

REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF



**Abaiang Island Council
Financial Statements
For the Year Ended 31st December 2019**

**Kiribati Audit Office
August 2023**

KIRIBATI NATIONAL 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 ABAIANG ISLAND COUNCIL' FINANCIAL
STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2019**

I have audited the Financial Statements of Abaiang Island Council for the year ended 31st December 2019 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 Final Account of Abaiang Island Council for the year ended 31st December 2019 comprised of the following:

- Statement Balance Sheet
- Profit and Loss Account
- Accumulative Trial Balance
- Statement of Ledger Balances
- Surplus Account
- Statement of Notes

Disclaimer of Opinion

I do not express an opinion on the accompanying financial statements of Abaiang 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 Abaiang Island Council for the year ending 31st December 2019.

Basis for Disclaimer of Opinion

Account Receivables

- Account Receivables balance of \$315,431.48 for 2019 shown on the Financial Statements of Abaiang Island Council consist of Deposit account balance of \$64,233.70. This contradicted the nature of the Deposit account which should always be a liability.
- Audit also noted a total of \$160,485.17 (51%) from the Account Receivables balance above were brought forward balances as far back as 2014, which cannot be substantiated due to unavailability of supporting documents.

Account Payables

- Account Payables balance of \$212,549.75 for 2019 shown on the Financial Statements of Abaiang Island Council consist of Advance account balance of \$2,749.70, Loan account balance of \$25,960.84, and Loss balance of \$934. This contradicted the nature of these accounts which should always be assets.
- Audit also noted a total of \$85,440.86 (40% of Account Payables) were brought forward balances as far back as 2014, which cannot be substantiated due to unavailability of supporting documents.

Maintenance

- Audit noted that there is a variance between the Approved Estimate of Maintenance for 2019 against the Maintenance Plan for 2019 of \$31,809.04. The Approved Estimate and the Maintenance Plan should be the same.
- Audit also noted the support grant for Maintenance for 2019 was \$129,837.90. On the schedule of payments 2019, the total Maintenance expense was \$118,746.16 while the total Maintenance expense acquitted was \$110,574.80, meaning \$8,171.36 of the maintenance expense was not acquitted.

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 Abaiang 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 practices by Abaiang Island Council had contradicted important provisions of the Public Finance Control and Audit Ordinance and Local Government Financial Instructions (LGFI):

1. Abaiang Island Council spent \$100,709.30 beyond the approved estimates without Virement warrant or Special Warrant approved by the Minister of Internal Affairs (see details in Appendix 1 of the Management Letter). *Section 157-165 of XIV Estimates (LGFI).*

2. Lack for proper maintenance of the following: Vote book, Logbook, Stores Ledger, Receipt books and register, Arrears of Revenue Register, Loan register. These represented departure from the following sections of LGFI respectively:
 - Part III: Control of Expenditure section 49: Vote book
 - Part VIII: Miscellaneous section 52: Logbook
 - Part 111: Stores Instructions: Chapter 1: General, Section 3.
 - Part II: Receipts: Receipt Books maintenance sections 7-18
 - Part XIII: Supervision, Control and Custody, section 142 (e)
 - Part II: Receipts: section 22 Arrears of Revenue
 - Part II: Financial Instructions, Chapter IX: Final Accounts, section 115 (e) (f)

Other Matters

1. 15 village wardens on the Establishment Register (ER) 2019, however, audit note that 19 village wardens were on the Payroll Listing, meaning that 4 village wardens were not on the ER but were paid. Audit also note an employee paid for a position that was not on the Establishment Register 2019.
2. Two (2) expenditure heads were expended without approved estimates.
3. Poor Filing System. Personnel files for Village wardens was not updated.

Island Councilors, Island Council Clerks, and Minister of 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 Principles (GAAP) in Kiribati, and for such internal control as management determines 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 Council'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 Council or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Council's financial reporting process.

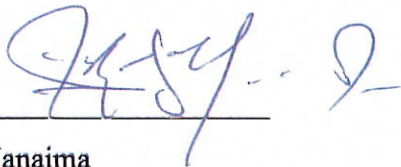
Auditor General's Responsibilities for the Audit of the Financial Statements of Abaiang Island Council

My responsibility is to conduct an audit of Abaiang 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 the Local Government Act 1984.

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 Councilors 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
Date

ASAIANG ISLAND COUNCIL 2011

The following summary of the attached documents including a Budgetary Statement for the year ended 31st December 2011 are submitted.

104,312.00

Signed by

Chair

Mayor

Secretary



Abaiang Island Council

Balance Sheet

as at 31/12/19

	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank		0.35		
Cash on Hand		1429.98		
Account Receivable	1	315,431.48	316,861.81	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				316,861.81
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	2	212,549.75	212,549.75	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				212,549.75
Net Asset				104,312.06
Equity				
Current Year Earning			-19,995.73	
Historical Balancing			124,307.79	
Total Equity				104,312.06

Abaiang Island Council
Profit and Loss Statement
For the Period 1/01/19 to 31/12/19

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
Revenue					
1100		Angabwai			
1104		Roon te mamanananga nte kiba	5,494.50		
1105		Roon te mamanananga tari	3,173.30		
1106		Roon rabwata ni kawai	0.00		
				8,667.80	
1200		Rallieni			
1201		Mafoka/Rebwerebwe	3,497.00		
1202		Beba ni kabubuti	754.00		
1203		Bwatika	78.00		
1204		Kamea	127.00		
1205		Bitinefi (retail, wholesale, etc	15,349.50		
1206		Kaoti toni me	0.00		
1207		Kakukurei (entertainment, l/night	0.00		
1208		Angabai kookiki	0.00		
1209		Kamanging/biia/matoatoa	300.00		
1210		Outero/outi ni irua/outi aiki tar	900.00		
1211		Kabuti bwai ni bobai	712.50		
1212		Taba ni Bwa (retail/wholesale	3,265.00		
1213		Capra weigher code	0.00		
1214		Kariki/tonati/boan	494.75		
1215		Karikirake aiki aki tei maan	476.50		
1216		Katei tei/Contractors	75.00		
1217		Bitinefi aiki aki tei maan (stall)	356.50		
1218		Kirabu ni kamaoi/kisimake	16.50		
1219		Kaa/rebwerebwe tafangoaki	1,935.00		
1220		Boofi aiki a tafangoaki	512.50		
1223		Bingo	0.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
1226		Katangamane	0.00		
1227		Kabonakoan ika	277.50		
1233		Agencies	0.00		
1238		Tufara	240.00		
1239		Batad aika tauaki mwla	1,256.50		
1241		Nangkona	1,220.00		
1254		Ntapanehane/Kereboki	127.50		
1255		Kabaeara n te loan	2,498.00		
1256		Kabaeara n te mwauri	132.00		
1257		Kabonakoan ice-blocks	16.50		
1258		Okibwairin te rou to rabeuan	508.75		
				25,136.60	
1300		Mane Buoka			
1301		Buoka man te Tautaeaka	154,101.81		
1302		Buoka man te Postal	937.80		
1303		Onobwaiian auin Tautaeaka	129,837.49		
1305		Buoka man Ripano Wauowa	0.00		
1306		Te buoka ibukin baola Afaei	0.00		
1307		Te buoka ibukin te taarou KPP	0.00		
1308		Te buoka ibukin te waa noo	0.00		
				284,877.10	
1400		Rakan kaminimwane			
1401		Rakan boki ni mwane/IBD/other	0.00		
1402		Bakaon tangamane	5,516.80		
1403		Recharge Commission	0.00		
				5,516.80	
1500		Waaki ni lokinibwai			
1501		Kabonakoan bain Kaunifra koro	402.00		
1502		Tangoan te boofi	3,373.00		
1503		Kaboan taian Sticker/ Plate	120.00		
1504		Roon auti ni maeka	377.56		
1505		Roon auti ni irua	0.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
1506		Kamukani te kaa/tangoan kaa	10,093.55		
1508		Tangoan bwai ni mwakuri	130.00		
1509		Tangoan te tebwerebwa	0.00		
1510		Tangoan ana labo te Kaunfira	160.00		
1511		Internet	0.00		
1512		Dog Tag	0.00		
1513		Bingko	1,573.80		
1520		Workshop	14.00		
1520		Workshop	184.50		
1521		Ororakeaia/Kaofinakoia beeki	100.00		
1522		Katangomana	121,360.25		
1529		Karaobai man te Kai	235.00		
1531		Kabonakoan te kaan n farebaa	0.00		
1532		Onobwai laon te pump/tanks	0.00		
1534		Kamlin man ATLKI	0.00		
1540		Buoka man Botaki	0.00		
1541		And kamirake aka uareke	136.50		
1542		Tangoan te tao ni korokai	10.00		
1543		Kaboon te beeki ao kateinan te	170.00		
1544		Council Hardware	0.00		
1555		Waa n oo	0.00		
1556		Canteen	0.00		
				138,442.86	
1600		Mane laboua			
1601		Mwane n Raka	1,304.74		
1602		Tuua n te Bowi/Boon te Bowi	0.00		
1607		Kabonganaan ana stamp te Ka	0.00		
1608		Boon laian forms ake a print te	485.00		
				1,789.74	
1700		Karaii mwane			
1701		Kalntabwi	13,386.50		
				13,386.50	

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
					487,817.30
Expenditure					
	2100	Bwakabwai			
	2102	Kauntira	46,331.40		
	2103	Kauntira ni Kikaka	3,389.00		
	2104	Ana Tia Mwane te Kauntira	3,068.00		
	2105	Revenue Collectors (3)	3,549.30		
	2106	Registry/Disaster management	2,535.00		
	2108	Kabemba (fareman)	2,860.00		
	2109	Turaiwa	7,810.50		
	2111	Tilbi Kaubure	2,535.00		
	2112	Kaubure	26,566.15		
	2113	Nsati ni Kaawa	19,384.10		
	2115	Tai beku ma Roronikirake	3,529.50		
	2119	Kauoman Makaeneke	2,652.00		
	2120	Tilbi Makaeneke	3,276.00		
	2122	Tia Rikomwane	0.00		
	2123	Tia Beku ma aine	2,860.00		
	2127	Tia makuri n te Aufu ni Rua	0.00		
	2133	Tia Uaerefi	2,960.10		
	2135	Taan angareirei n te Kinder	27,976.56		
	2138	Motoman	0.00		
	2152	ICT Worker Salary	0.00		
	2153	Saw milling supervisor	0.00		
	2154	Saw milling assistant	2,535.00		
				164,000.11	
	2200	Arauenti			
	2201	Arauenti Kauntira	12,840.20		
	2202	Koniwangan Mayor/Deputy ma	2,400.00		
	2203	Mwane n motirawa/ Incentive	20,580.00		
	2204	Bola reipwa	0.00		
	2206	Bonefi turaiwa	407.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2207	Primary ao JSS	4,180.00		
	2208	IDC arauenti	200.00		
	2209	Kanungon bareka ao mwaim	1,250.00		
	2210	Bonomwi	412.50		
	2211	Mwengabwaka	4,910.00		
	2213	Komete ni kamwakuri	528.00		
	2220	Kometen te mwane	154.00		
	2221	Unimane Abaiang	7,545.00		
	2222	Kometen te onobwai	480.00		
	2223	Kometen te Warebwai	99.80		
	2224	Kometen Kamongwa	37.20		
	2225	Boatman atimakoro	1,620.00		
	2226	Kamwengarael	1,975.00		
	2227	Aine	1,275.00		
	2228	Roromkiraka	670.00		
				61,283.70	
	2300	Kabutan te waaki			
	2301	Bao ni Mwamwananga	3,939.70		
	2302	Ritin Abo	4,647.12		
	2303	Bwai n mwakuri n te Aobiti	6.00		
	2308	Burdek ao kabardor	0.00		
	2311	Kabomwi	156.40		
	2312	Rinehne bukia kauntira	0.00		
	2313	Kainaomata	1,470.00		
	2315	Buokan potaki	635.80		
	2316	Kabara tarau n te Kaintabwi	0.00		
	2318	Boon te powi	90.00		
	2319	Tarebon/uareti/reta	599.10		
	2320	Dog/Pig Control	0.00		
	2322	Kakao/Kairua	839.50		
	2325	Katanoata	108.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2326	Bwai ni makuri nte Aobiiti	2,948.20		
	2329	Baonoko cilimakoko	7,833.90		
	2332	Support to Elderly fund distributi	1,252.00		
	2333	Support to Gbada w/eghina man	0.00		
	2334	Boon te printer photocopy	145.00		
				24,790.72	
	2400	Onobwai			
	2402	Aobiti	191.80		
	2403	Aoti ni maaka	32,014.24		
	2404	Aufi ni irua	0.00		
	2407	Maheeba	0.00		
	2408	Kaa/Infin/rebwerebwe	9,274.30		
	2410	Kawa	1,940.85		
	2411	Tao ni korokai	0.00		
	2412	Motor Engine (boat)	0.00		
				43,421.19	
	2600	Karikirake (unfunded)			
	2601	Nangkona	0.00		
	2602	Recharge	322.85		
				322.85	
	2700	Iakinibwai			
	2701	Aufi ni irua	0.00		
	2702	Bwaan te Kaa	18,167.70		
	2704	Bingko	0.00		
	2709	Katangomwane	33,450.20		
	2710	Kabanemwane faon recharge	0.00		
	2712	Korabai man te Kai	3.00		
	2713	Tao n korokai	0.00		
	2715	Council hardware	0.00		
	2716	Waa n Oo	0.00		
	2718	Canfeen	0.00		
	2719	Bwaan te boofi hire	1,357.70		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
				72,991.20	
	2800	Karali mwane			
	2801	Kaintabwi	20,740.00		
	2802	Birimane ibukin 35 trucks	0.00		
	2803	Onobwai ibukin aulin Tautaekā	118,746.16		
	2804	Birimane nakan KAGA	1,000.00		
	2806	Tebuoka ibukin te School Trucks	20.00		
				140,506.16	
					507,795.93
Net Profit/Loss					-19,978.63

ADAMANT ISLAND COUNCIL - ACCUMULATIVE TRIAL BALANCE				
AS AT DECEMBER 2009				
Code	Details	Estimates	Debit	Credit
Surplus brought forward - 01-01-19				124,307.79
1100	TAXATION			
1104	Roon te mamananga nte kiba	7,450.00		5,494.50
1105	Roon te mamananga tari	3,000.00		3,173.30
1106	Roon rabwata ni kawai	-		-
1200	RAITIENI			
1201	Motoka/Rebwerebwe	3,738.00		3,497.00
1202	Beba ni kabubuti	1,156.00		754.00
1203	Bwatika	300.00		78.00
1204	Kamea	550.00		127.00
1205	Bitineti (retail, wholesale, etc	14,300.00		15,349.50
1206	Kaoti tamnei	-		-
1207	Kakukurei(entertainment,i/night	10.00		-
1208	Angabain kaokioki	116.00		-
1209	Kamanging/biia/matoatoa	300.00		300.00
1210	Outero/auti ni irua/auti aika tata	1,000.00		900.00
1211	Kabuti bwai ni bobai	1,210.00		712.50
1212	Tabo ni Bwa (retail/wholesale	2,600.00		3,265.00
1213	Copia weigher code	1,000.00		-
1214	Kariki/ tonati/baan	780.00		494.75
1215	Karikirake aika aki tei maan	120.00		476.50
1216	Kateitei/Contractors	600.00		75.00
1217	Bitineti aika aki tei maan (stall)	620.00		356.50
1218	Kirabu ni kamaoi/kiamarake	300.00		16.50
1219	Kaa/rebwerebwe tatangoaki	3,188.00		1,935.00
1220	Booti aika a tatangoaki	1,200.00		512.50
1223	Bingo	250.00		-
1226	Katangomane	300.00		-
1227	Kabonakoan ika	1,484.00		277.50
1233	Agencies	500.00		-
1238	Tutara	760.00		240.00
1239	Botaki aika tauaki mwia	850.00		1,256.50
1241	Nangkona	1,350.00		1,220.00
1254	Ntabanebane/Kereboki	1,000.00		137.50
1255	Kabacara n te loan	3,960.00		2,498.00
1256	Kabeara n te mwakuri	1,800.00		132.00
1257	Kabonakoan ice-blocks	-		16.50
1258	Okibibwaian te rau ao tabena riki n na	500.00		508.75
1300	MWANE NI BUOKA			
1301	Buoka man te Tautaeka	191,094.00		154,101.81
1302	Buoka man te Postal	1,000.00		937.80
1303	Onobwaian autin Tautaeka	65,746.00		129,837.49

1305	Buoka man Ribono Wauowa	6,000.00		-
1306	Te buoka ibukin baolia Ataei	32,000.00		-
1307	Te buoka ibukin te taarau KPF	-		-
1308	Te buoka ibukin te waa noo	4,000.00		-
1400	BAKAO			
1401	Rakan boki ni mwane/IBD/others	-		-
1402	Bakaon tangomane	7,268.00		5,516.80
1403	Recharge Commission	300.00		-
1500	WAKI NI KARIKIRAKE			
1501	Kabonakoan bain Kaunitra koro taia	1,000.00		402.00
1502	Tangoan te booti	4,050.00		3,373.00
1503	Kabon taian Sticker/ Plate	1,400.00		120.00
1504	Roon auti ni maeka	740.00		377.56
1505	Roon auti ni irua	-		-
1506	Kantoka n te kaa/tangoan kaa	20,000.00		10,093.55
1506a	School Trucks	603.00		(17.10)
1508	Tangoan bwai ni mwakuri	402.00		130.00
1509	Tangoan te rebwerebwe	400.00		-
1510	Tangoan ana tabo te Kauntira	600.00		160.00
1511	Internet	-		-
1512	Dog Tag	1,002.00		-
1513	Bingko	5,000.00		1,576.50
1520	Workshop	2,996.00		184.50
1520	Workshop			14.00
1521	Ororakeaia/Kaotinakoia beeki ao Kai	500.00		100.00
1522	Katangomane	55,400.00		121,360.25
1529	Karaobai man te Kai	2,000.00		235.00
1531	Kabonakoan te kaati n tareboon (recha	2,000.00		-
1532	Onobwai iaon te pump/tanks	1,000.00		-
1534	Komitin man ATLKL	500.00		-
1540	Buoka man Botaki	1,000.00		-
1541	Ana karikirake aika uarereke	-		136.50
1542	Tangoan te tao ni korokai	-		10.00
1543	Kabon te beeki ao kaieinan te beeki	675.00		170.00
1544	Council Hardware	5,000.00		-
1555	Waa n oo	3,000.00		-
1556	Canteen	500.00		-
1600	MWANI TABUA			
1601	Mwane n Raka	400.00		1,304.74
1602	Tuua n te Bowi/Boon te Bowi	280.00		
1607	Kabonganaan ana stamp te Kauntira	-		-
1608	Boon taian forms ake a print te Kaunti	800.00		485.00
1700	KARAI MWANE			
1701	Kaintabwi	12,444.00		13,386.50

TOTAL REVENUES		46,280.20		
2100	BWAKABWAI			
2102	Kauntira	46,379.00	46,331.40	
2103	Kaouman ni Kiraka	3,380.00	3,380.00	
2104	Ana Tia Mwane te Kauntira	3,068.00	3,068.00	
2105	Revenue Collectors (3)	4,624.00	3,543.80	
2106	Registry/Disaster management officer	2,535.00	2,535.00	
2108	Kabenta(foreman)	2,860.00	2,860.00	
2109	Turaiwa	12,760.00	7,810.50	
2111	Tiibi Kaubure	2,535.00	2,535.00	
2112	Kaubure	21,060.00	26,566.15	
2113	Neeti ni Kaawa	19,656.00	19,584.10	
2115	Tai beku ma Roronikirake	2,964.00	3,529.50	
2119	Kauoman Makaeneke	2,652.00	2,652.00	
2120	Tiibi Makaeneke	3,276.00	3,276.00	
2122	Tia Rikomwane	-	-	
2123	Tia Beku ma aine	2,860.00	2,860.00	
2127	Tia makuri n te Auti ni irua	-	-	
2133	Tia Uaereti	2,964.00	2,960.10	
2135	Taan angareirei n te Kinder	29,484.00	27,973.56	
2138	Motorman	2,860.00	-	
2152	ICT Worker Salary	-	-	
2153	Saw milling supervisor	-	-	
2154	Saw milling assistant	-	2,535.00	
2200	ARAUENTI			
2201	Arauenti Kauntira	21,225.00	12,840.20	
2202	Kaniwangan Mayor/Deputy mayor	2,400.00	2,400.00	
2203	Mwane n motirawa/ Incentive Allowai	21,180.00	20,580.00	
2204	Boia reibwa	400.00	-	
2206	Boneti turaiwa	1,050.00	407.00	
2207	Primary ao JSS	5,040.00	4,180.00	
2208	IDC arauenti	750.00	200.00	
2209	Kanuangan bareka ao mwaimwai	940.00	1,250.00	
2210	Bonomwi	406.00	412.50	
2211	Mwengabuaka	3,280.00	4,910.00	
2213	Komete ni kamwakuri	280.00	528.00	
2220	Kometen te mwane	280.00	154.00	
2221	Unimane Abaiang	8,160.00	7,545.00	
2222	Kometen te onobwai	490.00	480.00	
2223	Kometen te Warebwai	280.00	99.80	
2224	Kometen Kamanging	280.00	37.20	
2225	Boatman atimakoro	1,030.00	1,620.00	
2226	Kamwengaraoi	2,100.00	1,975.00	

2227	Aine	1,400.00	1,275.00	
2228	Roronrikirake	1,400.00	870.00	
2300	KABUTAN TE WAKI			
2301	Bao ni Mwamwananga	2,538.00	3,939.70	
2302	Ritin Aba	4,950.00	4,647.12	
2303	Bwai n mwakuri n te Aobiti	-	6.00	
2308	Buraeki ao kaboraoi	600.00	-	
2311	Kabomwi	5,000.00	156.40	
2312	Rinerine ibukiia Kauntira	400.00	-	
2313	Kainaomata	5,090.00	1,470.00	
2315	Buokan botaki	600.00	635.80	
2316	Kabara tarau n te Kaintabwi	-	-	
2318	Boon te bowi	252.00	190.00	
2319	Tarebon/uareti/reta	300.00	599.10	
2320	Dog/Pig Control	200.00	-	
2322	Kakao/Kairua	760.00	839.50	
2325	Katanoata	228.00	108.00	
2326	Bwai ni makuri nte Aobiiti	1,526.00	2,948.20	
2329	Bao nako atimakoro	4,834.00	7,853.90	
2332	Support to Elderly fund distribution	1,200.00	1,252.00	
2333	Support to Copra weighing transport	-	-	
2334	Boon te printer photocopy	1,000.00	145.00	
2400	ONOBWAI			
2402	Aobiti	1,000.00	191.80	
2403	Auti ni maeka	13,160.00	32,014.24	
2404	Auti ni irua	-	0.00	
2407	Maneaba	200.00	0.00	
2408	Kaa/intin/rebwerebwe	1,200.00	9,274.30	
2408a	School Trucks	6,000.00	0.00	
2410	Kawai	4,200.00	1,940.85	
2411	Tao ni korokai	-	0.00	
2412	Motor Engine (boat)	300.00	0.00	
2600	Karikirake aika aki mwanenaki			
2602	Nangkona			
2604	Recharge	-	322.85	
2700	IOKINIBWAI			
2701	Auti ni irua	-	-	
2702	Bwaan te Kaa	15,775.00	18,167.70	
2704	Bingko	300.00	-	
2709	Katangomwane	55,400.00	53,450.80	
2710	Kabanemwane iaon recharge	300.00	-	
2712	Karaobai man te Kai	500.00	15.00	
2713	Tao ni korokai	-	-	
2715	Council Hardware	1,000.00	-	

2716	Waa n Oo	1,000.00	-	
2718	Canteen	200.00	-	
2719	Bwaan te booti hire	1,000.00	1,357.70	
2800	KARAI MWANE			
2801	Kaintabwi	24,888.00	20,740.00	
2802	Birimane ibukin JSS trucks	-	-	
2803	Onobwai ibukin autin Tautaeka	65,746.00	118,746.16	
2804	Birimane nakon KILGA	1,000.00	1,000.00	
2806	Tebuoka ibukin te School Trucks	26,000.00	20.00	
2806a	Te bwakabwai ao te overtime	-	-	
2806b	Bwaan taian school trucks	-	-	
	TOTAL EXPENSES	507,795.93		
BELOW THE LINE ACCOUNTS				
ADVANCE				
	AMAK	29.00	29.00	-
	Aine	108.00	108.00	-
	Auatake	200.00	200.00	-
	Atanikai	6.00	6.00	-
	Atunta	6.00	6.00	-
	Taake	6.00	6.00	-
	Binoka	77.87	77.87	-
	Bingko	940.00	940.00	-
	Biri	-190.00		190.00
	Boboua	318.70	318.70	-
	Bureea	45.00	45.00	-
	Buretau	45.50	45.50	-
	Bwaintangira	300.00	300.00	-
	Bweina	24.00	24.00	-
	Copra	8.00	8.00	-
	Coral Ace	-120.00		120.00
	Council Election	244.00	244.00	-
	Education	111.65	111.65	-
	Election	-2,098.10		2,098.10
	Etira and Others	12.00	12.00	-
	Health	68.00	68.00	-
	High Court	12.50	12.50	-
	Home Affairs	80.00	80.00	-
	Ierurumo	55.00	55.00	-
	Ioata	50.00	50.00	-
	Kaboua	-200.00		200.00
	Kautu	30.00	30.00	-
	Advance Kainaomata	160.00	160.00	-
	MIA	76.00	76.00	-
	Meriiti and others	60.00	60.00	-

	Masanga	20.00	20.00	-
	MESD	-47.00		47.00
	Messenger	1,388.56	1,388.56	-
	Nabeua	62.84	62.84	-
	Nabura	35.00	35.00	-
	OB	608.70	608.70	-
	Otimoa	34.00	34.00	-
	Rebeka	34.00	34.00	-
	Reerei	66.00	66.00	-
	Taona	76.11	76.11	-
	Tarere	-44.60		44.60
	Tebwi	-50.00		50.00
	Tenutaake	0.50	0.50	-
	Teitiaki	20.00	20.00	-
	Teinabure and others	132.00	132.00	-
	Tenata	36.00	36.00	-
	Tionikua	500.00	500.00	-
	Tiebane	2,200.00	2,200.00	-
	Tirinteiti	640.00	640.00	-
	Tonganiti	70.00	70.00	-
	Toto	29.14	29.14	-
	TTI	154.00	154.00	-
	Waa n Oo	800.00	800.00	-
	Worl's+ Energy	35.00	35.00	-
	UNICEF	755.00	755.00	-
DEPOSIT				
	AAIS	-3,262.55		3,262.55
	Aari	-100.00		100.00
	Aata	-200.00		200.00
	Abu	-30.00		30.00
	Airport/Aviation	-0.78		0.78
	Alc Tauanei.K	5.00	5.00	
	ASWO	0.00	0.00	0.00
	Allowance	-1,800.00		1,800.00
	Allowance Kutai	-50.00		50.00
	Allowance Teubo	-50.00		50.00
	Aobiti	-467.56		467.56
	Aine	-113.05		113.05
	Anene	314.80	314.80	
	Ahling	-275.00		275.00
	Bingko	-2,822.55		2,822.55
	Beeki	375.80	375.80	
	Bifa	-35.50		35.50
	Butiraoui	-4,000.00		4,000.00

Bwebweieta	-24.00		24.00
Bauati	-2.00		2.00
Centre	1,927.35	1,927.35	
CM Tabontebike	-16.00		16.00
Council salary	0.00	0.00	0.00
Community	-1,550.00		1,550.00
Coffee	-40.15		40.15
Disaster Fund	-15,800.25		15,800.25
DBK	-12,300.75		12,300.75
Dep C/Salary	3,351.30	3,351.30	
Dev Project	-844.00		844.00
Donation	-2,670.00		2,670.00
DVD	110.00	110.00	
Education	-11,813.09		11,813.09
Election	2,572.20	2,572.20	
Fishing net	-285.00		285.00
Football	-814.40		814.40
Foreign Affairs	240.00	240.00	
Fuel	-6.00		6.00
Health Centre	-261.60		261.60
Ianetama	0.00	0.00	0.00
Incentive Allowance	-22,930.00		22,930.00
Independence	3,404.35	3,404.35	
Internet	-272.68		272.68
ICT Worker Salary	-2,585.36		2,585.36
Iotebwa	400.12	400.12	
KA-52	-1,159.50		1,159.50
Kabuati	406.00	406.00	
Kanan te beeki	1,515.20	1,515.20	
Kango	20.00	20.00	
Kataake	-341.00		341.00
Kaitaake	824.42	824.42	
Kainaomata	6,961.35	6,961.35	
Kauae	30.00	30.00	
Karinano	-60.00		60.00
Kereboki	479.50	479.50	
Kiaimoa	180.00	180.00	
KIFA	20.00	20.00	
KILGA	-500.00		500.00
Kamaia	21.00	21.00	
Katokibaina	0.00	0.00	0.00
KIREU	48.40	48.40	
Koinawa Youth	-46.00		46.00
KPF loan	-332.83		332.83

KPF	-628.25		628.25
Korere	-4.00		4.00
KTRM	9.35	9.35	
Labour Cost	-3,707.34		3,707.34
Liquor	-90.00		90.00
Lease	22,251.60		22,251.60
Landing Craft	99.60	99.60	
Melad (Land Lease)	-11,814.60		11,814.60
Marewen Taburao	16.80	16.80	
Maintenance	13,096.32	13,096.32	
Maure	-150.00		150.00
Meal	75.00	75.00	
Meriata	150.00	150.00	
MWYSA	-200.00		200.00
MISA	-1,510.90		1,510.90
MOE	-298.35		298.35
Motorbike	350.00	350.00	
Motorman	0.00	0.00	
Moataake	-158.30		158.30
Matai	105.00	105.00	
Nangkona	0.00	0.00	0.00
Nabeitaake	-466.00		466.00
Nauto	30.00	30.00	
Nukanteaba	779.00	779.00	
OB	196.00	196.00	
Onika	0.00	0.00	
Otimoa	1,235.00	1,235.00	
Overtime	-1,565.60		1,565.60
Overtime Kiaimoa	-10.00		10.00
Overtime Kabuati	-45.50		45.50
Overtime Kaitaake	30.50	30.50	
Overtime Tokaman	-15.00		15.00
Pre-School	-9,687.63		9,687.63
Police Welfare	-81.50		81.50
Project	324.00	324.00	
R/aine	25.00	25.00	
Ration	-518.00		518.00
Rimon	-9.05		9.05
Runga 2016	-140.00		140.00
Roronrikirake	-350.00		350.00
Runga 2019	997.60	997.60	
Runga 2020	-200.00		200.00
Runganaine	-452.30		452.30
Runganimwaane	200.00	200.00	

	Rekenibai	-10.00		10.00
	saw mill	0.00	0.00	0.00
	Safnet	-283.00		283.00
	Salary Return 2010	-143.20		143.20
	Shortage	301.75	301.75	
	Siley	-2,000.00		2,000.00
	Sitting Allowance	-233.00		233.00
	Solar	-3,211.85		3,211.85
	Social Committee	-80.00		80.00
	Staff	-3.25		3.25
	Surplus Cash	-19,997.98		19,997.98
	Taiwan	4.80	4.80	
	Tanimaiki	-2,080.00		2,080.00
	Taburao Youth	30.00	30.00	
	Tarami	-135.15		135.15
	Taketi	20.00	20.00	
	Tauanei	12.00	12.00	
	Tebunginako	0.00	0.00	0.00
	Teainga	26.00	26.00	
	Temarewe	200.00	200.00	
	Teachers Day	-20.00		20.00
	Tenata	21.00	21.00	
	Tetaake	-300.00		300.00
	Tiiki	2,000.00	2,000.00	
	Tingo	336.02	336.02	
	Tickets	-1,161.00		1,161.00
	Toani	-70.00		70.00
	Tominiko	76.12	76.12	
	Toto	548.40	548.40	
	Tokaman	-1,498.50		1,498.50
	Tricycle	-1,372.75		1,372.75
	Truck	-6.40		6.40
	T-Shirt	-355.00		355.00
	Second hand	-90.30		90.30
	Ueen Abaiang	631.00	631.00	
	Ueen te mao	200.00	200.00	
	Unidentified	-213.97		213.97
	Unimwaane	-150.00		150.00
	W/Centre	95.50	95.50	
	Wages	1,130.50	1,130.50	
	Wheelbarrow	455.00	455.00	
	WIW	-619.35		619.35
	Works	-319.20		319.20
	Workshop	-4,322.21		4,322.21

	Women Day	-100.00		100.00
	Youth	-146.90		146.90
	Youth Evena	-50.00		50.00
	Sale of fishing net	0.00	0.00	0.00
	Return salary	-191.33		191.33
	Incentive Allowance	21,180.00	21,180.00	
	Te Waa Noo	-5,598.85		5,598.85
	50th Anniversary	-13,930.40		13,930.40
	51th Anniversary	17,219.65	17,219.65	
IMPREST				
	Unknown Imprest	-80.00		80.00
	Anee	100.00	100.00	
	Aaron	40.00	40.00	
	Clerk Arii	1,053.20	1,053.20	
	Ata	208.80	208.80	
	Ataake Bauro	640.20	640.20	
	Ataake Kamoriki	972.20	972.20	
	Auatake	223.90	223.90	
	Auari	2,000.00	2,000.00	
	Angimarau	-110.00		110.00
	Bakarere	424.75	424.75	
	Bakauarere	65.00	65.00	
	Bauro	-98.50		98.50
	Beitaake	6,638.50	6,638.50	
	Biita	1,300.00	1,300.00	
	Bio	54.00	54.00	
	Boboua	3,066.10	3,066.10	
	Boningaina	127.50	127.50	
	Bouataake	2,004.00	2,004.00	
	Bureea	-45.00		45.00
	Burekaua	20.00	20.00	
	Buretau	1,000.00	1,000.00	
	Bwebweieta	3,314.00	3,314.00	
	Ekeuea	350.00	350.00	
	FMRD	1,000.00	1,000.00	
	Ianerama	1,116.15	1,116.15	
	Ienimoa	54.00	54.00	
	Ikauea	-85.00		85.00
	Ioane	48.00	48.00	
	Iotebwa	300.00	300.00	
	John	15.00	15.00	
	Kabuna	158.14	158.14	
	Kaan	-307.10		307.10
	Kaam	694.30	694.30	

Kaboua	200.00	200.00	
Kabure	54.00	54.00	
Kaie	30.50	30.50	
Kaoma	50.20	50.20	
Kautu	131.80	131.80	
Keakea	59.00	59.00	
Kiaimoa	646.90	646.90	
Kinateao	65.00	65.00	
Kutai	1,138.35	1,138.35	
LIKE IT	450.00	450.00	
Matan	85.00	85.00	
Marion	342.00	342.00	
Masanga	119.70	119.70	
Mere.Temaia (MIA)	300.00	300.00	
Moiarerei	60.00	60.00	
Nathan	156.00	156.00	
Nabakoa	1,639.85	1,639.85	
Nabeua	40.00	40.00	
Nabe	65.00	65.00	
Nauto	254.60	254.60	
Ngaluenga	-274.20		274.20
Nukantecaba	418.90	418.90	
Otimoa	-1,251.00		1,251.00
Rawanteuea	155.00	155.00	
Raatita	200.00	200.00	
Raerae	130.00	130.00	
Roma	632.40	632.40	
Rimon	-54.45		54.45
Rianna	-303.80		303.80
Ratinda	75.00	75.00	
Tabera	57.75	57.75	
Takenrerei	300.00	300.00	
Taketi	38.00	38.00	
Taurenga	90.00	90.00	
Taokiangang	50.00	50.00	
Tearawa	1,148.50	1,148.50	
Tearoua	60.00	60.00	
Teauama	316.25	316.25	
Teboitabu	-567.05		567.05
Teborau	30.50	30.50	
Tebwaki	1,039.80	1,039.80	
Teikauea	100.00	100.00	
Teitiaki	3.00	3.00	
Tetaake	749.90	749.90	

Kaboua	200.00	200.00	
Kabure	54.00	54.00	
Kaie	30.50	30.50	
Kaoma	50.20	50.20	
Kautu	131.80	131.80	
Keakea	59.00	59.00	
Kiaimoa	646.90	646.90	
Kinateao	65.00	65.00	
Kutai	1,138.35	1,138.35	
LIKE IT	450.00	450.00	
Matan	85.00	85.00	
Marion	342.00	342.00	
Masanga	119.70	119.70	
Mere.Temaia (MIA)	300.00	300.00	
Moiarerei	60.00	60.00	
Nathan	156.00	156.00	
Nabakoa	1,639.85	1,639.85	
Nabeua	40.00	40.00	
Nabe	65.00	65.00	
Nauto	254.60	254.60	
Ngaluenga	-274.20		274.20
Nukanteaba	418.90	418.90	
Otimoa	-1,251.00		1,251.00
Rawanteuea	155.00	155.00	
Raatita	200.00	200.00	
Raerae	130.00	130.00	
Roma	632.40	632.40	
Rimon	-54.45		54.45
Rianna	-303.80		303.80
Ratinda	75.00	75.00	
Tabera	57.75	57.75	
Takenrerei	300.00	300.00	
Taketi	38.00	38.00	
Taurenga	90.00	90.00	
Taokiangang	50.00	50.00	
Tearawa	1,148.50	1,148.50	
Tearoua	60.00	60.00	
Teauama	316.25	316.25	
Teboitabu	-567.05		567.05
Teborau	30.50	30.50	
Tebwaki	1,039.80	1,039.80	
Teikauea	100.00	100.00	
Teitiaki	3.00	3.00	
Tetaake	749.90	749.90	

	Tekambwa	40.00	40.00	
	Tekoba	150.00	150.00	
	Tekotaake	551.00	551.00	
	Tingo	365.95	365.95	
	Tiri	1,619.75	1,619.75	
	Titiku	5.00	5.00	
	Tonana	20.00	20.00	
	Tonganiti	184.00	184.00	
	Tokaman	2,000.00	2,000.00	
LOAN				
	Aaro	413.20	413.20	
	Agnes	-517.58		517.58
	Aileen	912.00	912.00	
	Akineti	1,189.89	1,189.89	
	Anee	1,087.76	1,087.76	
	Angimarau	570.20	570.20	
	Anna	244.00	244.00	
	Aribo	96.00	96.00	
	Arobati	-330.00		330.00
	Ata	218.50	218.50	
	Atankoriri	2,432.00	2,432.00	
	Atata	-407.57		407.57
	Atinta	-78.20		78.20
	Atiria	523.79	523.79	
	Atiteta	1,003.60	1,003.60	
	Baintake	154.40	154.40	
	Bakamarere.T	250.00	250.00	
	Bakauarere	-96.00		96.00
	Banian	-1.50		1.50
	Baraniko	0.70	0.70	
	Bareta	440.00	440.00	
	Batarita	70.40	70.40	
	Bauati	-140.50		140.50
	Bauro	524.00	524.00	
	Beeta	382.00	382.00	
	Benatetaake	-230.00		230.00
	Bereti	-28.13		28.13
	Binoka	450.00	450.00	
	Bio	286.00	286.00	
	Bitu	-333.43		333.43
	Boatia	-45.00		45.00
	Boboua	678.80	678.80	
	Boitabu	-30.00		30.00
	Boningaina	-33.11		33.11

Bosco	496.18	496.18	
Bubunrenga	219.00	219.00	
Burantetaake	503.69	503.69	
Burea	-19.50		19.50
Burebo	434.91	434.91	
Burekaua	-38.80		38.80
Burerua	189.50	189.50	
Bwaara	-104.18		104.18
Bwareta	-155.00		155.00
Bwatarita	-100.00		100.00
Bwauati	128.00	128.00	
Bwebwe	-2.29		2.29
Bweeta	31.60	31.60	
Bwenata	540.90	540.90	
Bwenatetaake	899.00	899.00	
Bwereti	94.39	94.39	
Diana	630.98	630.98	
DBK	-537.00		537.00
Ebenati	-3.50		3.50
Eraanga	150.00	150.00	
Etei	183.00	183.00	
Etita	188.69	188.69	
Iakobwa	214.00	214.00	
Iatake	-26.50		26.50
Ieaua	-77.41		77.41
Ikauea	293.00	293.00	
Ioane	647.98	647.98	
Iobi	-45.00		45.00
Iotebwa	19.27	19.27	
Ititaake	0.62	0.62	
Iuriana	1,103.00	1,103.00	
Kaboua	820.80	820.80	
Kabuna	765.74	765.74	
Kaburoro	79.00	79.00	
Kabuta	-20.00		20.00
Kabwebwe	310.00	310.00	
Kaero	1,607.00	1,607.00	
Kaerorina	-136.00		136.00
Kaibakete	412.85	412.85	
Kaiboboki	890.00	890.00	
Kaie	141.73	141.73	
Kaiea	-27.04		27.04
Kaitaake	444.22	444.22	
Kaiua	-100.00		100.00

Kakiawii	-23.80		23.80
Kambwa	292.95	292.95	
Kanaua	-5.74		5.74
Kaoma	105.50	105.50	
Karaiataake	98.16	98.16	
Karakunene	200.80	200.80	
Karanga	-406.42		406.42
Karea	310.00	310.00	
Karibwanang	-45.00		45.00
Karoraina	-240.00		240.00
Kataebati	29.50	29.50	
Katangaua	49.50	49.50	
Katarake	368.00	368.00	
Kataueana	843.00	843.00	
Kateikimwa	72.00	72.00	
Katimero	404.00	404.00	
Katiring	115.00	115.00	
Kauae	-2,552.87		2,552.87
Kaubwakate	-5.55		5.55
Kautabuki	79.94	79.94	
Kautabuki M	-145.80		145.80
Kautu	418.50	418.50	
Kekeia	522.31	522.31	
Kiaimoa	251.36	251.36	
Kiataake	129.50	129.50	
Kiaua	291.00	291.00	
Kiboboua	770.25	770.25	
Kinateao	29.50	29.50	
Kinaua	12.98	12.98	
Kirititobwa	25.00	25.00	
Kitiau	-20.00		20.00
Kifion	448.00	448.00	
Koboboua	189.50	189.50	
Kukurei	210.00	210.00	
Kuraite	247.00	247.00	
Maawa	236.44	236.44	
Manate	329.00	329.00	
Mareko	465.00	465.00	
Mareta	-168.50		168.50
Marevenikiata	108.74	108.74	
Maria	110.85	110.85	
Maritina.B	36.82	36.82	
Masanga	2,147.67	2,147.67	
Matai	-900.00		900.00

	Matan	-447.55		447.55
	Matanterawa	399.00	399.00	
	Meere	300.00	300.00	
	Meeri	197.51	197.51	
	Melton	28.95	28.95	
	Mereta	147.00	147.00	
	Meriata	162.36	162.36	
	Meribwebwe	79.20	79.20	
	Meriin	17.55	17.55	
	Miaana	110.99	110.99	
	Moataake	802.00	802.00	
	Moiarerei	206.03	206.03	
	Mwateiti	193.00	193.00	
	Naatu	28.00	28.00	
	Nabakoa	55.65	55.65	
	Nabeua	130.59	130.59	
	Nakau	75.00	75.00	
	Nauto	550.40	550.40	
	Ngaluenga	606.00	606.00	
	Omaria	143.64	143.64	
	Otimoa	100.00	100.00	
	Rabere	-15.00		15.00
	Raurenteti	19.50	19.50	
	Rawanteuea	717.20	717.20	
	Reea	266.87	266.87	
	Reeti	85.00	85.00	
	Repayment others	-4,103.34		4,103.34
	Rerei	200.00	200.00	
	Riaa	212.00	212.00	
	Riata	314.56	314.56	
	Riben	-95.00		95.00
	Rimon	624.28	624.28	
	Rita	270.00	270.00	
	Rui	696.50	696.50	
	Ruita	3.47	3.47	
	Rurubeia	122.00	122.00	
	Ruta	-33.60		33.60
	Ruteti	-4.00		4.00
	Steeve	197.81	197.81	
	Tabane	-36.82		36.82
	Tabera	-384.25		384.25
	Tabuaka	143.64	143.64	
	Tabwa	204.03	204.03	
	Tabwanteiti	-80.78		80.78

	Taeaiti	252.87	252.87	
	Takanuea	-25.00		25.00
	Takawau	42.25	42.25	
	Takenteiti	403.00	403.00	
	Taketi	338.40	338.40	
	Takireti	-1.50		1.50
	Takirua	-40.00		40.00
	Tanginaua	-9.00		9.00
	Tanua	178.00	178.00	
	Taona	-1,438.39		1,438.39
	Taonateaba	310.14	310.14	
	Taonatee	195.00	195.00	
	Taonatetake	-444.50		444.50
	Tarabwa	665.10	665.10	
	Taranibeia	-58.24		58.24
	Tarere.B	-33.23		33.23
	Tarimwe	567.80	567.80	
	Taroba	234.00	234.00	
	Tatireta	529.00	529.00	
	Tauanci	1,193.04	1,193.04	
	Tauare	114.00	114.00	
	Tawa	4.10	4.10	
	Tawaia	14.00	14.00	
	Tealeta	80.00	80.00	
	Teanako	76.65	76.65	
	Teaoti	586.68	586.68	
	Teariki.M	-261.00		261.00
	Tearoua	98.00	98.00	
	Teataake	534.40	534.40	
	Teauama	932.50	932.50	
	Teboitabu	466.00	466.00	
	Teborau	371.49	371.49	
	Tebuaka	-10.00		10.00
	Tebuari	224.20	224.20	
	Tebui	136.00	136.00	
	Tebwebwe	190.86	190.86	
	Tebwi	-142.00		142.00
	Teera	443.93	443.93	
	Tecta	464.00	464.00	
	Teena	210.02	210.02	
	Teiango	249.00	249.00	
	Teinabure	22.00	22.00	
	Teinua	-58.00		58.00
	Teitiaki	578.50	578.50	

	Teitibaa	287.00	287.00	
	Tekaennang	304.60	304.60	
	Tekambwa	520.18	520.18	
	Tekananuea	25.00	25.00	
	Tekita	644.00	644.00	
	Tekuriba	69.00	69.00	
	Temaera	270.00	270.00	
	Temanga	290.00	290.00	
	Temarewe	283.26	283.26	
	Temarontaake	-250.00		250.00
	Temarontetarae	672.00	672.00	
	Tematang	242.00	242.00	
	Temoanne	101.00	101.00	
	Tenata	-532.61		532.61
	Tennaua	106.87	106.87	
	Tenneke	-47.88		47.88
	Temnon	442.00	442.00	
	Terabwa	-77.90		77.90
	Teranga	-320.30		320.30
	Terere	275.91	275.91	
	Teriaki	-21.00		21.00
	Terikaie	80.00	80.00	
	Teruruka	-30.00		30.00
	Tetaake	-39.00		39.00
	Teuotl	-41.00		41.00
	Teweia	-25.00		25.00
	Tewia	397.00	397.00	
	Tiabe	127.36	127.36	
	Tiang	653.23	653.23	
	Tiataake	54.80	54.80	
	Tibaina	50.00	50.00	
	Tiebanc	250.00	250.00	
	Tiemane	39.00	39.00	
	Tietie	-25.22		25.22
	Tiim	259.30	259.30	
	Tikua	34.50	34.50	
	Timeon	72.03	72.03	
	Timon	-63.00		63.00
	Tingo	25.00	25.00	
	Tion	-20.00		20.00
	Tionikua	112.79	112.79	
	Tiri	145.06	145.06	
	Tiribo	100.00	100.00	
	Tirimanatu	135.00	135.00	

	Tiritaake	158.00	158.00	
	Tiroia	32.40	32.40	
	Tiua	151.41	151.41	
	Tokabwebwere	183.00	183.00	
	Tokaiti	-1.10		1.10
	Tokantetaake	552.00	552.00	
	Tokouea	342.04	342.04	
	Tokouea/others	-7,518.93		7,518.93
	Tonana	179.44	179.44	
	Tooma	670.00	670.00	
	Toone	234.80	234.80	
	Tootiba	-97.00		97.00
	Toto	130.82	130.82	
	Touota	315.69	315.69	
	Tua	-33.23		33.23
	Turia	416.66	416.66	
	Tuta	-82.55		82.55
	Tutang	190.00	190.00	
	Tuutu	417.70	417.70	
	Ueen	-5.00		5.00
	Ueneti	132.00	132.00	
	Uriana	-832.00		832.00
LOSS				
	Bitā	330.91	330.91	
	Clerk Arii	42,236.38	42,236.38	
	Ataake	150.00	150.00	
	Ataake Bauro	300.00	300.00	
	Boboua	1,716.04	1,716.04	
	Bwebweleta	211.67	211.67	
	Ebenati	93.86	93.86	
	CFC Eritabeta	13,258.15	13,258.15	
	Kabuna	14,410.08	14,410.08	
	Kauae	33,662.70	33,662.70	
	Kiaimoa	-934.00		934.00
	Rebeka	19,385.73	19,385.73	
	Taona	1,537.17	1,537.17	
	Tauanei	3,961.45	3,961.45	
	Tenata	13.80	13.80	
	Torua	23.50	23.50	
	Toto	32.70	32.70	
	Toubo	40.00	40.00	
	Tiri	26.85	26.85	
	Masanga	1,027.81	1,027.81	
	Moiarerei	0.00	0.00	

		Closing Cash	1,429.98	
		Closing Bank	0.35	
		Grand total	845,837.74	845,837.74

Abaiang Island Council			
Surplus account as at 31/12/2019			
Surplus 01/01/19			124,307.79
Add: Total current revenues 2019			487,800.20
Total			612,107.99
Less: Total current expenditures 2019			507,795.93
Surplus end December 2019			104,312.06

Statement of Ledger balances 31/12/2018			
Details		DR	CR
Surplus Account for 31/12/19			104,312.06
ADVANCE			
AMAK	29.00	29.00	-
Aine	108.00	108.00	-
Auatake	200.00	200.00	-
Atanikai	6.00	6.00	-
Atunta	6.00	6.00	-
Taake	6.00	6.00	-
Binoka	77.87	77.87	-
Bingko	940.00	940.00	-
Biri	-190.00		190.00
Boboua	318.70	318.70	-
Bureea	45.00	45.00	-
Buretau	45.50	45.50	-
Bwaintangira	300.00	300.00	-
Bweina	24.00	24.00	-
Copra	8.00	8.00	-
Coral Ace	-120.00		120.00
Council Election	244.00	244.00	-
Education	111.65	111.65	-
Election	-2,098.10		2,098.10
Etira and Others	12.00	12.00	-
Health	68.00	68.00	-
High Court	12.50	12.50	-
Home Affairs	80.00	80.00	-
Ierurumo	55.00	55.00	-
Ioata	50.00	50.00	-
Kaboua	-200.00		200.00
Kautu	30.00	30.00	-

Advance Kainaomata	160.00	160.00	-
MIA	76.00	76.00	-
Meriiti and others	60.00	60.00	-
asanga	20.00	20.00	-
MESD	-47.00		47.00
Messenger	1,388.56	1,388.56	-
Nabeua	62.84	62.84	-
Nabura	35.00	35.00	-
OB	608.70	608.70	-
Otimoa	34.00	34.00	-
Rebeka	34.00	34.00	-
Reerei	66.00	66.00	-
Taona	76.11	76.11	-
Tarere	-44.60		44.60
Tebwi	-50.00		50.00
Tenutaake	0.50	0.50	-
Teitiaki	20.00	20.00	-
Teinabure and others	132.00	132.00	-
Tenata	36.00	36.00	-
Tionikua	500.00	500.00	-
Tiebane	2,200.00	2,200.00	-
Tirinteiti	640.00	640.00	-
Tonganiti	70.00	70.00	-
Toto	29.14	29.14	-
TTI	154.00	154.00	-
Waa n Oo	800.00	800.00	-
Works+ Energy	35.00	35.00	-
UNICEF	755.00	755.00	-
DEPOSIT			
AAIS	-3,262.55		3,262.55
Aari	-100.00		100.00
Aata	-200.00		200.00
Abu	-30.00		30.00
Airport/Aviation	-0.78		0.78
Alc Tauanei.K	5.00	5.00	
ASWO	0.00	0.00	0.00
Allowance	-1,800.00		1,800.00
Allowance Kutai	-50.00		50.00
Allowance Teubo	-50.00		50.00
Aobiti	-467.56		467.56

Aine	-113.05		113.05
Anene	314.80	314.80	
Ahling	-275.00		275.00
Angko	-2,822.55		2,822.55
Beeki	375.80	375.80	
Bitu	-35.50		35.50
Butiraai	-4,000.00		4,000.00
Bwebweieta	-24.00		24.00
Buati	-2.00		2.00
Centre	1,927.35	1,927.35	
CM Tabontebike	-16.00		16.00
Council salary	0.00	0.00	0.00
Community	-1,550.00		1,550.00
Coffee	-40.15		40.15
Disaster Fund	-15,800.25		15,800.25
DBK	706.45	706.45	
DBK	-13,007.20		13,007.20
Dep C/Salary	3,351.30	3,351.30	
Dev Project	-844.00		844.00
Donation	-2,670.00		2,670.00
DVD	110.00	110.00	
Education	-11,813.09		11,813.09
Election	2,572.20	2,572.20	
Fishing net	-285.00		285.00
Football	-814.40		814.40
Foreign Affairs	240.00	240.00	
Fuel	-6.00		6.00
Health Centre	-261.60		261.60
Ianetama	0.00	0.00	0.00
Incentive Allowance	-22,930.00		22,930.00
Independence	3,404.35	3,404.35	
Internet	-272.68		272.68
ICT Worker Salary	-2,585.36		2,585.36
Iotebwa	400.12	400.12	
KA-52	-1,159.50		1,159.50
Kabuati	406.00	406.00	
Kanan te beeki	1,515.20	1,515.20	
Kango	20.00	20.00	
Kataake	-341.00		341.00
Kaitaake	824.42	824.42	

Kainaomata	6,961.35	6,961.35	
Kauae	30.00	30.00	
Karinano	-60.00		60.00
reboki	479.50	479.50	
Kiaimoa	180.00	180.00	
KIFA	20.00	20.00	
KILGA	-500.00		500.00
Kamaia	21.00	21.00	
Katokibaina	0.00	0.00	0.00
KIREU	48.40	48.40	
Koinawa Youth	-46.00		46.00
KPF loan	-332.83		332.83
KPF	-628.25		628.25
Korere	-4.00		4.00
KTRM	9.35	9.35	
Labour Cost	-3,707.34		3,707.34
Liquor	-90.00		90.00
Lease	-22,251.60		22,251.60
Landing Craft	99.60	99.60	
Melad (Land Lease)	-11,814.60		11,814.60
Marewen Taburao	16.80	16.80	
Maintenance	13,096.32	13,096.32	
Maure	-150.00		150.00
Meal	75.00	75.00	
Meriata	150.00	150.00	
MWYSA	-200.00		200.00
MISA	-1,510.90		1,510.90
MOE	-298.35		298.35
Motorbike	350.00	350.00	
Motorman	0.00	0.00	0.00
Moataake	-158.30		158.30
Matai	105.00	105.00	
Nangkona	0.00	0.00	0.00
Nabeitaake	-466.00		466.00
Nauto	30.00	30.00	
Nukanteaba	779.00	779.00	
OB	196.00	196.00	
Onika	0.00	0.00	
Otimoa	1,235.00	1,235.00	
Overtime	-1,565.60		1,565.60

Overtime Kiaimoa	-10.00		10.00
Overtime Kabuati	-45.50		45.50
Overtime Kaitaake	30.50	30.50	
Overtime Tokaman	-15.00		15.00
Pre-School	-9,687.63		9,687.63
Police Welfare	-81.50		81.50
Project	324.00	324.00	
R/aiane	25.00	25.00	
Ration	-518.00		518.00
Rimon	-9.05		9.05
Runga 2016	-140.00		140.00
Roronrikirake	-350.00		350.00
Runga 2019	997.60	997.60	
Runga 2020	-200.00		200.00
Runganaine	-452.30		452.30
Runganimwaane	200.00	200.00	
Rekenibai	-10.00		10.00
saw mill	0.00	0.00	0.00
Safnet	-283.00		283.00
Salary Return 2010	-143.20		143.20
Shortage	301.75	301.75	
Silcy	-2,000.00		2,000.00
Sitting Allowance	-233.00		233.00
Solar	-3,211.85		3,211.85
Social Committee	-80.00		80.00
Staff	-3.25		3.25
Surplus Cash	-19,997.98		19,997.98
Taiwan	4.80	4.80	
Tanimaiaki	-2,080.00		2,080.00
Taburao Youth	30.00	30.00	
Tarami	-135.15		135.15
Taketi	20.00	20.00	
Tauanei	12.00	12.00	
Tebunginako	0.00	0.00	0.00
Teainga	26.00	26.00	
Temarewe	200.00	200.00	
Teachers Day	-20.00		20.00
Tenata	21.00	21.00	
Tetaake	-300.00		300.00
Tiiki	2,000.00	2,000.00	

Tingo	336.02	336.02	
Tickets	-1,161.00		1,161.00
Toani	-70.00		70.00
miniko	76.12	76.12	
Toto	548.40	548.40	
Tokaman	-1,498.50		1,498.50
Tricycle	-1,372.75		1,372.75
Truck	-6.40		6.40
T-Shirt	-355.00		355.00
Second hand	-90.30		90.30
Ueen Abaiang	631.00	631.00	
Ueen te mao	200.00	200.00	
Unidentified	-213.97		213.97
Unimwaane	-150.00		150.00
W/Centre	95.50	95.50	
Wages	1,130.50	1,130.50	
Wheelbarrow	455.00	455.00	
WIW	-619.35		619.35
Works	-319.20		319.20
Workshop	-4,322.21		4,322.21
Women Day	-100.00		100.00
Youth	-146.90		146.90
Youth Evena	-50.00		50.00
Sale of fishing net	0.00	0.00	0.00
Return salary	-191.33		191.33
Incentive Allowance	21,180.00	21,180.00	
Te Waa Noo	-5,598.85		5,598.85
50th Anniversary	-13,930.40		13,930.40
51th Anniversary	17,219.65	17,219.65	
IMPREST			
Unknown Imprest	-80.00		80.00
Anee	100.00	100.00	
Aaron	40.00	40.00	
Clerk Arii	1,053.20	1,053.20	
Ata	208.80	208.80	
Ataake Bauro	640.20	640.20	
Ataake Kamoriki	972.20	972.20	
Auatake	223.90	223.90	
Auari	2,000.00	2,000.00	
Angimarau	-110.00		110.00

Bakarere	424.75	424.75	
Bakauarere	65.00	65.00	
Bauro	-98.50		98.50
Bitaaake	6,638.50	6,638.50	
Biita	1,300.00	1,300.00	
Bio	54.00	54.00	
Boboua	3,066.10	3,066.10	
Boningaina	127.50	127.50	
Bouataake	2,004.00	2,004.00	
Bureea	-45.00		45.00
Burekaua	20.00	20.00	
Buretau	1,000.00	1,000.00	
Bwebweieta	3,314.00	3,314.00	
Ekeuea	350.00	350.00	
FMRD	1,000.00	1,000.00	
Ianetama	1,116.15	1,116.15	
Ienimoa	54.00	54.00	
Ikauea	-85.00		85.00
Ioane	48.00	48.00	
Iotebwa	300.00	300.00	
John	15.00	15.00	
Kabuna	158.14	158.14	
Kaan	-307.10		307.10
Kaam	694.30	694.30	
Kaboua	200.00	200.00	
Kabure	54.00	54.00	
Kaie	30.50	30.50	
Kaoma	50.20	50.20	
Kautu	131.80	131.80	
Keakea	59.00	59.00	
Kiaimoa	646.90	646.90	
Kinateao	65.00	65.00	
Kutai	1,138.35	1,138.35	
LIKE IT	450.00	450.00	
Matan	85.00	85.00	
Marion	342.00	342.00	
Masanga	119.70	119.70	
Mere.Temaia (MIA)	300.00	300.00	
Moiarerei	60.00	60.00	
Nathan	156.00	156.00	

Nabakoa	1,639.85	1,639.85	
Nabeua	40.00	40.00	
Nabe	65.00	65.00	
Auto	254.60	254.60	
Ngaluenga	-274.20		274.20
Nukanteaba	418.90	418.90	
Otimoa	-1,251.00		1,251.00
Rawanteuea	155.00	155.00	
Raatita	200.00	200.00	
Raerae	130.00	130.00	
Roma	632.40	632.40	
Rimon	-54.45		54.45
Rianna	-303.80		303.80
Ratinda	75.00	75.00	
Tabera	57.75	57.75	
Takenrerei	300.00	300.00	
Taketi	38.00	38.00	
Taurenga	90.00	90.00	
Taokiangan	50.00	50.00	
Tearawa	1,148.50	1,148.50	
Tearoua	60.00	60.00	
Teauama	316.25	316.25	
Teboitabu	-567.05		567.05
Teborau	30.50	30.50	
Tebwaki	1,039.80	1,039.80	
Teikauea	100.00	100.00	
Teitiaki	3.00	3.00	
Tetaake	749.90	749.90	
Tekambwa	40.00	40.00	
Tekoba	150.00	150.00	
Tekotaake	551.00	551.00	
Tingo	365.95	365.95	
Tiri	1,619.75	1,619.75	
Titiku	5.00	5.00	
Tonana	20.00	20.00	
Tonganiti	184.00	184.00	
Tokaman	2,000.00	2,000.00	
LOAN			
Aaro	413.20	413.20	
Agnes	-517.58		517.58

Aileen	912.00	912.00	
Akineti	1,189.89	1,189.89	
Anee	1,087.76	1,087.76	
igimarau	570.20	570.20	
Anna	244.00	244.00	
Aribo	96.00	96.00	
Arobati	-330.00		330.00
Ata	218.50	218.50	
Atankoriri	2,432.00	2,432.00	
Atata	-407.57		407.57
Atinta	-78.20		78.20
Atiria	523.79	523.79	
Atiteta	1,003.60	1,003.60	
Baintake	154.40	154.40	
Bakamarere.T	250.00	250.00	
Bakauarere	-96.00		96.00
Banian	-1.50		1.50
Baraniko	0.70	0.70	
Bareta	440.00	440.00	
Batarita	70.40	70.40	
Bauati	-140.50		140.50
Bauro	524.00	524.00	
Beeta	382.00	382.00	
Benatetaake	-230.00		230.00
Bereti	-28.13		28.13
Binoka	450.00	450.00	
Bio	286.00	286.00	
Bit	-333.43		333.43
Boatia	-45.00		45.00
Boboua	678.80	678.80	
Boitabu	-30.00		30.00
Boningaina	-33.11		33.11
Bosco	496.18	496.18	
Bubunrenga	219.00	219.00	
Burantetaake	503.69	503.69	
Burea	-19.50		19.50
Burebo	434.91	434.91	
Burekaua	-38.80		38.80
Burerua	189.50	189.50	
Bwaara	-104.18		104.18

Bwareta	-155.00		155.00
Bwatarita	-100.00		100.00
Bwauati	128.00	128.00	
webwe	-2.29		2.29
Bweeta	31.60	31.60	
Bwenata	540.90	540.90	
Bwenatetaake	899.00	899.00	
Bwereti	94.39	94.39	
Diana	630.98	630.98	
DBK	-537.00		537.00
Ebenati	-3.50		3.50
Eraanga	150.00	150.00	
Etei	183.00	183.00	
Etita	188.69	188.69	
Iakobwa	214.00	214.00	
Iatake	-26.50		26.50
Ieaua	-77.41		77.41
Ikauea	293.00	293.00	
Ioane	647.98	647.98	
Iobi	-45.00		45.00
Iotebwa	19.27	19.27	
Ititaake	0.62	0.62	
Iuriana	1,103.00	1,103.00	
Kaboua	820.80	820.80	
Kabuna	765.74	765.74	
Kaburoro	79.00	79.00	
Kabuta	-20.00		20.00
Kabwebwe	310.00	310.00	
Kaero	1,607.00	1,607.00	
Kaerorina	-136.00		136.00
Kaibakete	412.85	412.85	
Kaiboboki	890.00	890.00	
Kaie	141.73	141.73	
Kaiea	-27.04		27.04
Kaitaake	444.22	444.22	
Kaiua	-100.00		100.00
Kakiawii	-23.80		23.80
Kambwa	292.95	292.95	
Kanaua	-5.74		5.74
Kaoma	105.50	105.50	

Karaiataake	98.16	98.16	
Karakunene	200.80	200.80	
Karanga	-406.42		406.42
Kareia	310.00	310.00	
Karibwanang	-45.00		45.00
Karoraina	-240.00		240.00
Kataebati	29.50	29.50	
Katangaua	49.50	49.50	
Katarake	368.00	368.00	
Kataueana	843.00	843.00	
Kateikimwa	72.00	72.00	
Katimero	404.00	404.00	
Katiring	115.00	115.00	
Kauae	-2,552.87		2,552.87
Kaubwakate	-5.55		5.55
Kautabuki	79.94	79.94	
Kautabuki M	-145.80		145.80
Kautu	418.50	418.50	
Kekeia	522.31	522.31	
Kiaimoa	251.36	251.36	
Kiataake	129.50	129.50	
Kiaua	291.00	291.00	
Kiboboua	770.25	770.25	
Kinateao	29.50	29.50	
Kinaua	12.98	12.98	
Kirititobwa	25.00	25.00	
Kitiau	-20.00		20.00
Kition	448.00	448.00	
Koboboua	189.50	189.50	
Kukurei	210.00	210.00	
Kuraite	247.00	247.00	
Maawa	236.44	236.44	
Manate	329.00	329.00	
Mareko	465.00	465.00	
Mareta	-168.50		168.50
Marevenikiata	108.74	108.74	
Maria	110.85	110.85	
Maritina.B	36.82	36.82	
Masanga	2,147.67	2,147.67	
Matai	-900.00		900.00

Matan	-447.55		447.55
Matanterawa	399.00	399.00	
Meere	300.00	300.00	
eeri	197.51	197.51	
Melton	28.95	28.95	
Mereta	147.00	147.00	
Meriata	162.36	162.36	
Meribwebwe	79.20	79.20	
Meriin	17.55	17.55	
Miaana	110.99	110.99	
Moataake	802.00	802.00	
Moiarerei	206.03	206.03	
Mwateiti	193.00	193.00	
Naatu	28.00	28.00	
Nabakoa	55.65	55.65	
Nabeua	130.59	130.59	
Nakau	75.00	75.00	
Nauto	550.40	550.40	
Ngaluenga	606.00	606.00	
Omaria	143.64	143.64	
Otimoa	100.00	100.00	
Rabaere	-15.00		15.00
Raurenteti	19.50	19.50	
Rawanteuea	717.20	717.20	
Reea	266.87	266.87	
Reeti	85.00	85.00	
Repayment others	-4,103.34		4,103.34
Rerei	200.00	200.00	
Riaa	212.00	212.00	
Riata	314.56	314.56	
Riben	-95.00		95.00
Rimon	624.28	624.28	
Rita	270.00	270.00	
Rui	696.50	696.50	
Ruita	3.47	3.47	
Rurubeia	122.00	122.00	
Ruta	-33.60		33.60
Ruteti	-4.00		4.00
Steeve	197.81	197.81	
Tabane	-36.82		36.82

Tabera	-384.25		384.25
Tabuaka	143.64	143.64	
Tabwa	204.03	204.03	
bwanteiti	-80.78		80.78
Taeeniti	252.87	252.87	
Takanuea	-25.00		25.00
Takawau	42.25	42.25	
Takenteiti	403.00	403.00	
Taketi	338.40	338.40	
Takireti	-1.50		1.50
Takirua	-40.00		40.00
Tanginaua	-9.00		9.00
Tanua	178.00	178.00	
Taona	-1,438.39		1,438.39
Taonateaba	310.14	310.14	
Taonatee	195.00	195.00	
Taonatetake	-444.50		444.50
Tarabwa	665.10	665.10	
Taranibeia	-58.24		58.24
Tarere.B	-33.23		33.23
Tarimwe	567.80	567.80	
Taroba	234.00	234.00	
Tatireta	529.00	529.00	
Tauanei	1,193.04	1,193.04	
Tauare	114.00	114.00	
Tawa	4.10	4.10	
Tawaia	14.00	14.00	
Teaieta	80.00	80.00	
Teanako	76.65	76.65	
Teaoti	586.68	586.68	
Teariki.M	-261.00		261.00
Tearoua	98.00	98.00	
Teataake	534.40	534.40	
Teauama	932.50	932.50	
Teboitabu	466.00	466.00	
Teborau	371.49	371.49	
Tebuaka	-10.00		10.00
Tebuari	224.20	224.20	
Tebui	136.00	136.00	
Tebwebwe	190.86	190.86	

Tebwi	-142.00		142.00
Teera	443.93	443.93	
Teeta	464.00	464.00	
Teua	210.02	210.02	
Teiango	249.00	249.00	
Teinabure	22.00	22.00	
Teinua	-58.00		58.00
Teitiaiki	578.50	578.50	
Teitibaa	287.00	287.00	
Tekaennang	304.60	304.60	
Tekambwa	520.18	520.18	
Tekananuea	25.00	25.00	
Tekita	644.00	644.00	
Tekuriba	69.00	69.00	
Temaera	270.00	270.00	
Temanga	290.00	290.00	
Temarewe	283.26	283.26	
Temarontaake	-250.00		250.00
Temarontetarae	672.00	672.00	
Tematang	242.00	242.00	
Temoanne	101.00	101.00	
Tenata	-532.61		532.61
Tennaua	106.87	106.87	
Tenneke	-47.88		47.88
Tennon	442.00	442.00	
Terabwa	-77.90		77.90
Teranga	-320.30		320.30
Terere	275.91	275.91	
Teriaki	-21.00		21.00
Terikaie	80.00	80.00	
Teruruka	-30.00		30.00
Tetaake	-39.00		39.00
Teuoti	-41.00		41.00
Teweia	-25.00		25.00
Tewia	397.00	397.00	
Tiabe	127.36	127.36	
Tiang	653.23	653.23	
Tiataake	54.80	54.80	
Tibaina	50.00	50.00	
Tiebane	250.00	250.00	

Tiemane	39.00	39.00	
Tietie	-25.22		25.22
Tilm	259.30	259.30	
Tkun	34.50	34.50	
Tineon	72.03	72.03	
Timon	-63.00		63.00
Tingo	25.00	25.00	
Tion	-20.00		20.00
Tionikua	112.79	112.79	
Tiri	145.06	145.06	
Tiribo	100.00	100.00	
Tirimanatu	135.00	135.00	
Tiritaake	158.00	158.00	
Tiroia	32.40	32.40	
Tiua	151.41	151.41	
Tokabwebwere	183.00	183.00	
Tokaiti	-1.10		1.10
Tokantetaake	552.00	552.00	
Tokouea	342.04	342.04	
Tokouea/others	-7,518.93		7,518.93
Tonana	179.44	179.44	
Tooma	670.00	670.00	
Toone	234.80	234.80	
Tootiba	-97.00		97.00
Toto	130.82	130.82	
Touota	315.69	315.69	
Tua	-33.23		33.23
Turia	416.66	416.66	
Tuta	-82.55		82.55
Tutang	190.00	190.00	
Tuutu	417.70	417.70	
Ueen	-5.00		5.00
Ueneti	132.00	132.00	
Uriana	-832.00		832.00
LOSS			
Bitu	330.91	330.91	
Clerk Aarii	42,236.38	42,236.38	
Ataake	150.00	150.00	
Ataake Bauro	300.00	300.00	
Boboua	1,716.04	1,716.04	

Bwebweieta	211.67	211.67	
Ebenati	93.86	93.86	
CFC Eritabeta	13,258.15	13,258.15	
abuna	14,410.08	14,410.08	
Kauae	33,662.70	33,662.70	
Kiaimoa	-934.00		934.00
Rebeka	19,385.73	19,385.73	
Taona	1,537.17	1,537.17	
Tauanei	3,961.45	3,961.45	
Tenata	13.80	13.80	
Torua	23.50	23.50	
Toto	32.70	32.70	
Toubo	40.00	40.00	
Tiri	26.85	26.85	
Masanga	1,027.81	1,027.81	
Moiarerei	0.00	0.00	
Closing Cash		1,429.98	
Closing Bank		0.35	
Grand total		338,748.26	338,748.26