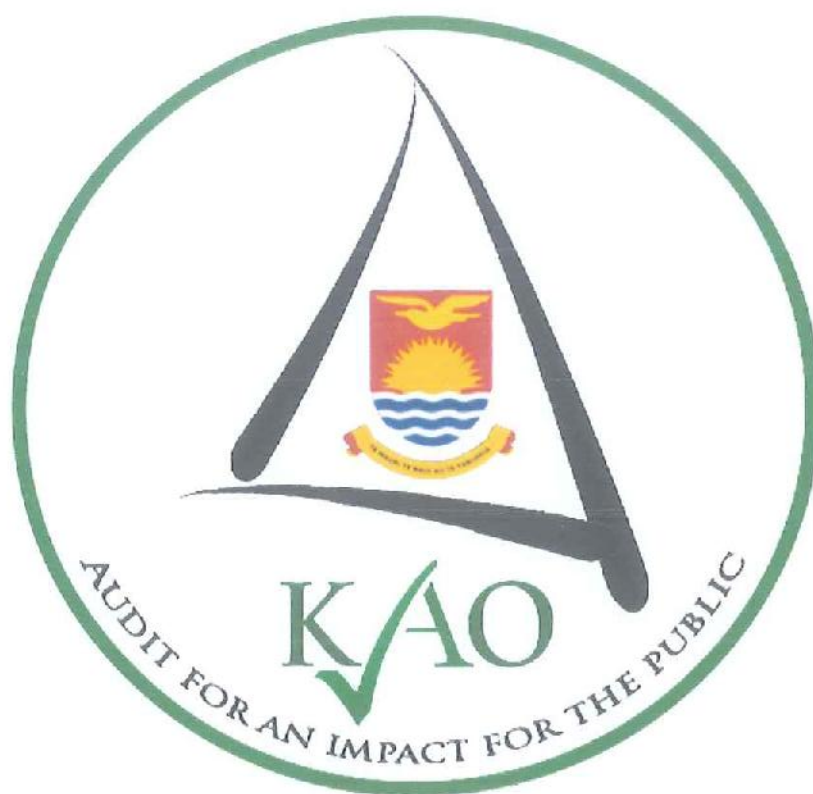


REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF



BUTARITARI 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 BUTARITARI ISLAND COUNCIL' FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2018

Disclaimer of Opinion

I was engaged to audit the Financial Statements of Butaritari 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 Butaritari 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 Accounts

I do not express an opinion on the accompanying financial statements of Butaritari 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 Butaritari 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 Butaritari Island Council profit and loss, balance sheet as at 31st December 2018 due to the following:

Accounts Receivables

- Account Receivables balance of \$237,403.37 recorded on Butaritari Island Council Balance Sheet is overstated of \$73,476 (Deposits). Treatment of Deposits should be a liability and not an asset.
- The remaining Account Receivables balance of \$163,927.35 cannot be sufficiently substantiated without subsidiary records.

Equity

- We cannot substantiate the reported Equity Balance of \$125,207.15 from Butaritari Island Council for the year ended 31st December 2018.

Accounts Payables

- A total Account Payables balance of \$144,346.29 reported on the Balance Sheet of Butaritari Island Council as at 31st December 2018 is overstated by \$24,747. The remaining balance of \$65,347 deposits cannot be substantiated without subsidiary records.

Cash at Bank

- No third-party confirmation from ANZ Bank of Kiribati was received as a form of verification for Butaritari Island Council Cash at Bank balance of \$8,880
- ANZ Bank services were not recorded on Butaritari Island Council's passbook, yet bank charges still levied to the Government of Kiribati.

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 Butaritari 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 Butaritari Island Council had contradicted important provisions of Public Finance Control and Audit Ordinance and Local Government Financial Instruction (LGFI).

- Butaritari Island Council spend \$124,868.99 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, Receipt Register, Votebook, Vote Ledger, Log Book, Stores Ledger, 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: General: section 6: Stores Ledger**
 - **Part III: Control of Expenditure section 49: Vote Book**
 - **Part V111: Miscellaneous section 52: Log Book**
 - **Part XIII: Supervision, Control and Custody, section 142 (e)**

- The Island Council Clerk of Butaritari failed to respond within a reasonable period of time to any audit questions nor submit such records, books, vouchers, or other documents pertaining to the audit: *Section 48 (1a) (1b) of Public Finance Control and Audit Ordinance refers.*

Island Councillors, Island Council Clerk and Minister for Internal Affairs, and 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.

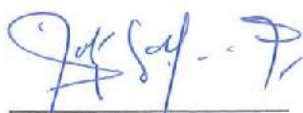
Auditor General's responsibilities for the audit of the financial statements of Butaritari Island Council

My responsibility is to conduct an audit of Butaritari 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 the Local Government Act 1984, Public Finance (Control and Audit) Ordinance 1981 and Kiribati Audit Act, 2017. 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.



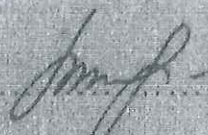
Eriati Manatma
Auditor General
Kiribati Audit Office
02.09.2020

Butaritari Island Council

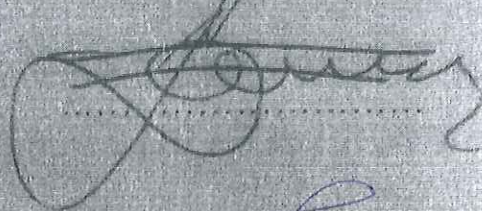
The following certify that the attached statements (revealing a Surplus Account Balance \$82,379.19) for the year ended 31st December 2018 are correct.

Signed by:

Clerk



Mayor



Secretary

JOHNIA 

Butaritari Island Council

Balance Sheet

as at 31/12/18

	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank		8,880.11		
Cash on Hand		853.04		
Account Receivable	1	237,403.37	247,136.52	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				247,136.52
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	2	144,346.29	144,346.29	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				144,346.29
Net Asset				102,790.23
Equity				
Current Year Earning			-22,416.92	
Historical Balancing			125,207.15	
Total Equity				102,790.23

Butaritari 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	Angabwain rabwata	2,255.50		
	1104	Roon te kiba	7,123.50		
	1105	Mwamwananga I taari	2,609.85		
				11,988.85	
	1200	Rallientii			
	1201	Kaa/Rebwerebwe	1,773.50		
	1202	Beeba ni kabubuti	298.50		
	1203	Bwalika	134.00		
	1204	Kamea	52.00		
	1205	Tilooa (retail/wholesale)	5,268.90		
	1207	Kakukurei	0.00		
	1208	Kaokioki (Pure sour toddy)	12.00		
	1209	Matoatoa/Beer/Kamwarake ao	240.00		
	1210	Auti ni lrua	385.00		
	1211	Hawker	188.50		
	1212	Taabo ni bwa	3,110.00		
	1213	Bolaki aika a lauaki mwila	505.00		
	1214	Kariki/Tonati (Bakery)	155.00		
	1215	Karikirake aika uareereke	161.00		
	1216	Taan Kateitei	0.00		
	1217	Taibora ni kamarake	152.00		
	1218	Restaurant	0.00		
	1219	Kaa/Rebwerebwe aika tatango	2,715.00		
	1220	Waa/Booti aika tatangoaki & F	970.00		
	1223	Bingo	0.00		
	1224	Itabon/Karaobwai	757.50		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1225	Kabonakoan Uanikai	1,702.50		
	1226	Katangomwane	0.00		
	1227	Taani kabo lka	0.00		
	1233	Agencies	0.00		
	1237	Float/Agency licences	100.00		
	1238	Tutara	290.00		
	1239	Boboti n takataka	150.00		
	1241	Yagona	445.00		
	1254	Kereboki/Bai ni bakoa/Tiwiita	0.00		
	1255	Port licence kannana/roro	0.00		
				19,565.40	
	1300	Mane Buoka			
	1301	Buoka man te Tautaeka	166,797.90		
	1302	Buoka man te Postal	500.00		
	1303	Onobwaian autin te maeka	117,865.92		
	1305	Buoka mana ana karikirake te K	0.00		
	1306	Buoka school trucks	0.00		
	1307	Te buoka ibukin te taarau n te K	0.00		
				285,163.82	
	1400	Rakan karinimwane			
	1401	Boki ni mwane ao IBD	0.00		
	1403	Rakan te katangomwane	0.00		
				0.00	
	1500	Waaki ni lokinibwai			
	1501	Kabonakoan bwaai	937.00		
	1502	Tangoan le Booti	0.00		
	1503	Kantoka n te meeri	100.00		
	1504	Roon auti ni maeka	101.50		
	1505	Roon fikum n te Uteero	10,278.00		
	1506	Tangoan ao kantoka n te Kaa	9,484.90		
	1506a	School trucks	6,080.40		
	1507	Kabonakoan te bwaa	244.40		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1508	Bwaai ni makuri	0.00		
	1509	Tangoan te rebwerebwe	500.00		
	1510	Tangoan ana tabo te Kauntira	150.00		
	1511	Internet café	5,478.50		
	1512	computer/Photocopy	0.00		
	1513	Bingo	0.00		
	1520	Karaoan Bwaai/Workshop char	693.70		
	1521	Ororakeaia/kaotinakoia kame	0.00		
	1522	Katangomwane	1,043.60		
	1524	Ana ice plant te Kauntira	1,859.40		
	1525	Tangoan te Maneaba	235.00		
	1529	Ana store te Kauntira/Hardware	0.00		
	1530	Uanikai	0.00		
	1531	Ana karikirake te Kauntira iaon	2,334.00		
	1532	Number plate	0.00		
	1534	Telecom Charges	0.00		
	1535	Solar ao te iti	0.00		
	1541	Kabonakon ika aika uruaki	0.00		
	1542	Kabonakoan te were	0.00		
				39,520.40	
	1600	Mane tabeua			
	1601	Mwane n Raka	2,880.43		
	1602	Tuua n te bowi/Boon te bowi	5.00		
				2,885.43	
	1700	Karail mwane			
	1701	Kaintabwi	5,066.91		
				5,066.91	
					364,190.81
Expenditure					
	2100	Bwakabwai			
	2101	Back pay	0.00		
	2102	Kauntira	39,505.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2103	Kauoman n Kiraki	3,957.51		
	2104	Kauoman n Tia Mwane	0.00		
	2106	Tia Taibi	0.00		
	2108	Kabenta	3,080.98		
	2109	Drivers	7,548.45		
	2110	Taan anai kantoka	0.00		
	2112	Kaubure	9,740.33		
	2113	Neefi ni kawa	10,148.12		
	2115	ICW	0.00		
	2119	Mwakaeneke (mechanic)	3,539.21		
	2122	Tia Rikoriko	2,782.90		
	2123	WIW	2,546.88		
	2127	Tia tararua n te auti ni Irua	2,624.21		
	2133	Tia Uaereti	2,858.51		
	2135	Taan reireinia Ataei	10,773.24		
	2139	Kauoman Mwakaeneke	2,581.90		
	2140	IT-internet officer	0.00		
	2145	Tia Kaitiaki	0.00		
	2148	Watchman	2,546.88		
	2159	Hardware storekeeper	2,641.14		
	2160	Tia kaboo ikaa ao bwain akaw	2,450.76		
				109,326.02	
	2200	Arauenti			
	2201	Kauntira	18,580.50		
	2202	Kanuangan te Meea/vice	3,752.00		
	2203	Mwaane ni motirawa /Incentive	16,685.00		
	2204	Boola reibwa	4,838.78		
	2205	Mwakuri n tangoaki	479.78		
	2206	Aoataim	4,278.07		
	2207	Kometen te Reirei (Primary/JSS)	0.00		
	2208	IDC	120.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2209	Boneti (Bareka/Boira)	254.40		
	2210	Bonomwi	771.40		
	2211	Mwengabuaka	386.00		
	2216	Komete ni kaleirake	200.00		
	2217	Hotel committee	0.00		
	2218	Licenses Committee	0.00		
	2219	Independence Committee	0.00		
	2220	Kometen te warebwai	240.00		
	2224	Kometen te Liquor Board	0.00		
	2225	Te Runga	180.00		
	2226	Kometen te Ice Plant	30.00		
	2227	Kometen te Hardware	0.00		
	2228	Board of servey committee	0.00		
	2229	Finance Committee	220.00		
	2230	Urgency Committee	280.00		
				51,295.93	
	2300	Kabulan te waaki			
	2301	Bao do mwamwananga	5,944.20		
	2302	Riitin Aaba	40.00		
	2303	Bwai ni makuri	509.20		
	2304	Ana tiati te Bangke	0.00		
	2306	Uaereti/Tareboon	186.00		
	2308	Buraeki/Kaboraoi	0.00		
	2312	Rinerine	80.00		
	2313	Kainaomata	1,984.60		
	2315	Buokaia Botaki	175.00		
	2316	Kabwara tarau n te KPF	0.00		
	2318	Roon te Bowi	0.00		
	2320	Dog/Pig Control	56.00		
	2322	Kairua	2,228.10		
	2326	Bwain te Office	5,153.90		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2327	Aia kataneiai taan mwakuri	0.00		.
	2329	Te bao nako Atimwakoro	2,336.40		
	2332	Support to Elderly distribution	1,483.20		
	2333	Support to Copra monitoring fra	0.00		
				20,176.60	
	2400	Onobwai			
	2402	Office	0.00		
	2403	Auli ni maeka	7,156.40		
	2404	Auli ni Irua	1,805.08		
	2407	Maneaba	0.00		
	2408	Rebwerebwe/Kaa	1,432.50		
	2408a	School trucks	5,216.30		
	2409	Te Booti	190.00		
	2410	Kawai/Kotiwei	3,984.94		
				19,785.22	
	2700	Iokinilbwai			
	2701	Amarake/mooi ibukia Irua	5,971.05		
	2702	Bwaan te Kaa	16,551.40		
	2703	Internet Café	1,050.20		
	2704	Bingo	0.00		
	2706	Karikirake phone card	2,792.00		
	2707	Ana bwaraki/titoe te Kauntira	0.00		
	2708	Ice Plant	82.20		
	2709	Katangomwane	980.00		
	2710	Anniverssary BIC	0.00		
	2713	Uanikai	0.00		
	2714	Kabonakoan te were	0.00		
				27,426.85	
	2800	Karaili mwane			
	2801	Kainfabwi	10,353.90		
	2802	School trucks birimwane	0.00		
	2803	Onobwain autin te Tautaeka	136,013.61		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2804	Birimwane nakon te KILGA	1,000.00		
	2806	Buoka ibukin school trucks	11,229.60		
	2806a	Booia do overtime	0.00		
	2806b	Bwaan taian school trucks	0.00		
				158,597.11	386,607.73
Net Profit/Loss					-22,416.92

Butaritari Island Council
Statement of Notes
For the Period 01/01/18 to 31/12/18

Note#	Account	Bot Code	Amount \$	Total \$
1	Account Receivable			
	Adv-Alex		250.00	
	Adv-Antekana		0.00	
	Adv-Aonibai		4.51	
	Adv-Atitaa		5.00	
	Adv-Aviation		5,733.86	
	Adv-Beniami		60.00	
	Adv-Birifele		1,000.00	
	Adv-Bosco		100.00	
	Adv-Burialu		1,731.65	
	Adv-Butaritari Shipping		208.00	
	Adv-Bwanian		14.37	
	Adv-Bwaloo		1,000.00	
	Adv-Bwebwenima		310.00	
	Adv-Commerce		10.20	
	Adv-Council Staff		1,671.00	
	Adv-Councillors		160.00	
	Adv-Education		12,909.61	
	Adv-Election		1,105.40	
	Adv-Fish Center		892.92	
	Adv-Health		216.00	
	Adv-High Court		490.00	
	Adv-Ice Plant		1,002.62	
	Adv-Loane		350.00	
	Adv-JSS		136.00	
	Adv-Kaeka		205.00	
	Adv-Kameele		60.00	
	Adv-Kamoriki		233.33	
	Adv-Kaubure		520.00	
	Adv-KHFA		2,500.00	
	Adv-Kiakiatooke		100.00	
	Adv-Kianibwaro		185.00	
	Adv-King's wharf		496.75	

Note#	Account	Bot_Code	Amount \$	Total \$
		Adv-KIRI-EU	1,100.00	
		Adv-KIRIWATSAN	302.50	
		Adv-Kookia	200.00	
		Adv-Living Quarters	11,413.27	
		Adv-Maintenance	4,223.45	
		Adv-Malie	300.00	
		Adv-Maneaba Labour	1,269.20	
		Adv-Mareta	300.00	
		Adv-Materiki	1,500.00	
		Adv-MCIC	200.00	
		Adv-Melise Fialala	100.00	
		Adv-MEYS	155.00	
		Adv-MHMS	310.00	
		Adv-MIA	198.00	
		Adv-MOF	3,145.85	
		Adv-Motirake	5.00	
		Adv-OB	1,214.45	
		Adv-Ocean Link	1,300.77	
		Adv-Police	94.40	
		Adv-Postal	17.60	
		Adv-Pre- School Pro	189.65	
		Adv-Raiaba	145.00	
		Adv-RSC-MIHR	72.00	
		Adv-Ruuta	300.00	
		Adv-Social Committee	102.00	
		Adv-St Leo	0.00	
		Adv-Taam Moti	490.00	
		Adv-Taioni	62.00	
		Adv-Taiwa Onibeeki	9,049.02	
		Adv-Taiwan	422.00	
		Adv-Takaio	5.00	
		Adv-Teaoti	54.00	
		Adv-Tebenea	200.00	
		Adv-Tebwebwe	50.00	
		Adv-Teike	50.00	
		Adv-Tekautu	77.00	

Note#	Account	Bot Code	Amount \$	Total \$
		Adv-Tematang	0.00	
		Adv-Tererei	150.00	
		Adv-Teribwa	130.00	
		Adv-Terooti	5.00	
		Adv-Tiibi Kauntira	70.00	
		Adv-Tiita	44.00	
		Adv-Timau	100.00	
		Adv-Timon	461.00	
		Adv-Tioromwa	0.00	
		Adv-Tokantetaake	50.00	
		Adv-TSKL	51.37	
		Adv-Uakeia	108.80	
		Adv-Water day	1,304.30	
		Adv-Works	402.55	
		Dep-Aonteaba Onomwaru	0.00	
		Dep-Atiim	0.00	
		Dep-Bauro	674.70	
		Dep-Bremem	118.00	
		Dep-Butaritari Clinic	190.90	
		Dep-Butaritari Runga 2018	3,901.05	
		Dep-Bwanian	10.61	
		Dep-C Maneaba	418.60	
		Dep-Commerce	0.00	
		Dep-Coral Ace	20,000.00	
		Dep-DBK loan	478.65	
		Dep-Election	140.00	
		Dep-Ereameang	0.00	
		Dep-Fisheries	2,524.92	
		Dep-Frank	1.00	
		Dep-Grain	4,766.60	
		Dep-Incentive allowance	16,979.84	
		Dep-Independence / Kainaomata	4,121.72	
		Dep-Internet	155.50	
		Dep-loane	0.00	
		Dep-IPO	380.00	
		Dep-Kaieata	0.00	

Note#	Account	Bot Code	Amount \$	Total \$
		Dep-Kauki Nangananga 75	0.00	
		Dep-Kaunfira	0.00	
		Dep-Keakea	410.00	
		Dep-KEIP	1,068.60	
		Dep-Keuea	63.00	
		Dep-Kiaietā	9.20	
		Dep-Kiafaake	26.40	
		Dep-Kirata	7.20	
		Dep-Kookia	0.00	
		Dep-Kuma Maiaki	123.50	
		Dep-Kuma Meang	123.50	
		Dep-M/A	404.20	
		Dep-Maintenance 2010	3,339.80	
		Dep-MAPUT	184.00	
		Dep-Marine Bright	3,000.00	
		Dep-MOE	112.80	
		Dep-Motorman	40.00	
		Dep-Namonrua	1,314.74	
		Dep-Nan Teibo Causeway	1,827.00	
		Dep-Overtime	31.20	
		Dep-Raiaba	5.00	
		Dep-Runga 08	3,242.30	
		Dep-Runga 2010	1,951.80	
		Dep-Runga 2017	246.00	
		Dep-Ruuta	0.00	
		Dep-Solar	92.10	
		Dep-Sr Amelia	0.00	
		Dep-Taake	414.00	
		Dep-Taiwan onibeki	152.00	
		Dep-Tanimaiaki	47.00	
		Dep-Taubukinimeang	23.50	
		Dep-Tekinati truck	0.00	
		Dep-Terionimwi	25.08	
		Dep-Terooti	0.00	
		Dep-Tetewea	0.00	
		Dep-Training	30.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-TSKL	150.00	
		Dep-Viane	10.25	
		Dep-Xtobwa	94.20	
		Dep-Youngmoon	45.56	
		Imp -Alexander	2,875.00	
		Imp -Aoniba	500.00	
		Imp -Aratin	300.00	
		Imp -Ataake	13,630.00	
		Imp -Banian	1,354.00	
		Imp -Bauro	651.90	
		Imp -Beiateuea	400.00	
		Imp -Bouataake	1,795.00	
		Imp -Efita	750.00	
		Imp -Frank	2,140.00	
		Imp -Ioane	300.25	
		Imp -Kamoriki	609.80	
		Imp -Kareke	2,506.15	
		Imp -Katokauea	205.00	
		Imp -Kautu	100.00	
		Imp -Keakea	55.00	
		Imp -Kouramwaere	90.00	
		Imp -Marion	474.80	
		Imp -Mayor	6,700.00	
		Imp -Miire K	1,130.80	
		Imp -Mikaere	434.00	
		Imp -Oroiti	150.00	
		Imp -Pauline	200.00	
		Imp -Roofi	100.00	
		Imp -Starrose	1,500.00	
		Imp -Taam	640.00	
		Imp -Tabera	1,507.20	
		Imp -Takenimakin	150.00	
		Imp -Teang	150.00	
		Imp -Tearawa	983.20	
		Imp -Tebutonga	67.00	
		Imp -Teitu	230.00	

Note#	Account	Bot Code	Amount \$	Total \$
		Imp -Tererei	6,805.85	
		Imp -Terooti	892.87	
		Imp -Terunga	40.00	
		Imp -Tiaaba	150.00	
		Imp -Tibau	150.00	
		Imp -Toka	200.00	
		Imp -Tooma	2,000.00	
		Loan - Buanga E	200.00	
		Loan - Council Hardware	6,000.00	
		Loan - Tewi	150.00	
		Loan - Unaia	200.00	
		Loss - Ekenda	0.90	
		Loss - Ekeuea	1,644.64	
		Loss - Ienraoi	775.50	
		Loss - Kautu Atanimakin	46.50	
		Loss - Meere	990.65	
		Loss - Meri Burce	686.10	
		Loss - Mire	913.80	
		Loss - Nakee	19.96	
		Loss - Tabera	882.12	
		Loss - Teangiraoi	2,254.37	
		Loss - Tebon	11,960.01	
		Loss - Tererei	58.28	
		Loss - Terooti	9,007.10	
		Loss - Tokoia	64.20	
		Total		237,403.37

2 Account Payable

Adv-Aoniba	60.99
Adv-Beniamina	245.00
Adv-Buanga	200.00
Adv-Buariki	175.00
Adv-Butami	184.00
Adv-Butaritari Airfield	273.25
Adv-Etuete	5.00
Adv-IEC Living quarters	7,159.35
Adv-Inatio	16.00

Note#	Account	Bot_Code	Amount \$	Total \$
		Adv-IPO	480.00	
		Adv-Kanuete	120.00	
		Adv-Kautu	30.00	
		Adv-Kirata	16.00	
		Adv-Merii	27.00	
		Adv-Mosile	95.00	
		Adv-Nawaka	10.00	
		Adv-Ngareimoa	130.00	
		Adv-Paki	110.00	
		Adv-Roola	60.00	
		Adv-Rosary	60.00	
		Adv-Rotati	260.00	
		Adv-Routa	6.00	
		Adv-Tarangotu	5.00	
		Adv-Tebanea	6.00	
		Adv-Tebeebe	55.00	
		Adv-Teira	120.00	
		Adv-Teitu	82.07	
		Adv-Tekinati	206.00	
		Adv-Tewi	150.00	
		Adv-Toomau	10.00	
		Adv-Tuu	23.34	
		Adv-Unaia	200.00	
		Dep- KPF loan	15.52	
		Dep-ABAB	160.00	
		Dep-AGVs	201.00	
		Dep-Anniverssary BIC	200.00	
		Dep-Afinibwan Iesu	524.80	
		Dep-Bati	0.04	
		Dep-Bingo	3,665.00	
		Dep-Butaritari Runga 2019	5,540.00	
		Dep-Casual labour	23.44	
		Dep-Chainsaw	260.20	
		Dep-Christopher	43.10	
		Dep-Clinic	190.90	
		Dep-Council Staff	17,080.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-Councillor's Allowance	260.00	
		Dep-Deposit Ka-50	17,645.64	
		Dep-Deposit KPF	314.24	
		Dep-Disaster Fund	863.65	
		Dep-Discoverer	700.18	
		Dep-Electrician	20.00	
		Dep-FA Tamuera	401.30	
		Dep-Furniture	180.00	
		Dep-Hardware	8,220.15	
		Dep-Health	6,110.15	
		Dep-Hotel	140.00	
		Dep-Ice Plant	1,190.86	
		Dep-IEC	100.00	
		Dep-Independence	11,061.49	
		Dep-Independence 2012	576.20	
		Dep-IYA	146.35	
		Dep-K/Mwane	136.50	
		Dep-Kaki	112.00	
		Dep-Kanoa	60.00	
		Dep-Kanoua	12.00	
		Dep-Kauae	100.00	
		Dep-KFHA	555.85	
		Dep-Kianibwaro	250.00	
		Dep-Kirda	2.00	
		Dep-Kirita	7.20	
		Dep-Kuma	200.00	
		Dep-Late staff 2018	159.82	
		Dep-Loan Repay	54.00	
		Dep-Maeata	20.00	
		Dep-MISA	1,515.15	
		Dep-Ms Bresman	540.00	
		Dep-Mweru	38.80	
		Dep-Nakauti	65.00	
		Dep-Ngareimoa	138.80	
		Dep-Phonecard	1,855.50	
		Dep-Police	48.20	

Note#	Account	Bot_Code	Amount \$	Total \$
	Dep-Road Rehabilitation		17.89	
	Dep-S.Wick		42.00	
	Dep-Social Affairs		102.00	
	Dep-Social Committee		321.63	
	Dep-Surplus cash		5,605.02	
	Dep-Teike		50.00	
	Dep-Tekinati		44.40	
	Dep-Temwanokunueda		26.10	
	Dep-Timwata		316.35	
	Dep-Toilet		360.00	
	Dep-Tokanimata		4,500.00	
	Dep-Touakai		1.55	
	Dep-Tour Guide		20.00	
	Dep-Tournament		914.00	
	Dep-Trade Project		1,029.50	
	Dep-TTM		3,991.40	
	Dep-Unimwane		5,210.25	
	Dep-Unsigned net wgs Bwateteba		19.60	
	Dep-Unsigned net wgs Kianibwar		23.34	
	Dep-Unsigned net wgs Timon		30.74	
	Dep-Waa-n-Oo		15,256.00	
	Dep-WIW		11.70	
	Imp -Bereka.T		1.60	
	Imp -Bosco		2.00	
	Imp -Burangke		306.60	
	Imp -Ioakim		350.52	
	Imp -Katalaina		850.00	
	Imp -Materiki		1,500.00	
	Imp -Ruti		924.70	
	Imp -Tabaa		346.50	
	Imp -Tebobora		510.75	
	Imp -Toakai		32.25	
	Loss - Bank		6,500.00	
	Loss - Cash		0.33	
	Loss - Toomau		6.00	
	Loss - Tutaima		2,836.54	

Note# Account

Bot Code

Amount
\$

Total
\$

Total

144,346.29

BUTARITARI IS. COUNCIL ACCUMULATIVE TRIAL BALANCE
AS AT DECEMBER 2018

Code	Details	Estimates	Amounts	Debit	Credit
Surplus brought forward - 01-01-18					125,207.15
Revenue					
1100	ANGABWAI				
1103	Angabwain rabwata	3,501.00	2,255.50		2,255.50
1104	Roon te kiba	5,000.00	7,123.50		7,123.50
1105	Mwamwananga I taari	3,000.00	2,609.85		2,609.85
1200	RAITIENI				
1201	Kaa/Rebwerebwe	1,500.00	1,773.50		1,773.50
1202	Beeba ni kabubuti	500.00	298.50		298.50
1203	Bwatika	100.00	134.00		134.00
1204	Kamea	100.00	52.00		52.00
1205	Titooa (retail/wholesale)	5,000.00	5,268.90		5,268.90
1207	Kakukurei	40.00	0.00		-
1208	Kaokioki (Pure sour toddy)	30.00	12.00		12.00
1209	Kamanging (Liquor)	240.00	240.00		240.00
1210	Auti ni Irua	100.00	385.00		385.00
1211	Hawker	100.00	188.50		188.50
1212	Taabo ni bwa	3,050.00	3,110.00		3,110.00
1213	Botaki aika a tauaki mwia	390.00	505.00		505.00
1214	Kariki/Tonati (Bakery)	300.00	155.00		155.00
1215	Karikirake aika uarereke	100.00	161.00		161.00
1216	Taan Kateitei	10.00	0.00		-
1217	Taibora ni kamarako	100.00	152.00		152.00
1218	Restaurant	0.00	0.00		-
1219	Kaa/Rebwerebwe aika tatangoaki	2,000.00	2,715.00		2,715.00
1220	Waa/Booti -tatangoaki & Ferry svc	1,000.00	970.00		970.00
1223	Bingo	0.00	0.00		-
1224	Itabon/Karaobwai	100.00	757.50		757.50
1225	Kabonakoan Uanikai	500.00	1,702.50		1,702.50
1226	Katangomwane	0.00	0.00		-
1227	Taani kabo ika	100.00	0.00		-
1233	Agencies	100.00	0.00		-
1237	Float/Agency licences	200.00	100.00		100.00
1238	Tutara	200.00	290.00		290.00
1239	Boboti n takataka	100.00	150.00		150.00
1241	Yegona	700.00	445.00		445.00
1254	Kereboki/Dai ni bakoa/Tiwiita	100.00	0.00		-
1255	Port licence kannana/ororo	0.00	0.00		-
1300	MWANE NI BUOKA				
1301	Buoka man te Tautaeka	158,080.00	166,797.90		166,797.90
1302	Buoka man te Postal	1,000.00	500.00		500.00
1303	Onobwaiian autin te maeka	37,971.00	117,865.92		117,865.92
1305	Buoka mana ana karikirake te Kauntira (Kaibuke ao Fish center)	6,000.00	0.00		-
1306	Buoka school trucks	16,000.00	0.00		-
1307	Te buoka ibukin te taarau n te KPF	0.00	0.00		-
1400	BAKAO (INTREST)				
1401	Boki ni mwane ao IBD	100.00	0.00		-
1403	Rakan te katangomwane	0.00	0.00		-
1500	WAKI NI KARIKIRAKE				
1501	Kabonakoan bwaai	500.00	937.00		937.00
1502	Tangoan te Booti	2,500.00	0.00		-
1503	Kantoka n te meeri	100.00	100.00		100.00
1504	Roon auti ni maeka	1,764.00	101.50		101.50
1505	Roon tikum n te Uteero	8,000.00	10,278.00		10,278.00
1506	Tangoan ao kantoka n te Kaa	7,000.00	9,484.90		9,484.90
1506a	School trucks	5,000.00	6,080.40		6,080.40
1507	Kabonakoan te bwaa	100.00	244.40		244.40
1508	Bwaai ni makuri	100.00	0.00		-
1509	Tangoan te rebwerebwe	100.00	500.00		500.00
1510	Tangoan ana tabo te Kauntira	200.00	150.00		150.00
1511	Internet café	5,000.00	5,478.50		5,478.50
1512	computer/Photocopy	100.00	0.00		-
1513	Bingo	1,000.00	0.00		-
1520	Karacan Bwaai/Workshop charges	2,000.00	693.70		693.70
1521	Ororake/kaotinakoia kamea/beeki	100.00	0.00		-
1522	Katangomwane	100.00	1,043.60		1,043.60
1524	Ana ice plant te Kauntira	0.00	1,859.40		1,859.40
1525	Tangoan te Maneaba	300.00	235.00		235.00
1529	Ana store te Kauntira/Hardware	0.00	0.00		-
1530	Uanikai	0.00	0.00		-
1531	Karikirake te Kauntira - phone card	4,000.00	2,334.00		2,334.00

1532	Number plate	100.00	0.00		-
1534	Telecom Charges	0.00	0.00		-
1535	Solar ao te iti	500.00	0.00		-
1541	Kabonakon ika aika uruaki	0.00	0.00		-
1542	Kabonakoan te ware	0.00	0.00		-
1600	MWANE TABEUA				
1601	Mwane n Raka	100.00	2,880.43		2,880.43
1602	Tuua n te bowi/Boon te bowi	100.00	5.00		5.00
1700	KARAI MWANE				
1701	Kaintabwi	8,480.00	5,066.91		5,066.91
Expenditure					
2100	BWAKABWAI				
2101	Back pay	0.00	0.00		
2102	Kauntira	40,758.00	39,505.00	39,505.00	
2103	Kauoman n Kiraki	3,950.00	3,957.51	3,957.51	
2104	Kauoman n Tia Mwane	0.00	0.00		
2106	Tia Taibi	2,451.00	0.00		
2108	Kabenta	3,170.00	3,080.98	3,080.98	
2109	Drivers	7,370.00	7,548.45	7,548.45	
2110	Taan anai kantoka	0.00	0.00		
2112	Kaubure	9,937.00	9,740.33	9,740.33	
2113	Neeti ni kawa	10,258.00	10,148.12	10,148.12	
2115	ICW	0.00	0.00		
2119	Mwakaeneke (mechanic)	3,560.00	3,539.21	3,539.21	
2122	Tia Rikoriko	2,780.00	2,782.90	2,782.90	
2123	WIW	2,546.00	2,546.88	2,546.88	
2127	Tia tararua n te auti ni Irua	2,624.00	2,624.21	2,624.21	
2133	Tia Uaereti	2,858.00	2,858.51	2,858.51	
2135	Taan reireinia Ataei	10,482.00	10,773.24	10,773.24	
2139	Kauoman Mwakaeneke	2,780.00	2,581.90	2,581.90	
2140	IT-internet officer	0.00	0.00		
2145	Tia Kaitiaki	0.00	0.00		
2148	Watchman	2,546.00	2,546.88	2,546.88	
2159	Hardware storekeeper	2,546.00	2,641.14	2,641.14	
2160	Tia kaboo ikaa ao bwain akawa	2,451.00	2,450.76	2,450.76	
2200	ARAUENTI				
2201	Kauntira	20,349.00	18,580.50	18,580.50	
2202	Kanuangan te Meeai/vice	0.00	3,752.00	3,752.00	
2203		16,980.00	16,885.00	16,885.00	
2204	Booia reibwa	500.00	4,838.78	4,838.78	
2205	Mwakuri n tangoaki	200.00	479.78	479.78	
2206	Aoatam	2,000.00	4,278.07	4,278.07	
2207	Kometen te Reirei (Primary/JSS)	150.00	0.00		
2208	IDC	660.00	120.00	120.00	
2209	Boneti (Bareka/Boira)	500.00	254.40	254.40	
2210	Bonomwi	600.00	771.40	771.40	
2211	Mwangaabuaka	1,000.00	386.00	386.00	
2216	Komete ni katoirako	500.00	200.00	200.00	
2217	Hotel committee	0.00	0.00		
2218	Licenses Committee	0.00	0.00		
2219	Independence Committee	0.00	0.00		
2220	Kometen te warebwai	0.00	240.00	240.00	
2224	Kometen te Liquor Board	200.00	0.00		
2225	Te Runga	150.00	180.00	180.00	
2226	Kometen te Ice Plant	0.00	30.00	30.00	
2227	Kometen te Hardware	0.00	0.00		
2228	Board of servey committee	260.00	0.00		
2229	Finance Committee	600.00	220.00	220.00	
2230	Urgency Committee	150.00	280.00	280.00	
2300	KABUTAN TE WAAKI				
2301	Bao ao mwamwananga	5,000.00	5,944.20	5,944.20	
2302	Riiti Aaba	100.00	40.00	40.00	
2303	Bwai ni makuri	100.00	509.20	509.20	
2304	Ana tiati te Bangke	100.00	0.00		
2306	Uaereti/Tareboon	500.00	186.00	186.00	
2308	Buracki/Kaboraoi	100.00	0.00		
2312	Rinerine	200.00	80.00	80.00	
2313	Kainaomata	2,000.00	1,984.60	1,984.60	
2315	Buokaia Botaki	450.00	175.00	175.00	
2316	Kabwara tarau n te KPF	0.00	0.00		
2318	Roon te Bowi	100.00	0.00		
2320	Dog/Pig Control	500.00	56.00	56.00	
2322	Kairua	500.00	2,228.10	2,228.10	
2326	Bwain te Office	1,526.00	5,153.90	5,153.90	
2327	Aia kataneiai taan mwakuri	500.00	0.00		

2329	Te bao nako Alimwakoro	4,321.00	2,336.40	2,336.40	
2332	Support to Elderly distribution	1,200.00	1,483.20	1,483.20	
2333	Support - Copra monitoring transport	0.00	0.00		
2400	ONOBWAI				
2402	Office	500.00	0.00		
2403	Auti ni maeka	8,400.00	7,156.40	7,156.40	
2404	Auti ni Irua	1,500.00	1,805.08	1,805.08	
2407	Maneaba	100.00	0.00		
2408	Rebwerebwe/Kaa	3,000.00	1,432.50	1,432.50	
2408a	School trucks	2,000.00	5,216.30	5,216.30	
2409	Te Booti	2,000.00	190.00	190.00	
2410	Kawai/Kotiwei	4,800.00	3,984.94	3,984.94	
2700	KABANE MWANE N TE KARIKIRAKE				
2701	Amarake/moci ibukia Irua	4,000.00	5,971.05	5,971.05	
2702	Bwaan te Kaa	15,000.00	16,551.40	16,551.40	
2703	Internet Café	3,500.00	1,050.20	1,050.20	
2704	Bingo	1,000.00	0.00		
2706	Karikirake phone card	3,000.00	2,792.00	2,792.00	
2707	Ana bwaraki/fitoa te Kauntira	0.00	0.00		
2708	Icc Plant	0.00	82.20	82.20	
2709	Katangomwane	100.00	980.00	980.00	
2710	Anniverssary BIC	0.00	0.00		
2713	Uanikai	0.00	0.00		
2714	Kabonakoan te were	0.00	0.00		
2800	KARAI MWANE				
2801	Kaintabwi	16,960.00	10,353.90	10,353.90	
2802	School trucks birimwane	0.00	0.00		
2803	Onobwain autin te Tautaaka	37,971.00	136,013.61	136,013.61	
2804	Birimwane nakon te KILGA	1,000.00	1,000.00	1,000.00	
2805	Buoka ibukin school trucks	14,000.00	11,229.60	11,229.60	
2805a	Booia ao overtime	0.00	0.00		
2805b	Bwaan taian school trucks	0.00	0.00		

BELOW THE LINE ACCOUNTS				
ADVANCE				
	Alex	250.00	250.00	
	Antekana	0.00		
	Aoniba	(60.99)		60.99
	Aonibaa	4.51	4.51	
	Atitaa	5.00	5.00	
	Aviation	5,733.86	5,733.86	
	Benami	60.00	60.00	
	Beniamina	(245.00)		245.00
	Biritete	1,000.00	1,000.00	
	Bosco	100.00	100.00	
	Buanga	(200.00)		200.00
	Buariki	(175.00)		175.00
	Buriatu	1,731.65	1,731.65	
	Butami	(184.00)		184.00
	Butaritari Airfield	(273.25)		273.25
	Butaritari Shipping	208.00	208.00	
	Bwaman	14.37	14.37	
	Bwato	1,000.00	1,000.00	
	Bwebwenima	310.00	310.00	
	Commerce	10.20	10.20	
	Council Staff	1,671.00	1,671.00	
	Councillors	160.00	160.00	
	Education	12,909.61	12,909.61	
	Election	1,105.40	1,105.40	
	Eluete	(5.00)		5.00
	Fish Center	892.92	892.92	
	Health	216.00	216.00	
	High Court	490.00	490.00	
	Ice Plant	1,002.62	1,002.62	
	IEC Living quarters	(7,159.35)		7,159.35
	Inatio	(16.00)		16.00
	Ioane	350.00	350.00	
	IPO	(480.00)		480.00
	JSS	136.00	136.00	
	Kaeka	205.00	205.00	
	Kameete	60.00	60.00	
	Kamoriki	233.33	233.33	
	Kamete	(120.00)		120.00
	Kaubure	520.00	520.00	
	Kautu	(30.00)		30.00
	KHFA	2,500.00	2,500.00	
	Kiakiaake	100.00	100.00	
	Kianibwano	185.00	185.00	
	King's wharf	496.75	496.75	
	Kirata	(16.00)		16.00
	KIRI-EU	1,100.00	1,100.00	
	KIRIWATSAN	302.50	302.50	
	Kookia	200.00	200.00	
	Living Quarters	11,413.27	11,413.27	
	Maintenance	4,223.45	4,223.45	
	Malie	300.00	300.00	
	Maneaba Labour	1,269.20	1,269.20	
	Marota	300.00	300.00	
	Materiki	1,500.00	1,500.00	
	MCIC	200.00	200.00	
	Melise Fialala	100.00	100.00	
	Merii	(27.00)		27.00
	MEYS	155.00	155.00	
	MHMS	310.00	310.00	
	MIA	198.00	198.00	
	MOF	3,145.85	3,145.85	
	Mosile	(95.00)		95.00
	Motirake	5.00	5.00	
	Nawaku	(10.00)		10.00
	Ngarcimoa	(130.00)		130.00
	OB	1,214.45	1,214.45	
	Ocean Link	1,300.77	1,300.77	
	Paki	(110.00)		110.00
	Police	94.40	94.40	
	Postal	17.60	17.60	
	Pre-School Pro	189.65	189.65	
	Raiaba	145.00	145.00	

	Roota	(60.00)		60.00
	Rosary	(60.00)		60.00
	Rotati	(260.00)		260.00
	Routa	(6.00)		6.00
	RSC-MLHR	72.00	72.00	
	Ruuta	300.00	300.00	
	Social Committee	102.00	102.00	
	St Leo	0.00		
	Taan Moti	490.00	490.00	
	Taioni	62.00	62.00	
	Taiwa Onibecki	9,049.02	9,049.02	
	Taiwan	422.00	422.00	
	Takaio	5.00	5.00	
	Tarangotu	(5.00)		5.00
	Taoti	54.00	54.00	
	Tebanea	(6.00)		6.00
	Tebceba	(55.00)		55.00
	Tebenea	200.00	200.00	
	Tebwebwe	50.00	50.00	
	Teike	50.00	50.00	
	Terra	(120.00)		120.00
	Teitu	(82.07)		82.07
	Tekautu	77.00	77.00	
	Tekmati	(206.00)		206.00
	Tematang	0.00		
	Tererei	150.00	150.00	
	Teribwa	130.00	130.00	
	Terooti	5.00	5.00	
	Tewi	(150.00)		150.00
	Tiibi Kauntira	70.00	70.00	
	Tiita	44.00	44.00	
	Timau	100.00	100.00	
	Timon	461.00	461.00	
	Tionmwa	0.00		
	Tokantetake	50.00	50.00	
	Toomau	(10.00)		10.00
	TSKL	51.37	51.37	
	Tuu	(23.34)		23.34
	Uakeia	108.80	108.80	
	Unain	(200.00)		200.00
	Water day	1,304.30	1,304.30	
	Works	402.55	402.55	
DEPOSIT				
	KPF loan	(15.52)		15.52
	ABAB	(160.00)		160.00
	AGVs	(201.00)		201.00
	Anniverssary BIC	(200.00)		200.00
	Aontcaba Onomwaru	0.00		
	Atim	0.00		
	Atinibwan Iesu	(524.80)		524.80
	Bati	(0.04)		0.04
	Bauro	674.70	674.70	
	Bingo	(3,665.00)		3,665.00
	Bremem	118.00	118.00	
	Butaritari Clinic	190.90	190.90	
	Butaritari Runga 2018	3,901.05	3,901.05	
	Butaritari Runga 2019	(5,540.00)		5,540.00
	Bwanian	10.61	10.61	
	C Mancaba	418.60	418.60	
	Casual labour	(23.44)		23.44
	Chainsaw	(260.20)		260.20
	Christopher	(43.10)		43.10
	Clinic	(190.90)		190.90
	Commerce	0.00		
	Coral Ace	20,000.00	20,000.00	
	Council Staff	(17,080.00)		17,080.00
	Councillor's Allowance	(260.00)		260.00
	DBK loan	478.65	478.65	
	Deposit Ka-50	(17,645.64)		17,645.64
	Deposit KPF	(314.24)		314.24
	Disaster Fund	(863.65)		863.65
	Discoverer	(700.18)		700.18
	Election	140.00	140.00	
	Electrician	(20.00)		20.00

Ereameang		0.00		
FA Tamuera		(401.30)		401.30
Fisheries		2,524.92	2,524.92	
Frank		1.00	1.00	
Furniture		(180.00)		180.00
Grain		4,766.60	4,766.60	
Hardware		(8,220.15)		8,220.15
Health		(6,110.15)		6,110.15
Hotel		(140.00)		140.00
Ice Plant		(1,190.86)		1,190.86
IEC		(100.00)		100.00
Incentive allowance		16,979.84	16,979.84	
Independence		(11,061.49)		11,061.49
Independence / Kainaomata		4,121.72	4,121.72	
Independence 2012		(576.20)		576.20
Internet		155.50	155.50	
Isane		0.00		
IPO		380.00	380.00	
IYA		(146.35)		146.35
K/Mwane		(136.50)		136.50
Kaicata		0.00		
Kaki		(112.00)		112.00
Kanoa		(60.00)		60.00
Kanoua		(12.00)		12.00
Kauae		(100.00)		100.00
Kauki Nangananga 75		0.00		
Kaunira		0.00		
Keakea		410.00	410.00	
KEIP		1,068.60	1,068.60	
Kewa		63.00	63.00	
KFHA		(555.85)		555.85
Knaeta		9.20	9.20	
Kianibwaro		(250.00)		250.00
Kiaaake		26.40	26.40	
Kirata		7.20	7.20	
Kirda		(2.00)		2.00
Kirita		(7.20)		7.20
Kookia		0.00		
Kuma		(200.00)		200.00
Kuma Maraki		123.50	123.50	
Kuma Meang		123.50	123.50	
Late staff 2018		(159.82)		159.82
Loan Repay		(54.00)		54.00
M/A		404.20	404.20	
Macata		(20.00)		20.00
Maintenance 2010		3,339.80	3,339.80	
MAPUT		184.00	184.00	
Marine Bright		3,000.00	3,000.00	
MISA		(1,515.15)		1,515.15
MOE		112.80	112.80	
Motorman		40.00	40.00	
Ms Bresman		(540.00)		540.00
Mweru		(38.80)		38.80
Nakauti		(65.00)		65.00
Namontua		1,314.74	1,314.74	
Nan Teibo Causeway		1,827.00	1,827.00	
Ngareimua		(138.80)		138.80
Overtime		31.20	31.20	
Phonecard		(1,855.50)		1,855.50
Police		(48.20)		48.20
Raiaba		5.00	5.00	
Road Rehabilitation		(17.89)		17.89
Runga 08		3,242.30	3,242.30	
Runga 2010		1,951.80	1,951.80	
Runga 2017		246.00	246.00	
Ruula		0.00		
S.Wick		(42.00)		42.00
Social Affairs		(102.00)		102.00
Social Committee		(321.63)		321.63
Solar		92.10	92.10	
Sr Amelia		0.00		
Surplus cash		(5,605.02)		5,605.02
Taake		414.00	414.00	
Taiwan onibeki		152.00	152.00	
Tamuaiki		47.00	47.00	

	Taubukinmeang		23.50	23.50	
	Teike		(50.00)		50.00
	Tekinati truck		0.00		
	Tenwanokumua		(26.10)		26.10
	Terionimwi		25.08	25.08	
	Terooti		0.00		
	Telewaa		0.00		
	Tekinati		(44.40)		44.40
	Timwata		(316.35)		316.35
	Toilet		(360.00)		360.00
	Tokanimata		(4,500.00)		4,500.00
	Touakai		(1.55)		1.55
	Tour Guide		(20.00)		20.00
	Tournament		(914.00)		914.00
	Trade Project		(1,029.50)		1,029.50
	Training		30.00	30.00	
	TSKL		150.00	150.00	
	TTM		(3,991.40)		3,991.40
	Unimwaa		(5,210.25)		5,210.25
	Unsigned net wgs Bwateteba		(19.60)		19.60
	Unsigned net wgs Kianibwara		(23.34)		23.34
	Unsigned net wgs Timon		(30.74)		30.74
	Viane		10.25	10.25	
	Waa-n-Oo		(15,256.00)		15,256.00
	WIW		(11.70)		11.70
	Xtobwa		94.20	94.20	
	Youngmoon		45.56	45.56	
Imprest					
	Alexander		2,875.00	2,875.00	
	Anniba		500.00	500.00	
	Aratin		300.00	300.00	
	Ataake		13,630.00	13,630.00	
	Banlan		1,354.00	1,354.00	
	Bauro		651.90	651.90	
	Beialeuea		400.00	400.00	
	Bereka T		(1.60)		1.60
	Busco		(2.00)		2.00
	Bouataake		1,795.00	1,795.00	
	Burangke		(306.60)		306.60
	Ciita		750.00	750.00	
	Frank		2,140.00	2,140.00	
	Ioakim		(350.52)		350.52
	Ioane		300.25	300.25	
	Kamoriki		609.80	609.80	
	Kareke		2,506.15	2,506.15	
	Katalaina		(850.00)		850.00
	Katokauna		205.00	205.00	
	Kautu		100.00	100.00	
	Keakea		55.00	55.00	
	Kouramwacoe		90.00	90.00	
	Marion		474.80	474.80	
	Materiki		(1,500.00)		1,500.00
	Mayor		6,700.00	6,700.00	
	Miire K		1,130.80	1,130.80	
	Mikaere		434.00	434.00	
	Oroiti		150.00	150.00	
	Pauline		200.00	200.00	
	Rooti		100.00	100.00	
	Ruti		(924.70)		924.70
	Starrose		1,500.00	1,500.00	
	Taam		640.00	640.00	
	Tabaa		(346.50)		346.50
	Tabera		1,507.20	1,507.20	
	Takenimakin		150.00	150.00	
	Teang		150.00	150.00	
	Tearawa		983.20	983.20	
	Tebobora		(510.75)		510.75
	Tebutonga		67.00	67.00	
	Teitu		230.00	230.00	
	Tererei		6,805.85	6,805.85	
	Terooti		892.87	892.87	
	Terunga		40.00	40.00	
	Tiaabo		150.00	150.00	
	Tibau		150.00	150.00	

	Toakai		(32.25)		32.25
	Toka		200.00	200.00	
	Tooma		2,000.00	2,000.00	
Loan					
	Buanga E		200.00	200.00	
	Tewi		150.00	150.00	
	Unaia		200.00	200.00	
	Council Hardware		6,000.00	6,000.00	
Loss					
	Bank		(6,500.00)		6,500.00
	Cash		(0.33)		0.33
	Ekena		0.90	0.90	
	Ekeuca		1,644.64	1,644.64	
	Ienraoi		775.50	775.50	
	Kautu Atanimakin		46.50	46.50	
	Moere		990.65	990.65	
	Merii Buree		686.10	686.10	
	Mire		913.80	913.80	
	Nakee		19.96	19.96	
	Tabera		882.12	882.12	
	Teangiraai		2,254.37	2,254.37	
	Tebou		11,960.01	11,960.01	
	Tererei		58.28	58.28	
	Tereoti		9,007.10	9,007.10	
	Tokoia		64.20	64.20	
	Toomau		(6.00)		6.00
	Tutaima		(2,836.54)		2,836.54
CLOSING CASH				853.04	
CLOSING BANK Balances:				0.00	
P/B 286454				2.26	
IBD 28646-32				7092.07	
P/B 265762-32				0.19	
P/B 265762-31				0.24	
P/B 264277-30				52.41	
P/B 672029-35				1732.94	
Grand Total				633,744.25	633,744.25

Butaritari Island Council			
Surplus account as at 31/12/2018			
Surplus 01/01/18			125,207.15
Add: Total current revenues 2018			364,190.81
Total			489,397.96
Less: Total current expenditures 2018			386,607.73
Surplus end December 2018			102,790.23

Statement of Ledger balances 31/12/2018			
Details		DR	CR
Surplus Account for 31/12/2017			102,790.23
<i>BELOW THE LINE ACCOUNTS</i>			
ADVANCE			
Alex	250.00	250.00	
Antekana	0.00		
Aoniba	(60.99)		60.99
Aonibai	4.51	4.51	
Atitaai	5.00	5.00	
Aviation	5,733.86	5,733.86	
Beniami	60.00	60.00	
Beniamina	(245.00)		245.00
Biritete	1,000.00	1,000.00	
Bosco	100.00	100.00	
Buanga	(200.00)		200.00
Buariki	(175.00)		175.00
Buriatu	1,731.65	1,731.65	
Butami	(184.00)		184.00
Butaritari Airfield	(273.25)		273.25
Butaritari Shipping	208.00	208.00	
Bwanian	14.37	14.37	
Bwatoo	1,000.00	1,000.00	
Bwebwenima	310.00	310.00	
Commerce	10.20	10.20	
Council Staff	1,671.00	1,671.00	
Councilors	160.00	160.00	
Education	12,909.61	12,909.61	
Election	1,105.40	1,105.40	
Etute	(5.00)		5.00
Fish Center	892.92	892.92	
Health	216.00	216.00	
High Court	490.00	490.00	
Ice Plant	1,002.62	1,002.62	
IEC Living quarters	(7,159.35)		7,159.35
Inatio	(16.00)		16.00
Ioane	350.00	350.00	
IPO	(480.00)		480.00
JSS	136.00	136.00	

Kaeka	205.00	205.00	
Kameete	60.00	60.00	
Kamoriki	233.33	233.33	
Kanuete	(120.00)		120.00
Kaubure	520.00	520.00	
Kautu	(30.00)		30.00
KHFA	2,500.00	2,500.00	
Kiakiataake	100.00	100.00	
Kianibwaro	185.00	185.00	
King's wharf	496.75	496.75	
Kirata	(16.00)		16.00
KIRI-EU	1,100.00	1,100.00	
KIRIWATSAN	302.50	302.50	
Kookia	200.00	200.00	
Living Quarters	11,413.27	11,413.27	
Maintenance	4,223.45	4,223.45	
Malie	300.00	300.00	
Maneaba Labour	1,269.20	1,269.20	
Mareta	300.00	300.00	
Materiki	1,500.00	1,500.00	
MCIC	200.00	200.00	
Melise Fialala	100.00	100.00	
Merii	(27.00)		27.00
MEYS	155.00	155.00	
MHMS	310.00	310.00	
MIA	198.00	198.00	
MOE	3,145.85	3,145.85	
Mosile	(95.00)		95.00
Motirake	5.00	5.00	
Nawaka	(10.00)		10.00
Ngareimoa	(130.00)		130.00
OB	1,214.45	1,214.45	
Ocean Link	1,300.77	1,300.77	
Paki	(110.00)		110.00
Police	94.40	94.40	
Postal	17.60	17.60	
Pre- School Pro	189.65	189.65	
Raiaba	145.00	145.00	
Roota	(60.00)		60.00
Rosary	(60.00)		60.00
Rotati	(260.00)		260.00
Routa	(6.00)		6.00
RSC-MLHR	72.00	72.00	
Ruuta	300.00	300.00	
Social Committee	102.00	102.00	
St Leo	0.00		
Taan Moti	490.00	490.00	

Taioni	62.00	62.00	
Taiwa Onibeeki	9,049.02	9,049.02	
Taiwan	422.00	422.00	
Takaio	5.00	5.00	
Tarangotu	(5.00)		5.00
Teaoti	54.00	54.00	
Tebanea	(6.00)		6.00
Tebeebe	(55.00)		55.00
Tebenea	200.00	200.00	
Tebwebwe	50.00	50.00	
Teike	50.00	50.00	
Teira	(120.00)		120.00
Teitu	(82.07)		82.07
Tekautu	77.00	77.00	
Tekinati	(206.00)		206.00
Tematang	0.00		
Tererei	150.00	150.00	
Teribwa	130.00	130.00	
Terooti	5.00	5.00	
Tewi	(150.00)		150.00
Tiibi Kauntira	70.00	70.00	
Tiita	44.00	44.00	
Timau	100.00	100.00	
Timon	461.00	461.00	
Tioromwa	0.00		
Tokantetaake	50.00	50.00	
Toomau	(10.00)		10.00
TSKL	51.37	51.37	
Tuu	(23.34)		23.34
Uakeia	108.80	108.80	
Unaia	(200.00)		200.00
Water day	1,304.30	1,304.30	
Works	402.55	402.55	
DEPOSIT			
KPF loan	(15.52)		15.52
ABAB	(160.00)		160.00
AGVs	(201.00)		201.00
Anniverssary BIC	(200.00)		200.00
Aonteaba Onomwaru	0.00		
Atiim	0.00		
Atinibwan Iesu	(524.80)		524.80
Bati	(0.04)		0.04
Bauro	674.70	674.70	
Bingo	(3,665.00)		3,665.00
Bremem	118.00	118.00	
Butaritari Clinic	190.90	190.90	
Butaritari Runga 2018	3,901.05	3,901.05	

Butaritari Runga 2019	(5,540.00)		5,540.00
Bwanian	10.61	10.61	
C Maneaba	418.60	418.60	
Casual labour	(23.44)		23.44
Chainsaw	(260.20)		260.20
Christopher	(43.10)		43.10
Clinic	(190.90)		190.90
Commerce	0.00		
Coral Ace	20,000.00	20,000.00	
Council Staff	(17,080.00)		17,080.00
Councillor's Allowance	(260.00)		260.00
DBK loan	478.65	478.65	
Deposit Ka-50	(17,645.64)		17,645.64
Deposit KPF	(314.24)		314.24
Disaster Fund	(863.65)		863.65
Discoverer	(700.18)		700.18
Election	140.00	140.00	
Electrician	(20.00)		20.00
Ereameang	0.00		
FA Tamucra	(401.30)		401.30
Fisheries	2,524.92	2,524.92	
Frank	1.00	1.00	
Furniture	(180.00)		180.00
Grain	4,766.60	4,766.60	
Hardware	(8,220.15)		8,220.15
Health	(6,110.15)		6,110.15
Hotel	(140.00)		140.00
Ice Plant	(1,190.86)		1,190.86
IEC	(100.00)		100.00
Incentive allowance	16,979.84	16,979.84	
Independence	(11,061.49)		11,061.49
Independence / Kainaomata	4,121.72	4,121.72	
Independence 2012	(576.20)		576.20
Internet	155.50	155.50	
Ioane	0.00		
IPO	380.00	380.00	
IYA	(146.35)		146.35
K/Mwane	(136.50)		136.50
Kaieata	0.00		
Kaki	(112.00)		112.00
Kanoa	(60.00)		60.00
Kanoua	(12.00)		12.00
Kauae	(100.00)		100.00
Kauki Nangananga 75	0.00		
Kauntira	0.00		
Keakea	410.00	410.00	
KEIP	1,068.60	1,068.60	

Kenea	63.00	63.00	
KFHA	(555.85)		555.85
Kialeta	9.20	9.20	
Kianibwaro	(250.00)		250.00
Kiataake	26.40	26.40	
Kirata	7.20	7.20	
Kirda	(2.00)		2.00
Kirita	(7.20)		7.20
Kookia	0.00		
Kuma	(200.00)		200.00
Kuma Maiaki	123.50	123.50	
Kuma Meang	123.50	123.50	
Late staff 2018	(159.82)		159.82
Loan Repay	(54.00)		54.00
M/A	404.20	404.20	
Maeata	(20.00)		20.00
Maintenance 2010	3,339.80	3,339.80	
MAPUT	184.00	184.00	
Marine Bright	3,000.00	3,000.00	
MISA	(1,515.15)		1,515.15
MOE	112.80	112.80	
Motorman	40.00	40.00	
Ms Bresman	(540.00)		540.00
Mweru	(38.80)		38.80
Nakauti	(65.00)		65.00
Namonrua	1,314.74	1,314.74	
Nan Teibo Causeway	1,827.00	1,827.00	
Ngareimoa	(138.80)		138.80
Overtime	31.20	31.20	
Phonecard	(1,855.50)		1,855.50
Police	(48.20)		48.20
Raiaba	5.00	5.00	
Road Rehabilitation	(17.89)		17.89
Runga 08	3,242.30	3,242.30	
Runga 2010	1,951.80	1,951.80	
Runga 2017	246.00	246.00	
Ruuta	0.00		
S. Wick	(42.00)		42.00
Social Affairs	(102.00)		102.00
Social Committee	(321.63)		321.63
Solar	92.10	92.10	
Sr Amelia	0.00		
Surplus cash	(5,605.02)		5,605.02
Taake	414.00	414.00	
Taiwan onibeki	152.00	152.00	
Tanimaiaiki	47.00	47.00	
Taubukinimcang	23.50	23.50	

Teike	(50.00)		50.00
Tekinati truck	0.00		
Temwanokumuea	(26.10)		26.10
Terionimwi	25.08	25.08	
Terooti	0.00		
Tetewea	0.00		
Tekinati	(44.40)		44.40
Timwata	(316.35)		316.35
Toilet	(360.00)		360.00
Tokanimata	(4,500.00)		4,500.00
Touakai	(1.55)		1.55
Tour Guide	(20.00)		20.00
Tournament	(914.00)		914.00
Trade Project	(1,029.50)		1,029.50
Training	30.00	30.00	
TSKI	150.00	150.00	
TTM	(3,991.40)		3,991.40
Unimwane	(5,210.25)		5,210.25
Unsigned net wgs Bwateteba	(19.60)		19.60
Unsigned net wgs Kianibwaro	(23.34)		23.34
Unsigned net wgs Timon	(30.74)		30.74
Viane	10.25	10.25	
Waa-n-Oo	(15,256.00)		15,256.00
WIW	(11.70)		11.70
Xtobwa	94.20	94.20	
Youngmoon	45.56	45.56	
Imprest			
Alexander	2,875.00	2,875.00	
Aoniba	500.00	500.00	
Aratin	300.00	300.00	
Ataake	13,630.00	13,630.00	
Banian	1,354.00	1,354.00	
Bauro	651.90	651.90	
Beiateuea	400.00	400.00	
Bereka.T	(1.60)		1.60
Bosco	(2.00)		2.00
Bouataake	1,795.00	1,795.00	
Burangke	(306.60)		306.60
Etita	750.00	750.00	
Frank	2,140.00	2,140.00	
Ioakim	(350.52)		350.52
Ioane	300.25	300.25	
Kamoriki	609.80	609.80	
Kareke	2,506.15	2,506.15	
Katalaina	(850.00)		850.00
Katokauea	205.00	205.00	

Kautu	100.00	100.00	
Keakea	55.00	55.00	
Kouramwaere	90.00	90.00	
Marion	474.80	474.80	
Materiki	(1,500.00)		1,500.00
Mayor	6,700.00	6,700.00	
Miire K	1,130.80	1,130.80	
Mikaere	434.00	434.00	
Oroiti	150.00	150.00	
Pauline	200.00	200.00	
Rooti	100.00	100.00	
Ruti	(924.70)		924.70
Starrose	1,500.00	1,500.00	
Taam	640.00	640.00	
Tabaa	(346.50)		346.50
Tabera	1,507.20	1,507.20	
Takenimakin	150.00	150.00	
Teang	150.00	150.00	
Tearawa	983.20	983.20	
Tebobora	(510.75)		510.75
Tebutonga	67.00	67.00	
Teitu	230.00	230.00	
Tererei	6,805.85	6,805.85	
Terooti	892.87	892.87	
Terunga	40.00	40.00	
Tiaabo	150.00	150.00	
Tibau	150.00	150.00	
Toakai	(32.25)		32.25
Toka	200.00	200.00	
Tooma	2,000.00	2,000.00	
Loan			
Buanga E	200.00	200.00	
Tewi	150.00	150.00	
Unaia	200.00	200.00	
Council Hardware	6,000.00	6,000.00	
Loss			
Bank	(6,500.00)		6,500.00
Cash	(0.33)		0.33
Ekena	0.90	0.90	
Ekeuca	1,644.64	1,644.64	
Ienraoi	775.50	775.50	
Kautu Atanimakin	46.50	46.50	
Meere	990.65	990.65	
Merii Buree	686.10	686.10	
Mire	913.80	913.80	
Nakce	19.96	19.96	
Tabera	882.12	882.12	

Teangiraioi	2,254.37	2,254.37	
Tebon	11,960.01	11,960.01	
Tererei	58.28	58.28	
Terooti	9,007.10	9,007.10	
Tokoia	64.20	64.20	
Toomau	(6.00)		6.00
Tutaima	(2,836.54)		2,836.54
CLOSING CASH		853.04	
CLOSING BANK Balances:		0.00	
P/B 286454		2.26	
IBD 28646-32		7092.07	
P/B 265762-32		0.19	
P/B 265762-31		0.24	
P/B 264277-30		52.41	
P/B 672029-35		1732.94	
Total		247,136.52	247,136.52