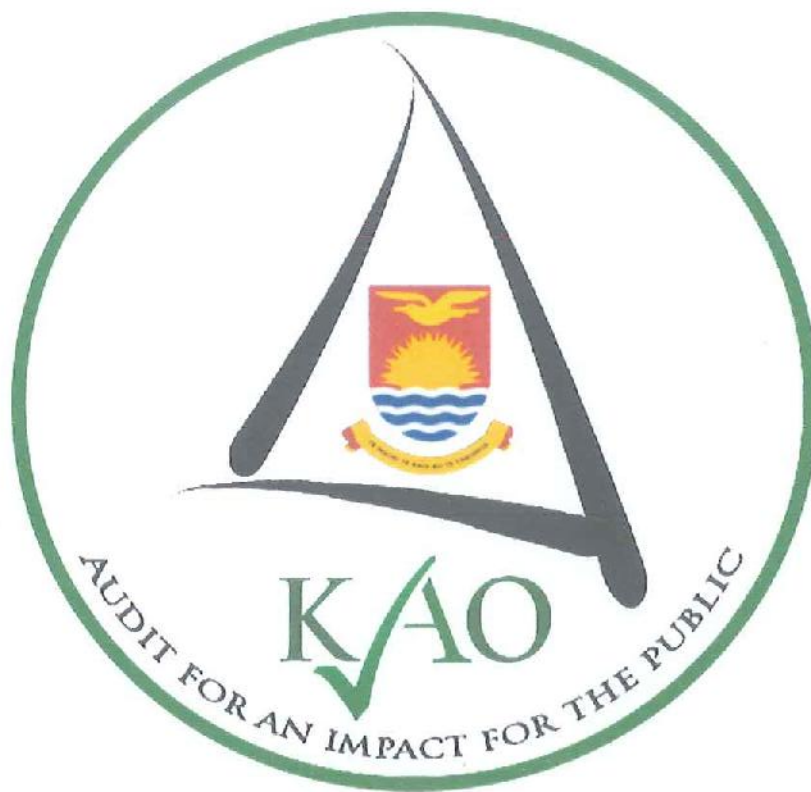


REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF



TAMANA ISLAND COUNCIL
For the Year Ended 31st December 2018

Kiribati Audit Office
SEPTEMBER 2020

KIRIBATI AUDIT OFFICE



P.O BOX 63
Bairiki, Tarawa
Kiribati

Tel: (686)75021118
Fax: (686)75021250
Email: infor@knao.gov.ki

Audit for an impact for the public

INDEPENDENT AUDITOR'S REPORT

REPORT ON THE AUDIT OF TAMANA ISLAND COUNCIL' FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2018

Disclaimer of Opinion

I was engaged to audit the Financial Statements of Tamana Island Council for the year ended 31st December 2018 in accordance with section 114 (2) of the Constitution, Part VII, Sec 42(4) of the Public Finances (Control and Audit) 1981, Part III, Sec 22(1) of the Kiribati Audit Act, 2017 and sections 67 & 69 of the Local Government Act 1984. The Financial Statements of Tamana Island Council for the year ended 31st December 2018 comprised of the followings:

- Profit and Loss Statement
- Balance Sheet
- Accumulative Trial Balance
- Below the Line Account

I do not express an opinion on the accompanying financial statements of Tamana Island Council. Because of the significance of the matters described in the *Basis for Disclaimer of Opinion* section of our report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an Opinion on the financial statement of Tamana Island Council for the year ending 31st December 2018.

Basis for Disclaimer of Opinion

I was unable to satisfy myself as to the following balances reported in Tamana Island Council' profit and loss, balance sheet as at 31st December 2018 due to the followings:

Accounts Receivables

- Total Account Receivables balance of \$148,048.22 reported in Tamana Island Council Balance Sheet is overstated by \$27,819.03 (Deposit). The \$27,819.03 deposit from members should be a liability and not an asset.
- Remaining Account Receivables balance of \$120,229.19 (\$148,048.22 - \$27,819.03) comprises of Loans, Advances, Losses, and Imprests, cannot be sufficiently substantiated without subsidiary records.

Equity

- Total Equity of \$107,899.88 reported on Tamana Island Council Balance Sheet for the year ended 31st December 2018 cannot be substantiated.

Accounts Payables

- The Account Payables balance of \$102,081.24 reported in Tamana Island Council Balance Sheet cannot be sufficiently substantiated without subsidiary records.

I have conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAI). My responsibilities under those standards are described in the Auditor's Responsibilities paragraph of my report. I am independent of Tamana Island Council in accordance with the Ethical requirements that are relevant to my audit of the financial statements of the Island Council and I have fulfilled my other responsibilities in accordance with these requirements.

Report on Other Legal and Regulatory Requirements

My office confirmed that the following practises by Tamana Island Council had contradicted important provisions of Public Finance Control and Audit Ordinance and Local Government Financial Instruction (LGFI).

- Tamana Island Council spend \$15,799.15 beyond approved Estimate as at 31 December 2018, without Virement warrant nor Special Warrant approved by the Minister of Internal Affairs. *Sections 157-165 of XIV Estimates refers.*
- Lack of Proper maintenance for the following records: Attendance records, Votebook, Vote Ledger, Stores Ledger, Receipts Register and Arrears of Revenue represented departure from the following sections of LGFI:
 - Part II: Receipts: Receipt Books maintenance sections 7-18
 - Part II: Receipts: section 22 Arrears of Revenues
 - Part III: Control of Expenditure section 49: Vote Book
 - Part XIII: Supervision, Control and Custody, section 142 (e)

Island Councillors, Island Council Clerk and Minister for Internal Affairs' responsibilities for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Generally Accepted Accounting Practices in Kiribati, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern

and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor General's responsibilities for the audit of the financial statements of Tamana Island Council

My responsibility is to conduct an audit of Tamana Island Council's financial statements in accordance with International Standards on Auditing and to express an independent opinion on these Financial Statements and reporting that opinion to the Speaker of Parliament as required under section 68 of Local Government Act 1984. However, because of the matters described in the *Basis for Disclaimer of Opinion* section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

I am independent of the Island Council in accordance with ethical requirements that are relevant to my audit of the financial statements in Kiribati and I have fulfilled my other ethical responsibilities in accordance with these requirements.

Communication with those charged with governance

I communicate with the Island Councillors and Ministry of Internal Affairs regarding, amongst other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identified during my audit.



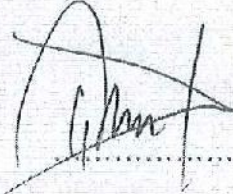
Eriati Manaima
Auditor General
Kiribati Audit Office
31.08.2020

TAMANA ISLAND COUNCIL

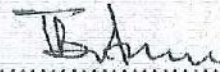
The following certify that the attached statements (revealing a Surplus Account Balance \$ 112,783.67) for the year ended 31st December 2018 is correct.

Signed by:

Clerk

A handwritten signature in black ink, appearing to be 'C. Smith', written over a dotted line.

Mayor

A handwritten signature in black ink, appearing to be 'B. Smith', written over a dotted line.

Secretary

A handwritten signature in blue ink, appearing to be 'J. Smith', written over a dotted line.

Tamana Island Council
Profit and Loss Statement
For the Period 01/01/18 to 31/12/18

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
Revenue					
	1100	Angabwai			
	1103	Angabwai n rabwata	1,737.00		
	1104	Roon te kiba	2,666.00		
	1105	Roon te nako nte kaibuke	0.00		
	1107	Copra Commission	0.00		
				4,403.00	
	1200	Raititenti			
	1201	Motoka/Rebwerebwe	1,843.40		
	1202	Beebwa ni kabubuti	740.50		
	1203	Bwalika	461.00		
	1204	Kamea	366.00		
	1205	Titooa (Retail/Wholesale/Manuf	1,000.00		
	1207	Kakukurei (DJ Hire)	140.00		
	1211	Karikirake aika a nakonako (Ha	700.00		
	1212	Taabo ni bwaa (Retail/Wholesal	1,147.50		
	1213	Botaki aika tauaki mwila	200.00		
	1214	Karikirake man te burawa (Bake	205.00		
	1215	Karikirake aika uarereke	410.00		
	1217	Taibora ni kamwarake (Stalls)	40.00		
	1219	Kaa/Rebwerebwe aika tatango	350.00		
	1226	Katangomwane	0.00		
	1227	Kobonakoan te ika	60.00		
	1237	Bobwai man te Kaibuke (Float)	2,555.00		
	1241	Nangkona	255.00		
				10,473.40	
	1300	Mane Buoka			
	1301	Buoka man te tautaeaka	80,145.11		

Tamana Island Council
Profit and Loss Statement
For the Period 01/01/18 to 31/12/18

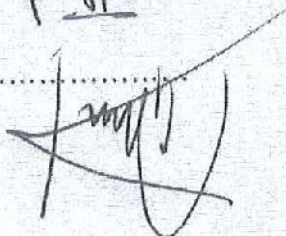
Account	Allocation	Description	Amount \$	Block Total \$	Total \$
Revenue					
	1100	Angabwai			
	1103	Angabwai n rabwata	1,737.00		
	1104	Roon te kiba	2,666.00		
	1105	Roon te nako nte kaibuke	0.00		
	1107	Copra Commission	0.00		
				4,403.00	
	1200	Raifienti			
	1201	Motoka/Rebwerebwe	1,843.40		
	1202	Beebwa ni kabubuti	740.50		
	1203	Bwatika	461.00		
	1204	Kamea	366.00		
	1205	Titooa (Retail/Wholesale/Manuf	1,000.00		
	1207	Kakukurei (DJ Hire)	140.00		
	1211	Karikirake aika a nakonako (Ha	700.00		
	1212	Taabo ni bwaa (Retail/Wholesale	1,147.50		
	1213	Botaki aika tauaki mwia	200.00		
	1214	Karikirake man te burawa (Bake	205.00		
	1215	Karikirake aika uarereke	410.00		
	1217	Taibora ni kamwarake (Stalls)	40.00		
	1219	Kaa/Rebwerebwe aika tatango	350.00		
	1226	Katangomwane	0.00		
	1227	Kobonakoan te ika	60.00		
	1237	Bobwai man te Kaibuke (Float)	2,555.00		
	1241	Nangkona	255.00		
				10,473.40	
	1300	Mane Buoka			
	1301	Buoka man te tautaeka	80,145.11		

TAMANA ISLAND COUNCIL

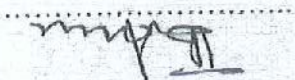
The following certify that the attached statements (revealing a Surplus Account Balance \$ 112,783.67) for the year ended 31st December 2018 is correct.

Signed by:

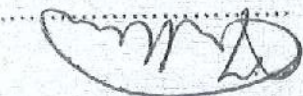
Clerk



Mayor



Secretary



Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1302	Buoka man te Postal	800.00		
	1303	Onobwaiian autin tautaeka	6,575.59		
	1306	Te buoka ibukin baoria alaein te	8,000.00		
	1307	Te buoka ibukin kaitiakan te taa	0.00		
				95,520.70	
	1400	Rakan karinimwane			
	1401	Rakan boki ni mwane/IBD	0.00		
	1402	Rakan katangomwane	1,168.35		
				1,168.35	
	1500	Waaki ni lokinibwai			
	1501	Kabonakoan bwaai/spare parts	1,073.50		
	1504	Roon auti ni maeka	1,323.00		
	1505	Roon fikum n te auti ni lrua	6,473.20		
	1506	Tangoan te kaa/lurakita/tipper	20,492.00		
	1506a	School truck	0.00		
	1507	Kabonakoan te bwaa	0.00		
	1508	Tangoan bwaai ni mwakuri/mix	230.00		
	1509	Tangoan te rebwerebwe	843.00		
	1510	Tangoan te mwaneaba/autin t	145.00		
	1511	Internet	23,052.00		
	1520	Workshop charges	504.50		
	1521	Tuua Beeki/Kamea	510.00		
	1522	Katangomwane	22,637.32		
	1527	Bwain Kiribati	0.00		
	1534	Komitin nte tareboon	0.00		
	1539	Women Center	600.30		
	1541	Karikirake aika uarereke	517.00		
				78,400.82	
	1600	Mane tabeua			
	1601	Mwane n raka	135.26		
	1602	Tuua n te bowi/Boon te bowi	330.00		
				465.26	

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1700	Karali mwane			
	1701	Kaintabwi	4,833.15		
				4,833.15	
					195,264.68

Expenditure

2100 Bwakabwai

2102	Kauntira	19,500.00
2103	Kauoman ni Kiraaka	2,788.76
2104	Kauoman n lia mwane	2,694.90
2106	Tia taibi	2,416.96
2108	Kabenta	2,302.53
2109	Turaiwa	7,529.34
2112	Kaubure	7,432.81
2113	Neeti ni kaawa	4,214.34
2114	Sanitarian	2,509.78
2115	Youth Worker	2,602.86
2119	Mwakaeneke	2,509.78
2120	Tiibi mwakaeneke	2,602.86
2121	Metintia	2,416.96
2123	Women's Trainer	2,602.86
2127	Tia tararuaa te auli ni irua	1,404.78
2130	Tia mwakuri n te kawai	0.00
2133	Tia mwakuri ma reeta/ Tia Uaer	2,416.96
2135	Taan reireiniia ataei	2,809.56
2148	Uatiman	2,416.96
2149	Librarian	1,404.78
2152	IT	2,602.86

77,180.64

2200 Arauenti

2201	Arauenti Kauntira	2,330.00
2202	Kaniwangan te Mayor & Te Kau	140.00
2203	Incentive Allowance	8,280.00

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2204	Booia reibwa	0.00		
	2205	Mwakuri n tangoaki	0.00		
	2206	Aoataim	0.00		
	2207	JSS/Primary Sch Committee	1,555.00		
	2208	IDC	340.00		
	2209	Boneti(Bareka/Boiraa)	510.00		
	2210	Bonhomwi	20.00		
	2211	Mwengabuaka	280.00		
	2220	Komelen Kamwengaraai	1,184.10		
	2221	Komelen tararuan te karekemw	1,100.00		
				15,739.10	
	2300	Kabutan te waaki			
	2301	Bao ni mwamwananga	784.00		
	2302	Riitin aaba	-2,085.90		
	2303	Bwai ni mwakuri	1,349.35		
	2308	Buraeki/Kaboraoi	0.00		
	2311	Kabomwi ni kai n amwarake	0.00		
	2312	Rinerine	0.00		
	2313	Kainaomata	925.00		
	2315	Buokai bootaki	550.00		
	2318	Roon te bowi	0.00		
	2319	Tareboon/Uaereti/Reeta	345.70		
	2320	Dog/Pig control	40.00		
	2322	Kairuaa	392.90		
	2326	Bwain te aobiti	682.60		
	2332	Support to Eldery Fund Distributi	580.00		
	2333	Support to Copra Monitoring tra	20.00		
				3,583.65	
	2400	Onobwai			
	2402	Aobiti	0.00		
	2403	Auti ni maeka	5,275.10		
	2404	Katamaroaaan auti ni lrua	2,674.35		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2408	Kaa/Rebwerebwe	1,768.40		
	2408a	School truck	0.00		
	2410	Kawai/Kotiwei/bono	900.00		
				10,617.85	
	2500	Karikirake (Funded)			
	2502	Booia reibwa	0.00		
				0.00	
	2600	Karikirake (unfunded)			
	2605	Booia reibwa	0.00		
	2606	Bwain mwakuri	80.00		
				80.00	
	2700	Iokinibwai			
	2701	Amwarake/mooi ibukia Irua	1,060.95		
	2702	Bwaan booti/kaa/intin	14,125.50		
	2702a	0	0.00		
	2703	Internet	13,716.65		
	2709	Katangomwane	20,600.00		
	2711	Bwain Kiribati	20.35		
	2718	WIW Materials	276.90		
	2719	Preschool	121.45		
				49,921.80	
	2800	Karaii mwane			
	2801	Kaintabwi	6,475.85		
	2802	School trucks birimwane	0.00		
	2803	Onobwaian autin tautaeka	22,782.00		
	2804	Birimwane nakon KILGA	1,000.00		
	2806	Te buoka ibukin school trucks	3,000.00		
	2806a	Tebwakabwai ao te overtime	0.00		
	2806b	Bwaan taian school trucks	0.00		
				33,257.85	
					190,380.89
Net Profit/Loss					4,883.79

Tamana Island Council

Balance Sheet

as at 31/12/18

	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank		65,298.13		
Cash on Hand		1518.56		
Account Receivable	1	148,048.22	214,864.91	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				214,864.91
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	2	102,081.24	102,081.24	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				102,081.24
Net Asset				112,783.67
Equity				
Current Year Earning			4,883.79	
Historical Balancing			107,899.88	
Total Equity				112,783.67

TAMANA ISLAND COUNCIL ACUMMULATIVE TRIAL BALANCE

AS AT DECEMBER 2018

Code	Details	Estimates	Debit	Credit
Surplus brought forward - 01-01-18				107,899.88
1100	ANGABWAI			
1103	Angabwai n rabwata	1,840.00		1,737.00
1104	Roon te kiba	2,232.00		2,666.00
1105	Roon te nako nte kaibuke	168.00	0.00	
1107	Copra Commission	0.00	0.00	
1200	RAITIENTI			
1201	Motoka/Rebwerebwe	1,500.00		1,843.40
1202	Beebwa ni kabubuti	510.00		722.50
1203	Bwatika	1,620.00		479.00
1204	Kamea	100.00		366.00
1205	Titooa (Retail/Wholesale/Manufacturer)	1,000.00		1,000.00
1207	Kakukurei (DJ Hire)	100.00		140.00
1211	Karikirake aika a nakonako (Hawker)	690.00		700.00
1212	Taabo ni bwaa (Retail/Wholesale)	750.00		1,147.50
1213	Botaki aika tauaki mwiiia	280.00		200.00
1214	Karikirake man te burawa (Bakery)	150.00		205.00
1215	Karikirake aika uarereke	260.00		410.00
1217	Taibora ni kamwarake (Stalls)	128.00		40.00
1219	Kaa/Rebwerebwe aika tatangoaki	350.00		350.00
1226	Katangomwane	0.00	0.00	
1227	Kobonakoan te ika	120.00		60.00
1237	Bobwai man te Kaibuke (Float)	2,080.00		2,555.00
1241	Nangkona	410.00		255.00
1300	MWANE NI BUOKA			
1301	Buoka man te tautaeka	66,490.00		80,145.11
1302	Buoka man te Postal	800.00		800.00
1303	Onobwaiian autin tautaeka	9,872.00		6,575.59
1306	Te buoka ibukin baoia ataein te reirei	8,000.00		8,000.00
1307	Te buoka ibukin kaitiakan te taarau nte KPF	0.00	0.00	
1400	BAKAO			
1401	Rakan boki ni mwane/IBD	0.00	0.00	
1402	Rakan katangomwane	1,460.00		1,168.35
1500	WAAKI NI KARIKIRAKE			
1501	Kabonakoan bwaai/spare parts	1,600.00		1,073.50
1504	Roon auti ni maeka	1,536.00		1,323.00
1505	Roon tikum n te auti ni Irua	8,000.00		6,473.20
1506	Tangoan te kaa/turakita/tipper truck/backhoe	18,500.00		20,492.00
1506a	School truck	5,000.00	0.00	
1507	Kabonakoan te bwaa	0.00	0.00	
1508	Tangoan bwaai ni mwakuri/mixer/intin/chainsaw	410.00		230.00
1509	Tangoan te rebwerebwe	800.00		843.00
1510	Tangoan te mwaneaba/autin te Kauntira	1,308.00		145.00
1511	Internet	6,000.00		23,052.00
1520	Workshop charges	600.00		504.50
1521	Tuua Beeki/Kamea	600.00		510.00

1522	Katangomwane	20,600.00		22,637.32
1527	Bwain Kiribati	150.00	0.00	
1534	Komitin nte tareboon	294.00	0.00	
1539	Women Center	600.00		600.30
1541	Karikirake aika uarereke	560.00		517.00
1600	MWANE TABEUA			
1601	Mwane n raka	3,000.00		135.26
1602	Tuua n te bowi/Boon te bowi	200.00		330.00
1700	KARAI MWANE			
1701	Kaintabwi	4,355.00		4,833.15
2100	Bwakabwai			
2102	Kauntira	21,082.00	19,500.00	
2103	Kauoman ni Kiraaka	2,789.00	2,788.76	
2104	Kauoman n tia mwane	2,695.00	2,694.90	
2106	Tia taibi	2,417.00	2,416.96	
2108	Kabenta	2,603.00	2,302.53	
2109	Turaiwa	7,529.00	7,529.34	
2112	Kaubure	7,529.00	7,432.81	
2113	Neeti ni kaawa	4,215.00	4,214.34	
2114	Sanitarian	2,510.00	2,509.78	
2115	Youth Worker	2,603.00	2,602.86	
2119	Mwakaeneke	2,510.00	2,509.78	
2120	Tiibi mwakaeneke	2,603.00	2,602.86	
2121	Metintia	2,417.00	2,416.96	
2123	Women's Trainer	2,603.00	2,602.86	
2127	Tia tararuaa te auti ni irua	1,405.00	1,404.78	
2130	Tia mwakuri n te kawai	0.00		0.00
2133	Tia mwakuri ma recta/ Tia Uaereti	2,417.00	2,416.96	
2135	Taan reireiniia ataei	2,810.00	2,809.56	
2148	Uatiman	2,417.00	2,416.96	
2149	Librarian	1,405.00	1,404.78	
2152	IT	2,603.00	2,602.86	
2200	ARAUENTI			
2201	Arauenti Kauntira	2,125.00	2,330.00	
2202	Kaniwangan te Mayor & Te Kauoman Mayor	0.00	140.00	
2203	Incentive Allowance	8,280.00	8,280.00	
2204	Booia reibwa	144.00		0.00
2205	Mwakuri n tangoaki	120.00		0.00
2206	Aoataim	0.00		0.00
2207	JSS/Primary Sch Committee	1,740.00	1,555.00	
2208	IDC	495.00	340.00	
2209	Boneti(Bareka/Boiraa)	480.00	510.00	
2210	Bonomwi	190.00	20.00	
2211	Mwengabuaka	280.00	280.00	
2220	Kometen Kamwengaraoi	870.00	1,184.10	
2221	Kometen tararuan te karekemwane	1,100.00	1,100.00	
2300	KABUTAN TE WAAKI			
2301	Bao ni mwamwananga	720.00	784.00	

2302	Riitin aaba	695.00		2,085.90
2303	Bwai ni mwakuri	600.00	1,349.35	
2308	Buraeki/Kaboraoi	50.00		0.00
2311	Kabomwi ni kai n amwarake	100.00		0.00
2312	Rinerine	100.00		0.00
2313	Kainaomata	800.00	925.00	
2315	Buokai bootaki	604.00	550.00	
2318	Roon te bowi	100.00		0.00
2319	Tareboon/Uaereti/Reeta	250.00	345.70	
2320	Dog/Pig control	100.00	40.00	
2322	Kairuaa	200.00	392.90	
2326	Bwain te aobiti	1,012.00	682.60	
2332	Support to Eldery Fund Distribution	600.00	580.00	
2333	Support to Copra Monitoring transport	0.00	20.00	
2400	ONOBWAI			
2402	Aobiti	500.00		0.00
2403	Auti ni maeka	4,800.00	5,275.10	
2404	Katamaroan auti ni Irua	1,600.00	2,674.35	
2408	Kaa/Rebwerebwe	300.00	1,768.40	
2408a	School truck	1,000.00		0.00
2410	Kawai/Kotiwei/bono	900.00	900.00	
2500	KARIKIRAKE AIKA MWANENAKI			
2502	Booia reibwa	0.00		0.00
2600	KARIKIRAKE AIKA MWANENAKI			
2605	Booia reibwa	100.00		0.00
2606	Bwain mwakuri	100.00	80.00	
2700	IOKINIBWAI			
2701	Amwarake/mooi ibukia Irua	700.00	1,060.95	
2702	Bwaan booti/kaa/intin	10,000.00	14,125.50	
2702a		0 5,000.00		0.00
2703	Internet	4,740.00	13,716.65	
2709	Katangomwane	20,200.00	20,600.00	
2711	Bwain Kiribati	150.00	20.35	
2718	WIW Materials	500.00	398.35	
2719	Bwain Pre-School/Katamaroan rooki/Tamana pump	210.00		0.00
2800	KARAI MWANE			
2801	Kaintabwi	5,291.00	6,475.85	
2802	School trucks birimwane	0.00		0.00
2803	Onobwaian autin tautaeka	9,872.00	22,782.00	
2804	Birimwane nakon KILGA	1,000.00	1,000.00	
2806	Te buoka ibukin school trucks	3,000.00	3,000.00	
2806a	Tebwakabwai ao te overtime	0.00		0.00
2806b	Bwaan taian school trucks	0.00		0.00
ADANCE				
	Kauntira		914.00	
DEPOSIT				
	Abeta			2.50
	Abitiai			145.15
	Airfield			0.45

Allowance			50.00
Aneti			10.00
Antaere		100.00	
Arame			1.00
Aratema		351.00	
Aratema/ Others		2,675.09	
Areita		13.00	
Ari		26.00	
Aroita			10.00
Aroita/ Others			54.00
Aron			10.00
Ateru			10.00
Atitera			10.00
Auataake		89.23	
Baibure		60.00	
Bakaka/ Others			1,766.90
Bakarawa			10.00
Bentira			26.28
Bereti			425.00
Berita			82.00
Beruneti			10.00
BINGO			957.30
Birimane			39.60
Bob			10.00
Boobu			16.00
Bouataake			3.50
Bouateaina		4.75	
Chopped			100.00
Coffee			18.15
Contribution			1,845.50
Council			2,030.15
Council staff			100.00
Dep Youth			0.00
Driver		5.50	
Education		20.00	
Eera			20.00
Eimi			1.45
Election			50.00
Enota Ingintau		250.00	
Erine			1.00
Eritabeta		88.95	
Eritati			9.00
Film			92.50
Freight		40.70	
Fuel Farm			375.77
G/ Maintenance			1,445.05
H/ Meeri		100.00	
Hardware			2,258.57
Health			34.00

Iaokim			0.50
ICC			6,330.00
Imota		6.70	
Incentive Allowance			100.00
Internet			1,639.30
Ioane			3.00
Ioobu			506.00
Joh		60.00	
JSS Truck			962.10
Kaabu			44.50
Kabomwi Tumera			240.00
Kainaomata		511.30	
Kaitemia		455.00	
Kamwea			50.00
Kanawa		16.25	
Kap 2		20.00	
Karitea		519.50	
Kateri			10.00
Kauntira			85.00
KHLP			858.30
Kireata			60.00
KiriEu			1,110.65
Koil		634.00	
KPF		200.00	
Kuriin			0.50
L/ Beretati			99.20
L/ MV Tetaohe			87.35
Labour		198.50	
Land Lease			2,558.70
Laptop			258.00
M/ Cycle		21.00	
Maintenance			936.08
Maintenance Airfield			1,623.60
Mareko		446.76	
Meeri/ Others		560.00	
MHMS			27.50
Minifin			40.00
MISA			3,500.00
MPWU			47.25
Multipurpose			14,162.45
Mwakaenti			0.00
Mweaka		526.64	
Mwetaka			9.90
MWYSA		196.00	
Nangkona			15.00
Natin Tamana - Betio			1,000.00
Neneia			10.00
New Office		364.95	
Neways		465.00	

Nikira			14.20
Noami			120.00
OB/ Matiota			405.00
OB/ Tatairenga		75.00	
Ooka			10.00
Oren			7.28
Overtime		281.88	
Overtime Aratema		272.50	
Overtime Ioobu		524.00	
Overtime Karitea			1,070.00
Overtime Rotikate		13.00	
Overtime Tumera		117.50	
Overtime Tutamoa			82.00
Pass Book		6,000.00	
Payday			45.00
Perdiem			105.00
Raffle Ticket			1,302.00
Ratera			10.00
Rd			1.00
Riati			5.00
Rition		12.00	
RO/ Kenati			0.50
RO/ Raitita			0.50
RO/Tanimarawa			0.50
Rotia			10.00
Rotikate			21.00
Solar			6,502.93
Solar/ Abeta			50.00
Solar/ Air Kiribati		162.00	
Solar/ Atema			250.00
Solar/ Ateru			50.00
Solar/ Bakarawa			100.00
Solar/ Bobu			50.00
Solar/ Era			126.00
Solar/ Erekena			50.00
Solar/ Erine			50.00
Solar/ Euta			50.00
Solar/ Iakobwa			50.00
Solar/ Koten			50.00
Solar/ Manager		3,950.00	
Solar/ Mware			50.00
Solar/ Nataera			50.00
Solar/ Otea			100.00
Solar/ Rateti			50.00
Solar/ Raubeta			100.00
Solar/ Taato			50.00
Solar/ Taewa			100.00
Solar/ Takakara			50.00
Solar/ Taraia			200.00

Solar/ Tekabei			200.00
Solar/ Tekeari			50.00
Solar/ Tentaake			50.00
Solar/ Tentoka			50.00
Solar/ Tianeta			50.00
Solar/ Tibwe			150.00
Solar/ Titan			50.00
Solar/ Tokitebwa		165.00	
Solar/ Tumera			50.00
Solar/ William			50.00
SPD& Water Sanitation			2,322.25
Special Fund			230.80
Sport Grant		153.00	
Staff Contribution		166.08	
Supply			100.00
Surplus			401.96
Surplus Ratera			2.25
Taamwi		150.00	
Takaia			60.00
Tangira		210.00	
Taobure			5.00
Taoia			43.59
Tarateiti			10.00
Tatiua			10.00
Tauneri			10.00
Teawe			6.70
Tebibita			10.00
Tebiri			10.00
Tebureaki			10.00
Teema			16.70
Teetio			10.00
Tekinwa			5.00
Telephone			539.40
Tender			50.00
Teretia/ Others		882.00	
Tetio			33.00
Teueke			8.00
Timera		21.00	
Tiwiteke			0.50
Truck hire		1,381.80	
TSKL		138.05	
Tuaa			66.85
Tuake			20.00
Tumera		284.10	
Tutamoa		82.00	
Uakeia			20.50
Uereti			17.35
Utia			1.00
Wages			725.00

	White Ribbon Day			200.00
	WORK			557.02
	Workshop/ Tobbaco		60.00	
	YESS		3,692.30	
	Youth Day			100.00
				0.00
IMPREST				
	Aari			0.00
	Amina		200.00	
	Ataake		756.65	
	Auataake		3,204.75	
	Bauro			130.00
	Bentira		152.00	
	Beretati		366.35	
	Boboti			2,899.20
	Bouataake			154.55
	Bouateaina		6,286.10	
	Bwauro		150.00	
	Eken		1,856.55	
	Eritabeta		198.95	
	Imota		507.45	
	Kaabu		190.00	
	Kabetite		150.00	
	Kanta		126.00	
	Kantake		152.00	
	Kautia			0.00
	Kautu Tenanora		1,006.00	
	Keangimaewa		5.00	
	Keekee		67.25	
	Martin		90.00	
	Mayor		195.00	
	Mimitong		89.20	
	MISA		150.00	
	Moataake		2,031.90	
	Mwarion		903.00	
	Mwataka		2.00	
	Mwatiota		16.66	
	Neways		2,008.00	
	Oren		152.00	
	Project		2,899.20	
	Rametu		579.00	
	Retirement		1,443.27	
	Return Imprest			21.00
	Runway Airfield		1,618.00	
	Solar		1,245.00	
	Taamwi		150.00	
	Taarem Mantoa			0.00
	Takiakia		640.00	
	Tamton			25.00

	Tangira		500.00	
	Tarateiti		470.70	
	Tawatawa		200.00	
	Tearawa		3,216.25	
	Teauatara		4,407.60	
	Tebou		10.00	
	Teitiaki		1,304.05	
	Teitinaniku		16.40	
	Tekinwa		310.05	
	Tekinwa/ Others			705.85
	Tematang		131.60	
	Temoa		30.00	
	Tereao		4,700.00	
	Tetekia			195.00
	Titau			1.75
	Tripple Tee			7.70
	UNICEF		167.00	
ADVANCE				
	Baako			22.00
	Battery/ Kaubure		10.40	
	Bertati		25.26	
	Communication		1,087.50	
	Disaster Fund		625.60	
	Era			175.35
	FTC		142.00	
	KHLP		1,834.20	
	Maintenance			2,272.16
	MIA			90.00
	MLHRD			160.00
	Mwetaka		212.00	
	New Office		696.00	
	Office of Beretitenti		655.00	
	Pre-School		89.90	
	Project Boboti LTD		1,023.15	
	Pump Secure		19.00	
	Raubane		15.00	
	Raubeta Rakennang		105.00	
	Rautita		3.00	
	Solar			586.30
	SWO		152.00	
	Tekeke/ Others		426.30	
	Teretia/ Others		60.00	
LOAN				
	Aari		522.87	
	Abitiai			95.47
	Amuera		44.00	
	Aratema			2.75
	Assiassinga		499.00	
	Ataake			66.00

	Atema			189.00
	Ateru			20.00
	Ateta		550.00	
	Auataake			409.20
	Baruneti		122.25	
	Bentira		174.40	
	Bouataake			33.00
	Bouateaina			99.20
	CRO		45.00	
	Eera		171.44	
	Era/ Others			1,772.18
	Eren			13.40
	Eritabeta			55.00
	Eritara			137.50
	Eritati		354.36	
	Eritita			27.50
	Etita M			45.50
	Health		165.00	
	HR/ Nikau			2.50
	Ioakim		3.10	
	Ioane		301.00	
	Kaabu		19.45	
	Kabetite			300.00
	Kanawa		291.69	
	Kantake		121.51	
	Kateia			66.00
	Kateri		244.08	
	Kuriin		495.92	
	Mantoa		45.00	
	Meeri		13.24	
	Mweia			522.15
	Nakau			110.00
	Neeteti		126.14	
	Nikau		270.94	
	Oka		198.50	
	Oren			9.09
	Ratera		61.65	
	Ration			9.20
	Rauteti			40.00
	Rautita		49.61	
	Rekenibai			44.00
	Riakata			111.77
	Riati		226.56	
	Riti			44.00
	Rition		49.60	
	Rotia		219.70	
	Ruti			13.00
	Solar			4.50
	Taaua		50.00	

	Taobure		568.52	
	Taranimarawa			37.00
	Tarateiti		160.67	
	Tatiua		572.43	
	Tauneri		2.52	
	Tebiri			399.76
	Teemei		245.25	
	Teetio			151.45
	Tekimwa			345.50
	Temarewe		172.30	
	Temeeri			154.00
	Tetio			0.60
	Teun		420.00	
	Tewanimone			6.00
	Tioti		58.99	
	Toromon			588.50
	Tumera		1,104.73	
	Tuumee		389.00	
	Uereti		8.25	
	William		159.35	
LOSS				
	Abiteka		0.91	
	Auataake			99.03
	Beretati		129.95	
	Council			9,007.12
	Bank Balance (Surplus)			67.09
	Cash on hand (Surplus)			2.02
	Cash on hand (Loss)		0.50	
	Eimi		27.00	
	Elly			33.50
	Eritabeta		24,289.56	
	Loss account has found		1,804.51	
	Mwetaka			200.03
	Rametu		26,198.97	
	Raatera		1,980.09	
	Rautita			437.69
	Surplus			12,391.45
	Cash			0.00
	Tarateiti		466.24	
	Teauatara		2,320.30	
	Tebiri			391.25
	Teitiaki		66.00	
	Tewaati			35.00
	Tibeti		22.10	
	Tierimwa		478.80	
	Closing Cash Balance		1,518.56	
	Closing Bank Balance		65,298.13	
	Total		407,331.70	407,331.70

Tamana Island Council		
Part A: Surplus account as at 31/12/2018		
Surplus 01/01/18		107,899.88
Total current revenues 2018	195,264.68	
Less: Total current expenditures 2018	190,380.89	4,883.79
Surplus end December 2018		112,783.67

Part B: Statement of Ledger balances 31/12/2018		
Details	DR	CR
Surplus Account for 31/12/2018		112,783.67
Advance	8,095.31	3,305.81
Deposit	27,819.03	66,046.48
Imprest	45,050.93	4,140.05
Loan	9,298.02	5,924.72
Loss	57,784.93	22,664.18
Closing Cash Balance	1,518.56	
Closing Bank Balance	65,298.13	
Grand Total	214,864.91	214,864.91
Breakdown for BTL		
ADANCE		
Baako		22.00
Battery/ Kaubure	10.40	
Bertati	25.26	
Communication	1,087.50	
Disaster Fund	625.60	
Era		175.35
FTC	142.00	
Kauntira	914.00	
KHLP	1,834.20	
Maintenance		2,272.16
MIA		90.00
MLHRD		160.00
Mwetaka	212.00	
New Office	696.00	
Office of Beretitenti	655.00	
Pre-School	89.90	
Project Boboti LTD	1,023.15	
Pump Secure	19.00	
Raubane	15.00	
Raubeta Rakennang	105.00	
Rautita	3.00	
Solar		586.30
SWO	152.00	
Tekeke/ Others	426.30	
Teretia/ Others	60.00	
DEPOSIT		
Abeta		2.50
Abitiai		145.15

Airfield		0.45
Allowance		50.00
Aneti		10.00
Antaere	100.00	
Arame		1.00
Aratema	351.00	
Aratema/ Others	2,675.09	
Areita	13.00	
Ari	26.00	
Aroita		10.00
Aroita/ Others		54.00
Aron		10.00
Ateru		10.00
Atitera		10.00
Auataake	89.23	
Baibure	60.00	
Bakaka/ Others		1,766.90
Bakarawa		10.00
Bentira		26.28
Bereti		425.00
Berita		82.00
Beruneti		10.00
BINGO		957.30
Birimane		39.60
Bob		10.00
Boobu		16.00
Bouataake		3.50
Bouateaina	4.75	
Chopped		100.00
Coffee		18.15
Contribution		1,845.50
Council		2,030.15
Council staff		100.00
Dep Youth		0.00
Driver	5.50	
Education	20.00	
Eera		20.00
Eimi		1.45
Election		50.00
Enota Ingintau	250.00	
Erine		1.00
Eritabeta	88.95	
Eritati		9.00
Film		92.50
Freight	40.70	
Fuel Farm		375.77
G/ Maintenance		1,445.05
H/ Meeri	100.00	
Hardware		2,258.57

Health		34.00
laokim		0.50
ICC		6,330.00
Imota	6.70	
Incentive Allowance		100.00
Internet		1,639.30
Ioane		3.00
Ioobu		506.00
Joh	60.00	
JSS Truck		962.10
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Kabomwi Tumera		240.00
Kainaomata	511.30	
Kaitemia	455.00	
Kamwea		50.00
Kanawa	16.25	
Kap 2	20.00	
Karitea	519.50	
Kateri		10.00
Kauntira		85.00
KHLP		858.30
Kireata		60.00
KiriEu		1,110.65
Koil	634.00	
KPF	200.00	
Kuriin		0.50
L/ Beretati		99.20
L/ MV Tetaobe		87.35
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MISA		3,500.00
MPWU		47.25
Multipurpose		14,162.45
Mwakaenti		0.00
Mweaka	526.64	
Mwetaka		9.90
MWYSA	196.00	
Nangkona		15.00
Natin Tamana - Betio		1,000.00
Neneia		10.00
New Office	364.95	

Neways	465.00	
Nikira		14.20
Noami		120.00
OB/ Maitota		405.00
OB/ Tatairenga	75.00	
Ooka		10.00
Oren		7.28
Overtime	281.88	
Overtime Aratema	272.50	
Overtime loobu	524.00	
Overtime Karitea		1,070.00
Overtime Rotikate	13.00	
Overtime Tumera	117.50	
Overtime Tutamoa		82.00
Pass Book	6,000.00	
Payday		45.00
Perdiem		105.00
Raffle Ticket		1,302.00
Ratera		10.00
Rd		1.00
Riati		5.00
Rition	12.00	
RO/ Kenati		0.50
RO/ Raitita		0.50
RO/Tanimarawa		0.50
Rotia		10.00
Rotikate		21.00
Solar		6,502.93
Solar/ Abeta		50.00
Solar/ Air Kiribati	162.00	
Solar/ Atema		250.00
Solar/ Ateru		50.00
Solar/ Bakarawa		100.00
Solar/ Bobu		50.00
Solar/ Era		126.00
Solar/ Erekena		50.00
Solar/ Erine		50.00
Solar/ Euta		50.00
Solar/ Iakobwa		50.00
Solar/ Kotea		50.00
Solar/ Manager	3,950.00	
Solar/ Mware		50.00
Solar/ Nataera		50.00
Solar/ Otea		100.00
Solar/ Rateti		50.00
Solar/ Raubeta		100.00
Solar/ Taato		50.00
Solar/ Taewa		100.00
Solar/ Takakaro		50.00

Solar/ Taraia		200.00
Solar/ Tekabei		200.00
Solar/ Tekeari		50.00
Solar/ Tentaake		50.00
Solar/ Tentoka		50.00
Solar/ Tianeta		50.00
Solar/ Tibwe		150.00
Solar/ Titan		50.00
Solar/ Tokitebwa	165.00	
Solar/ Tumera		50.00
Solar/ William		50.00
SPD& Water Sanitation		2,322.25
Special Fund		230.80
Sport Grant	153.00	
Staff Contribution	166.08	
Supply		100.00
Surplus		401.96
Surplus Ratera		2.25
Taamwi	150.00	
Takaia		60.00
Tangira	210.00	
Taobure		5.00
Taoia		43.59
Tarateiti		10.00
Tatiua		10.00
Tauneri		10.00
Teawe		6.70
Tebibita		10.00
Tebiri		10.00
Tebureaki		10.00
Teema		16.70
Teetio		10.00
Tekimwa		5.00
Telephone		539.40
Tender		50.00
Teretia/ Others	882.00	
Tetio		33.00
Teueke		8.00
Timera	21.00	
Tiwiteke		0.50
Truck hire	1,381.80	
TSKL	138.05	
Tuaa		66.85
Tuake		20.00
Tumera	284.10	
Tutamoa	82.00	
Uakeia		20.50
Uereti		17.35
Utia		1.00

Wages		725.00
White Ribbon Day		200.00
WORK		557.02
Workshop/ Tobbaco	60.00	
YESS	3,692.30	
Youth Day		100.00
		0.00
IMPREST		
Aari		0.00
Amina	200.00	
Ataake	756.65	
Auataake	3,204.75	
Bauro		130.00
Bentira	152.00	
Beretati	366.35	
Boboti		2,899.20
Bouataake		154.55
Bouateaina	6,286.10	
Bwauro	150.00	
Eken	1,856.55	
Eritabeta	198.95	
Imota	507.45	
Kaabu	190.00	
Kabetite	150.00	
Kanta	126.00	
Kantake	152.00	
Kautia		0.00
Kautu Tenanora	1,006.00	
Keangimaewa	5.00	
Keekee	67.25	
Martin	90.00	
Mayor	195.00	
Mimitong	89.20	
MISA	150.00	
Moataake	2,031.90	
Mwarion	903.00	
Mwataka	2.00	
Mwatiota	16.66	
Neways	2,008.00	
Oren	152.00	
Project	2,899.20	
Rametu	579.00	
Retirement	1,443.27	
Return Imprest		21.00
Runway Airfield	1,618.00	
Solar	1,245.00	
Taamwi	150.00	
Taarem Mantoa		0.00
Takiakia	640.00	

Tamton		25.00
Tangira	500.00	
Tarateiti	470.70	
Tawatawa	200.00	
Tearawa	3,216.25	
Teauatara	4,407.60	
Tebou	10.00	
Teitiaki	1,304.05	
Teitinaniku	16.40	
Tekinwa	310.05	
Tekinwa/ Others		705.85
Tematang	131.60	
Temoa	30.00	
Tereao	4,700.00	
Tetekia		195.00
Titau		1.75
Tripple Tee		7.70
UNICEF	167.00	
LOAN		
Aari	522.87	
Abitiai		95.47
Amuera	44.00	
Aratema		2.75
Assiassinga	499.00	
Ataake		66.00
Atema		189.00
Ateru		20.00
Ateta	550.00	
Auataake		409.20
Baruneti	122.25	
Bentira	174.40	
Bouataake		33.00
Bouateaina		99.20
CRO	45.00	
Eera	171.44	
Era/ Others		1,772.18
Eren		13.40
Eritabeta		55.00
Eritara		137.50
Eritati	354.36	
Eritita		27.50
Etita M		45.50
Health	165.00	
HR/ Nikau		2.50
Ioakim	3.10	
Ioane	301.00	
Kaabu	19.45	
Kabetite		300.00
Kanawa	291.69	

Kantake	121.51	
Kateia		66.00
Kateri	244.08	
Kuriin	495.92	
Mantoa	45.00	
Meeri	13.24	
Mweia		522.15
Nakau		110.00
Neeteti	126.14	
Nikau	270.94	
Oka	198.50	
Oren		9.09
Ratera	61.65	
Ration		9.20
Rauteti		40.00
Rautita	49.61	
Rekenibai		44.00
Riakata		111.77
Riati	226.56	
Riti		44.00
Rition	49.60	
Rotia	219.70	
Ruti		13.00
Solar		4.50
Taaua	50.00	
Taobure	568.52	
Taranimarawa		37.00
Tarateiti	160.67	
Tatiua	572.43	
Tauneri	2.52	
Tebiri		399.76
Teemei	245.25	
Teetio		151.45
Tekimwa		345.50
Temarewe	172.30	
Temeeri		154.00
Tetio		0.60
Teun	420.00	
Tewanimone		6.00
Tioti	58.99	
Toromon		588.50
Tumera	1,104.73	
Tuumee	389.00	
Uereti	8.25	
William	159.35	
LOSS		
Abiteka	0.91	
Auataake		99.03
Beretati	129.95	