the rates are stated in documents provided to AGO / PwC.	<b>25 November 2014</b> PwC confirmed that contract OT/256/11 has been taken over from AGO which we reviewed and would require a copy of OT/176A/08. We would appreciate it if the TC retrieve a copy for our review.  <b>30 January 2015</b> Although PwC has the contract (OT/256/11), our request was for a copy of the contract (OT/176A/08). Hence, this is still in the outstanding list.

Note: "Line Item" refers to payment information obtained from the general ledger

# Attachment 4 (cont)

Invoice Batch Number	Document Number	Document Type	Name of vendor	Contract No.	Contract Value	Invoice No.	Line item amount	Invoice Date	Payment Voucher Date	Cheque number	Cheque amount (\$)	Contracts, quotations, supplemental agreements, and variation orders for the Transactions	Reference to Contract and extension letter for contract (where applicable) / Quotation obtained from invoice (this is to facilitate as a reference point to locate any documents relating to this transaction)	Chairman's Remarks	PwC's Responses
85371	13000171	PW	Vendor F	Unable to determine as we do not have the contract	Unable to determine as we do not have the contract	87790	6,848.00	10/12/2012	03/01/2013	Cheque 0030503	31,591.75	Contract to be provided by TC	Reference is based on invoice description: Work order no.: 39652258. Supply & delivery of 250-litre refuse bins, black	<p><b>17 November 2014</b> Quotation (AHTC/QTN/2011/008) was handed over to AGO on 12/09/14.</p> <p><b>30 January 2015</b> PwC has now confirmed receipt of all requested contracts / quotations, except Vendor Hs contract enumerating the consultants' rates of payment. TC's recollection is that the rates are stated in documents provided to AGO / PwC.</p>	<p><b>25 November 2014</b> PwC confirmed that a quotation has been provided by AGO.</p> <p>PwC would like to confirm with the TC if these line items pertain to AHTC/QTN/2011/008 as the answers provided to us were only specific to the vendor and not the line items. If yes, we will review this quotation again against these line items.</p> <p><b>30 January 2015</b> Although PwC has the quotation, our request was for the TC to confirm that these line items pertain to that quotation. Hence, these are still in the outstanding list.</p>
85769	13000778	PW				87998	4,494.00	18/12/2012	10/01/2013			Contract to be provided by TC	Reference is based on invoice description: Work order no.: 39652869. Supply & delivery of polyethylene 0.7m3 refuse container, blue		
85769	13000780	PW				87999	4,494.00	18/12/2012	10/01/2013			Contract to be provided by TC	Reference is based on invoice description: Work order no.: 39652870. Supply & delivery of polyethylene 0.7m3 refuse container, blue		
83786	12009359	PW				87200	428.00	12/11/2012	04/12/2012	Cheque 0030439	3,638.00	Contract to be provided by TC	Reference is based on invoice description: Work order no.: 39650419. Supply & delivery of 250L Refuse Bins, Black		
83786	12009360	PW				87201	642.00	12/11/2012	04/12/2012			Contract to be provided by TC	Reference is based on invoice description: Work order no.: 39650420. Supply & delivery of 250L Refuse Bins, Black		
83786	12009361	PW				87202	1,070.00	12/11/2012	04/12/2012			Contract to be provided by TC	Reference is based on invoice description: Work order no.: 39650421. Supply & delivery of 250L Refuse Bins, Black		
83786	12009364	PW				87204	642.00	12/11/2012	04/12/2012			Contract to be provided by TC	Reference is based on invoice description: Work order no.: 39650424. Supply & delivery of 250L Refuse Bins, Black		
83893	12009494	PW				87203	856.00	12/11/2012	04/12/2012			Contract to be provided by TC	Reference is based on invoice description: Work order no.: 39650423. Supply & delivery of 250L Refuse Bins, Black		
75258	21376	PV				81776	2,247.00	18/06/2012	18/06/2012	Cheque 0004592	2,247.00	Contract to be provided by TC	Reference is based on invoice description: Invoice no. 81776. Supply & delivery of 85L Standing Litter Bins, green		

Note: "Line Item" refers to payment information obtained from the general ledger

## Attachment 4 (cont)

Invoice Batch Number	Document Number	Document Type	Name of vendor	Contract No.	Contract Value	Invoice No.	Line item amount	Invoice Date	Payment Voucher Date	Cheque number	Cheque amount (\$)	Contracts, quotations, supplemental agreements, and variation orders for the Transactions	Reference to Contract and extension letter for contract (where applicable) / Quotation obtained from invoice (this is to facilitate as a reference point to locate any documents relating to this transaction)	Chairman's Remarks	PwC's Responses
76338	21640	PV	Vendor H	Unable to determine as we do not have the contract	Unable to determine as we do not have the contract	12020602	42,639.50	06/07/2012	06/07/2012	Cheque 0004833	42,639.50	Contract to be provided by TC	No applicable reference point.	<b>17 November 2014</b> Need more information on this request  <b>30 January 2015</b> PwC has now confirmed receipt of all requested contracts / quotations, except Vendor H's contract enumerating the consultants' rates of payment. TC's recollection is that the rates are stated in documents provided to AGO / PwC.	<b>25 November 2014</b> PwC is requesting for the IT agreement which shows the hourly agreed rates and out of pocket expenses for consultants.  <b>30 January 2015</b> We noted earlier documents provided to AGO / PwC were timesheets, which included the hours spent, description of the work performed and total value of the work, and these formed the basis of the invoice. However, we wanted to validate the hourly rates for the consultants, hence, we requested for the contract made with the vendor.
85731	24324	PV				12021334	9,694.20	28/12/2012	10/01/2013	Cheque 0030513	38,584.20	Contract to be provided by TC	Reference is based on invoice description: Billing for consulting services performed by the IT consultants and 13 transportation trips.		
85731	24328	PV	Vendor H	Unable to determine as we do not have the contract	Unable to determine as we do not have the contract	12021253	980.83	14/12/2012	10/01/2013	Cheque 0030513	38,584.20	Contract to be provided by TC	No applicable reference point.	<b>17 November 2014</b> All other Vendor H's Contracts were handed over to Delia of PwC on 12/09/2014  <b>30 January 2015</b> PwC has now confirmed receipt of all requested contracts / quotations, except Vendor H's contract enumerating the consultants' rates of payment. TC's recollection is that the rates are stated in documents provided to AGO / PwC.	<b>25 November 2014</b> PwC received the following documents: 1) AHTC/QTN/2012/195 2) AHTC/QTN/2012/194 3) AHTC/QTN/2011/027  a) PwC would like to confirm with the TC that these quotations are taken as contracts entered into with Vendor H. b) If so, are these the complete set of contracts with Vendor H? Please provide us with the remaining ones, if any.
85731	24329	PV					980.84								<b>30 January 2015</b> Although PwC has the quotations, we are waiting for the TC to confirm that these quotations are taken as contracts entered into with Vendor H and if there are other quotations pertaining to the vendor. Hence, these line items are still in the outstanding list.
85731	24330	PV					980.84								

Note: "Line Item" refers to payment information obtained from the general ledger



## Attachment 4 (cont)

Invoice Batch Number	Document Number	Document Type	Name of vendor	Contract No.	Contract Value	Invoice No.	Line item amount	Invoice Date	Payment Voucher Date	Cheque number	Cheque amount (\$)	Contracts, quotations, supplemental agreements, and variation orders for the Transactions	Reference to Contract and extension letter for contract (where applicable) / Quotation obtained from invoice (this is to facilitate as a reference point to locate any documents relating to this transaction)	Chairman's Remarks	PwC's Responses
85418	13000198	PW	Vendor H	Unable to determine as we do not have the contract	Unable to determine as we do not have the contract	12021300	23,005.00	26/12/2012	04/01/2013	Cheque 0030513	38,584.20	Contract to be provided by TC	Reference is based on invoice description: Vendor H Operation Support Service (OSS) Maintenance contract for period 1 Jan'13 to 31 Dec'13. (Ref: QTNA/HTC/20121212-02)	<p><b>17 November 2014</b> Handed to Pw C on 12/09/2014.</p> <p><b>30 January 2015</b> Pw C has now confirmed receipt of all requested contracts / quotations, except Vendor Hs contract enumerating the consultants' rates of payment. TC's recollection is that the rates are stated in documents provided to AGO / Pw C.</p>	<p><b>25 November 2014</b> Pw C has sighted to "Notice of Renewal/Termination Form" of the OSS Maintenance Contract and the quotation AHTC/QTN/2012/194 for the waiver of quotation for tender on the OSS Support Maintenance Contract Renewal for Year 2013.</p> <p><b>30 January 2015</b> Although Pw C has sighted to the "Notice of Renewal/Termination Form", our request was for the TC to confirm that this is taken as the Maintenance contract entered into with Vendor H. Hence, this line item is still in the outstanding list.</p>

### Legend

PV Payment Voucher  
PW Work Order Invoices

## Outstanding unsuccessful quotations/tender documents for the Transactions

### Attachment 5

This attachment has been removed based on TC's comments that they do not have unsuccessful tenderer documents for contracts won by Citicon Construction Pte Ltd, RDE Construction Pte Ltd and Tongying Construction Pte Ltd; while the unsuccessful tenderer documents for contract won by Tang's Engineering Pte Ltd have been discarded.

Note: "Line Item" refers to payment information obtained from the general ledger



**Outstanding tender evaluation reports, minutes of meeting, internal notes, internal and external correspondence (emails, letters or otherwise) and any other documents relating to: (i) the process leading to the award of the tender / contract; and (ii) evidencing the deliberation / evaluation of the award of tender / contract, waiver of quotation, disclosure of interest or are otherwise related to approval for the Transactions (including, but not limited to, related party transactions)**

#### Attachment 6

The list of outstanding items previously set out in this attachment has been removed based on TC's comments that they only took over the term contracts for Citicon Construction Pte Ltd, FM Solutions & Integrated Services and RDE Construction Pte Ltd and there are no other documents available. TC has also indicated on 30 January 2015 that they have provided all documents in respect of FM Solutions & Services Pte Ltd ("FMSS") and Tang's Engineering Pte Ltd. In respect of FMSS, the initial request made is as follows:

Invoice Batch Number	Document Number	Document Type	Name of vendor	Contract No.	Contract Value	Invoice no.	Line item amount	Invoice Date	Payment Voucher Date	Cheque number	Cheque amount (\$)	Tender evaluation reports, minutes of meetings, internal notes, internal and external correspondence (emails, letters or otherwise) and any other documents relating to: (i) the process leading to the award of the tender / contract; and (ii) evidencing the deliberation / evaluation of the award of tender / contract, waiver of quotation, disclosure of interest or are otherwise related to approval for the Transactions (including, but not limited to, related party transactions)	Chairman's Remarks on 17 November 2014	PwC's Responses on 25 November 2014
78593	22361	PV	FM SOLUTIONS & SERVICES PTE LTD	OT/0264/12	Lump sum price of \$16,752,314	FMSS1256	77,701.98	18/08/2012	18/08/2012	Cheque 0029495	626,381.75	TC to provide emails and/or minutes of meeting and/or any other written documentation on the evaluation for awarding contracts (including disclosure of interest and relationships and addressing how to manage transactions relating to related parties) to FM Solutions & Services Pte Ltd, including any communication with other potential vendors/bidders, if any.	Chairman did not provide a response on 17 November 2014	Please confirm if the TC is still looking for these documents or there is no documents to be provided? Please provide PwC with the relevant documents.

#### Legend

PV Payment Voucher

In respect of FMSS, we have asked for emails and any internal notes and correspondences, including emails etc. (see header of table above), which may shed light on: (i) the process leading to the award of tenders/contracts; and (ii) evidencing the deliberation / evaluation of the award of tenders/contracts, waiver of quotations, disclosure of interest or are otherwise related to approval for transactions chosen. The TC has replied that in respect of FMSS (invoice batch 78593) that "All documents e.g. minutes of evaluation meeting, TC meeting, RSM Ethos evaluation report, tender documents etc. have been given to PwC". Such documents provided do not include any internal notes, correspondences and e-mails etc.

Note: "Line Item" refers to payment information obtained from the general ledger

## Attachment 7

General Ledgers								Documents to be located	Comments (5 November 2014)	Outstanding? (Y/N)
S/N	Vendor name	Document No.	Document Type	Invoice Batch No.	Invoice Date	GL date	Amount			
1	Vendor A	12005035	PW	79807	11/09/2012	13/09/2012	30,000.00	Payment voucher	Mr Yeo mentioned that he's still trying to find this.	Y

### List of documents not located on 5 November 2014

1	Vendor I	12010176	PW	84691	07/12/2012	18/12/2012	445.84	Invoice (No. 2051/10/2012) dated 07/12/2012	This document is an addition to the above list. Pw C tried to find it on 5 November, however it was not in the "C&C" file, where it was previously kept. Pw C would like to request Mr Yeo to help locate this document.	Y
2	Vendor I	12010182	PW	84691	07/12/2012	18/12/2012	445.84	Invoice (No. 2288/11/2012) dated 07/12/2012	This document is an addition to the above list. Pw C tried to find it on 5 November, however it was not in the "C&C" file, where it was previously kept. Pw C would like to request Mr Yeo to help locate this document.	Y
3	Vendor J	12002008	PW	76512	05/07/2012	09/07/2012	1,252.53	1. Written Instructions (No. 17316) dated 12/08/2012 2. Work Order (No. 39644232) dated 03/07/2012 3. Invoice (No. 11A-J-957) dated 05/07/2012 4. Jobsheet (No. 706) dated 12/03/2012	This document is an addition to the above list. Pw C tried to find it on 5 November, but was unable to locate it. Pw C would like to request Mr Yeo to help locate this document.	Y

Note: "Line Item" refers to payment information obtained from the general ledger