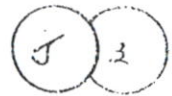


Appendix W



Client *The Grafton Construction Co Ltd*

Heading *Journal*

Client's year-end *31.5.92*

Audit visit Interim/ Final, etc *Final*

<i>Edward, Mullen & O'Brien</i>	✓	<i>345,871.78</i>	
<i>booney Murray</i>	✓		<i>345,871.78</i>
<i>Funds transferred to G.S.O.B.</i>			
<i>D.I.R.T.</i>	✓	<i>15,600.00</i>	
<i>Interest receivable</i>	✓	<i>14,207.00</i>	<i>15,600.00</i>
<i>Provision for Deposit Interest Retention Tax</i>			<i>14,207.00</i>
AUDIT ADJUSTMENTS			
<i>Enhancement Expenditure</i>	✓	<i>20,000.00</i>	
	✓	<i>10,000.00</i>	
<i>Travel - subsistence on Petty Cash</i>	✓	<i>2,600.61</i>	
<i>Indirects (on services)</i>	✓	<i>3,404.96</i>	
<i>Audrey (charges)</i>	✓	<i>312.50</i>	
<i>Joseph Murphy Structural Engineers Ltd</i>	✓		<i>38,362.07</i>
<i>Expenses etc paid by JMSE on behalf of Grafton</i>			
<i>Management Charge</i>		<i>12,000.00</i>	
<i>JMSE</i>			<i>12,000.00</i>
<i>Management Charge for year</i>			
<i>Sundry costs</i>		<i>2,810.35</i>	
<i>JMSE</i>			<i>2,810.35</i>
<i>Petty Cash Expenditure incurred by JMSE re Reliable Construction</i>			
<i>Tajors Holdings Limited</i>		<i>182,176.40</i>	
<i>booney Murray</i>			<i>182,176.40</i>
<i>Funds transferred</i>			

