

# **REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF**



**Kiribati Port Authority  
For the Year Ended 31<sup>st</sup> December 2016**

**Kiribati Audit Office  
December 2017**



## INDEPENDENT AUDITOR'S REPORT

### To The Readers Of Kiribati Ports Authority Financial Statements For The Year Ended 31 December 2016

The Auditor-General, Mrs Matereta Raiman is the auditor of Kiribati Ports Authority.

The audit covered the Company's compliance with the requirements of Part VII of the Public Finance (Control and Audit) Ordinance 1976, KPA Act 1990 and the SOE Act, 2013 that apply to the Financial Statements of the KPA for the year ended 31 December 2016.

#### KPA Board of Directors and Management Responsibility.

The Board of Directors and Management are responsible for the preparation and fair presentation of the Financial Statements in accordance with Generally Accepted Accounting Practice in Kiribati, and for such internal control as management determines necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

#### Auditor's Responsibility

It is my responsibility to express an independent opinion on these Financial Statements and reporting that opinion to you as required under the Public Finance (Control and Audit) Ordinance 1976. The audit was conducted in accordance with the Generally Accepted Accounting practice in Kiribati and the International Standards of Supreme Audit Institutions.

#### Basis for Adverse Opinion

I am unable to verify the Financial Statements of KPA for the year ended 31<sup>st</sup> Dec, 2016 due to the following:

- Audit noted a significant variance of \$510k existed between the Trade debtors reported in the FS and Trade debtors ageing report.

The audit checking confirmed that the majority of balances of trade debtors were from prior years as per the ageing report.



- Outstanding for MYL Himode (Trade debtor) of \$71,051 was the balance being brought forward from previous years without any repayments being made. The balance was outstanding from 2012 hence KPA should consider ways of fast recovery before it becomes time barred.
- Audit noted the delay in cash deposits mainly for the following dates:
  - cash collection for periods 30-31/12/2016 amounted \$16,965.00 was deposited on 3/01/17,
  - collection for periods 11-15/07/16 totaled \$15,955.40 was deposited on 19/7/16.
- Audit noted that KPA Financial statement reported a clearing account with significant balances that constituted 68% to the Creditors balance. Of these clearing accounts the Accrued expenses was one which had been accumulated for many years:
  - Accrued expenses includes cheques which had been issued but not yet appeared on a Bank Statement. Outstanding cheques for more than 6 months had become stale and therefore should be annulled. The table below provides details;

| <u>Summary of accrued expense</u> |             |             |             |
|-----------------------------------|-------------|-------------|-------------|
|                                   | <u>2016</u> | <u>2015</u> | <u>2014</u> |
| Opening bal                       | 43,763.80   | 38,100.11   | 14,971.50   |
| Current year adjustment           | 114,336.92  | 5,663.69    | 23,128.61   |
| Closing bal                       | 158,100.72  | 43,763.80   | 38,100.11   |

- Audit noted that PVs totalled to \$18,363.74 were missing and this had hindered us from verifying the accurateness of payments.
- We cannot verify the adjustment made to Dojin Co Ltd Account totaled \$67,442.50 since documents were not available to support the figures and measurements used in the calculations.
- The audit was unable to verify accuracy of Retained Earnings balance for 2016, due to the unavailability of the proper explanation and documents to support numerous adjustments (undistinguishable), hence leads to the audit scope limitation. The table below shows the difference of \$2.5m between audit figure and the FS, when balances (adjustments) presented in note 10, are excluded.



| FS                     | Tarawa        | Xmas         | Consolidated  | Consolidated  | Variances    |
|------------------------|---------------|--------------|---------------|---------------|--------------|
| 2016                   | \$            | \$           | Audit Fig \$  | FS \$         | \$           |
| Opening Bal            | 10,269,101.07 | 2,674,709.17 | 12,937,810.24 | 10,423,699.00 | 2,514,111.24 |
| plus: Current Earnings | 2,696,269.56  | 72,369.64    | 2,758,638.20  | 2,758,638.20  | -            |
|                        | 12,959,369.63 | 2,747,078.81 | 15,706,448.44 | 13,192,337.20 | 2,514,111.24 |
| Less: Dividend         | -             | -            | -             | -             | -            |
|                        | 12,959,369.63 | 2,747,078.81 | 15,706,448.44 | 13,192,337.20 | 2,514,111.24 |
| Closing Balance        | 12,959,369.63 | 2,747,078.81 | 15,706,448.44 | 13,192,337.20 | 2,514,111.24 |

- Audit noted that KPA still had not accounted for its provision for Doubtful Debts for Tarawa branch although the Debtors balance since 2012 had been escalating significantly and now it has reached \$3.82m in 2016.
- After a review on capital expenditure for the year 2016, it was noted that total acquisition of fixed assets of \$1,795,056.21 (i.e. Trw \$1,523,123.47 + Xmas \$271,932.71), was found not different from the balance disclosed of \$2,157,656.85 under Investing Activities in the Consolidated Cash Flow Statement. The variance itself signifies overstatement of fund flow from investing activities by \$362,600.67.

### Adverse Opinion

Because of the significant effects of the matters referred to in the Basis for Adverse Opinion above, the Financial Statements of KPA for the year ended 31<sup>st</sup> Dec, 2016, **DO NOT** give a true and fair view, in accordance with Generally Accepted Accounting practice in Kiribati. An Adverse Opinion was therefore issued on the Financial Statements.

### *Emphasis of the Matter:*

I would like to draw attention to the matter described below:

- Account receivables turnover was only 1.53 times per year, and 238 days a year. This means KPA collects debts 1.53 times a year or once every 238 days. In other words, when KPA made a credit sale, it will take them 238 days to collect cash from that credit sale. This was cash tied up with debtors and failure to improve debts recoverability period could lead to having liquidity issues in future.



The audit was completed on 6 December, 2017, and was the date at which my opinion was expressed.

**Report on other Legal and Regulatory Requirements**

KPA lodged its Financial Statement on 03/04/2017 therefore indicated that KPA has failed to comply with Sec. 20 of SOE Act, 2013.

**Independence**

When carrying out the audit we followed the independence requirements stipulated under section 114 (4) of the Kiribati Constitution and the requirements of the International Standards of Supreme Audit Institutions.

Other than the audit, we have no relationship with or interest in KPA.

  
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Mrs. Matereta. Raiman.  
Auditor General

Date: 6 Dec 2017



**Kiribati Ports Authority**  
P.O. Box 506,  
Betio, Tarawa  
**Consolidated Income Statement**  
For the year ended 31st December 2016

|                                               | Note | 31/12/2016       | 31/12/2015      | 31/12/2014      |
|-----------------------------------------------|------|------------------|-----------------|-----------------|
| Operating revenue for the year                | 4    | \$8,485,321.30   | \$7,690,498.37  | \$8,067,866.05  |
| <b>Less:</b>                                  |      |                  |                 |                 |
| Operating expenses for the year               | 4    | \$8,067,781.06   | \$7,366,014.45  | \$7,717,673.17  |
|                                               |      | (\$0.00)         | \$0.00          | \$0.00          |
| Operating profit(loss) for the year           | 4    | \$417,540.24     | \$324,483.92    | \$350,192.88    |
| <b>Add:</b>                                   |      |                  |                 |                 |
| Amortisation of Aid Reserve                   | 6    | \$2,351,097.96   | \$1,570,585.08  | \$1,867,480.09  |
| <b>Add:</b>                                   |      |                  |                 |                 |
| Other Items                                   | 7    | \$0.00           | (\$30,426.66)   | (\$15,314.00)   |
|                                               |      | \$0.00           | \$0.00          | \$0.00          |
| Net profit for the year                       |      | \$2,768,638.20   | \$1,864,642.34  | \$2,202,358.97  |
| <b>Add:</b>                                   |      |                  |                 |                 |
| Retained Earnings - The beginning of the year | 10   | \$14,746,223.92  | \$12,982,055.25 | \$10,654,095.32 |
| Retained Earnings - Adjustments for the year  | 10   | (\$4,322,524.28) | (\$100,473.67)  | \$125,600.96    |
| Retained Earnings - The end of the year       |      | \$13,192,337.84  | \$14,746,223.92 | \$12,982,055.25 |
|                                               |      | \$0.00           | \$0.00          | \$0.00          |

  
Chairman, KPA Board of Directors

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General Manager  
KPA



**Kiribati Ports Authority**  
 Betio, Tarawa  
 Consolidated Profit & Loss Statement  
 For the year ended 31st December 2016

|                  |                                | 31/12/2016            | 31/12/2015            | 31/12/2014            |
|------------------|--------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Income:</b>   |                                |                       |                       |                       |
| 4-1000           | Stevedoring & Lighterage       | \$3,332,216.69        | \$2,142,520.09        | \$2,366,295.83        |
| 4-2000           | Pilotage & Agency Services     | \$73,202.63           | \$75,092.94           | \$115,189.20          |
| 4-3000           | Dockage & Wharfage             | \$1,512,992.93        | \$1,536,004.82        | \$1,590,328.85        |
| 4-4000           | Technical Services             | \$1,318.00            | \$1,216.00            | \$3,883.00            |
| 4-5000           | Human Resources & Admin.       | \$215.20              | \$1,134.15            | \$2,339.20            |
| 4-6000           | Port Security                  | \$0.00                | \$0.00                | \$0.00                |
| 4-7000           | Accounting & Finance           | \$64,407.79           | \$110,107.49          | \$95,221.55           |
| 4-8000           | Storage & Warehousing          | \$2,965,474.66        | \$3,012,689.11        | \$2,683,137.44        |
|                  | Kiritimati Branch              | \$535,493.40          | \$811,733.77          | \$1,211,470.98        |
|                  | <b>Total Income</b>            | <b>\$8,485,321.30</b> | <b>\$7,690,498.37</b> | <b>\$8,067,866.05</b> |
| <b>Expenses:</b> |                                |                       |                       |                       |
| 6-1000           | Stevedoring & Lighterage       | \$241,101.29          | \$235,843.06          | \$307,691.25          |
| 6-2000           | Pilotage & Agency Services     | \$229,026.23          | \$225,725.91          | \$412,753.90          |
| 6-3000           | Dockage & Wharfage             | \$584,748.69          | \$331,633.67          | \$346,712.31          |
| 6-4000           | Technical Services             | \$1,194,516.08        | \$1,103,757.85        | \$1,076,194.35        |
| 6-5000           | Human Resources & Admin.       | \$1,532,537.58        | \$1,492,882.81        | \$1,374,470.57        |
| 6-6000           | Port Security                  | \$304,886.65          | \$207,369.47          | \$245,040.29          |
| 6-7000           | Accounting & Finance           | \$242,071.73          | \$189,476.45          | \$178,836.40          |
| 6-8000           | Storage & Warehousing          | \$285,967.85          | \$227,983.32          | \$250,883.73          |
|                  | Kiritimati Branch              | \$452,047.27          | \$562,051.04          | \$424,394.83          |
|                  | <b>Total Cash Expenses</b>     | <b>\$5,066,903.37</b> | <b>\$4,576,723.58</b> | <b>\$4,616,977.63</b> |
|                  | Depreciation - Tarawa          | \$2,899,801.20        | \$2,686,785.00        | \$2,983,680.01        |
|                  | Depreciation - Kiritimati      | \$101,076.49          | \$102,505.87          | \$117,015.53          |
|                  |                                | \$3,000,877.69        | \$2,789,290.87        | \$3,100,695.54        |
|                  | <b>Total Expenses</b>          | <b>\$8,067,781.06</b> | <b>\$7,366,014.45</b> | <b>\$7,717,673.17</b> |
|                  | <b>Operating Profit (Loss)</b> | <b>\$417,540.24</b>   | <b>\$324,483.92</b>   | <b>\$350,192.88</b>   |
| <b>Add:</b>      | <b>Other Income</b>            | <b>\$2,351,097.96</b> | <b>\$1,570,585.08</b> | <b>\$1,867,480.09</b> |
|                  | Subsidy from Headquarter       | \$0.00                | \$0.00                | \$0.00                |
|                  |                                | \$0.00                | \$0.00                | \$0.00                |
|                  | Gain from PPI                  |                       |                       |                       |
|                  | Tarawa                         | \$0.00                | \$0.00                | \$0.00                |
|                  | Kiritimati                     | \$0.00                | \$0.00                | \$0.00                |
|                  |                                | \$0.00                | \$0.00                | \$0.00                |



**Kiribati Ports Authority**  
 Betio, Tarawa  
 Consolidated Profit & Loss Statement  
 For the year ended 31st December 2016

|              |                                    | 31/12/2016            | 31/12/2015            | 31/12/2014            |
|--------------|------------------------------------|-----------------------|-----------------------|-----------------------|
|              | <i>Amortisation of aid reserve</i> |                       |                       |                       |
|              | Tarawa                             | \$2,261,097.96        | \$1,480,585.08        | \$1,777,480.09        |
|              | Kiritimati                         | \$90,000.00           | \$90,000.00           | \$90,000.00           |
|              |                                    | \$2,351,097.96        | \$1,570,585.08        | \$1,867,480.09        |
| <b>Less:</b> | <b>Other Expenses</b>              | <b>\$0.00</b>         | <b>\$30,426.66</b>    | <b>\$15,314.00</b>    |
|              |                                    |                       |                       |                       |
|              | Subsidy to Xmas Branch             | \$0.00                | \$0.00                | \$0.00                |
|              |                                    | \$0.00                | \$0.00                | \$0.00                |
|              |                                    | \$0.00                | \$0.00                | \$0.00                |
|              |                                    |                       |                       |                       |
|              | <i>Loss from PPI</i>               |                       |                       |                       |
|              | Tarawa                             | \$0.00                | \$0.00                | \$4,590.90            |
|              | Kiritimati                         | \$0.00                | \$30,426.66           | \$10,723.10           |
|              |                                    | \$0.00                | \$30,426.66           | \$15,314.00           |
|              |                                    |                       |                       |                       |
|              | <b>Net Profit (Loss)</b>           | <b>\$2,768,638.20</b> | <b>\$1,864,642.34</b> | <b>\$2,202,358.97</b> |
|              |                                    |                       |                       |                       |
|              |                                    | \$0.00                | \$0.00                | \$0.00                |



**Kiribati Ports Authority**  
P.O. Box 506, Betio, Tarawa  
Income Statement  
For the year ended 31st December 2016

|               |                                         | 31/12/2016            | 31/12/2015            | 31/12/2014            |
|---------------|-----------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>4-0000</b> | <b>Income</b>                           |                       |                       |                       |
| <b>4-1000</b> | <b>Stevedoring and Lighterage</b>       |                       |                       |                       |
| 4-1000        | Stevedoring & Lighterage                | \$0.00                | \$0.00                | \$0.00                |
| 4-1001        | O/Vessel - FCL Discharge                | \$1,380,311.03        | \$899,193.27          | \$850,328.46          |
| 4-1002        | O/Vessel - MT Discharge                 | \$8,928.50            | \$56,790.00           | \$18,100.00           |
| 4-1003        | O/Vessel - B/B Discharge                | \$173,235.54          | \$151,696.91          | \$10,696.98           |
| 4-1004        | O/Vessel - FCL Loaded                   | \$108,600.00          | \$72,900.00           | \$130,350.00          |
| 4-1005        | O/Vessel - MT Loaded                    | \$482,908.80          | \$293,192.42          | \$268,600.00          |
| 4-1006        | O/Vessel - B/B Loaded                   | \$7,726.75            | \$10,905.20           | \$8,848.74            |
| 4-1007        | O/Vessel - FCL Shifted                  | \$0.00                | \$0.00                | \$12,200.00           |
| 4-1008        | O/Vessel - B/B Shifted                  | \$0.00                | \$0.00                | \$1,104.50            |
| 4-1009        | O/Vessel - MT shifted                   | \$7,734.88            | \$1,437.44            | \$7,379.14            |
| 4-1010        | L/Vessel - FCL Discharge                | \$0.00                | \$0.00                | \$0.00                |
| 4-1011        | L/Vessel - BB Discharge                 | \$0.00                | \$0.00                | \$750.42              |
| 4-1013        | L/Vessel - FCL Loaded                   | \$856.63              | \$0.00                | \$3,000.00            |
| 4-1014        | L/Vessel - MT Loaded                    | \$0.00                | \$0.00                | \$0.00                |
| 4-1015        | L/Vessel - B/B Loaded                   | \$0.00                | \$0.00                | \$0.00                |
| 4-1018        | Lighterage - Import/Export              | \$0.00                | \$9,759.37            | \$212,886.30          |
| 4-1021        | Hatch Lifting                           | \$172.00              | \$0.00                | \$3,900.00            |
| 4-1022        | Container Lashings                      | \$57,880.00           | \$42,320.00           | \$34,750.00           |
| 4-1032        | Hire - Teraoi                           | \$150.00              | \$0.00                | \$0.00                |
| 4-1033        | Hire - Tabuariki                        | \$600.00              | \$0.00                | \$1,757.12            |
| 4-1034        | Hire - Riiki                            | \$0.00                | \$0.00                | \$0.00                |
| 4-1035        | Hire - Tauraoi                          | \$0.00                | \$1,575.00            | \$0.00                |
| 4-1036        | Hire - Tug with Barge                   | \$1,070.00            | \$2,365.00            | \$3,485.00            |
| 4-1037        | Hire - Barge                            | \$0.00                | \$1,560.00            | \$0.00                |
| 4-1038        | Hire - Water Pump                       | \$40.00               | \$0.00                | \$20.00               |
| 4-1039        | Hire - Labour                           | \$0.00                | \$676.75              | \$1,017.22            |
| 4-1040        | Hire - Tarawa Pilot                     | \$34,993.50           | \$16,862.10           | \$21,351.70           |
| 4-1041        | Overtime Charged                        | \$291,302.47          | \$83,970.02           | \$206,090.12          |
| 4-1042        | Overseas Bonus                          | \$176,778.42          | \$46,270.72           | \$137,725.49          |
| 4-1043        | Food Ration                             | \$151,759.22          | \$35,403.96           | \$90,351.60           |
| 4-1044        | Ports Security Services                 | \$115,902.66          | \$139,907.40          | \$176,944.00          |
| 4-1045        | Environmental Levy Fee                  | \$55,474.80           | \$64,008.78           | \$68,781.11           |
| 4-1099        | Miscellaneous Revenue                   | \$275,791.49          | \$211,725.75          | \$95,877.93           |
|               | <b>Stevedoring and Lighterage Total</b> | <b>\$3,332,216.69</b> | <b>\$2,142,520.09</b> | <b>\$2,366,295.83</b> |



**Kiribati Ports Authority**  
P.O. Box 506, Betio, Tarawa  
Income Statement  
For the year ended 31st December 2016

|               |                                             | 31/12/2016         | 31/12/2015         | 31/12/2014          |
|---------------|---------------------------------------------|--------------------|--------------------|---------------------|
| <b>4-2000</b> | <b>Piloting &amp; Agency Services</b>       |                    |                    |                     |
| 4-2001        | Commission on Freight Out                   | \$0.00             | \$0.00             | \$712.50            |
| 4-2002        | Commission on Freight In                    | \$0.00             | \$0.00             | \$0.00              |
| 4-2003        | Commission on Frt Out Collect               | \$0.00             | \$0.00             | \$0.00              |
| 4-2004        | Commission - Container Deposit              | \$0.00             | \$0.00             | \$0.00              |
| 4-2005        | Commission - Container Sales                | \$0.00             | \$0.00             | \$0.00              |
| 4-2006        | Commission - Cont. Detention                | \$0.00             | \$0.00             | \$0.00              |
| 4-2101        | Boarding Party Fee                          | \$0.00             | \$0.00             | \$0.00              |
| 4-2102        | Light Dues Fee                              | \$0.00             | \$0.00             | \$0.00              |
| 4-2103        | Trading Licence Fee                         | \$0.00             | \$0.00             | \$0.00              |
| 4-2104        | Custom Charges Fee                          | \$0.00             | \$0.00             | \$0.00              |
| 4-2105        | Telecom Charges Fees                        | \$0.00             | \$0.00             | \$0.00              |
| 4-2201        | Pilotage & Survey Fee                       | \$71,662.85        | \$74,066.69        | \$111,665.17        |
| 4-2202        | Agency Fee                                  | \$1,141.38         | (\$20.00)          | \$1,237.00          |
| 4-2999        | Other Agency Revenues                       | \$398.40           | \$1,046.25         | \$1,574.53          |
|               | <b>Piloting &amp; Agency Services Total</b> | <b>\$73,202.63</b> | <b>\$75,092.94</b> | <b>\$115,189.20</b> |
|               |                                             |                    |                    |                     |



# Kiribati Ports Authority

P.O. Box 506, Betio, Tarawa

## Income Statement

For the year ended 31st December 2016

|               |                                     | 31/12/2016            | 31/12/2015            | 31/12/2014            |
|---------------|-------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>4-3000</b> | <b>Dockage &amp; Wharfage</b>       |                       |                       |                       |
| 4-3001        | Anchorage                           | \$205,531.91          | \$434,729.58          | \$678,799.45          |
| 4-3002        | Inner Anchorage                     | \$15,190.98           | \$5,714.02            | \$29,569.12           |
| 4-3003        | Dockage                             | \$116,783.24          | \$111,739.27          | \$152,207.53          |
| 4-3004        | Loading/Unloading                   | \$429,693.35          | \$403,299.19          | \$327,512.54          |
| 4-3005        | Delivery / Collection - Betio       | \$0.00                | \$0.00                | (\$140.00)            |
| 4-3006        | Container Delivery - Betio          | \$0.00                | (\$160.00)            | \$0.00                |
| 4-3007        | Container Delivery - Ambo           | \$0.00                | \$0.00                | \$0.00                |
| 4-3008        | Container Delivery - Ambo +         | \$0.00                | \$0.00                | \$0.00                |
| 4-3009        | Hire - Tower Crane                  | \$0.00                | \$0.00                | \$4,230.00            |
| 4-3010        | Hire - KATO Crane                   | \$5,360.00            | \$2,890.75            | \$8,070.00            |
| 4-3011        | Hire - Tadano Crane                 | \$38,920.00           | \$28,179.08           | \$16,148.00           |
| 4-3012        | Hire - Crane Truck                  | \$23,171.25           | \$6,000.00            | \$640.00              |
| 4-3014        | Hire - Truck 2t                     | \$180.00              | \$100.00              | \$300.00              |
| 4-3015        | Hire - Tractor                      | \$0.00                | \$1,340.00            | \$70.00               |
| 4-3016        | Hire - Tractor with Trailer         | \$0.00                | \$0.00                | \$20.00               |
| 4-3017        | Hire - Forklift 35t                 | \$9,590.00            | \$15,365.00           | \$17,090.00           |
| 4-3018        | Hire - Forklift 25t                 | \$15,700.00           | \$2,750.00            | \$2,120.00            |
| 4-3019        | Hire - Forklift 7t                  | \$16,501.11           | \$10,891.77           | \$18,390.00           |
| 4-3020        | Hire - Forklift 1t/2t               | \$655.75              | \$120.00              | \$880.00              |
| 4-3021        | Hire - Prime Mover                  | \$48,051.69           | \$23,890.99           | \$27,549.33           |
| 4-3022        | Hire - Container Trailer            | \$17,647.08           | \$5,625.00            | \$975.00              |
| 4-3023        | Hire - Tarpauline                   | \$0.00                | \$0.00                | \$0.00                |
| 4-3024        | Hire - Tyre Repair                  | \$0.00                | \$0.00                | \$0.00                |
| 4-3025        | Hire - Sidelifter                   | \$350,569.96          | \$368,077.22          | \$270,813.09          |
| 4-3026        | Hire - Container Ramp               | \$0.00                | \$0.00                | \$20.00               |
| 4-3027        | Hire - Labour                       | \$0.00                | \$169.50              | \$0.00                |
| 4-3028        | Overtime                            | \$181,966.85          | \$95,341.55           | \$13,163.00           |
| 4-3029        | Overseas Bonus                      | \$0.00                | \$0.00                | \$0.00                |
| 4-3030        | Food Ration                         | \$0.00                | \$0.00                | \$0.00                |
| 4-3031        | Jetty Toll Fare                     | \$15,005.62           | \$16,457.90           | \$19,028.66           |
| 4-3032        | Hire - Reach Stacker                | \$0.00                | \$1,350.00            | \$1,170.00            |
| 4-3040        | Wharfage - O/Vessel                 | \$0.00                | \$0.00                | \$0.00                |
| 4-3041        | Wharfage - L/Vessel: Carrier        | \$0.00                | \$0.00                | \$0.00                |
| 4-3042        | Wharfage - L/Vessel: KPA            | \$0.00                | \$0.00                | \$0.00                |
| 4-3099        | Miscellaneous Revenue               | \$22,474.14           | \$2,134.00            | \$1,703.13            |
|               | <b>Dockage &amp; Wharfage Total</b> | <b>\$1,512,992.93</b> | <b>\$1,536,004.82</b> | <b>\$1,590,328.85</b> |



**Kiribati Ports Authority**  
P.O. Box 506, Betio, Tarawa  
Income Statement  
For the year ended 31st December 2016

|               |                                       | 31/12/2016         | 31/12/2015          | 31/12/2014         |
|---------------|---------------------------------------|--------------------|---------------------|--------------------|
| <b>4-4000</b> | <b>Technical Seviles</b>              |                    |                     |                    |
| 4-4001        | Tyre inflating                        | \$0.00             | \$10.00             | \$240.00           |
| 4-4002        | Tyre repair                           | \$1,200.00         | \$1,000.00          | \$3,425.00         |
| 4-4003        | Car wash                              | \$0.00             | \$0.00              | \$0.00             |
| 4-4006        | Engine troubleshooting                | \$0.00             | \$20.00             | \$0.00             |
| 4-4007        | Gas Welding                           | \$0.00             | \$0.00              | \$20.00            |
| 4-4011        | Refill Cylinder                       | \$0.00             | \$0.00              | \$0.00             |
| 4-4012        | Oxygen gas                            | \$0.00             | \$0.00              | \$0.00             |
| 4-4013        | Battery charging                      | \$10.00            | \$0.00              | \$0.00             |
| 4-4014        | Overtime                              | \$108.00           | \$186.00            | \$198.00           |
| 4-4015        | Overseas Bonus                        | \$0.00             | \$0.00              | \$0.00             |
| 4-4016        | Food Ration                           | \$0.00             | \$0.00              | \$0.00             |
|               | <b>Technical Seviles Total</b>        | <b>\$1,318.00</b>  | <b>\$1,216.00</b>   | <b>\$3,883.00</b>  |
| <b>4-5000</b> | <b>Human Resource Services</b>        |                    |                     |                    |
| 4-5001        | Photocopy                             | \$180.20           | \$12.00             | \$5.20             |
| 4-5003        | Internet                              | \$20.00            | \$968.00            | \$2,189.00         |
| 4-5004        | Fax                                   | \$0.00             | \$0.00              | \$0.00             |
| 4-5005        | Printing                              | \$15.00            | \$154.15            | \$145.00           |
| 4-5006        | Room Rental Revenue                   | \$0.00             | \$0.00              | \$0.00             |
|               | <b>Human Resource Services Total</b>  | <b>\$215.20</b>    | <b>\$1,134.15</b>   | <b>\$2,339.20</b>  |
| <b>4-7000</b> | <b>Accounting &amp; Finance</b>       |                    |                     |                    |
| 4-7001        | IBD Interest                          | \$30,968.37        | \$25,834.57         | \$26,536.40        |
| 4-7002        | Other Interests                       | \$0.00             | \$0.00              | \$68.00            |
| 4-7003        | Hire - Labour                         | \$0.00             | \$0.00              | \$0.00             |
| 4-7004        | Wages/Salaries Recovered              | \$0.00             | \$0.00              | \$290.25           |
| 4-7005        | Salaries Bank Charge                  | \$2,099.10         | \$2,051.50          | \$2,173.10         |
| 4-7010        | Administration Fees                   | \$8,900.09         | \$9,064.67          | \$8,364.36         |
| 4-7060        | Port Business Fees                    | \$0.00             | \$0.00              | \$500.00           |
| 4-7070        | New KPA Tariff                        | \$30.00            | \$50.00             | \$11.10            |
| 4-7091        | Agency Revenues                       | \$0.00             | \$1.00              | \$1,354.03         |
| 4-7099        | Miscellaneous Revenue                 | \$22,410.23        | \$73,105.75         | \$55,924.31        |
|               | <b>Accounting &amp; Finance Total</b> | <b>\$64,407.79</b> | <b>\$110,107.49</b> | <b>\$95,221.55</b> |



**Kiribati Ports Authority**  
P.O. Box 506, Betio, Tarawa  
Income Statement  
For the year ended 31st December 2016

|               |                                           | 31/12/2016            | 31/12/2015            | 31/12/2014            |
|---------------|-------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>4-8000</b> | <b>Storage &amp; Warehousing</b>          |                       |                       |                       |
| 4-8001        | Wharfage - O/Vessel                       | \$2,581,107.54        | \$2,552,759.53        | \$2,386,083.84        |
| 4-8002        | Wharfage - L/Vessel : Carrier             | \$30,258.92           | \$65,326.73           | \$63,544.15           |
| 4-8003        | Wharfage - L/Vessel : KPA                 | \$677.59              | \$78,230.20           | \$0.00                |
| 4-8010        | Storage - Videos & Instruments            | \$0.00                | \$0.00                | \$0.00                |
| 4-8012        | Storage - FCL Reefer Cargoes              | \$6,072.50            | \$3,580.00            | \$7,981.39            |
| 4-8013        | Storage - Perishables                     | \$4,927.80            | \$0.00                | \$0.00                |
| 4-8014        | Storage -Transshipment Reefer             | \$16,240.00           | \$112.50              | \$0.00                |
| 4-8016        | Warehouse Sales                           | \$48,740.60           | \$27,994.30           | \$65,671.51           |
| 4-8017        | Storage - Imports/Exports                 | \$228,995.71          | \$282,273.10          | \$158,234.55          |
| 4-8018        | Hire - Labour                             | \$0.00                | \$102.00              | \$0.00                |
| 4-8019        | Overtime                                  | \$454.00              | \$2,310.75            | \$342.00              |
| 4-8020        | Overseas Bonus                            | \$0.00                | \$0.00                | \$0.00                |
| 4-8021        | Food Ration                               | \$0.00                | \$0.00                | \$0.00                |
| 4-8022        | Demurrage                                 | \$48,000.00           | \$0.00                | \$0.00                |
| 4-8023        | Penalty Fee - Urgent Release              | \$0.00                | \$0.00                | \$0.00                |
| 4-8099        | Miscellaneous Revenue                     | \$0.00                | \$0.00                | \$1,280.00            |
|               | <b>Storage &amp; Warehousing Total</b>    | <b>\$2,965,474.66</b> | <b>\$3,012,689.11</b> | <b>\$2,683,137.44</b> |
|               |                                           |                       |                       |                       |
|               | <b>Total Income</b>                       | <b>\$7,949,827.90</b> | <b>\$6,878,764.60</b> | <b>\$6,856,395.07</b> |
|               |                                           |                       |                       |                       |
| <b>6-0000</b> | <b>Expenses</b>                           |                       |                       |                       |
| <b>6-1000</b> | <b>Stevedoring &amp; Lighterage</b>       |                       |                       |                       |
| 6-1210        | Salaries                                  | \$80,169.55           | \$79,519.60           | \$93,064.82           |
| 6-1212        | Casuals                                   | \$36,126.63           | \$39,651.21           | \$45,001.87           |
| 6-1213        | Overtime                                  | \$61,376.23           | \$43,156.77           | \$67,775.30           |
| 6-1214        | Allowances                                | \$7,985.44            | \$4,459.90            | \$5,559.77            |
| 6-1215        | NPF Contribution                          | \$0.00                | \$0.00                | \$0.00                |
| 6-1216        | Labour Hire                               | \$0.00                | \$0.00                | \$0.00                |
| 6-1217        | Temporary Assistance                      | \$0.00                | \$0.00                | \$0.00                |
| 6-1218        | Overseas Bonus                            | \$41,606.39           | \$44,714.00           | \$40,978.59           |
| 6-1241        | Hire - Vessel Operations                  | \$12,220.00           | \$23,810.00           | \$55,310.90           |
| 6-1244        | Repairs & Maintenance                     | \$1,617.05            | \$531.58              | \$0.00                |
|               | <b>Stevedoring &amp; Lighterage Total</b> | <b>\$241,101.29</b>   | <b>\$235,843.06</b>   | <b>\$307,691.25</b>   |
|               |                                           |                       |                       |                       |



# Kiribati Ports Authority

P.O. Box 506, Betio, Tarawa

## Income Statement

For the year ended 31st December 2016

|               |                                             | 31/12/2016          | 31/12/2015          | 31/12/2014          |
|---------------|---------------------------------------------|---------------------|---------------------|---------------------|
| <b>6-2000</b> | <b>Piloting &amp; Agency Services</b>       |                     |                     |                     |
| 6-2210        | Salaries                                    | \$101,826.38        | \$106,800.73        | \$93,575.90         |
| 6-2213        | Overtime                                    | \$78,205.39         | \$37,666.00         | \$49,402.35         |
| 6-2214        | Allowances                                  | \$9,653.36          | \$2,084.53          | \$0.00              |
| 6-2215        | NPF Contribution                            | \$0.00              | \$0.00              | \$0.00              |
| 6-2217        | Temporary Assistance                        | \$3,517.44          | \$4,150.94          | \$0.00              |
| 6-2218        | Overseas Bonus                              | \$5,618.90          | (\$7,292.22)        | \$4,038.12          |
| 6-2301        | Agency Boarding Party                       | \$0.00              | \$0.00              | \$0.00              |
| 6-2304        | Agency Customs Charges                      | \$0.00              | \$0.00              | \$0.00              |
| 6-2305        | Wreck & Salvage                             | \$0.00              | \$24,300.00         | \$188,840.00        |
| 6-2306        | Pilotage & Survey                           | \$30,204.76         | \$58,015.93         | \$76,897.53         |
| 6-2307        | Vehicle Hire & Transport                    | \$0.00              | \$0.00              | \$0.00              |
| 6-2399        | Miscellaneous Agency Expenses               | \$0.00              | \$0.00              | \$0.00              |
|               | <b>Piloting &amp; Agency Services Total</b> | <b>\$229,026.23</b> | <b>\$225,725.91</b> | <b>\$412,753.90</b> |
| <b>6-3000</b> | <b>Dockage &amp; Wharfage</b>               |                     |                     |                     |
| 6-3210        | Salaries                                    | \$213,389.91        | \$127,197.24        | \$144,649.00        |
| 6-3212        | Casuals                                     | \$69,211.95         | \$98,081.57         | \$43,309.05         |
| 6-3213        | Overtime                                    | \$114,633.66        | \$24,167.91         | \$67,926.75         |
| 6-3214        | Allowances                                  | \$30,444.13         | \$14,513.49         | \$13,237.92         |
| 6-3215        | NPF Contribution                            | \$0.00              | \$0.00              | \$0.00              |
| 6-3216        | Labour Hire                                 | \$0.00              | \$0.00              | \$0.00              |
| 6-3217        | Temporary Assistance                        | \$0.00              | \$6,186.88          | \$8,288.35          |
| 6-3218        | Overseas Bonus                              | \$57,556.47         | \$43,072.36         | \$52,770.29         |
| 6-3219        | Food Ration                                 | \$0.00              | \$0.00              | \$0.00              |
| 6-3244        | Repairs & Maintenance                       | \$99,512.57         | \$18,414.22         | \$16,530.95         |
|               | <b>Dockage &amp; Wharfage Total</b>         | <b>\$584,748.69</b> | <b>\$331,633.67</b> | <b>\$346,712.31</b> |



# Kiribati Ports Authority

P.O. Box 506, Betio, Tarawa

## Income Statement

For the year ended 31st December 2016

|               |                                 | 31/12/2016            | 31/12/2015            | 31/12/2014            |
|---------------|---------------------------------|-----------------------|-----------------------|-----------------------|
| <b>6-4000</b> | <b>Technical Services</b>       |                       |                       |                       |
| 6-4210        | Salaries                        | \$292,512.45          | \$267,085.32          | \$267,089.18          |
| 6-4212        | Casuals                         | \$20,115.55           | \$16,245.14           | \$7,473.19            |
| 6-4213        | Overtime                        | \$175,868.03          | \$132,378.45          | \$162,322.37          |
| 6-4214        | Allowances                      | \$18,367.96           | \$56,797.96           | \$16,279.32           |
| 6-4215        | NPF Contribution                | \$0.00                | \$0.00                | \$0.00                |
| 6-4217        | Temporary Assistance            | \$25,396.78           | \$24,938.44           | \$19,346.19           |
| 6-4218        | Overseas Bonus                  | \$38,022.73           | \$37,092.35           | \$50,650.91           |
| 6-4219        | Food Ration                     | \$0.00                | \$0.00                | \$0.00                |
| 6-4240        | Fuel - Vessels                  | \$0.00                | \$0.00                | \$0.00                |
| 6-4241        | Fuel - Machinery                | \$194,850.76          | \$254,808.46          | \$176,160.21          |
| 6-4242        | Hire                            | \$0.00                | \$0.00                | \$0.00                |
| 6-4243        | Computer Supplies               | \$0.00                | \$0.00                | \$0.00                |
| 6-4244        | Repairs & Maintenance           | \$429,381.82          | \$314,411.73          | \$376,872.98          |
| 6-4262        | Fuel - Transport Vehicles       | \$0.00                | \$0.00                | \$0.00                |
|               | <b>Technical Services Total</b> | <b>\$1,194,516.08</b> | <b>\$1,103,757.85</b> | <b>\$1,076,194.35</b> |
|               |                                 |                       |                       |                       |



**Kiribati Ports Authority**  
P.O. Box 506, Betio, Tarawa  
Income Statement  
For the year ended 31st December 2016

|               |                                         | 31/12/2016            | 31/12/2015            | 31/12/2014            |
|---------------|-----------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>6-5000</b> | <b>Human Resource &amp; Admin</b>       |                       |                       |                       |
| 6-5210        | Salaries                                | \$134,418.55          | \$139,726.52          | \$149,339.14          |
| 6-5213        | Overtime                                | \$29,301.77           | \$17,354.59           | \$13,841.77           |
| 6-5214        | Allowances                              | \$6,899.49            | \$17,181.54           | \$11,796.31           |
| 6-5215        | NPF Contribution                        | \$107,268.07          | \$98,323.98           | \$93,384.91           |
| 6-5217        | Temporary Assistance                    | \$6,085.30            | \$1,826.53            | \$3,759.87            |
| 6-5218        | Leave Grant/Passage                     | \$227,016.80          | \$213,020.48          | \$126,444.75          |
| 6-5219        | Rent Subsidy                            | \$104,087.86          | \$97,857.00           | \$114,038.90          |
| 6-5220        | Leave Commutation                       | \$0.00                | \$0.00                | \$0.00                |
| 6-5221        | Food Ration                             | \$165,338.30          | \$53,144.96           | \$107,991.38          |
| 6-5222        | Workmen Compensation                    | \$0.00                | \$0.00                | \$32,000.00           |
| 6-5244        | Repairs and Maintenance                 | \$221.40              | \$80.68               | \$222.09              |
| 6-5245        | Insurance - Properties                  | \$0.00                | \$0.00                | \$0.00                |
| 6-5250        | Office Supplies & Stationeries          | \$42,223.40           | \$240,847.89          | \$92,301.36           |
| 6-5251        | Computer Supplies                       | \$1,454.23            | \$0.00                | \$1,150.00            |
| 6-5252        | Telecom Charges                         | \$39,196.57           | \$34,769.59           | \$13,814.32           |
| 6-5253        | Public Utilities Charges                | \$250,429.91          | \$244,759.20          | \$234,914.07          |
| 6-5254        | Advertising & Announcements             | \$6,784.20            | \$11,237.41           | \$6,970.03            |
| 6-5255        | Council Service Charges                 | \$465.00              | \$3,800.00            | \$3,800.00            |
| 6-5256        | IT Computer Supplies                    | \$35,769.86           | \$19,185.78           | \$963.33              |
| 6-5260        | Travelling - Overseas                   | \$121,497.64          | \$125,852.31          | \$59,786.23           |
| 6-5261        | Travelling - Local                      | \$3,033.28            | \$10,220.08           | \$20,567.95           |
| 6-5263        | Staff Transport                         | \$29,635.46           | \$48,334.27           | \$67,380.40           |
| 6-5264        | Staff Training                          | \$3,762.31            | (\$2,418.87)          | \$60,420.66           |
| 6-5279        | Board Sitting Allowances                | \$22,285.00           | \$14,944.65           | \$15,677.00           |
| 6-5280        | Board Expenses                          | \$3,369.90            | \$2,921.90            | \$2,647.82            |
| 6-5281        | Entertainment                           | \$771.58              | \$559.50              | \$4,371.19            |
| 6-5282        | Subscription Fee                        | \$0.00                | \$0.00                | \$0.00                |
| 6-5283        | Registration & Licence Fee              | \$74,930.29           | \$33,982.55           | \$35,790.54           |
| 6-5284        | Court & Legal Fee                       | \$22,898.50           | \$25,150.00           | \$19,005.00           |
| 6-5287        | Donations                               | \$5,100.00            | \$5,000.00            | \$5,000.00            |
| 6-5289        | Uniforms                                | \$798.00              | \$3,444.48            | \$23,266.09           |
| 6-5290        | Safety Boots & Coats                    | \$47,696.48           | \$2,514.98            | \$100.00              |
| 6-5294        | Interview Expenses                      | \$5,770.00            | \$3,495.00            | \$2,087.30            |
| 6-5299        | Sundry Expenses                         | \$34,028.43           | \$25,765.81           | \$51,638.16           |
|               | <b>Human Resource &amp; Admin Total</b> | <b>\$1,532,537.58</b> | <b>\$1,492,882.81</b> | <b>\$1,374,470.57</b> |



# Kiribati Ports Authority

P.O. Box 506, Betio, Tarawa

## Income Statement

For the year ended 31st December 2016

|               |                                        | 31/12/2016            | 31/12/2015            | 31/12/2014            |
|---------------|----------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>6-6000</b> | <b>Port Security</b>                   |                       |                       |                       |
| 6-6210        | Salaries                               | \$179,715.96          | \$125,070.65          | \$132,066.81          |
| 6-6213        | Overtime                               | \$81,849.05           | \$61,897.82           | \$65,365.17           |
| 6-6214        | Allowances                             | \$36,483.95           | \$28,256.98           | \$30,811.18           |
| 6-6217        | Temporary Assistance                   | \$4,923.69            | \$11,451.14           | \$13,381.11           |
| 6-6218        | Overseas Bonus                         | \$1,914.00            | (\$19,307.12)         | \$3,416.02            |
|               | <b>Port Security Total</b>             | <b>\$304,886.65</b>   | <b>\$207,369.47</b>   | <b>\$245,040.29</b>   |
| <b>6-7000</b> | <b>Accounting &amp; Finance</b>        |                       |                       |                       |
| 6-7210        | Salaries                               | \$96,147.87           | \$78,750.30           | \$79,744.59           |
| 6-7212        | Casuals                                | \$0.00                | \$0.00                | \$0.00                |
| 6-7213        | Overtime                               | \$12,163.63           | \$12,645.22           | \$10,728.82           |
| 6-7214        | Allowances                             | \$3,648.28            | \$2,301.61            | \$1,865.22            |
| 6-7217        | Temporary Assistance                   | \$17,919.81           | \$2,739.30            | \$5,706.58            |
| 6-7270        | Depreciation                           | \$2,899,801.20        | \$2,686,785.00        | \$2,983,680.01        |
| 6-7271        | Doubtful/Bad Debts                     | \$36,997.32           | \$0.00                | \$67,240.20           |
| 6-7272        | Interest on Loan                       | \$0.00                | \$0.00                | \$0.00                |
| 6-7273        | Bank Charges                           | \$75,194.82           | \$93,040.02           | \$13,550.99           |
| 6-7274        | Overdraft Charges                      | \$0.00                | \$0.00                | \$0.00                |
| 6-7285        | Audit & Accountancy                    | \$0.00                | \$0.00                | \$0.00                |
| 6-7288        | Tax Penalty                            | \$0.00                | \$0.00                | \$0.00                |
|               | <b>Accounting &amp; Finance Total</b>  | <b>\$3,141,872.93</b> | <b>\$2,876,261.45</b> | <b>\$3,162,516.41</b> |
| <b>6-8000</b> | <b>Storage &amp; Warehousing</b>       |                       |                       |                       |
| 6-8210        | Salaries                               | \$141,717.17          | \$144,178.99          | \$140,046.21          |
| 6-8212        | Casuals                                | \$0.00                | (\$191.27)            | \$0.00                |
| 6-8213        | Overtime                               | \$91,597.50           | \$55,926.70           | \$64,659.71           |
| 6-8214        | Allowances                             | \$6,762.45            | \$6,070.29            | \$8,937.06            |
| 6-8217        | Temporary Assistance                   | \$7,322.88            | \$6,373.05            | \$3,282.48            |
| 6-8218        | Overseas Bonus                         | \$21,519.65           | \$15,227.56           | \$25,584.07           |
| 6-8244        | Repairs & Maintenance                  | \$0.00                | \$0.00                | \$131.50              |
| 6-8245        | Computer Supplies                      | \$0.00                | \$0.00                | \$0.00                |
| 6-8255        | Warehouse Expenses                     | \$17,048.20           | \$398.00              | \$8,242.70            |
|               | <b>Storage &amp; Warehousing Total</b> | <b>\$285,967.85</b>   | <b>\$227,983.32</b>   | <b>\$250,883.73</b>   |



**Kiribati Ports Authority**  
P.O. Box 506, Betio, Tarawa  
Income Statement  
For the year ended 31st December 2016

|               |                              | 31/12/2016            | 31/12/2015            | 31/12/2014            |
|---------------|------------------------------|-----------------------|-----------------------|-----------------------|
|               | <b>Total Expenses</b>        | <b>\$7,514,657.30</b> | <b>\$6,701,457.54</b> | <b>\$7,176,262.81</b> |
|               | <b>Operating Profit</b>      | <b>\$435,170.60</b>   | <b>\$177,307.06</b>   | <b>(\$319,867.74)</b> |
| <b>8-0000</b> | <b>Other Income</b>          |                       |                       |                       |
| 8-5191        | Amortisation of Aid Reserve  | \$2,261,097.96        | \$1,480,585.08        | \$1,777,480.09        |
| 8-5199        | Gain from Prior Period Items | \$0.00                | \$0.00                | \$0.00                |
|               | <b>Total Other Income</b>    | <b>\$2,261,097.96</b> | <b>\$1,480,585.08</b> | <b>\$1,777,480.09</b> |
| <b>9-0000</b> | <b>Other Expenses</b>        |                       |                       |                       |
| 9-5293        | Subsidy to Xmas Branch       | \$0.00                | \$0.00                | \$0.00                |
| 9-5299        | Loss from Prior Period Items | \$0.00                | \$0.00                | \$4,590.90            |
|               | <b>Total Other Expenses</b>  | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$4,590.90</b>     |
|               | <b>Net Profit/(Loss)</b>     | <b>\$2,696,268.56</b> | <b>\$1,657,892.14</b> | <b>\$1,453,021.45</b> |



**Kiribati Ports Authority**  
Kiritimati Branch, Tabwakeda, Kiritimati Island  
Income Statement  
For the year ended 31st December 2016

|               |                              | 31/12/2016          | 31/12/2015          | 31/12/2014          |
|---------------|------------------------------|---------------------|---------------------|---------------------|
| <b>4-0000</b> | <b>Income</b>                |                     |                     |                     |
| <b>4-1100</b> | <b>Marine Revenues</b>       |                     |                     |                     |
| 4-1101        | Anchorage                    | \$14,797.86         | \$308,069.86        | \$361,376.84        |
| 4-1102        | Berthing                     | \$8,180.84          | \$9,974.34          | \$10,287.44         |
| 4-1103        | Pilotage & Survey            | \$54,625.04         | \$65,090.65         | \$53,443.79         |
| 4-1104        | Stev O/V - FCL Discharge     | \$56,200.00         | \$25,200.00         | \$23,400.00         |
| 4-1105        | Stev O/V - MT Discharge      | \$0.00              | \$0.00              | \$2,600.00          |
| 4-1106        | Stev O/V - B/B Discharge     | \$45,073.68         | \$55,442.65         | \$31,269.70         |
| 4-1107        | Stev O/V - FCL Loaded        | \$21,800.00         | \$200.00            | \$6,400.00          |
| 4-1108        | Stev O/V - MT Loaded         | \$8,700.00          | \$8,600.00          | \$5,800.00          |
| 4-1109        | Stev O/V - B/B Loaded        | \$8,613.97          | \$31,798.95         | \$45,290.29         |
| 4-1110        | Stev O/V - FCL Shifted       | \$2,000.00          | \$0.00              | \$0.00              |
| 4-1111        | Stev O/V - BB Shifted        | \$500.00            | \$186.92            | \$0.00              |
| 4-1112        | Stev O/V - Cleaning Holds    | \$0.00              | \$0.00              | \$0.00              |
| 4-1114        | Stev O/V - Container Lashing | \$0.00              | \$561.60            | \$0.00              |
| 4-1115        | Stev O/V - Bundle Lashing    | \$0.00              | \$0.00              | \$0.00              |
| 4-1116        | Stev L/V - FCL Discharge     | \$0.00              | \$4,400.00          | \$1,350.00          |
| 4-1117        | Stev L/V - MT Discharge      | \$0.00              | \$0.00              | \$0.00              |
| 4-1118        | Stev L/V - B/B Discharge     | \$0.00              | \$5,715.58          | \$19,017.33         |
| 4-1119        | Stev L/V - FCL Loaded        | \$0.00              | \$108.90            | \$0.00              |
| 4-1120        | Stev L/V - MT Loaded         | \$35.00             | \$0.00              | \$0.00              |
| 4-1121        | Stev L/V - B/B Loaded        | \$0.00              | \$1,968.88          | \$3,481.28          |
| 4-1122        | Stev L/V - Hatch Lifting     | \$400.00            | \$0.00              | \$0.00              |
| 4-1123        | Stev L/V - Lashing/Unlashing | \$0.00              | \$0.00              | \$0.00              |
| 4-1124        | Stev L/V - Shifting          | \$0.00              | \$0.00              | \$400.00            |
| 4-1125        | Mooring                      | \$8,174.64          | \$10,081.89         | \$2,278.24          |
| 4-1126        | Overtime                     | \$24,034.33         | \$24,960.70         | \$37,924.07         |
| 4-1127        | Mooring                      | \$7,277.00          | \$9,801.00          | \$20,557.00         |
| 4-1128        | Environmental Fee            | \$5,706.67          | \$35,738.96         | \$23,241.42         |
| 4-1129        | Port Security Services Fee   | \$1,450.00          | \$1,838.89          | \$9,850.00          |
| 4-1130        | Administration Fee           | \$3,216.00          | \$3,542.84          | \$1,117.34          |
| 4-1131        | Overseas Bonus               | \$10,845.17         | \$14,925.69         | \$1,754.64          |
| 4-1132        | Port Security Fees           | \$400.00            | \$800.00            | \$1,600.00          |
|               | <b>Marine Revenues Total</b> | <b>\$282,030.20</b> | <b>\$619,008.30</b> | <b>\$662,439.38</b> |



# Kiribati Ports Authority

Kiritimati Branch, Tabwakea, Kiritimati Island

## Income Statement

For the year ended 31st December 2016

|               |                                      | 31/12/2016          | 31/12/2015          | 31/12/2014          |
|---------------|--------------------------------------|---------------------|---------------------|---------------------|
| <b>4-1200</b> | <b>Dockage &amp; Wharfage</b>        |                     |                     |                     |
| 4-1201        | Wharfage (L/ Vessels)                | \$21,359.18         | \$1,890.75          | \$8,419.44          |
| 4-1202        | Handling (L/ Vessels)                | \$31,994.54         | \$51,194.74         | \$50,250.72         |
| 4-1203        | Wharfage (O/ Vessels)                | \$110,018.11        | \$49,322.47         | \$198,663.82        |
| 4-1204        | Loading/Unloading (O/Vessel)         | \$0.00              | \$12,204.98         | \$5,953.95          |
| 4-1205        | Wharfage (Car/.../Boat<20')          | \$0.00              | \$0.00              | \$0.00              |
| 4-1206        | Wharfage (Truck/.../Roller)          | \$0.00              | \$0.00              | \$0.00              |
|               | <b>Dockage &amp; Wharfage Total</b>  | <b>\$163,371.83</b> | <b>\$114,612.94</b> | <b>\$263,287.93</b> |
| <b>4-1300</b> | <b>Storage &amp; Warehouse</b>       |                     |                     |                     |
| 4-1303        | Storage - Iron Rod                   | \$0.00              | \$43.67             | \$0.00              |
| 4-1304        | Storage - Video/Musicals             | \$0.00              | \$0.00              | \$0.00              |
| 4-1306        | Storage - General Cargoes            | \$1,312.00          | \$3,776.76          | \$218,423.77        |
|               | <b>Storage &amp; Warehouse Total</b> | <b>\$1,312.00</b>   | <b>\$3,820.43</b>   | <b>\$218,423.77</b> |
| <b>4-1400</b> | <b>Delivery Revenues</b>             |                     |                     |                     |
| 4-1401        | Delivery/Collection - London         | \$0.00              | \$0.00              | \$0.00              |
| 4-1402        | Delivery/Collection - Else           | \$0.00              | \$0.00              | \$0.00              |
| 4-1404        | Container Delivery - Tabwakea        | \$0.00              | \$0.00              | \$0.00              |
| 4-1405        | Container Delivery - Banana          | \$0.00              | \$0.00              | \$0.00              |
|               | <b>Delivery Revenues Total</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       |



**Kiribati Ports Authority**  
 Kiritimati Branch, Tabwakea, Kiritimati Island  
 Income Statement  
 For the year ended 31st December 2016

|               |                            | 31/12/2016          | 31/12/2015          | 31/12/2014            |
|---------------|----------------------------|---------------------|---------------------|-----------------------|
| <b>4-1500</b> | <b>Hire Revenues</b>       |                     |                     |                       |
| 4-1501        | Hire - Tugboat             | \$0.00              | \$0.00              | \$0.00                |
| 4-1502        | Hire - Barge/Boat          | \$3,950.00          | \$2,650.00          | \$900.00              |
| 4-1503        | Hire - Truck               | \$1,292.50          | \$100.00            | \$0.00                |
| 4-1504        | Hire - Crane               | \$11,025.00         | \$10,935.59         | \$14,385.00           |
| 4-1505        | Hire - Forklift            | \$200.00            | \$6,419.42          | \$3,134.75            |
| 4-1506        | Hire - Prime Mover         | \$1,980.00          | \$6,690.04          | \$7,882.50            |
| 4-1507        | Hire - Dump Truck          | \$0.00              | \$0.00              | \$0.00                |
| 4-1508        | Hire - Louder              | \$0.00              | \$800.00            | \$340.00              |
| 4-1510        | Hire - Labour              | \$0.00              | \$0.00              | \$1,777.50            |
| 4-1511        | Hire - Welding Machine     | \$0.00              | \$68.35             | \$30.00               |
| 4-1512        | Hire - Side lifter         | \$50,693.00         | \$9,537.50          | \$0.00                |
|               | <b>Total Hire Revenues</b> | <b>\$69,140.50</b>  | <b>\$37,200.90</b>  | <b>\$28,449.75</b>    |
| <b>4-1600</b> | <b>Other Revenues</b>      |                     |                     |                       |
| 4-1601        | Rental Revenues            | \$0.00              | \$0.00              | \$620.00              |
| 4-1701        | Jetty Revenue              | \$1,129.20          | \$10,415.75         | \$6,968.60            |
| 4-1800        | Oxygen Plant revenue       | \$0.00              | \$0.00              | \$0.00                |
| 4-1900        | Electricity Revenue        | \$0.00              | \$0.00              | \$0.00                |
| 4-2000        | Agency Revenues            | \$0.00              | \$0.00              | \$1,443.76            |
| 4-2100        | Gasoline sales             | \$0.00              | \$0.00              | \$0.00                |
| 4-2101        | Used container sales       | \$0.00              | \$0.00              | \$0.00                |
| 4-2200        | Work shop revenue          | \$0.00              | \$72.51             | \$810.00              |
| 4-2300        | House rent revenue         | \$1,831.92          | \$1,249.24          | \$2,288.00            |
| 4-3000        | Internet cafe revenue      | \$5,854.90          | \$4,939.70          | \$4,255.40            |
| 4-3001        | Auction                    | \$1,801.15          | \$3,587.00          | \$0.00                |
| 4-4000        | Miscellaneous Revenues     | \$9,021.70          | \$16,827.00         | \$22,484.39           |
|               | <b>Hire Revenues Total</b> | <b>\$19,638.87</b>  | <b>\$37,091.20</b>  | <b>\$38,870.15</b>    |
|               | <b>Total Income</b>        | <b>\$535,493.40</b> | <b>\$811,733.77</b> | <b>\$1,211,470.98</b> |



**Kiribati Ports Authority**  
Kiritimati Branch, Tabwakea, Kiritimati Island  
Income Statement  
For the year ended 31st December 2016

|               |                            | 31/12/2016          | 31/12/2015          | 31/12/2014          |
|---------------|----------------------------|---------------------|---------------------|---------------------|
| <b>6-0000</b> | <b>Expenses</b>            |                     |                     |                     |
| <b>6-1000</b> | <b>Staff Costs</b>         |                     |                     |                     |
| 6-1001        | Basic Salaries             | \$167,368.83        | \$130,795.74        | \$139,046.09        |
| 6-1002        | Casual Salaries            | \$20,912.06         | \$39,367.95         | \$33,743.32         |
| 6-1003        | Overtime                   | \$38,837.88         | \$36,790.52         | \$49,301.82         |
| 6-1004        | Allowances                 | \$25,499.58         | \$32,847.98         | \$33,591.17         |
| 6-1005        | NPF Contribution           | \$13,966.52         | \$18,663.86         | \$19,671.08         |
| 6-1006        | Temporary Assistance       | \$957.36            | \$343.11            | \$0.00              |
| 6-1007        | Leave Passage/Grant        | \$26,241.80         | \$32,787.69         | \$14,500.00         |
| 6-1008        | Staff Housing              | \$831.10            | \$0.00              | \$0.00              |
| 6-1009        | Leave Commutation          | \$0.00              | \$0.00              | \$0.00              |
| 6-1010        | Food Ration                | \$8,956.39          | \$14,273.20         | \$20,530.30         |
|               | <b>Staff Costs Total</b>   | <b>\$303,571.52</b> | <b>\$305,870.05</b> | <b>\$310,383.78</b> |
| <b>6-2000</b> | <b>Fuel Expenses</b>       |                     |                     |                     |
| 6-2001        | Fuel - Machinery           | \$26,281.69         | \$23,304.64         | \$28,478.50         |
| 6-2002        | Fuel - Vehicles            | \$50.00             | \$866.40            | \$2,096.23          |
| 6-2004        | Fuel - Vessels/Boats       | \$0.00              | \$0.00              | \$0.00              |
|               | <b>Fuel Expenses Total</b> | <b>\$26,331.69</b>  | <b>\$24,171.04</b>  | <b>\$30,574.73</b>  |
| <b>6-3000</b> | <b>Services</b>            |                     |                     |                     |
| 6-3001        | Telephone                  | \$0.00              | \$1,168.93          | \$0.00              |
| 6-3002        | Electricity                | \$4,000.00          | \$50.00             | \$11,460.01         |
| 6-3003        | Water                      | \$0.00              | \$54.40             | \$100.00            |
| 6-3004        | Sewerage Disposal          | \$0.00              | \$0.00              | \$0.00              |
|               | <b>Services Total</b>      | <b>\$4,000.00</b>   | <b>\$1,273.33</b>   | <b>\$11,560.01</b>  |



**Kiribati Ports Authority**  
Kiritimati Branch, Tabwakeda, Kiritimati Island  
Income Statement  
For the year ended 31st December 2016

|               |                                                | 31/12/2016           | 31/12/2015          | 31/12/2014          |
|---------------|------------------------------------------------|----------------------|---------------------|---------------------|
| <b>6-4000</b> | <b>General &amp; Admin Expenses</b>            |                      |                     |                     |
| 6-4002        | Advertising & Public Notices                   | \$625.25             | \$935.64            | \$277.70            |
| 6-4003        | Depreciation Expense                           | \$101,076.49         | \$102,505.87        | \$117,015.53        |
| 6-4004        | Bad & Doubtful Debts                           | \$0.00               | \$111,925.82        | \$0.00              |
| 6-4005        | Postage & Shipping                             | \$2,125.60           | \$0.00              | \$0.00              |
| 6-4006        | Dues & Subscriptions                           | \$0.00               | \$0.00              | \$280.00            |
| 6-4007        | Insurance                                      | \$0.00               | \$0.00              | \$0.00              |
| 6-4008        | Legal Fees                                     | \$520.00             | \$615.00            | \$0.00              |
| 6-4009        | Pilotage & Survey Fees                         | \$18,098.29          | \$32,045.85         | \$17,225.11         |
| 6-4010        | Repairs & Maintenance                          | \$38,797.93          | \$34,053.27         | \$18,004.95         |
| 6-4011        | Office Supplies & Stationery                   | \$6,648.02           | \$11,154.23         | \$4,592.18          |
| 6-4012        | Computer Supplies                              | \$166.90             | \$1,095.00          | \$1,838.00          |
| 6-4013        | Hire                                           | \$12,711.50          | \$19,779.74         | \$5,525.40          |
| 6-4014        | Local Travel                                   | \$90.00              | \$0.00              | \$3,161.83          |
| 6-4015        | Staff Transport                                | \$1,083.35           | \$4,653.20          | \$5,086.40          |
| 6-4016        | Bank Charges                                   | \$1,781.40           | \$2,003.39          | \$1,002.80          |
| 6-4017        | Agency Expenses                                | \$0.00               | \$0.00              | \$0.00              |
| 6-4020        | Internet                                       | \$0.00               | \$25.00             | \$0.00              |
| 6-4099        | Miscellaneous Expenses                         | \$29,038.22          | \$8,807.61          | \$10,866.54         |
|               | <b>General &amp; Admin Expenses Total</b>      | <b>\$212,762.95</b>  | <b>\$329,599.62</b> | <b>\$184,876.44</b> |
| <b>6-4100</b> | <b>Staff Training &amp; Developments</b>       |                      |                     |                     |
| 6-4101        | Attachment to Headquarter                      | \$0.00               | \$0.00              | \$0.00              |
| 6-4102        | Inhouse training Xmas                          | \$0.00               | \$423.80            | \$54.00             |
| 6-4103        | Safety Gears                                   | \$640.00             | \$0.00              | \$0.00              |
| 6-4104        | KPA Xmas 10th Anniversary                      | \$0.00               | \$0.00              | \$0.00              |
| 6-4105        | Entertainment                                  | \$5,817.60           | \$3,219.07          | \$3,961.40          |
|               | <b>Staff Training &amp; Developments Total</b> | <b>\$6,457.60</b>    | <b>\$3,642.87</b>   | <b>\$4,015.40</b>   |
|               | <b>Total Expenses</b>                          | <b>\$553,123.76</b>  | <b>\$664,556.91</b> | <b>\$541,410.36</b> |
|               | <b>Operating Profit</b>                        | <b>(\$17,630.36)</b> | <b>\$147,176.86</b> | <b>\$670,060.62</b> |



# Kiribati Ports Authority

Kiritimati Branch, Tabwakeda, Kiritimati Island

## Income Statement

For the year ended 31st December 2016

|               |                              | 31/12/2016         | 31/12/2015          | 31/12/2014          |
|---------------|------------------------------|--------------------|---------------------|---------------------|
| <b>8-0000</b> | <b>Other Income</b>          |                    |                     |                     |
| 8-2000        | Subsidy from H/Quarter       | \$0.00             | \$0.00              | \$0.00              |
| 8-3000        | Amortisation of aid reserve  | \$90,000.00        | \$90,000.00         | \$90,000.00         |
| 8-4000        | Gain from PPI                | \$0.00             | \$0.00              | \$0.00              |
|               | <b>Other Income Total</b>    | <b>\$90,000.00</b> | <b>\$90,000.00</b>  | <b>\$90,000.00</b>  |
|               |                              |                    |                     |                     |
| <b>9-0000</b> | <b>Other Expenses</b>        |                    |                     |                     |
| 9-2000        | Loss from Prior Period Items | \$0.00             | \$30,426.66         | \$10,723.10         |
|               | <b>Other Expenses Total</b>  | <b>\$0.00</b>      | <b>\$30,426.66</b>  | <b>\$10,723.10</b>  |
|               |                              |                    |                     |                     |
|               | <b>Net Profit / (Loss)</b>   | <b>\$72,369.64</b> | <b>\$206,750.20</b> | <b>\$749,337.52</b> |



**Kiribati Ports Authority**  
Consolidated Balance Sheet  
As at 31st December 2016

|                                     | Note | Actual<br>31/12/2016 | Actual<br>31/12/2015 | Actual<br>31/12/2014 |
|-------------------------------------|------|----------------------|----------------------|----------------------|
| <b><u>Current Assets</u></b>        |      |                      |                      |                      |
| Cash and Bank Balances              | A    | \$7,193,721.97       | \$6,660,297.13       | \$6,515,440.11       |
| Debtors                             | 8    | \$5,954,384.38       | \$5,114,480.65       | \$5,161,717.34       |
|                                     |      | \$13,148,106.35      | \$11,774,777.78      | \$11,677,157.45      |
| <b><u>Current Liabilities</u></b>   |      |                      |                      |                      |
| Creditors                           | 9    | \$749,862.22         | \$630,084.15         | \$739,610.77         |
|                                     |      | \$0.00               | \$0.00               | \$0.00               |
|                                     |      | \$749,862.22         | \$630,084.15         | \$739,610.77         |
| <b><u>Working Capital</u></b>       |      |                      |                      |                      |
|                                     |      | \$12,398,244.13      | \$11,144,693.63      | \$10,937,546.68      |
| <b><u>Long Term Assets</u></b>      |      |                      |                      |                      |
| Fixed Assets                        | 5    | \$53,028,001.68      | \$58,186,536.22      | \$58,200,099.58      |
|                                     |      | \$53,028,001.68      | \$58,186,536.22      | \$58,200,099.58      |
| <b><u>Long Term Liabilities</u></b> |      |                      |                      |                      |
| Loan - BANK ANZ                     |      | \$0.00               | \$0.00               | \$0.00               |
|                                     |      | \$0.00               | \$0.00               | \$0.00               |
| <b><u>Net Worth</u></b>             |      |                      |                      |                      |
|                                     |      | \$65,426,245.81      | \$69,331,229.85      | \$69,137,646.26      |
| <b><u>Equity</u></b>                |      |                      |                      |                      |
| Capital                             |      | \$655,255.35         | \$655,255.35         | \$655,255.35         |
| Historical Balancing                |      | \$0.00               | \$0.00               | \$0.00               |
| Aid Reserve - Govt of Japan         | 6    | \$51,578,652.62      | \$53,929,750.58      | \$55,500,335.66      |
| Retained Earnings                   |      | \$10,423,699.64      | \$12,881,581.58      | \$10,779,696.28      |
| Current Earnings                    |      | \$2,768,638.20       | \$1,864,642.34       | \$2,202,358.97       |
|                                     |      | \$65,426,245.81      | \$69,331,229.85      | \$69,137,646.26      |
|                                     |      | \$0.00               | \$0.00               | \$0.00               |



# Kiribati Ports Authority - TARAWA

## Balance Sheet

As at 31st December 2016

|                              | Note | Actual<br>31/12/2016 | Actual<br>31/12/2015 | Actual<br>31/12/2014 |
|------------------------------|------|----------------------|----------------------|----------------------|
| <u>Current Assets</u>        |      |                      |                      |                      |
| Cash and Bank Balances       | A    | \$6,982,929.83       | \$6,355,553.34       | \$5,629,776.87       |
| Debtors                      | 8    | \$4,259,056.42       | \$3,473,778.78       | \$3,418,052.46       |
| Due from Xmas                |      | \$517,900.51         | \$499,273.70         | \$191,484.18         |
|                              |      | \$11,759,886.76      | \$10,328,605.82      | \$9,239,313.51       |
| <u>Current Liabilities</u>   |      |                      |                      |                      |
| Creditors                    | 9    | \$362,419.05         | \$315,381.32         | \$470,665.61         |
|                              |      | \$0.00               | \$0.00               | \$0.00               |
| Due to Xmas                  |      | \$1,215,407.71       | \$1,119,963.18       | \$82,826.13          |
|                              |      | \$1,577,826.76       | \$1,435,344.50       | \$553,491.74         |
|                              |      |                      |                      |                      |
| Working Capital              |      | \$10,182,060.00      | \$8,893,261.32       | \$8,685,821.77       |
|                              |      |                      |                      |                      |
| <u>Long Term Assets</u>      |      |                      |                      |                      |
| Fixed Assets                 | 5    | \$49,164,733.38      | \$54,192,223.40      | \$54,322,829.56      |
|                              |      | \$49,164,733.38      | \$54,192,223.40      | \$54,322,829.56      |
| <u>Long Term Liabilities</u> |      |                      |                      |                      |
| Loan - Bank ANZ              |      | \$0.00               | \$0.00               | \$0.00               |
|                              |      | \$0.00               | \$0.00               | \$0.00               |
|                              |      |                      |                      |                      |
| Net Worth                    |      | \$59,346,793.38      | \$63,085,484.72      | \$63,008,651.33      |
|                              |      |                      |                      |                      |
| <u>Equity</u>                |      |                      |                      |                      |
| Capital                      |      | \$655,255.35         | \$655,255.35         | \$655,255.35         |
| Historical Balancing         |      | \$0.00               | \$0.00               | \$0.00               |
| Aid Reserve - Govt of Japan  | 6    | 48,304,366.86        | 50,565,464.82        | \$52,046,049.90      |
| Retained Earnings            |      | \$7,690,902.61       | \$10,206,872.41      | \$8,854,324.63       |
| Current Earnings             |      | \$2,696,268.56       | \$1,657,892.14       | \$1,453,021.45       |
|                              |      | \$59,346,793.38      | \$63,085,484.72      | \$63,008,651.33      |
|                              |      | \$0.00               | \$0.00               | \$0.00               |



# Kiribati Ports Authority - KIRITIMATI

## Balance Sheet

As at 31st December 2016

|                              | Note | Actual<br>31/12/2016 | Actual<br>31/12/2015 | Actual<br>31/12/2014 |
|------------------------------|------|----------------------|----------------------|----------------------|
| <u>Current Assets</u>        |      |                      |                      |                      |
| Cash and Bank Balances       | A    | \$210,792.14         | \$304,743.79         | \$885,663.24         |
| Debtors                      | 8    | \$1,695,327.96       | \$1,640,701.87       | \$1,743,664.88       |
| Due from HQ                  |      | \$1,215,407.71       | \$1,119,963.18       | \$82,826.13          |
|                              |      | \$3,121,527.81       | \$3,065,408.84       | \$2,712,154.25       |
| <u>Current Liabilities</u>   |      |                      |                      |                      |
| Creditors                    | 9    | \$387,443.17         | \$314,702.83         | \$268,945.16         |
| Due to HQ                    |      | \$517,900.51         | \$499,273.70         | \$191,484.18         |
|                              |      | \$905,343.68         | \$813,976.53         | \$460,429.34         |
| Working Capital              |      | \$2,216,184.13       | \$2,251,432.31       | \$2,251,724.91       |
| <u>Long Term Assets</u>      |      |                      |                      |                      |
| Fixed Assets                 | 5    | \$3,863,268.30       | \$3,994,312.82       | \$3,877,270.02       |
|                              |      | \$3,863,268.30       | \$3,994,312.82       | \$3,877,270.02       |
| <u>Long Term Liabilities</u> |      |                      |                      |                      |
| Loan - BOK                   |      | \$0.00               | \$0.00               | \$0.00               |
|                              |      | \$0.00               | \$0.00               | \$0.00               |
| Net Worth                    |      | \$6,079,452.43       | \$6,245,745.13       | \$6,128,994.93       |
| <u>Equity</u>                |      |                      |                      |                      |
| Aid Reserve - Govt of Japan  | 6    | 3,274,285.76         | 3,364,285.76         | \$3,454,285.76       |
| Retained Earnings            |      | \$2,732,797.03       | \$2,674,709.17       | \$1,925,371.65       |
| Current Earnings             |      | \$72,369.64          | \$206,750.20         | \$749,337.52         |
|                              |      | \$6,079,452.43       | \$6,245,745.13       | \$6,128,994.93       |
|                              |      | \$0.00               | \$0.00               | \$0.00               |



**Kiribati Ports Authority**  
**Cash Flow Statement**  
**As at 31st December 2016**

|                                                   | <u>Note</u> | <u>Actual</u><br>31/12/2016 | <u>Actual</u><br>31/12/2015 | <u>Actual</u><br>31/12/2014 |
|---------------------------------------------------|-------------|-----------------------------|-----------------------------|-----------------------------|
| <b><u>Cash flow from operating activities</u></b> |             |                             |                             |                             |
| Receipts from customers & debtors                 |             | \$7,645,417.57              | \$7,737,735.06              | \$7,323,080.10              |
| Payments to suppliers & employees                 |             | (\$9,269,649.58)            | (\$4,817,150.53)            | (\$4,244,682.74)            |
|                                                   | <b>B</b>    | (\$1,624,232.01)            | \$2,920,584.53              | \$3,078,397.36              |
|                                                   |             |                             |                             |                             |
| <b><u>Cash flow from financing activities</u></b> |             |                             |                             |                             |
| Loan Repayment to ANZ Bank                        |             | \$0.00                      | \$0.00                      | \$0.00                      |
|                                                   |             | \$0.00                      | \$0.00                      | \$0.00                      |
|                                                   |             |                             |                             |                             |
| <b><u>Cash flow from investing activities</u></b> |             |                             |                             |                             |
| Purchase of fixed assets                          |             | \$2,157,656.85              | (\$2,775,727.51)            | (\$1,198,001.72)            |
|                                                   |             | \$2,157,656.85              | (\$2,775,727.51)            | (\$1,198,001.72)            |
|                                                   |             |                             |                             |                             |
| Net Cash In Flow                                  |             | \$533,424.84                | \$144,857.02                | \$1,880,395.64              |
| Cash and Bank Balances - Beginning                |             | \$6,660,297.13              | \$6,515,440.11              | \$4,635,044.47              |
| Cash and Bank Balances - Ending                   | <b>A</b>    | \$7,193,721.97              | \$6,660,297.13              | \$6,515,440.11              |
|                                                   |             | \$0.00                      | \$0.00                      | \$0.00                      |



**Kiribati Ports Authority**  
**Cash Flow Statement**  
**As at 31st December 2016**

|                                                             | <b>Note</b> | <b>Actual<br/>31/12/2016</b> | <b>Actual<br/>31/12/2015</b> | <b>Actual<br/>31/12/2014</b> |
|-------------------------------------------------------------|-------------|------------------------------|------------------------------|------------------------------|
| <b>Note A - Details of Cash and Bank Balances</b>           |             |                              |                              |                              |
| Cash Float - Tarawa                                         |             | \$500.00                     | \$500.00                     | \$500.00                     |
| Undeposited Cash - Tarawa                                   |             | \$30,748.22                  | \$359,654.97                 | \$335,340.74                 |
| Bank Account No.1 - Tarawa                                  |             | \$4,166,170.20               | \$3,240,855.33               | \$2,565,209.66               |
| Interest Bearing Deposit (IBD No.1) - Tarawa                |             | \$915,451.29                 | \$905,909.06                 | \$896,491.06                 |
| Interest Bearing Deposit (IBD No.2) - Tarawa                |             | \$321,222.86                 | \$314,604.09                 | \$310,721.13                 |
| Interest Bearing Deposit (IBD No.3) - Tarawa                |             | \$1,548,837.26               | \$1,534,029.89               | \$1,521,514.28               |
| Undeposited Cash - Kiritimati                               |             | \$34,408.22                  | \$11,420.13                  | \$14,342.92                  |
| Bank Account - Kiritimati                                   |             | \$176,183.92                 | \$293,123.66                 | \$871,120.32                 |
| Cash Float - Kiritimati                                     |             | \$200.00                     | \$200.00                     | \$200.00                     |
|                                                             |             | \$7,193,721.97               | \$6,660,297.13               | \$6,515,440.11               |
|                                                             |             | \$0.00                       | \$0.00                       | \$0.00                       |
| <b>Note B - Reconciliation of cash flow from operations</b> |             |                              |                              |                              |
| Net Profit / loss for the period                            |             | \$2,768,638.20               | \$1,864,642.34               | \$2,202,358.97               |
| Depreciation charge for the period                          |             | \$3,000,877.69               | \$2,789,290.87               | \$3,100,695.54               |
| Amortisation of aid reserve for the period                  |             | (\$2,351,097.96)             | (\$1,570,585.08)             | (\$1,867,480.09)             |
| Decrease/(Increase) in Debtors                              |             | (\$839,903.73)               | \$47,236.69                  | (\$744,785.95)               |
| Increase/(Decrease) in Creditors                            |             | \$119,778.07                 | (\$109,526.62)               | \$262,007.93                 |
| Changes/Adjustment to Debtors                               |             | (\$4,322,524.28)             | (\$100,473.67)               | \$125,600.96                 |
| Changes/Adjustment to Creditors                             |             | \$0.00                       | \$0.00                       | \$0.00                       |
|                                                             |             | (\$1,624,232.01)             | \$2,920,584.53               | \$3,078,397.36               |
|                                                             |             | \$0.00                       | \$0.00                       | \$0.00                       |



**Kiribati Ports Authority**  
**Notes to the Accounts**  
**As at 31st December 2016**

**1. General**

The Kiribati Ports Authority, referred to as the Authority, was established under the Kiribati Port Authority Act 1990 and commenced its operations since January 2000. As stipulated in this Act, the Authority is legally discharged with the responsibility of providing port and navigational services within any waters and land contiguous thereto in Kiribati declared by the Minister to be a port.

Its financial year is from January to December. KPA uses the Australian currency which is the official currency of Kiribati.

**2. Accounting Policy**

This annual account was prepared under the historical cost convention in accordance with generally accepted accounting principles, standards and statutory requirements in Kiribati. The principal accounting policies adopted by the Authority are provided below.

**(a) Depreciation**

Fixed assets are depreciated over their useful lives using the straight line method.

**(b) Amortisation of Aid Reserve**

Reserve arising from aid in kinds is amortised annually at a rate equivalent to the depreciation rates for the fixed assets concerned.

**3. KNAO Prior Years Adjustments**

All Prior Years Accounts (2009 - 2015) adjustments are not yet reflected or accounted for this year. 2016 awaiting final comments from the independent auditor, Kiribati National Audit Office (KNAO).



**Kiribati Ports Authority**  
Notes to the Accounts  
As at 31st December 2016

**4. Operating Performance**

|                                   | 31/12/2016            | 31/12/2015            | 31/12/2014            |
|-----------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Income:</b>                    |                       |                       |                       |
| 4-1000 Stevedoring & Lighterage   | \$3,332,216.69        | \$2,142,520.09        | \$2,366,295.83        |
| 4-2000 Pilotage & Agency Services | \$73,202.63           | \$75,092.94           | \$115,189.20          |
| 4-3000 Dockage & Wharfage         | \$1,512,992.93        | \$1,536,004.82        | \$1,590,328.85        |
| 4-4000 Technical Services         | \$1,318.00            | \$1,216.00            | \$3,883.00            |
| 4-5000 Human Resources & Admin.   | \$215.20              | \$1,134.15            | \$2,339.20            |
| 4-6000 Port Security              | \$0.00                | \$0.00                | \$0.00                |
| 4-7000 Accounting & Finance       | \$64,407.79           | \$110,107.49          | \$95,221.55           |
| 4-8000 Storage & Warehousing      | \$2,965,474.66        | \$3,012,689.11        | \$2,683,137.44        |
| Kiritimati Branch                 | \$535,493.40          | \$811,733.77          | \$1,211,470.98        |
| <b>Total Income</b>               | <b>\$8,485,321.30</b> | <b>\$7,690,498.37</b> | <b>\$8,067,866.05</b> |
| <b>Expenses:</b>                  |                       |                       |                       |
| 6-1000 Stevedoring & Lighterage   | \$241,101.29          | \$235,843.06          | \$307,691.25          |
| 6-2000 Pilotage & Agency Services | \$229,026.23          | \$225,725.91          | \$412,753.90          |
| 6-3000 Dockage & Wharfage         | \$584,748.69          | \$331,633.67          | \$346,712.31          |
| 6-4000 Technical Services         | \$1,194,516.08        | \$1,103,757.85        | \$1,076,194.35        |
| 6-5000 Human Resources & Admin.   | \$1,532,537.58        | \$1,492,882.81        | \$1,374,470.57        |
| 6-6000 Port Security              | \$304,886.65          | \$207,369.47          | \$245,040.29          |
| 6-7000 Accounting & Finance       | \$242,071.73          | \$189,476.45          | \$178,836.40          |
| 6-8000 Storage & Warehousing      | \$285,967.85          | \$227,983.32          | \$250,883.73          |
| Kiritimati Branch                 | \$452,047.27          | \$562,051.04          | \$424,394.83          |
| Depreciation - Tarawa             | \$2,899,801.20        | \$2,686,785.00        | \$2,983,680.01        |
| Depreciation - Kiritimati         | \$101,076.49          | \$102,505.87          | \$117,016.53          |
| <b>Total Expenses</b>             | <b>\$8,067,781.06</b> | <b>\$7,366,014.45</b> | <b>\$7,717,673.17</b> |
| <b>Operating Profit (Loss)</b>    | <b>\$417,540.24</b>   | <b>\$324,483.92</b>   | <b>\$350,192.88</b>   |
|                                   | \$0.00                | \$0.00                | \$0.00                |



Notes to the Accounts  
As at 31st December 2016

## 5. Fixed Assets - Tarawa & Kiritimati Branch

| Year 2016         |                    |                  |                        |                          |                |                |                         |                    |                    |                  |
|-------------------|--------------------|------------------|------------------------|--------------------------|----------------|----------------|-------------------------|--------------------|--------------------|------------------|
| Cost/Valuation    | Wharf & Structures | Buildings        | Furniture & Equipments | Lifting Veh. & Machinery | Boats & Tugs   | Barges         | Transport Veh./Trailers | Other Fixed Assets | Total Fixed Assets |                  |
|                   |                    |                  |                        |                          |                |                |                         |                    | Tarawa             | Kiritimati       |
| Start of the year | \$65,801,615.09    | \$7,089,573.27   | \$899,763.16           | \$4,412,066.99           | \$791,025.71   | \$994,985.36   | \$1,662,320.93          | \$779,189.01       | \$72,420,539.52    | \$5,804,451.24   |
| Adjustments       |                    |                  |                        |                          |                |                |                         |                    | \$0.00             | \$0.00           |
| Additions         | \$428,309.41       | \$2,737.36       | \$47,591.78            | \$419,306.82             | \$412,553.39   | \$0.00         | \$86,945.58             | \$125,679.13       | \$1,523,123.47     | \$271,932.74     |
| End of the year   | \$66,229,924.50    | \$7,092,310.63   | \$947,354.94           | \$4,831,373.81           | \$1,203,579.10 | \$994,985.36   | \$1,739,266.51          | \$904,868.14       | \$73,943,662.99    | \$6,076,383.98   |
| Depreciation      |                    |                  |                        |                          |                |                |                         |                    |                    |                  |
| Start of the year | (\$10,065,206.53)  | (\$3,406,899.52) | (\$628,017.78)         | (\$3,974,727.70)         | (\$671,374.65) | (\$994,985.36) | (\$1,188,395.44)        | (\$761,129.13)     | (\$21,890,736.11)  | (\$1,968,832.29) |
| Adjustments       |                    |                  |                        |                          |                |                |                         |                    | \$0.00             | \$0.00           |
| Charges for 2016  | (\$2,205,092.52)   | (\$216,596.92)   | (\$34,943.76)          | (\$183,113.04)           | (\$120,069.46) | \$11,607.70    | (\$100,642.32)          | (\$39,344.16)      | (\$2,888,193.50)   | (\$244,283.39)   |
| End of the year   | (\$12,270,299.05)  | (\$3,623,496.44) | (\$662,961.54)         | (\$4,157,840.74)         | (\$791,444.13) | (\$983,377.66) | (\$1,289,037.76)        | (\$800,473.29)     | (\$24,778,929.61)  | (\$2,213,115.68) |
| Net Book Value    |                    |                  |                        |                          |                |                |                         |                    |                    |                  |
| NBV at year start | \$45,736,408.56    | \$3,682,673.75   | \$71,745.38            | \$437,339.29             | \$119,651.06   | \$0.00         | \$463,925.49            | \$18,059.88        | \$50,529,803.41    | \$3,836,618.95   |
| NBV at year end   | \$43,959,625.45    | \$3,466,815.19   | \$84,393.40            | \$673,533.07             | \$412,134.97   | \$11,607.70    | \$460,228.75            | \$104,394.85       | \$49,164,733.38    | \$3,863,268.30   |
|                   |                    |                  |                        |                          |                |                |                         |                    | \$0.00             | \$0.00           |

## 6. Aid Resrve - Japan

|                                 | Year 2016      |                  |                  |
|---------------------------------|----------------|------------------|------------------|
|                                 | Kiritimati     | Tarawa           | Total            |
| Balance at year start           | \$3,364,285.76 | \$50,565,464.82  | \$53,929,750.58  |
| Additions                       |                |                  | \$0.00           |
| Adjustment                      |                |                  | \$0.00           |
| Less: Amortisation for the year | (\$90,000.00)  | (\$2,261,097.96) | (\$2,351,097.96) |
| Balance at year end             | \$3,274,285.76 | \$48,304,366.86  | \$51,578,652.62  |
|                                 | \$0.00         | \$0.00           | \$0.00           |

### 7. Other Items: Prior Period Items (PPI)

| Other Expense<br>Loss from Prior Period Items (PPI) | Year 2016  |        |        |
|-----------------------------------------------------|------------|--------|--------|
|                                                     | Kiritimati | Tarawa | Total  |
|                                                     | \$0.00     |        | \$0.00 |
|                                                     |            |        |        |
|                                                     |            |        |        |
| <b>Total</b>                                        | \$0.00     | \$0.00 | \$0.00 |
|                                                     | \$0.00     | \$0.00 | \$0.00 |



**Kiribati Ports Authority**  
Notes to the Accounts  
As at 31st December 2016

| Tarawa (cont.) |            |                                                                  | Year 2016      |                  | Balance        |
|----------------|------------|------------------------------------------------------------------|----------------|------------------|----------------|
|                |            |                                                                  | Dr             | Cr               |                |
| GJ002205       | 30/11/2016 | Accounts Receivable: Adjustment                                  | \$10,422.32    |                  | \$7,781,955.78 |
| GJ002206       | 30/11/2016 | Staff Debtors: Adjustment                                        | \$2,138.80     |                  | \$7,779,816.98 |
| 00015772       | 16/11/2016 | Sale, Teem, Jacob                                                | \$2,110.00     |                  | \$7,777,706.98 |
| GJ002205       | 30/11/2016 | Accounts Receivable: Adjustment                                  |                | \$64,268.09      | \$7,841,975.07 |
| GJ002206       | 30/11/2016 | Staff Debtors: Adjustment                                        |                | \$11,607.70      | \$7,853,582.77 |
| GJ002207       | 30/11/2016 | Staff Imprest: Adjustment                                        | \$307.80       |                  | \$7,853,274.97 |
| GJ002209       | 30/11/2016 | Trade Debtors: Adjustment                                        | \$2,110.00     |                  | \$7,851,164.97 |
| GJ002244       | 31/12/2016 | Accumulated Depreciation Barges - Adjustment                     | \$615.00       |                  | \$7,850,649.97 |
| GJ002245       | 31/12/2016 | Derek Andrewartha: Imprest Retirement 9/11-19/11/15 - Adjustment | \$1,620.00     |                  | \$7,849,029.97 |
| GJ002245       | 31/12/2016 | Derek Andrewartha: Imprest Retirement 9/11-19/11/15 - Adjustment | \$1,050.00     |                  | \$7,847,979.97 |
| GJ002246       | 31/12/2016 | Elekteru Iohia: Imprest Retirement 17/9 - 24/9/15 - Adjustment   | \$1,939.27     |                  | \$7,846,040.70 |
| GJ002247       | 31/12/2016 | Annalia Teina: Imprest Retirement 7/12 - 17/12/15 - Adjustment   | \$2,950.00     |                  | \$7,843,090.70 |
| GJ002248       | 31/12/2016 | Annalia Teina: Imprest Retirement 16/12 - 23/12/15 - Adjustment  | \$1,482.98     |                  | \$7,841,607.72 |
| GJ002249       | 31/12/2016 | Archael Teewe: Imprest Retirement 12/6 - 26/6/14 - Adjustment    | \$1,620.00     |                  | \$7,839,987.72 |
| GJ002250       | 31/12/2016 | Archael Teewe: Imprest Retirement 26/11/2015 - Adjustment        | \$1,071.00     |                  | \$7,838,916.72 |
| GJ002251       | 31/12/2016 | Aodi Teiahor: Imprest Retirement 17/11 - 28/11/13 - Adjustment   | \$1,620.00     |                  | \$7,837,296.72 |
| GJ002252       | 31/12/2016 | Aodi Teiahor: Imprest Retirement 2/2 - 12/2/15 - Adjustment      | \$3,478.56     |                  | \$7,833,818.16 |
| GJ002258       | 31/12/2016 | Ioaiake Timeon: PV#23/51 Cheq#825813 - Adjustment                | \$2,423.39     |                  | \$7,831,394.77 |
| GJ002263       | 31/12/2016 | Kabellie Imwelaka: Imprest Retirement 7/12 - 17/12/15            | \$6,625.39     |                  | \$7,824,769.38 |
| GJ002265       | 31/12/2016 | Omiriele Takureka: Imprest Retirement 03/11 - 28/11/2016         | \$2,950.00     |                  | \$7,821,819.38 |
| GJ002266       | 31/12/2016 | Moualia Taniera: Imprest Retirement 16/05 - 02/06/2011           | \$3,146.00     |                  | \$7,818,673.38 |
| GJ002267       | 31/12/2016 | Moualia Taniera: Imprest Retirement 16/07 - 30/08/2012           | \$172,633.35   |                  | \$7,646,040.03 |
| GJ002268       | 31/12/2016 | Ioaiake Timeon: Imprest Retirement 26/01 - 12/02/2015            | \$3,000.00     |                  | \$7,643,040.03 |
| GJ002295       | 31/12/2016 | Staff Advance: Adjustment                                        | \$378.75       |                  | \$7,642,661.28 |
| GJ002295       | 31/12/2016 | Staff Advance: Adjustment                                        | \$236.60       |                  | \$7,642,424.68 |
| GJ002296       | 31/12/2016 | Staff Imprest: Adjustment                                        |                | \$4,251.46       | \$7,646,676.14 |
| GJ002305       | 31/12/2016 | Accounts Receivable: Adjustment                                  | \$587.25       |                  | \$7,646,088.89 |
| GJ002321       | 31/12/2016 | Tulu Teitinaor: Adjustment                                       |                | \$801.58         | \$7,646,890.47 |
| GJ002323       | 31/12/2016 | Opening Balance - Adjustment                                     | \$14,854.93    |                  | \$7,632,035.54 |
| GJ002324       | 31/12/2016 | Staff Imprest: Adjustment                                        | \$143.00       |                  | \$7,631,892.54 |
| GJ002325       | 31/12/2016 | Opening Balance - Adjustment                                     |                | \$56,297.97      | \$7,688,190.51 |
| GJ002363       | 31/12/2016 | Agency Debtors: Adjustment                                       |                | \$2,712.10       | \$7,690,902.61 |
|                |            |                                                                  | \$4,391,682.14 | \$217,820.20     | \$7,690,902.61 |
|                |            |                                                                  |                | (\$4,173,861.94) | \$0.00         |



**Kiribati Ports Authority**  
P.O. Box 506, Betio, TARAWA, Republic of Kiribati.

**Reconciliation Report**

| ID No.                  | Date       | Memo/Payee                                    | Deposit | Withdrawal |
|-------------------------|------------|-----------------------------------------------|---------|------------|
| Cheque Account:         | 1-1111     | Cheque Account                                |         |            |
| Date of Bank Statement: | 31/12/2016 |                                               |         |            |
| Reconciled Cheques      |            |                                               |         |            |
| 826175                  | 07/01/2016 | Tauro & Others                                |         | \$0.00     |
| 826275                  | 03/02/2016 | GOVNT NO1                                     |         | \$40.58    |
| 826460                  | 11/03/2016 | TT Contract                                   |         | \$7,108.40 |
| 826481                  | 17/03/2016 | GOVNT NO1                                     |         | \$468.19   |
| 826548                  | 01/04/2016 | Kiribati Insurance Corporation                |         | \$360.00   |
| 107020                  | 18/04/2016 | KPA Canteen                                   |         | \$6,425.13 |
| 107152                  | 12/05/2016 | Kiribati Provident Fund                       |         | \$839.38   |
| 107194                  | 25/05/2016 | Kiribati Provident Fund                       |         | \$852.24   |
| GJ002283                | 31/05/2016 | Bank: Unidentified Credit - Adjustment 1-1204 |         | \$236.25   |
| 107290                  | 10/06/2016 | Plant & Vehicle Unit                          |         | \$201.30   |
| 107380                  | 27/06/2016 | Taotin Trading                                |         | \$170.21   |
| 107509                  | 25/07/2016 | AUESA TRADING                                 |         | \$307.00   |
| 107514                  | 26/07/2016 | Wishing Star Trading                          |         | \$75.00    |
| 107556                  | 04/08/2016 | Taotin Trading                                |         | \$104.23   |
| 108099                  | 12/08/2016 | Maurim Security                               |         | \$0.00     |
| 107648                  | 29/08/2016 | The Phonenix                                  |         | \$0.00     |
| 107837                  | 13/10/2016 | Kiribati Provident Fund                       |         | \$7,266.80 |
| 107850                  | 14/10/2016 | Kiribati Provident Fund                       |         | \$1,006.10 |
| 107965                  | 11/11/2016 | George Hotel                                  |         | \$532.69   |
| 107967                  | 11/11/2016 | Plant & Vehicle Unit                          |         | \$150.00   |
| 107968                  | 11/11/2016 | Betio Mini Market                             |         | \$135.00   |
| 107972                  | 11/11/2016 | LYKE IT                                       |         | \$188.60   |
| 107981                  | 16/11/2016 | AT3 R Marine Services                         |         | \$339.75   |
| 107992                  | 17/11/2016 | Betio Hardware                                |         | \$759.70   |
| 107993                  | 17/11/2016 | REMI STORE                                    |         | \$70.00    |
| 108027                  | 24/11/2016 | Punjas Kiribati Ltd                           |         | \$52.81    |
| 108028                  | 24/11/2016 | Custom -GOK                                   |         | \$2,937.90 |
| 108035                  | 30/11/2016 | Kiribati Provident Fund                       |         | \$9,334.16 |
| 108036                  | 30/11/2016 | Kiribati Provident Fund                       |         | \$792.80   |
| 108037                  | 30/11/2016 | Kiribati Provident Fund                       |         | \$940.46   |
| 108038                  | 30/11/2016 | Kiribati Provident Fund                       |         | \$35.66    |
| 108039                  | 30/11/2016 | ATHKL                                         |         | \$300.00   |
| 108040                  | 30/11/2016 | LYKE IT                                       |         | \$704.20   |
| 108042                  | 30/11/2016 | LYKE IT                                       |         | \$72.00    |
| 108044                  | 30/11/2016 | KOES                                          |         | \$916.00   |
| 108045                  | 30/11/2016 | LEVETT PRINT                                  |         | \$435.00   |
| 108046                  | 30/11/2016 | ATHKL                                         |         | \$460.00   |
| 108047                  | 30/11/2016 | TENTANINI                                     |         | \$268.88   |
| 108048                  | 01/12/2016 | Plant & Vehicle Unit                          |         | \$1,173.60 |
| 108049                  | 01/12/2016 | Lee Trading                                   |         | \$579.40   |
| 108050                  | 01/12/2016 | Betio Mini Market                             |         | \$1,194.75 |
| 108051                  | 01/12/2016 | REMI STORE                                    |         | \$250.00   |
| 108052                  | 01/12/2016 | LYKE IT                                       |         | \$625.00   |



# Kiribati Ports Authority

P.O. Box 506, Betio, TARAWA, Republic of Kiribati.

## Reconciliation Report

| ID No.                 | Date       | Memo/Payee                     | Deposit | Withdrawal  |
|------------------------|------------|--------------------------------|---------|-------------|
| Cheque Account: 1-1111 |            | Cheque Account                 |         |             |
| 108053                 | 01/12/2016 | Tiotoake Services              |         | \$150.00    |
| 108054                 | 01/12/2016 | Arebaio Erika                  |         | \$214.20    |
| 108055                 | 01/12/2016 | Board Directors                |         | \$440.00    |
| 108056                 | 01/12/2016 | Taotin Trading                 |         | \$821.25    |
| 108057                 | 01/12/2016 | Enoka Toniki                   |         | \$200.00    |
| 108058                 | 01/12/2016 | Casual Labour                  |         | \$2,828.85  |
| 108059                 | 01/12/2016 | Public Utilities Board         |         | \$24,806.10 |
| 108060                 | 01/12/2016 | Kiribati Housing Corporation   |         | \$9,440.00  |
| 108061                 | 01/12/2016 | PHOENIX STORE                  |         | \$120.00    |
| 108062                 | 01/12/2016 | KPA Staff                      |         | \$7,490.85  |
| 108063                 | 02/12/2016 | Board Directors                |         | \$435.00    |
| 108064                 | 02/12/2016 | Christopher & Others           |         | \$303.10    |
| 108065                 | 02/12/2016 | KPA Canteen                    |         | \$5,708.20  |
| 108066                 | 02/12/2016 | KPA Staff                      |         | \$1,020.80  |
| STMNT                  | 02/12/2016 | OT 25/16                       |         | \$6,414.40  |
| STMNT                  | 02/12/2016 | Diskpay Fee                    |         | \$30.50     |
| 108067                 | 05/12/2016 | Enoka Toniki                   |         | \$300.00    |
| 108068                 | 05/12/2016 | Elesene Bwaewa                 |         | \$200.00    |
| 108069                 | 05/12/2016 | Casual Labour                  |         | \$0.00      |
| 108070                 | 05/12/2016 | Casual Labour                  |         | \$251.70    |
| 108071                 | 05/12/2016 | Tiera & others                 |         | \$1,750.00  |
| 108072                 | 06/12/2016 | Board Directors                |         | \$435.00    |
| 108073                 | 06/12/2016 | Rutiano Benetito               |         | \$0.00      |
| 108074                 | 06/12/2016 | Tioti                          |         | \$250.00    |
| 108075                 | 07/12/2016 | Rutiano Benetito               |         | \$26,220.00 |
| 108076                 | 07/12/2016 | Custom -GOK                    |         | \$70,766.40 |
| 108077                 | 07/12/2016 | Development Bank of Kiribati   |         | \$752.00    |
| 108078                 | 07/12/2016 | KPA-Branch Kiritimati          |         | \$0.00      |
| 108079                 | 07/12/2016 | Kiribati Provident Fund        |         | \$698.10    |
| 108080                 | 07/12/2016 | Kiribati Insurance Corporation |         | \$205.00    |
| 108081                 | 07/12/2016 | KSEC                           |         | \$5,793.60  |
| 108082                 | 07/12/2016 | LEVETT PRINT                   |         | \$176.00    |
| 108083                 | 07/12/2016 | LYKE IT                        |         | \$566.70    |
| 108084                 | 07/12/2016 | KPA Staff                      |         | \$157.00    |
| 108085                 | 07/12/2016 | Kiribati Housing Corporation   |         | \$1,055.86  |
| 108086                 | 07/12/2016 | Kiribati Insurance Corporation |         | \$380.00    |
| 108088                 | 07/12/2016 | Development Bank of Kiribati   |         | \$3,854.78  |
| 108089                 | 07/12/2016 | KPA Canteen                    |         | \$5,020.01  |
| 108090                 | 07/12/2016 | Kiribati Housing loan          |         | \$200.00    |
| 108091                 | 07/12/2016 | Kiribati Provident Fund        |         | \$7,766.31  |
| 108092                 | 07/12/2016 | KPA Staff                      |         | \$2,895.40  |
| STMNT                  | 07/12/2016 | Bank of Kiribati               |         | \$21,453.88 |
| STMNT                  | 07/12/2016 | Pay 25/16                      |         | \$4,362.10  |
| TT Form                | 07/12/2016 | IMS                            |         | \$5,534.90  |
| 108093                 | 08/12/2016 | Petty Cashier                  |         | \$496.00    |
| 108094                 | 08/12/2016 | KOIL                           |         | \$7,956.00  |



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## Reconciliation Report

| ID No.                 | Date       | Memo/Payee                   | Deposit | Withdrawal  |
|------------------------|------------|------------------------------|---------|-------------|
| Cheque Account: 1-1111 |            | Cheque Account               |         |             |
| 108095                 | 08/12/2016 | BPA                          |         | \$487.40    |
| 108096                 | 08/12/2016 | KPA Staff                    |         | \$5,264.95  |
| 108097                 | 08/12/2016 | Casual Labour                |         | \$723.00    |
| 108098                 | 08/12/2016 | KPA Staff                    |         | \$980.90    |
| 108099                 | 08/12/2016 | Unknown                      |         | \$0.00      |
| 108100                 | 08/12/2016 | Maurim Security              |         | \$903.00    |
| 108101                 | 08/12/2016 | KPA Casual                   |         | \$712.95    |
| STMNT                  | 08/12/2016 | Diskpay Fee                  |         | \$106.50    |
| TT Form                | 08/12/2016 | PNitro                       |         | \$2,029.89  |
| STMNT                  | 09/12/2016 | Dishonoured Cheque           |         | \$1,222.00  |
| TT                     | 09/12/2016 | Recompute - TT               |         | \$19,629.00 |
| 108102                 | 13/12/2016 | Board Directors              |         | \$435.00    |
| 108103                 | 13/12/2016 | Betio Mini Market            |         | \$106.90    |
| 108104                 | 13/12/2016 | IMBO Electrical              |         | \$0.00      |
| 108105                 | 13/12/2016 | KOIL                         |         | \$15,965.00 |
| 108106                 | 13/12/2016 | ATHKL                        |         | \$500.00    |
| 108107                 | 13/12/2016 | Taofin Trading               |         | \$543.02    |
| 108108                 | 13/12/2016 | PinTech                      |         | \$1,209.38  |
| 108109                 | 13/12/2016 | IMBO Electrical              |         | \$90.28     |
| 108110                 | 14/12/2016 | Kiribati Provident Fund      |         | \$16,380.10 |
| 108111                 | 14/12/2016 | Kiribati Provident Fund      |         | \$538.64    |
| 108112                 | 14/12/2016 | Kiribati Provident Fund      |         | \$1,924.46  |
| 108113                 | 14/12/2016 | Kiribati Provident Fund      |         | \$14.68     |
| 108114                 | 14/12/2016 | Kiribati GOV'T NO.1          |         | \$18,251.33 |
| 108115                 | 14/12/2016 | Kiribati GOV'T NO.1          |         | \$1,089.41  |
| 108116                 | 15/12/2016 | Namotaake Services           |         | \$250.00    |
| 108117                 | 15/12/2016 | KSEC                         |         | \$575.25    |
| 108118                 | 15/12/2016 | PARADISE                     |         | \$676.00    |
| 108119                 | 15/12/2016 | KPA Staff                    |         | \$218.15    |
| 108120                 | 15/12/2016 | Bwaia/Others                 |         | \$522.40    |
| STMNT                  | 15/12/2016 | Shortage - Payments          |         | \$0.35      |
| 108121                 | 16/12/2016 | Board Directors              |         | \$435.00    |
| 108122                 | 16/12/2016 | Custom -GOK                  |         | \$617.19    |
| 108123                 | 16/12/2016 | KOES                         |         | \$200.00    |
| 108124                 | 16/12/2016 | Mr Copy Solution             |         | \$56.25     |
| 108125                 | 16/12/2016 | KPA Casual                   |         | \$5,554.10  |
| 108126                 | 16/12/2016 | KPA Staff                    |         | \$11,971.00 |
| 108127                 | 16/12/2016 | KPA Canteen                  |         | \$1,182.60  |
| 108128                 | 16/12/2016 | Kiribati Housing Corporation |         | \$9,140.00  |
| 108129                 | 16/12/2016 | Teaoti Etuati                |         | \$163.30    |
| STMNT                  | 16/12/2016 | AD ONE SHOP                  |         | \$9,890.69  |
| STMNT                  | 16/12/2016 | Diskpay OT 26/16             |         | \$8,849.66  |
| 108131                 | 19/12/2016 | KPA Casual                   |         | \$89.45     |
| 108132                 | 20/12/2016 | KPA Casual                   |         | \$62.50     |
| 108135                 | 20/12/2016 | KPA Staff                    |         | \$1,976.40  |
| 108136                 | 20/12/2016 | TERENGABO                    |         | \$587.25    |



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## Reconciliation Report

| ID No.                 | Date       | Memo/Payee                        | Deposit | Withdrawal |
|------------------------|------------|-----------------------------------|---------|------------|
| Cheque Account: 1-1111 |            | Cheque Account                    |         |            |
| 108138                 | 20/12/2016 | KOES                              |         | \$407.00   |
| STMNT                  | 20/12/2016 | Shortage - Payments               |         | \$9.65     |
| 108139                 | 21/12/2016 | KPA Canteen                       |         | \$4,122.90 |
| 108140                 | 21/12/2016 | KPA Staff                         |         | \$2,903.65 |
| 108141                 | 21/12/2016 | Kiribati Provident Fund           |         | \$7,939.05 |
| 108142                 | 21/12/2016 | Kiribati Housing Corporation loan |         | \$200.00   |
| 108143                 | 21/12/2016 | KPA Canteen                       |         | \$4,825.56 |
| 108144                 | 21/12/2016 | Development Bank of Kiribati      |         | \$3,604.78 |
| 108146                 | 21/12/2016 | Kiribati Insurance Corporation    |         | \$380.00   |
| 108147                 | 21/12/2016 | Kiribati Housing Corporation      |         | \$1,055.86 |
| 108148                 | 21/12/2016 | KPA Casual                        |         | \$515.85   |
| 108149                 | 21/12/2016 | Temporary                         |         | \$6,203.80 |
| 108150                 | 21/12/2016 | Bitu T & others                   |         | \$0.00     |
| 108151                 | 21/12/2016 | Bitu Tekabu                       |         | \$71.80    |
| 108151                 | 21/12/2016 | Iareko Tabeaua                    |         | \$113.35   |
| 108151                 | 21/12/2016 | Ioane Tenebo                      |         | \$92.80    |
| 108151                 | 21/12/2016 | Ioane Tererei                     |         | \$84.45    |
| 108151                 | 21/12/2016 | John Kalunga                      |         | \$22.55    |
| 108151                 | 21/12/2016 | Kamaua Bauro                      |         | \$74.65    |
| 108151                 | 21/12/2016 | Kautu Otireta                     |         | \$84.45    |
| 108151                 | 21/12/2016 | Mamaia, Teae                      |         | \$0.20     |
| 108151                 | 21/12/2016 | Nakao Kabure                      |         | \$52.05    |
| 108151                 | 21/12/2016 | Namai Bureeta                     |         | \$24.70    |
| 108151                 | 21/12/2016 | Rakera, Tiaon                     |         | \$4.80     |
| 108151                 | 21/12/2016 | Taako, Tiaon                      |         | \$0.35     |
| 108151                 | 21/12/2016 | Teetita Takaria                   |         | \$37.15    |
| 108151                 | 21/12/2016 | Tekabwebwere Etekia               |         | \$34.10    |
| 108151                 | 21/12/2016 | Terube Roneta                     |         | \$71.30    |
| 108151                 | 21/12/2016 | Titau Benuate                     |         | \$1,265.85 |
| 108151                 | 21/12/2016 | Tuteariki Itara                   |         | \$84.75    |
| 108151                 | 21/12/2016 | TUTU TEITINAKO                    |         | \$189.25   |
| 108151                 | 21/12/2016 | Uriam Taburimai                   |         | \$30.55    |
| 108151                 | 21/12/2016 | Buuta Teuamori                    |         | \$42.50    |
| 108151                 | 21/12/2016 | Kabwere Reo                       |         | \$84.25    |
| 108151                 | 21/12/2016 | Kateia Tingaia                    |         | \$80.55    |
| 180151                 | 21/12/2016 | Enoka Toniki                      |         | \$71.85    |
| 180151                 | 21/12/2016 | Koura, Naurua                     |         | \$48.15    |
| STMNT                  | 21/12/2016 | Diskpay OT 26A/16                 |         | \$1,007.87 |
| STMNT                  | 21/12/2016 | Diskpay Fee                       |         | \$13.50    |
| 108152                 | 22/12/2016 | Maneiko Kiribati Travel           |         | \$1,530.00 |
| 108153                 | 22/12/2016 | Kauea Temau                       |         | \$1,684.00 |
| 108154                 | 22/12/2016 | PMTA Conferece                    |         | \$0.00     |
| 108155                 | 22/12/2016 | ATHKL                             |         | \$300.00   |
| 108156                 | 22/12/2016 | KPA Staff                         |         | \$497.30   |
| 108157                 | 22/12/2016 | Petty Cashier                     |         | \$499.25   |
| 108158                 | 22/12/2016 | Development Bank of Kiribati      |         | \$752.69   |



# Kiribati Ports Authority

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## Reconciliation Report

| ID No.              | Date       | Memo/Payee                                     | Deposit     | Withdrawal   |
|---------------------|------------|------------------------------------------------|-------------|--------------|
| Cheque Account:     | 1-1111     | Cheque Account                                 |             |              |
| 108159              | 22/12/2016 | Kiribati Insurance Corporation                 |             | \$205.00     |
| 108160              | 22/12/2016 | Kiribati Housing Corporation                   |             | \$0.00       |
| 108162              | 22/12/2016 | Maurim Security                                |             | \$2,334.00   |
| 108163              | 22/12/2016 | Board Directors                                |             | \$0.00       |
| 108164              | 22/12/2016 | Board Directors                                |             | \$920.00     |
| STMNT               | 22/12/2016 | Diskpay Pay 26/16                              |             | \$21,562.77  |
| STMNT               | 22/12/2016 | Diskpay Pay 26/16                              |             | \$1,425.20   |
| STMNT               | 22/12/2016 | KPA Fee                                        |             | \$38.60      |
| STMNT               | 22/12/2016 | KPA                                            |             | \$1.80       |
| 108165              | 27/12/2016 | ATHKL                                          |             | \$200.00     |
| 108167              | 28/12/2016 | ATHKL                                          |             | \$2,341.49   |
| STMNT               | 28/12/2016 | Stop Cheque Fee                                |             | \$15.00      |
| 108171              | 29/12/2016 | UNCLE BILL                                     |             | \$163.80     |
| 108172              | 29/12/2016 | KPA Canteen                                    |             | \$7,707.30   |
| 108173              | 29/12/2016 | KPA Staff                                      |             | \$0.00       |
| 108174              | 29/12/2016 | KPA Staff                                      |             | \$961.10     |
| 108175              | 30/12/2016 | KPA Staff                                      |             | \$6,624.60   |
| 108176              | 30/12/2016 | KPA Casual                                     |             | \$6,809.75   |
| 108177              | 30/12/2016 | Board Directors                                |             | \$375.00     |
| 108180              | 30/12/2016 | KPA Staff                                      |             | \$6,716.85   |
| 108181              | 30/12/2016 | KPA Staff                                      |             | \$222,250.00 |
| STMNT               | 30/12/2016 | Diskpay OT 27/16                               |             | \$4,372.05   |
| STMNT               | 30/12/2016 | Diskpay Fee                                    |             | \$21.00      |
| STMNT               | 30/12/2016 | OTC Fee for Leave Grant cheque                 |             | \$666.75     |
| GJ002279            | 31/12/2016 | Unidentified Credit: Adjustment 30/4/15 1-1204 |             | \$16.90      |
| GJ002318            | 31/12/2016 | Bwaera Neeti: RR#0821 - 09/09/15 Repayment     |             | \$403.50     |
| GJ002323            | 31/12/2016 | Opening Balance: Adjustment                    |             | \$14,854.93  |
| STMNT               | 31/12/2016 | Ledger Fee - December 2016                     |             | \$10.00      |
| STMNT               | 31/12/2016 | Transaction Fee - December 2016                |             | \$249.00     |
| STMNT               | 31/12/2016 | Collection Fee - December 2016                 |             | \$201.60     |
|                     |            |                                                |             |              |
|                     |            | Total:                                         | \$0.00      | \$763,321.59 |
| Reconciled Deposits |            |                                                |             |              |
| GJ001775            | 20/11/2014 | Bank Deposit: RR12672 - 12692                  | \$236.25    |              |
| GJ001850            | 25/2/2015  | Bank Deposit: RR13840 - 13872                  | \$403.50    |              |
| GJ001909            | 27/02/2015 | Bank Deposit: RR14087 - 14114                  | \$16.90     |              |
| GJ002322            | 01/01/2016 | Opening Balance: Adjustment                    | \$14,854.93 |              |
| GJ002210            | 30/11/2016 | Bank Deposit: RR#7219 - 7242                   | \$24,815.00 |              |
| CR002958            | 01/12/2016 | DEPOSIT RR 7243 TO RR 7265                     | \$27,487.74 |              |
| CR002959            | 02/12/2016 | DEPOSIT RR 7266 TO RR 7292                     | \$16,412.79 |              |
| CR002960            | 05/12/2016 | DEPOSIT RR 7293 TO RR 7321                     | \$26,172.06 |              |
| CR002961            | 05/12/2016 | DEPOSIT RR 7322 TO RR 7349                     | \$11,994.24 |              |
| CR002962            | 09/12/2016 | DEPOSIT RR 7350 TO RR 7396                     | \$25,327.32 |              |
| CR002963            | 09/12/2016 | DEPOSIT RR 7397 TO RR 7423                     | \$13,006.19 |              |
| CR002964            | 09/12/2016 | DEPOSIT RR 7424 TO RR 7449                     | \$9,838.60  |              |
| CR002971            | 09/12/2016 | DEPOSIT ROR RR# 7450 TO 7471                   | \$13,676.80 |              |



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**Reconciliation Report**

| ID No.                 | Date       | Memo/Payee                                      | Deposit      | Withdrawal |
|------------------------|------------|-------------------------------------------------|--------------|------------|
| Cheque Account: 1-1111 |            | Cheque Account                                  |              |            |
| CR002970               | 13/12/2016 | DEPOSIT 7728 TO 7740                            | \$11,939.70  |            |
| STMNT                  | 13/12/2016 | Transam Fiji Limited AUD\$19,980 less \$15      | \$19,965.00  |            |
| CR002967               | 14/12/2016 | DEPOSIT FOR RR# 7472 TO 7727                    | \$12,188.90  |            |
| CR002972               | 14/12/2016 | DEPOSIT FOR RR# 7741 TO 7751                    | \$6,390.51   |            |
| STMNT                  | 14/12/2016 | PY 141216 - Returned                            | \$269.52     |            |
| CR002969               | 15/12/2016 | DEPOSIT FOR RR# 7752 TO 7792                    | \$64,368.20  |            |
| STMNT                  | 15/12/2016 | RET - INVALID ACCT- 767606 08.12.16             | \$50.00      |            |
| CR002973               | 16/12/2016 | DEPOSIT FOR RR# 7793 TO 7822                    | \$23,287.74  |            |
| CR002975               | 19/12/2016 | DEPOSIT FOR RR# 7823 TO 7844                    | \$95,413.65  |            |
| CR002976               | 20/12/2016 | DEPOSIT FOR RR# 7845 TO 7870                    | \$23,177.70  |            |
| STMNT                  | 20/12/2016 | Transam Fiji Limited AUD\$33,580 less \$15      | \$33,565.00  |            |
| STMNT                  | 20/12/2016 | Pacific Direct Line Limited AUD\$15,000         | \$15,000.00  |            |
| CR002977               | 21/12/2016 | DEPOSIT FOR RR# 7871 TO 7900                    | \$21,267.14  |            |
| STMNT                  | 22/12/2016 | Returned - BOK Pay 26/16                        | \$50.00      |            |
| CR002978               | 24/12/2016 | DEPOSIT FOR RR# 7901 TO 7948                    | \$40,682.20  |            |
| CR002979               | 27/12/2016 | DEPOSIT FOR RR# 7949 TO 7958                    | \$10,637.05  |            |
| CR002981               | 28/12/2016 | DEPOSIT FOR RR# 7959 TO 7977                    | \$42,570.77  |            |
| CR002982               | 29/12/2016 | DEPOSIT FOR RR# 7978 - 7999                     | \$35,986.02  |            |
| GJ002284               | 31/12/2016 | GOVNT NO1: Cheq#826275 & PV#24064 - Transfe     | \$40.58      |            |
| GJ002285               | 31/12/2016 | TT Contract: Cheq#826460 & PV#24195 - Transfer  | \$7,108.40   |            |
| GJ002286               | 31/12/2016 | GOVNT NO1: Cheq#826481 & PV#826481 - Transf     | \$468.19     |            |
| GJ002287               | 31/12/2016 | Kiribati Insurance Corporation: Cheq#826548 & P | \$360.00     |            |
| GJ002288               | 31/12/2016 | KPA Canteen: Cheq#107020 & PV#24302 - Transf    | \$6,425.13   |            |
| GJ002289               | 31/12/2016 | Kiribati Provident Fund: Cheq#107152 & PV#2439  | \$839.38     |            |
| GJ002290               | 31/12/2016 | Kiribati Provident Fund: Cheq#107194 & PV#2443  | \$852.24     |            |
| GJ002291               | 31/12/2016 | Plant & Vehicle Unit: Cheq#107290 & PV#24493 -  | \$201.30     |            |
| GJ002292               | 31/12/2016 | Wishing Star Trading: Cheq#107514 & PV#24631 -  | \$75.00      |            |
|                        |            | Total:                                          | \$657,421.64 | \$0.00     |
| Outstanding Cheques    |            |                                                 |              |            |
| 108097                 | 12/08/2016 | KPA Casual                                      |              | \$767.04   |
| 108098                 | 12/08/2016 | KPA Staff                                       |              | \$1,226.13 |
| 107604                 | 18/08/2016 | Kiribati Provident Fund                         |              | \$851.04   |
| 107660                 | 01/09/2016 | Kiribati GOVT NO.1                              |              | \$123.27   |
| 108100                 | 12/09/2016 | Maurim Security                                 |              | \$903.00   |
| 108101                 | 12/09/2016 | KPA Casual                                      |              | \$770.76   |
| 107758                 | 26/09/2016 | REMI STORE                                      |              | \$195.00   |
| 107759                 | 26/09/2016 | BDV Co.Ltd                                      |              | \$162.00   |
| 107769                 | 28/09/2016 | GOK - Public Works & Utilities                  |              | \$151.20   |
| 107770                 | 28/09/2016 | Betio Hardware                                  |              | \$759.70   |
| 107928                 | 07/11/2016 | Capt Bakoauca                                   |              | \$647.19   |
| 108020                 | 24/11/2016 | Betio Port Stevedores Union                     |              | \$137.00   |
| 108087                 | 07/12/2016 | Betio Port Stevedores Union                     |              | \$137.00   |
| 108130                 | 16/12/2016 | ABOY'S Restaurant                               |              | \$235.10   |
| 108133                 | 20/12/2016 | Custom -GOK                                     |              | \$2,624.85 |
| 108134                 | 20/12/2016 | ATHKL                                           |              | \$3,169.70 |



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| ID No.                 | Date       | Memo/Payee                     | Deposit     | Withdrawal     |
|------------------------|------------|--------------------------------|-------------|----------------|
| Cheque Account: 1-1111 |            | Cheque Account                 |             |                |
| 108137                 | 20/12/2016 | AT3 R Marine Services          |             | \$339.75       |
| 108145                 | 21/12/2016 | Betio Port Stevedores Union    |             | \$137.00       |
| 108161                 | 22/12/2016 | Kiribati Provident Fund        |             | \$698.34       |
| 108166                 | 28/12/2016 | REMI STORE                     |             | \$490.00       |
| 108168                 | 28/12/2016 | KPA Staff                      |             | \$148.00       |
| 108169                 | 29/12/2016 | Hanan Inc                      |             | \$120.00       |
| 108170                 | 29/12/2016 | Coral Ace Ltd                  |             | \$302.40       |
| 108178                 | 30/12/2016 | Tobaraoi Travel                |             | \$2,859.15     |
| 108179                 | 30/12/2016 | KPA Casual                     |             | \$2,678.10     |
|                        |            | Total:                         | \$0.00      | \$20,632.72    |
| Outstanding Deposits   |            |                                |             |                |
| GJ001776               | 20/11/2014 | Bank Deposit: RR 12640 - 12671 | \$1,109.25  |                |
| GJ001910               | 27/02/2015 | Bank Deposit: RR14143 - 14172  | \$500.00    |                |
| CR002983               | 31/12/2016 | DEPOSIT FOR RR# 8000 TO 8023   | \$16,966.40 |                |
|                        |            | Total:                         | \$18,575.65 | \$0.00         |
| Reconciliation         |            |                                |             |                |
|                        |            | MYOB Balance on 31/12/2016:    |             | \$4,166,170.20 |
|                        |            | Add: Outstanding Cheques:      |             | \$20,632.72    |
|                        |            | Subtotal:                      |             | \$4,186,802.92 |
|                        |            | Deduct: Outstanding Deposits:  |             | \$18,575.65    |
|                        |            | Expected Balance on Statement: |             | \$4,168,227.27 |

\$4,166,170.20

\$0.00



# Kiribati Ports Authority - Kiritimati

Kiritimati Branch

## Reconciliation Report

| ID#                                | Date       | Memo/Payee                   | Deposit | Withdrawal |
|------------------------------------|------------|------------------------------|---------|------------|
| Cheque Account: 1-1112             |            | Cheque Account               |         |            |
| Date of Bank Statement: 31/12/2016 |            |                              |         |            |
| Reconciled Cheques                 |            |                              |         |            |
| 931121                             | 24/10/2014 | KPF                          |         | \$70.74    |
| 931122                             | 24/10/2014 | Tax Office                   |         | \$56.59    |
| 931145                             | 31/10/2014 | Tax Office                   |         | \$45.26    |
| 923170                             | 02/04/2015 | KPF                          |         | \$979.72   |
| 923190                             | 15/04/2015 | Etuati Muller                |         | \$129.65   |
| 923198                             | 16/04/2015 | Arioka IOBU                  |         | \$216.95   |
| 908658                             | 16/06/2015 | Cancelled                    |         | \$0.00     |
| 908681                             | 10/07/2015 | CANCELLED                    |         | \$0.00     |
| 908711                             | 25/08/2015 | CANCELLED                    |         | \$0.00     |
| 908723                             | 10/09/2015 | cancelled                    |         | \$0.00     |
| 908764                             | 30/10/2015 | CANCELLED                    |         | \$0.00     |
| 913017                             | 24/12/2015 | cancelled                    |         | \$0.00     |
| 913018                             | 24/12/2015 | cancelled                    |         | \$0.00     |
| 913062                             | 05/02/2016 | CANCELLED                    |         | \$0.00     |
| 913095                             | 16/03/2016 | CANCELLED                    |         | \$0.00     |
| 913110                             | 12/04/2016 | CANCELLED                    |         | \$0.00     |
| 913184                             | 22/06/2016 | cancelled                    |         | \$0.00     |
| 934246                             | 29/08/2016 | CANCELLED                    |         | \$0.00     |
| 934267                             | 21/09/2016 | cancelled                    |         | \$0.00     |
| 934285                             | 07/11/2016 | CANCELLED                    |         | \$0.00     |
| 934292                             | 02/12/2016 | Kiribati Oil Company Limited |         | \$1,343.00 |
| 934293                             | 02/12/2016 | Kirikori Baoro               |         | \$422.05   |
| 934294                             | 05/12/2016 | Linnix - Custom              |         | \$471.00   |
| 934295                             | 05/12/2016 | KPA Canteen                  |         | \$1,141.89 |
| 934296                             | 05/12/2016 | Tawita Tonganibeia           |         | \$83.40    |
| 934297                             | 05/12/2016 | Tinaai Dennis                |         | \$83.90    |
| 934298                             | 07/12/2016 | Kirikori Baoro               |         | \$76.40    |
| 934299                             | 08/12/2016 | Staff & Casual wages         |         | \$3,006.00 |
| 934300                             | 09/12/2016 | Matientaake                  |         | \$817.60   |
| 934301                             | 09/12/2016 | Henry Murdoch                |         | \$0.00     |
| 934302                             | 14/12/2016 | KPA Canteen                  |         | \$300.00   |
| 934303                             | 14/12/2016 | Kiribati Oil Company Limited |         | \$1,343.00 |
| 934304                             | 16/12/2016 | JMB enterprices              |         | \$1,008.40 |
| 934305                             | 16/12/2016 | Kiritimati Urban Council     |         | \$0.00     |
| 934306                             | 19/12/2016 | Petty Cash Reimbursement     |         | \$195.10   |
| 934307                             | 19/12/2016 | Triple Tee                   |         | \$95.62    |
| 934308                             | 19/12/2016 | Kiribati Oil Company Limited |         | \$1,343.00 |
| 934309                             | 22/12/2016 | Taibere Koura                |         | \$367.60   |
| 934310                             | 22/12/2016 | Staff salary                 |         | \$5,548.95 |
| 934311                             | 22/12/2016 | Casual Wages                 |         | \$1,822.60 |
| 934312                             | 27/12/2016 | Kiribati Oil Company Limited |         | \$1,340.00 |



# Kiribati Ports Authority - Kiritimati

Kiritimati Branch

## Reconciliation Report

|  |                     |            |                                             |             |              |
|--|---------------------|------------|---------------------------------------------|-------------|--------------|
|  | 934313              | 27/12/2016 | Tax Office                                  |             | \$4,094.85   |
|  | 934314              | 30/12/2016 | Tax Office                                  |             | \$2,964.70   |
|  | 934315              | 31/12/2016 | JMB enterprices                             |             | \$0.00       |
|  | 934316              | 31/12/2016 | Teera and others                            |             | \$0.00       |
|  | 934317              | 31/12/2016 | Iotebwa & others                            |             | \$0.00       |
|  | 934318              | 31/12/2016 | Taibere & others                            |             | \$0.00       |
|  | SC123116            | 31/12/2016 | Understated in bank statement               |             | \$0.20       |
|  | SC123116            | 31/12/2016 | Understated in bank statement               |             | \$96.30      |
|  | SC123116            | 31/12/2016 |                                             |             | \$56.20      |
|  |                     |            |                                             |             |              |
|  |                     |            | Total:                                      | \$0.00      | \$29,520.67  |
|  | Reconciled Deposits |            |                                             |             |              |
|  |                     |            |                                             |             |              |
|  | CR000340            | 02/12/2016 | Bank Deposit                                | \$1,973.40  |              |
|  | CR000342            | 07/12/2016 | Bank Deposit                                | \$5,615.60  |              |
|  | CR000343            | 09/12/2016 | Bank Deposit                                | \$3,767.00  |              |
|  | CR000344            | 14/12/2016 | Bank Deposit                                | \$278.00    |              |
|  | CR000349            | 14/12/2016 | Bank Deposit                                | \$702.70    |              |
|  | CR000345            | 21/12/2016 | Bank Deposit                                | \$5,755.20  |              |
|  | CR000347            | 21/12/2016 | Bank Deposit                                | \$9,775.98  |              |
|  | CR000353            | 21/12/2016 | Bank Deposit                                | \$208.00    |              |
|  | CR000346            | 22/12/2016 | Bank Deposit                                | \$393.10    |              |
|  | CR000348            | 27/12/2016 | Bank Deposit                                | \$2,323.37  |              |
|  | CR000351            | 30/12/2016 | Bank Deposit                                | \$3,099.95  |              |
|  | GJ000231            | 31/12/2016 | KPF: Cheq#931121 & PV#15745 - Adjustm       | \$70.74     |              |
|  | GJ000232            | 31/12/2016 | Tax Office: Cheq#931122 & PV#15745 - A      | \$56.59     |              |
|  | GJ000233            | 31/12/2016 | Tax Office: Cheq#931145 & PV#15757 - A      | \$45.26     |              |
|  | GJ000234            | 31/12/2016 | KPF: Cheq#923170 & PV#15913 - Adjustm       | \$979.72    |              |
|  | GJ000235            | 31/12/2016 | Etuati Muller: Cheq#923190 & PV#15931       | \$129.65    |              |
|  | GJ000236            | 31/12/2016 | Tax Office: Cheq#923198 & PV#15934 - A      | \$216.95    |              |
|  | IE123116            | 31/12/2016 | cheque deposit against deposit dated o      | \$96.30     |              |
|  |                     |            | Total:                                      | \$35,487.51 | \$0.00       |
|  | Reconciliation      |            |                                             |             |              |
|  |                     |            | AccountRight Premier Balance on 31/12/2016: |             | \$176,183.92 |
|  |                     |            |                                             |             |              |
|  |                     |            | Add: Outstanding Cheques:                   |             | \$0.00       |
|  |                     |            |                                             |             |              |
|  |                     |            | Subtotal:                                   |             | \$176,183.92 |
|  |                     |            |                                             |             |              |
|  |                     |            | Deduct: Outstanding Deposits:               |             | \$0.00       |
|  |                     |            |                                             |             |              |
|  |                     |            | Expecied Balance on Statement:              |             | \$176,183.92 |
|  |                     |            |                                             |             |              |
|  |                     |            |                                             |             | \$176,183.92 |
|  |                     |            |                                             |             |              |
|  |                     |            |                                             |             | \$0.00       |



**Kiribati Ports Authority**  
P.O. Box 506, Betio, TARAWA, Republic of Kiribati.  
**Receivables Reconciliation [Summary]**  
**31/12/2016**

| Name                         | Total Due    | Dec          | Nov         | Oct         | Pre-Oct      |
|------------------------------|--------------|--------------|-------------|-------------|--------------|
| Ainati Koura                 | \$1,136.64   | \$0.00       | \$0.00      | \$0.00      | \$1,136.64   |
| Akenraoi                     | \$690.19     | \$0.00       | \$0.00      | \$0.00      | \$690.19     |
| Amanu Taniera                | \$841.29     | \$0.00       | \$2.85      | \$0.00      | \$838.44     |
| Ambo Tangira                 | \$10.00      | \$0.00       | \$0.00      | \$0.00      | \$10.00      |
| Angiriin Hardware            | \$0.00       | \$0.00       | \$0.00      | \$0.00      | \$0.00       |
| Ann Titabu Tabane            | \$560.88     | \$0.00       | \$2.86      | \$0.00      | \$558.02     |
| Anote Iaaro                  | \$228.48     | \$0.00       | \$0.00      | \$0.00      | \$228.48     |
| Anterea Tawaia               | \$174.07     | \$0.00       | \$0.00      | \$0.00      | \$174.07     |
| Aoniba Taukaro               | \$2.85       | \$0.00       | \$2.85      | \$0.00      | \$0.00       |
| Arobati Anterea              | \$28.69      | (\$161.90)   | \$0.00      | \$0.00      | \$190.59     |
| Arobati Bretchefield         | \$4.52       | (\$1,010.00) | \$0.00      | \$0.00      | \$1,014.52   |
| Arobati Burete               | \$945.20     | (\$1.85)     | \$0.00      | \$0.00      | \$947.05     |
| Assembly Of God              | \$374.72     | \$0.00       | \$0.00      | \$0.00      | \$374.72     |
| Ata Temai                    | \$253.92     | (\$46.80)    | \$0.00      | \$0.00      | \$300.72     |
| Aviata Kaureata              | \$5.00       | \$0.00       | \$0.00      | \$0.00      | \$5.00       |
| Beebe Rereieta               | \$189.21     | \$0.00       | \$0.00      | \$0.00      | \$189.21     |
| Benaia Beetan                | \$474.00     | \$0.00       | \$0.00      | \$0.00      | \$474.00     |
| Bentuti Teruruai             | \$100.29     | \$0.00       | \$0.00      | \$0.00      | \$100.29     |
| Beretekira Atata             | \$88.66      | \$0.00       | \$0.00      | \$0.00      | \$88.66      |
| Betio Hardware               | \$804.10     | \$0.00       | \$0.00      | \$0.00      | \$804.10     |
| Betio Parish                 | \$981.00     | \$981.00     | \$0.00      | \$0.00      | \$0.00       |
| Betio Shipyard Ltd           | \$0.00       | \$0.00       | \$0.00      | \$0.00      | \$0.00       |
| BIGD ENTERPRISES             | \$750.00     | \$0.00       | \$750.00    | \$0.00      | \$0.00       |
| Bikenibeu Parish             | \$811.00     | \$811.00     | \$0.00      | \$0.00      | \$0.00       |
| Biribi Tenebo                | \$35.15      | \$0.00       | \$0.00      | \$0.00      | \$35.15      |
| Blue Dog Shipping Services   | \$6,469.31   | \$0.00       | \$1,835.00  | \$0.00      | \$4,634.31   |
| Bobotin Kiribati Limited     | \$317.27     | \$0.00       | \$0.00      | \$0.00      | \$317.27     |
| Boia Komwenga                | \$570.33     | \$0.00       | \$2.85      | \$0.00      | \$567.48     |
| Tabera Bonteman Tabera       | \$2,244.35   | \$0.00       | \$0.00      | \$0.00      | \$2,244.35   |
| Boomerang Shipping           | (\$0.01)     | \$0.00       | \$0.00      | \$0.00      | (\$0.01)     |
| Bukarerei Tokoia             | \$51.56      | \$0.00       | \$0.00      | \$0.00      | \$51.56      |
| Capt Bonteman Tabera         | \$20,114.97  | \$0.00       | \$0.00      | \$0.00      | \$20,114.97  |
| Capt Ifibwinnang Aiaimoa     | \$3,790.20   | \$0.00       | \$0.00      | \$0.00      | \$3,790.20   |
| Capt Korua Tamuera           | \$341.50     | \$0.00       | \$2.85      | \$0.00      | \$338.65     |
| Capt Koubwere Ienraoi        | \$11,799.25  | \$0.00       | \$0.00      | \$0.00      | \$11,799.25  |
| CCB ENVICO                   | \$419.00     | \$419.00     | \$0.00      | \$0.00      | \$0.00       |
| Central Pacific Producer Ltd | \$88,863.29  | \$15,108.06  | (\$77.90)   | \$302.15    | \$73,530.98  |
| Christine Keakea             | \$730.11     | \$0.00       | \$0.00      | \$0.00      | \$730.11     |
| Commander WU YI & DI HUA     | \$7,277.50   | \$0.00       | \$0.00      | \$0.00      | \$7,277.50   |
| Craig Construction           | \$257.80     | \$0.00       | \$0.00      | \$0.00      | \$257.80     |
| Dai Nippon Construction      | \$0.00       | \$0.00       | \$0.00      | \$0.00      | \$0.00       |
| Development Bank of Kiribati | \$110.00     | \$0.00       | \$0.00      | \$0.00      | \$110.00     |
| Dojin Co Ltd                 | \$0.00       | \$0.00       | \$0.00      | \$0.00      | \$0.00       |
| Dojin Co Ltd TRW             | \$376,849.32 | \$100,328.39 | \$28,939.87 | \$50,707.89 | \$196,873.17 |
| Domino Shipping Line         | \$2,337.77   | \$0.00       | \$0.00      | \$0.00      | \$2,337.77   |
| Enere Barekiau               | \$4.00       | \$0.00       | \$0.00      | \$0.00      | \$4.00       |
| Etei Rimon                   | \$0.68       | \$0.00       | \$0.00      | \$0.00      | \$0.68       |
| Eti Puta                     | \$2.00       | \$0.00       | \$0.00      | \$0.00      | \$2.00       |



**Kiribati Ports Authority**  
P.O. Box 506, Betio, TARAWA, Republic of Kiribati.  
**Receivables Reconciliation [Summary]**  
31/12/2016

| Name                                   | Total Due    | Dec        | Nov        | Oct        | Pre-Oct      |
|----------------------------------------|--------------|------------|------------|------------|--------------|
| Etiban Katokauea                       | \$35.00      | \$0.00     | \$0.00     | \$0.00     | \$35.00      |
| European Union                         | \$9,726.00   | \$0.00     | \$0.00     | \$0.00     | \$9,726.00   |
| GOK - Environment (MELAD)              | \$849.40     | \$0.00     | \$0.00     | \$0.00     | \$849.40     |
| GOK - Finance (MFED)                   | \$677.67     | \$0.00     | \$0.00     | \$0.00     | \$677.67     |
| GOK - Foreign Affairs                  | \$1,131.52   | \$0.00     | \$0.00     | \$0.00     | \$1,131.52   |
| GOK - Internal & Social Affairs (MISA) | \$19.75      | \$0.00     | \$0.00     | \$0.00     | \$19.75      |
| GOK - Maneaba ni Maungatabu            | \$1,834.66   | \$0.00     | \$0.00     | \$0.00     | \$1,834.66   |
| GOK - MCIC (MCIT)                      | \$12,076.00  | \$0.00     | \$0.00     | \$0.00     | \$12,076.00  |
| GOK - MCTD (MICT)                      | \$1,427.36   | \$429.75   | \$0.00     | \$0.00     | \$997.61     |
| GOK - MFMRD                            | \$4,752.53   | \$0.00     | \$0.00     | \$0.00     | \$4,752.53   |
| GOK - Min. of Health                   | \$6,491.09   | \$0.00     | \$0.00     | \$0.00     | \$6,491.09   |
| GOK - Ministry of Education            | \$54.13      | \$0.00     | \$0.00     | \$0.00     | \$54.13      |
| GOK - Office of Te Beretitenti         | \$3,922.39   | \$0.00     | \$0.00     | \$0.00     | \$3,922.39   |
| GOK - Police                           | \$276.36     | \$0.00     | \$0.00     | \$0.00     | \$276.36     |
| GOK - Public Service Office            | \$1,080.00   | \$0.00     | \$0.00     | \$0.00     | \$1,080.00   |
| GOK - Public Works & Utilities         | \$17,558.79  | \$0.00     | \$0.00     | \$0.00     | \$17,558.79  |
| Henry Kabwebwenibeia                   | \$7.00       | \$0.00     | \$0.00     | \$0.00     | \$7.00       |
| Hosea Beero                            | \$54.00      | \$0.00     | \$0.00     | \$0.00     | \$54.00      |
| Iabeta Korokiae                        | \$257.89     | \$0.00     | \$0.00     | \$0.00     | \$257.89     |
| Iaekena Teatia                         | \$118.98     | \$0.00     | \$0.00     | \$0.00     | \$118.98     |
| Iareta Teiwaki                         | \$1,180.84   | \$0.00     | \$0.00     | \$0.00     | \$1,180.84   |
| Ieata Katoaitina                       | \$301.32     | \$0.00     | \$0.00     | \$0.00     | \$301.32     |
| Ietawa Tekautu                         | \$0.68       | \$0.00     | \$0.00     | \$0.00     | \$0.68       |
| IMPORTEX (TEK)                         | \$2,475.00   | \$0.00     | \$0.00     | \$0.00     | \$2,475.00   |
| Ioane Bakaie                           | \$3,151.37   | \$0.00     | \$0.00     | \$0.00     | \$3,151.37   |
| Ioane Roubena                          | \$462.33     | \$0.00     | \$0.00     | \$0.00     | \$462.33     |
| Ionatan Maurere                        | \$18.95      | \$0.00     | \$0.00     | \$0.00     | \$18.95      |
| Iote Tebaio                            | \$64.97      | \$0.00     | \$0.00     | \$0.00     | \$64.97      |
| Itamaera Teiberu                       | \$486.93     | \$0.00     | \$0.00     | \$0.00     | \$486.93     |
| Iunia Tekai                            | \$5.00       | \$0.00     | \$0.00     | \$0.00     | \$5.00       |
| James Iakoba                           | \$1,938.22   | \$0.00     | \$2.85     | \$0.00     | \$1,935.37   |
| Joe Corrie                             | \$55.00      | \$0.00     | \$0.00     | \$0.00     | \$55.00      |
| Joyce Shipping Line                    | \$352,815.30 | \$0.00     | \$0.00     | \$0.00     | \$352,815.30 |
| Kabunare Ioane                         | \$385.04     | \$0.00     | \$0.00     | \$0.00     | \$385.04     |
| Keangnimakin Shipping                  | \$500.00     | \$0.00     | \$0.00     | \$0.00     | \$500.00     |
| Kiauea Nawaia                          | \$826.18     | \$0.00     | \$2.86     | \$0.00     | \$823.32     |
| KIIS                                   | \$2,052.50   | \$0.00     | \$0.00     | \$0.00     | \$2,052.50   |
| King Holdings                          | \$5,268.00   | \$0.00     | \$2,569.00 | \$0.00     | \$2,699.00   |
| Kiribati Business Services & Agency    | \$2,097.38   | \$0.00     | \$0.00     | \$0.00     | \$2,097.38   |
| Kiribati Copra Mill                    | \$49,668.00  | \$0.00     | \$0.00     | \$0.00     | \$49,668.00  |
| Kiribati Copra Society Ltd             | \$3,193.82   | \$0.00     | \$0.00     | \$0.00     | \$3,193.82   |
| Kiribati Fish Limited                  | \$17,028.10  | \$0.00     | \$1,674.18 | \$0.00     | \$15,353.92  |
| Kiribati Housing Corporation           | \$510.00     | \$0.00     | \$0.00     | \$0.00     | \$510.00     |
| Kiribati Oil Co Ltd                    | \$44,848.35  | \$0.00     | \$0.00     | \$0.00     | \$44,848.35  |
| Kiribati Recycling                     | \$350.00     | \$0.00     | \$0.00     | \$0.00     | \$350.00     |
| Kiribati Seas Company Ltd              | \$134,032.19 | \$2,080.00 | \$0.00     | \$2,567.20 | \$129,384.99 |
| Kiribati Shipping Services Limited     | \$185,164.94 | \$0.00     | \$0.00     | \$0.00     | \$185,164.94 |
| Kirite Tairati                         | \$4.35       | \$0.00     | \$0.00     | \$0.00     | \$4.35       |



**Kiribati Ports Authority**  
P.O. Box 506, Betio, TARAWA, Republic of Kiribati.  
**Receivables Reconciliation [Summary]**  
**31/12/2016**

| Name                            | Total Due   | Dec        | Nov      | Oct         | Pre-Oct     |
|---------------------------------|-------------|------------|----------|-------------|-------------|
| KNOC                            | \$270.00    | \$0.00     | \$0.00   | \$0.00      | \$270.00    |
| Lagoon Motors                   | \$10.00     | \$0.00     | \$0.00   | \$0.00      | \$10.00     |
| Lawin Interisland Shipping Serv | \$2,606.23  | \$0.00     | \$0.00   | \$0.00      | \$2,606.23  |
| Lightly Damp Shipping Line      | \$4,590.26  | \$0.00     | \$0.00   | \$0.00      | \$4,590.26  |
| LMTA                            | \$3,820.00  | \$0.00     | \$0.00   | \$0.00      | \$3,820.00  |
| Lu-Marine                       | \$1,723.15  | \$0.00     | \$0.00   | \$0.00      | \$1,723.15  |
| LYKEIT TRADING                  | \$8,545.36  | \$5,460.50 | \$300.00 | \$0.00      | \$2,784.86  |
| Maiana Island Council           | \$45,733.00 | \$0.00     | \$0.00   | \$0.00      | \$45,733.00 |
| Maman Taiwan                    | \$0.00      | \$0.00     | \$0.00   | \$0.00      | \$0.00      |
| Mataraoi                        | \$87.50     | \$0.00     | \$0.00   | \$0.00      | \$87.50     |
| Matson South Pacific Ltd        | \$4,378.20  | \$0.00     | \$0.00   | \$0.00      | \$4,378.20  |
| Maurinteraoi Shipping Line      | \$690.00    | \$0.00     | \$0.00   | \$0.00      | \$690.00    |
| Mc Connell Dowell Construction  | \$31,564.67 | \$0.00     | \$0.00   | \$31,633.95 | (\$69.28)   |
| Miika Tabanga (Faidan Store)    | (\$0.02)    | \$0.00     | \$0.00   | \$0.00      | (\$0.02)    |
| Moaniba Tekinene                | \$159.70    | \$0.00     | \$0.00   | \$0.00      | \$159.70    |
| Moaniti Teuea Teitai            | \$1,075.63  | \$0.00     | \$0.00   | \$0.00      | \$1,075.63  |
| Mobil Oil Fiji                  | \$9,405.47  | \$0.00     | \$0.00   | \$0.00      | \$9,405.47  |
| MOEL Trading Co Ltd             | \$3,221.38  | \$0.00     | \$0.00   | \$0.00      | \$3,221.38  |
| Moomo Kararaua                  | \$131.17    | \$0.00     | \$0.00   | \$0.00      | \$131.17    |
| Moti Komwe                      | \$91.67     | \$0.00     | \$0.00   | \$0.00      | \$91.67     |
| Motirake Tuntun                 | \$0.68      | \$0.00     | \$0.00   | \$0.00      | \$0.68      |
| MTC Project ( CCL)              | (\$17.50)   | \$0.00     | \$0.00   | \$0.00      | (\$17.50)   |
| MV Aristo River                 | \$12,824.83 | \$0.00     | \$0.00   | \$0.00      | \$12,824.83 |
| Mwea Ifikakaro                  | \$298.81    | \$0.00     | \$0.00   | \$0.00      | \$298.81    |
| MYCON                           | \$6,161.30  | \$0.00     | \$0.00   | \$0.00      | \$6,161.30  |
| Naabi Kaitabo                   | \$502.17    | \$0.00     | \$0.00   | \$0.00      | \$502.17    |
| Nakau Teuea                     | \$504.54    | \$0.00     | \$0.00   | \$0.00      | \$504.54    |
| Nakeang Ioteba                  | \$971.48    | \$0.00     | \$2.85   | \$0.00      | \$968.63    |
| Nanimakin Bwebwenikeaki         | \$253.75    | \$0.00     | \$2.85   | \$0.00      | \$250.90    |
| Nantoon Tamoia                  | \$403.85    | \$0.00     | \$0.00   | \$0.00      | \$403.85    |
| Neneia Tominiko                 | \$533.75    | \$0.00     | \$0.00   | \$0.00      | \$533.75    |
| Nikoana Naintoa                 | \$4.00      | \$0.00     | \$0.00   | \$0.00      | \$4.00      |
| NYK - HINODE                    | \$71,051.68 | \$0.00     | \$0.00   | \$0.00      | \$71,051.68 |
| Oben Oben                       | \$176.97    | \$0.00     | \$0.00   | \$0.00      | \$176.97    |
| Oceanic                         | \$5,596.88  | \$0.00     | \$0.00   | \$0.00      | \$5,596.88  |
| Oti Raoi Shipping               | \$306.00    | \$0.00     | \$0.00   | \$0.00      | \$306.00    |
| OTTA                            | (\$33.58)   | \$0.00     | \$0.00   | \$0.00      | (\$33.58)   |
| Pacific Agencies Ltd            | \$48.00     | \$0.00     | \$0.00   | \$0.00      | \$48.00     |
| Pacific Direct Line             | \$3,993.44  | \$0.00     | \$0.00   | \$0.00      | \$3,993.44  |
| Pacific Marine & Civil Solutio  | \$37,284.54 | \$0.00     | \$0.00   | \$0.00      | \$37,284.54 |
| Pacific Partnership 2009        | \$1,320.00  | \$0.00     | \$0.00   | \$0.00      | \$1,320.00  |
| Plant & Vehicle Unit            | \$200.00    | \$0.00     | \$0.00   | \$0.00      | \$200.00    |
| Public Utilities Board          | \$1,168.57  | \$0.00     | \$960.00 | \$0.00      | \$208.57    |
| Punjas Kiribati Ltd             | \$150.01    | \$0.00     | \$0.00   | \$0.00      | \$150.01    |
| Rakentaake Tairati              | \$742.29    | \$0.00     | \$0.00   | \$0.00      | \$742.29    |
| Reere Mwaureta                  | \$913.95    | \$0.00     | \$2.85   | \$0.00      | \$911.10    |
| Reitinraoi                      | \$2,331.13  | \$0.00     | \$0.00   | \$0.00      | \$2,331.13  |
| Ribauea B Tune                  | \$7.00      | \$0.00     | \$0.00   | \$0.00      | \$7.00      |



**Kiribati Ports Authority**  
P.O. Box 506, Betio, TARAWA, Republic of Kiribati.  
**Receivables Reconciliation [Summary]**  
**31/12/2016**

| Name                                 | Total Due      | Dec          | Nov          | Oct         | Pre-Oct        |
|--------------------------------------|----------------|--------------|--------------|-------------|----------------|
| Robuti Tabuke                        | \$515.86       | \$0.00       | \$0.00       | \$0.00      | \$515.86       |
| Rose Shipping                        | \$914.41       | \$0.00       | \$0.00       | \$0.00      | \$914.41       |
| Royal Crown                          | \$673.00       | \$0.00       | \$0.00       | \$0.00      | \$673.00       |
| Rubee Eromanga                       | \$1,203.31     | \$0.00       | \$2.85       | \$0.00      | \$1,200.46     |
| Ruoikabuti Tioon                     | \$153.69       | \$0.00       | \$0.00       | \$0.00      | \$153.69       |
| Santa Teretia                        | \$10,069.46    | \$0.00       | \$0.00       | \$0.00      | \$10,069.46    |
| Santo Ioteba                         | \$1,201.02     | \$0.00       | \$0.00       | \$0.00      | \$1,201.02     |
| SAOK                                 | \$2,098,682.25 | \$100,289.40 | \$37,824.17  | \$79,916.92 | \$1,880,651.76 |
| Scrab Metal Barge                    | \$0.00         | \$0.00       | \$0.00       | \$0.00      | \$0.00         |
| SDA Korobu                           | \$30.00        | \$0.00       | \$0.00       | \$0.00      | \$30.00        |
| Sianelivi Aireti                     | \$1,220.82     | \$0.00       | \$0.00       | \$0.00      | \$1,220.82     |
| Solar Energy Co                      | \$1,039.99     | \$0.00       | (\$210.00)   | \$0.00      | \$1,249.99     |
| SPMS                                 | \$74.81        | \$0.00       | \$0.00       | \$0.00      | \$74.81        |
| SSS Agency                           | \$9,247.95     | \$0.00       | \$0.00       | \$0.00      | \$9,247.95     |
| Swire Shipping Agencies Pty Ltd      | \$1,921.89     | \$0.00       | \$0.00       | \$0.00      | \$1,921.89     |
| Swis Trading                         | \$3,527.80     | \$0.00       | \$0.00       | \$0.00      | \$3,527.80     |
| Tabiita Teboi                        | \$38.00        | \$0.00       | \$0.00       | \$0.00      | \$38.00        |
| Taborio Gas Station                  | \$1,766.52     | \$0.00       | \$0.00       | \$0.00      | \$1,766.52     |
| Taborio Parish                       | \$182.50       | \$0.00       | \$0.00       | \$0.00      | \$182.50       |
| Takeieta Tebakia                     | \$865.86       | \$0.00       | \$0.00       | \$0.00      | \$865.86       |
| Tamton Toakarawa                     | \$70.00        | \$0.00       | \$0.00       | \$0.00      | \$70.00        |
| Tannang Kauabanga                    | \$7.00         | \$0.00       | \$0.00       | \$0.00      | \$7.00         |
| Tanua PINE                           | \$11.07        | \$0.00       | \$0.00       | \$0.00      | \$11.07        |
| Taom Iabeta                          | \$79.33        | \$0.00       | \$2.85       | \$0.00      | \$76.48        |
| Taomarewe Kireua                     | \$1,119.36     | \$0.00       | \$0.00       | \$0.00      | \$1,119.36     |
| Taotin Trading                       | \$3,356.80     | \$0.00       | \$0.00       | \$0.00      | \$3,356.80     |
| Taraia Ienimoa                       | \$654.97       | \$0.00       | \$0.00       | \$0.00      | \$654.97       |
| Tarakia Uakeang                      | \$363.39       | \$0.00       | \$0.00       | \$0.00      | \$363.39       |
| Tarawa Motors                        | \$4,840.00     | \$0.00       | \$0.00       | \$0.00      | \$4,840.00     |
| Target Store                         | \$412.50       | \$412.50     | \$0.00       | \$0.00      | \$0.00         |
| Tarieta Rurutaake                    | \$5.68         | \$0.00       | \$0.00       | \$0.00      | \$5.68         |
| Tarita Temone                        | \$0.68         | \$0.00       | \$0.00       | \$0.00      | \$0.68         |
| Tateraka Enterprises                 | \$2,518.71     | \$0.00       | \$1,468.00   | \$0.00      | \$1,050.71     |
| Teaborua Mikaio                      | \$446.64       | \$0.00       | \$2.85       | \$0.00      | \$443.79       |
| Tebakia Tebaki                       | \$577.70       | \$0.00       | \$0.00       | \$0.00      | \$577.70       |
| Tebano Roriki                        | \$122.58       | \$0.00       | \$0.00       | \$0.00      | \$122.58       |
| Jacob Teem                           | (\$500.00)     | \$0.00       | (\$1,859.42) | \$0.00      | \$1,359.42     |
| Teia Nauria                          | \$384.93       | \$0.00       | \$2.85       | \$0.00      | \$382.08       |
| Teibouri Kakau                       | \$1,684.81     | \$0.00       | \$2.85       | \$0.00      | \$1,681.96     |
| Teingira Batari                      | \$2.85         | \$0.00       | \$2.85       | \$0.00      | \$0.00         |
| Tekaiti Teorerei                     | \$144.25       | \$0.00       | \$0.00       | \$0.00      | \$144.25       |
| Tekateke Baau Tiraim                 | \$5.00         | \$0.00       | \$0.00       | \$0.00      | \$5.00         |
| Telecom Services Kiribati Ltd        | \$2,750.88     | \$0.00       | \$0.00       | \$0.00      | \$2,750.88     |
| Telecommunication Authority Kiribati | \$857.30       | \$0.00       | \$0.00       | \$0.00      | \$857.30       |
| Temakau Tebau                        | \$20.15        | \$0.00       | \$0.00       | \$0.00      | \$20.15        |
| Teraoi Euta                          | \$231.38       | \$0.00       | \$0.00       | \$0.00      | \$231.38       |
| Tetaake                              | \$164.10       | \$0.00       | \$0.00       | \$0.00      | \$164.10       |
| Tetema Aroito                        | \$420.27       | \$0.00       | \$0.00       | \$0.00      | \$420.27       |



**Kiribati Ports Authority**  
P.O. Box 506, Betio, TARAWA, Republic of Kiribati.  
**Receivables Reconciliation [Summary]**  
**31/12/2016**

| Name                           | Total Due      | Dec          | Nov         | Oct          | Pre-Oct        |
|--------------------------------|----------------|--------------|-------------|--------------|----------------|
| Tetio Uakeang                  | \$150.45       | \$0.00       | \$0.00      | \$0.00       | \$150.45       |
| Teuatabo Taokai                | \$2.85         | \$0.00       | \$2.85      | \$0.00       | \$0.00         |
| Teuotaki Baretoka              | \$201.35       | \$0.00       | \$0.00      | \$0.00       | \$201.35       |
| Tiata Marae                    | \$136.53       | \$0.00       | \$0.00      | \$0.00       | \$136.53       |
| Tienang Tekinene               | \$175.26       | \$0.00       | \$0.00      | \$0.00       | \$175.26       |
| Tikawa Teitiroro               | \$69.91        | \$0.00       | \$0.00      | \$0.00       | \$69.91        |
| Timon Ioane                    | \$260.44       | \$0.00       | \$0.00      | \$0.00       | \$260.44       |
| Tirae Bureti                   | \$789.67       | \$0.00       | \$0.00      | \$0.00       | \$789.67       |
| Tiroba Karere                  | \$529.43       | \$0.00       | \$2.86      | \$0.00       | \$526.57       |
| Tito Turerei                   | \$104.00       | \$0.00       | \$0.00      | \$0.00       | \$104.00       |
| Toromon Arabati                | \$172.41       | \$0.00       | \$0.00      | \$0.00       | \$172.41       |
| Tui Toun                       | \$13.00        | \$0.00       | \$0.00      | \$0.00       | \$13.00        |
| Uataake Kantera                | \$2.86         | \$0.00       | \$2.86      | \$0.00       | \$0.00         |
| Ueara Temoone                  | \$1,189.82     | \$0.00       | \$0.00      | \$0.00       | \$1,189.82     |
| VANGUARD Logistic Services Aus | \$1,281.15     | \$0.00       | \$0.00      | \$0.00       | \$1,281.15     |
| Viking Star                    | \$561.58       | \$0.00       | \$0.00      | \$0.00       | \$561.58       |
| WKK Trading                    | \$248.17       | \$0.00       | \$0.00      | \$0.00       | \$248.17       |
|                                |                |              |             |              |                |
| Total:                         | \$3,829,047.60 | \$225,099.05 | \$74,227.09 | \$165,128.11 | \$3,364,593.35 |
| Ageing Percent:                |                |              |             |              |                |
|                                |                |              |             |              |                |
|                                |                |              |             |              |                |
| Receivables Account:           | \$3,829,047.60 |              |             |              |                |
| Out of Balance Amount:         | \$0.00         |              |             |              |                |



**Kiribati Ports Authority - Kiritimati**  
*Kiritimati Branch*  
**Receivables Reconciliation [Summary]**  
**31/12/2016**

| Name                               | Total Due    | Dec         | Nov        | Oct        | Pre-Oct      |
|------------------------------------|--------------|-------------|------------|------------|--------------|
| Abamakoro Trading Limited          | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Aitere Enterprise Branch           | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| ANZ Bank (Kiribati) LTD            | \$495.00     | \$0.00      | \$0.00     | \$0.00     | \$495.00     |
| Aour Marine Services               | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Atoll Seaweed                      | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Banana Primary School              | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Beria                              | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Betio Shipyard limited             | \$4,169.62   | \$0.00      | \$0.00     | \$0.00     | \$4,169.62   |
| Big Eddie                          | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Bitu Tekabu                        | \$50.00      | \$0.00      | \$0.00     | \$0.00     | \$50.00      |
| Bobotin Kiribati Limited           | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Boitabu                            | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| BPA                                | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| BTK Contract                       | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Buee                               | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Bwanouia                           | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Capt. Bakoavea                     | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Captain Cook Hotel                 | \$612.00     | \$0.00      | \$0.00     | \$0.00     | \$612.00     |
| Catholic Mission London            | \$640.00     | \$0.00      | \$0.00     | \$0.00     | \$640.00     |
| CCH                                | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| CDSD- (MWYSA)                      | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Central Pacific Producer Ltd       | \$2,980.55   | \$0.00      | \$1,421.80 | \$1,558.75 | \$0.00       |
| Charlie Victoria - 9               | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Chuck Cobert                       | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Commerce & Cooperative             | \$582.33     | \$0.00      | \$0.00     | \$0.00     | \$582.33     |
| Development Bank of Kiribati       | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Dojin Company Limited              | \$769,410.29 | \$73,242.65 | \$4,427.46 | \$0.00     | \$691,740.18 |
| Downer Edi Works Ltd               | \$50,150.00  | \$0.00      | \$0.00     | \$0.00     | \$50,150.00  |
| Filariasis Project                 | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Fisheries                          | \$8.00       | \$0.00      | \$0.00     | \$0.00     | \$8.00       |
| FV Rosita C                        | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Galveton Island                    | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Hanse Explorer                     | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Holland America Line Inc           | \$41,828.06  | \$0.00      | \$0.00     | \$0.00     | \$41,828.06  |
| Island Salvage Inc                 | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Jason Lai                          | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Jaxa/Nasda                         | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| JMB enterprices                    | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Kaiboia Str                        | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Kaititi Str                        | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Karotu                             | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Katewea                            | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Kautuna Str                        | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| KIC                                | \$0.00       | \$0.00      | \$0.00     | \$0.00     | \$0.00       |
| Kiribati Copra Cooperative Society | \$56,674.50  | \$0.00      | \$0.00     | \$0.00     | \$56,674.50  |
| Kiribati Oil Company Limited       | \$11,977.84  | \$0.00      | \$0.00     | \$0.00     | \$11,977.84  |



**Kiribati Ports Authority - Kiritimati**  
**Kiritimati Branch**  
**Receivables Reconciliation [Summary]**  
**31/12/2016**

| Name                                              | Total Due    | Dec        | Nov    | Oct    | Pre-Oct      |
|---------------------------------------------------|--------------|------------|--------|--------|--------------|
| Kiribati Seas company Ltd                         | \$21,300.46  | \$9,320.94 | \$0.00 | \$0.00 | \$11,979.52  |
| Kiribati Shipping Services Limited                | \$275,277.96 | \$0.00     | \$0.00 | \$0.00 | \$275,277.96 |
| Kiribati Supply Company Limited                   | \$0.00       | \$0.00     | \$0.00 | \$0.00 | \$0.00       |
| Kiritimati Island Council                         | \$863.70     | \$0.00     | \$0.00 | \$0.00 | \$863.70     |
| Kiritimati Prish Catholic                         | \$100.00     | \$0.00     | \$0.00 | \$0.00 | \$100.00     |
| Kiritimati Urban Council                          | \$64.25      | \$0.00     | \$0.00 | \$0.00 | \$64.25      |
| KMC                                               | \$0.00       | \$0.00     | \$0.00 | \$0.00 | \$0.00       |
| KOIL                                              | \$0.00       | \$0.00     | \$0.00 | \$0.00 | \$0.00       |
| Kooria                                            | \$0.00       | \$0.00     | \$0.00 | \$0.00 | \$0.00       |
| KPC Tabakea                                       | \$375.00     | \$0.00     | \$0.00 | \$0.00 | \$375.00     |
| KUC Pre-school Project                            | \$0.00       | \$0.00     | \$0.00 | \$0.00 | \$0.00       |
| KUC Tabwakea                                      | \$0.00       | \$0.00     | \$0.00 | \$0.00 | \$0.00       |
| La Railleuse                                      | \$0.00       | \$0.00     | \$0.00 | \$0.00 | \$0.00       |
| Lap Enterprises                                   | \$0.00       | \$0.00     | \$0.00 | \$0.00 | \$0.00       |
| LC Temauri                                        | \$15,460.50  | \$8,203.01 | \$0.00 | \$0.00 | \$7,257.49   |
| LC Tioti Kwong                                    | \$2,645.08   | \$0.00     | \$0.00 | \$0.00 | \$2,645.08   |
| LDS                                               | \$0.00       | \$0.00     | \$0.00 | \$0.00 | \$0.00       |
| Linnix                                            | \$0.00       | \$0.00     | \$0.00 | \$0.00 | \$0.00       |
| Linnix- Judiciary                                 | \$0.00       | \$0.00     | \$0.00 | \$0.00 | \$0.00       |
| Linnix- N.R.D (Fisheries)                         | \$214.56     | \$0.00     | \$0.00 | \$0.00 | \$214.56     |
| Linnix-Airstrip                                   | \$0.00       | \$0.00     | \$0.00 | \$0.00 | \$0.00       |
| Linnix-Kiribati Education & Improvement Programme | \$43,271.35  | \$0.00     | \$0.00 | \$0.00 | \$43,271.35  |
| Linnix - Account                                  | \$2,054.50   | \$0.00     | \$0.00 | \$0.00 | \$2,054.50   |
| Linnix - Account                                  | \$1,582.64   | \$0.00     | \$0.00 | \$0.00 | \$1,582.64   |
| Linnix - Admin                                    | \$12,207.87  | \$0.00     | \$0.00 | \$0.00 | \$12,207.87  |
| Linnix - Agriculture                              | \$167.51     | \$0.00     | \$0.00 | \$0.00 | \$167.51     |
| Linnix - Airstrip                                 | \$54.86      | \$0.00     | \$0.00 | \$0.00 | \$54.86      |
| Linnix - Aviation                                 | \$1,055.90   | \$0.00     | \$0.00 | \$0.00 | \$1,055.90   |
| Linnix - Civil                                    | \$13,041.45  | \$0.00     | \$0.00 | \$0.00 | \$13,041.45  |
| Linnix - Golf Court Primary School                | \$0.00       | \$0.00     | \$0.00 | \$0.00 | \$0.00       |
| Linnix - Commerce                                 | \$400.50     | \$0.00     | \$0.00 | \$0.00 | \$400.50     |
| Linnix - Contrsuction                             | \$42.31      | \$0.00     | \$0.00 | \$0.00 | \$42.31      |
| Linnix - Copra                                    | \$0.00       | \$0.00     | \$0.00 | \$0.00 | \$0.00       |
| Linnix - Education                                | \$245.51     | \$0.00     | \$0.00 | \$0.00 | \$245.51     |
| Linnix - Education Training Technology            | \$3,594.11   | \$0.00     | \$0.00 | \$0.00 | \$3,594.11   |
| Linnix - Electrical                               | \$675.00     | \$0.00     | \$0.00 | \$0.00 | \$675.00     |
| Linnix - Fisheries                                | \$0.20       | \$0.00     | \$0.00 | \$0.00 | \$0.20       |
| Linnix - Headquarter                              | \$4,944.85   | \$0.00     | \$0.00 | \$0.00 | \$4,944.85   |
| Linnix - Housing                                  | \$28.60      | \$0.00     | \$0.00 | \$0.00 | \$28.60      |
| Linnix - IT Section                               | \$0.00       | \$0.00     | \$0.00 | \$0.00 | \$0.00       |
| Linnix - Lands Division                           | \$551.78     | \$0.00     | \$0.00 | \$0.00 | \$551.78     |
| Linnix - Maintenance                              | \$0.00       | \$0.00     | \$0.00 | \$0.00 | \$0.00       |
| Linnix - Medical Division                         | \$1,920.53   | \$0.00     | \$0.00 | \$0.00 | \$1,920.53   |
| Linnix - Planning (GGP)                           | \$0.00       | \$0.00     | \$0.00 | \$0.00 | \$0.00       |
| Linnix - Police                                   | \$3,216.83   | \$0.00     | \$0.00 | \$0.00 | \$3,216.83   |



**Kiribati Ports Authority - Kiritimati**  
**Kiritimati Branch**  
**Receivables Reconciliation [Summary]**  
**31/12/2016**

| Name                                  | Total Due    | Dec    | Nov    | Oct    | Pre-Oct      |
|---------------------------------------|--------------|--------|--------|--------|--------------|
| Linnix - Post Office                  | \$0.00       | \$0.00 | \$0.00 | \$0.00 | \$0.00       |
| Linnix - Power House                  | \$2,200.47   | \$0.00 | \$0.00 | \$0.00 | \$2,200.47   |
| Linnix - Prison                       | \$225.00     | \$0.00 | \$0.00 | \$0.00 | \$225.00     |
| Linnix - PWD                          | \$2,578.95   | \$0.00 | \$0.00 | \$0.00 | \$2,578.95   |
| Linnix - Solar Salt                   | \$3,182.24   | \$0.00 | \$0.00 | \$0.00 | \$3,182.24   |
| Linnix - Solid Waste Project          | \$0.00       | \$0.00 | \$0.00 | \$0.00 | \$0.00       |
| Linnix - Taxation                     | \$0.00       | \$0.00 | \$0.00 | \$0.00 | \$0.00       |
| Linnix - Water                        | \$444.90     | \$0.00 | \$0.00 | \$0.00 | \$444.90     |
| Linnix Headquarter                    | \$3,493.09   | \$0.00 | \$0.00 | \$0.00 | \$3,493.09   |
| Lu's Shipping Services                | \$5,237.13   | \$0.00 | \$0.00 | \$0.00 | \$5,237.13   |
| Magistrate Court                      | \$253.88     | \$0.00 | \$0.00 | \$0.00 | \$253.88     |
| Master Hao Hang                       | \$12,292.65  | \$0.00 | \$0.00 | \$0.00 | \$12,292.65  |
| Master MV Matangare                   | \$0.00       | \$0.00 | \$0.00 | \$0.00 | \$0.00       |
| Master Southern Tiare                 | \$1,318.17   | \$0.00 | \$0.00 | \$0.00 | \$1,318.17   |
| Master SV Kwai                        | \$7,294.77   | \$0.00 | \$0.00 | \$0.00 | \$7,294.77   |
| Matangare Group(Tiaoti)               | \$0.00       | \$0.00 | \$0.00 | \$0.00 | \$0.00       |
| Matientaake                           | \$0.00       | \$0.00 | \$0.00 | \$0.00 | \$0.00       |
| MCIC                                  | \$359.94     | \$0.00 | \$0.00 | \$0.00 | \$359.94     |
| MCTTD                                 | \$0.00       | \$0.00 | \$0.00 | \$0.00 | \$0.00       |
| Ministry - ELAD                       | \$355.00     | \$0.00 | \$0.00 | \$0.00 | \$355.00     |
| Ministry of Commerce & Cooperative    | \$750.00     | \$0.00 | \$0.00 | \$0.00 | \$750.00     |
| Ministry of Internal & Social Affairs | \$1,386.50   | \$0.00 | \$0.00 | \$0.00 | \$1,386.50   |
| Ministry of Public Works & Uti        | \$225.00     | \$0.00 | \$0.00 | \$0.00 | \$225.00     |
| Mireta Str                            | \$0.00       | \$0.00 | \$0.00 | \$0.00 | \$0.00       |
| MOEL                                  | \$1,485.00   | \$0.00 | \$0.00 | \$0.00 | \$1,485.00   |
| MT- Petro Discovere                   | (\$377.90)   | \$0.00 | \$0.00 | \$0.00 | (\$377.90)   |
| MTSS                                  | \$142.65     | \$0.00 | \$0.00 | \$0.00 | \$142.65     |
| Mwatita Str                           | \$0.00       | \$0.00 | \$0.00 | \$0.00 | \$0.00       |
| Nakoraoi                              | \$0.00       | \$0.00 | \$0.00 | \$0.00 | \$0.00       |
| Namonikeang Str                       | \$0.00       | \$0.00 | \$0.00 | \$0.00 | \$0.00       |
| Nei Bwati                             | \$0.00       | \$0.00 | \$0.00 | \$0.00 | \$0.00       |
| NRL                                   | \$4,820.00   | \$0.00 | \$0.00 | \$0.00 | \$4,820.00   |
| OTTA                                  | \$877.20     | \$0.00 | \$0.00 | \$0.00 | \$877.20     |
| Parish                                | \$100.00     | \$0.00 | \$0.00 | \$0.00 | \$100.00     |
| Permanent Secretary - Health          | \$999.65     | \$0.00 | \$0.00 | \$0.00 | \$999.65     |
| POC                                   | \$0.00       | \$0.00 | \$0.00 | \$0.00 | \$0.00       |
| Principal                             | \$92.53      | \$0.00 | \$0.00 | \$0.00 | \$92.53      |
| Public Utilities Board                | \$0.00       | \$0.00 | \$0.00 | \$0.00 | \$0.00       |
| PUNJAS                                | \$0.00       | \$0.00 | \$0.00 | \$0.00 | \$0.00       |
| PVU                                   | \$1,980.15   | \$0.00 | \$0.00 | \$0.00 | \$1,980.15   |
| Reef shipping company                 | \$98,208.26  | \$0.00 | \$0.00 | \$0.00 | \$98,208.26  |
| Rerenga                               | \$0.00       | \$0.00 | \$0.00 | \$0.00 | \$0.00       |
| Robert C Seamans                      | \$0.00       | \$0.00 | \$0.00 | \$0.00 | \$0.00       |
| Romatoa Str                           | \$0.00       | \$0.00 | \$0.00 | \$0.00 | \$0.00       |
| Safety and Ecological Corporation Ltd | \$0.00       | \$0.00 | \$0.00 | \$0.00 | \$0.00       |
| Saint Francis High School             | \$685.00     | \$0.00 | \$0.00 | \$0.00 | \$685.00     |
| Seabees                               | \$0.00       | \$0.00 | \$0.00 | \$0.00 | \$0.00       |
| Shipping Agency of Kiribati           | \$114,952.19 | \$0.00 | \$0.00 | \$0.00 | \$114,952.19 |



**Kiribati Ports Authority - Kiritimati**  
**Kiritimati Branch**  
**Receivables Reconciliation [Summary]**  
**31/12/2016**

| Name                              | Total Due      | Dec         | Nov        | Oct        | Pre-Oct        |
|-----------------------------------|----------------|-------------|------------|------------|----------------|
| Solid Waste Project               | \$53.13        | \$0.00      | \$0.00     | \$0.00     | \$53.13        |
| Southern Tiare                    | \$16,442.09    | \$0.00      | \$0.00     | \$0.00     | \$16,442.09    |
| SPC Water Project                 | \$0.00         | \$0.00      | \$0.00     | \$0.00     | \$0.00         |
| St Francis Hig Sch.               | \$0.00         | \$0.00      | \$0.00     | \$0.00     | \$0.00         |
| Sunset Horizon Motel              | \$0.00         | \$0.00      | \$0.00     | \$0.00     | \$0.00         |
| Taatoa                            | \$0.00         | \$0.00      | \$0.00     | \$0.00     | \$0.00         |
| Tati Tabonuea                     | \$0.00         | \$0.00      | \$0.00     | \$0.00     | \$0.00         |
| Takabiri Str                      | \$0.00         | \$0.00      | \$0.00     | \$0.00     | \$0.00         |
| Takautu Str                       | \$0.00         | \$0.00      | \$0.00     | \$0.00     | \$0.00         |
| Tamoa Str                         | \$0.00         | \$0.00      | \$0.00     | \$0.00     | \$0.00         |
| Tangangau Str                     | \$0.00         | \$0.00      | \$0.00     | \$0.00     | \$0.00         |
| Tanimea Str                       | \$0.00         | \$0.00      | \$0.00     | \$0.00     | \$0.00         |
| Tatuu Str                         | \$0.00         | \$0.00      | \$0.00     | \$0.00     | \$0.00         |
| Taunga Smith                      | \$122.95       | \$0.00      | \$0.00     | \$0.00     | \$122.95       |
| Tax Office                        | \$0.00         | \$0.00      | \$0.00     | \$0.00     | \$0.00         |
| Te Atinimarawa                    | \$643.84       | \$643.84    | \$0.00     | \$0.00     | \$0.00         |
| Tebotua Bakanebo                  | \$0.00         | \$0.00      | \$0.00     | \$0.00     | \$0.00         |
| Tekinaiti                         | \$2,436.03     | \$0.00      | \$0.00     | \$0.00     | \$2,436.03     |
| Telecom Services Kiribati Limited | \$7,714.13     | \$0.00      | \$0.00     | \$0.00     | \$7,714.13     |
| Teora                             | \$0.00         | \$0.00      | \$0.00     | \$0.00     | \$0.00         |
| Kaava Teoti                       | \$0.00         | \$0.00      | \$0.00     | \$0.00     | \$0.00         |
| Tearina Str                       | \$0.00         | \$0.00      | \$0.00     | \$0.00     | \$0.00         |
| Tererei                           | \$0.00         | \$0.00      | \$0.00     | \$0.00     | \$0.00         |
| Tetangira Group                   | \$0.00         | \$0.00      | \$0.00     | \$0.00     | \$0.00         |
| Teuataki Teuataki                 | \$57.93        | \$0.00      | \$0.00     | \$0.00     | \$57.93        |
| Tiaotin Store                     | \$480.00       | \$0.00      | \$0.00     | \$0.00     | \$480.00       |
| Timei                             | \$26.90        | \$0.00      | \$0.00     | \$0.00     | \$26.90        |
| Tinaai                            | \$40.00        | \$0.00      | \$0.00     | \$0.00     | \$40.00        |
| Ititaake Tokabai                  | \$0.00         | \$0.00      | \$0.00     | \$0.00     | \$0.00         |
| Tokai Str                         | \$0.00         | \$0.00      | \$0.00     | \$0.00     | \$0.00         |
| Tokaneti Str                      | \$0.00         | \$0.00      | \$0.00     | \$0.00     | \$0.00         |
| Triple Tee                        | \$17.70        | \$0.00      | \$0.00     | \$0.00     | \$17.70        |
| TRW Junior Secondary School       | \$341.65       | \$0.00      | \$0.00     | \$0.00     | \$341.65       |
| Tug boat Nancy                    | \$0.00         | \$0.00      | \$0.00     | \$0.00     | \$0.00         |
| Tug Salvage Giant                 | \$0.00         | \$0.00      | \$0.00     | \$0.00     | \$0.00         |
| Uamai Str                         | \$0.00         | \$0.00      | \$0.00     | \$0.00     | \$0.00         |
| Uateaba                           | \$54.17        | \$0.00      | \$0.00     | \$0.00     | \$54.17        |
| Wildlife                          | \$7.50         | \$0.00      | \$0.00     | \$0.00     | \$7.50         |
| WKK                               | \$20,409.37    | \$0.00      | \$0.00     | \$0.00     | \$20,409.37    |
| Xmas Motors                       | \$0.00         | \$0.00      | \$0.00     | \$0.00     | \$0.00         |
|                                   |                |             |            |            |                |
| Total:                            | \$1,659,345.81 | \$91,410.44 | \$5,849.26 | \$1,558.75 | \$1,560,527.36 |
| Ageing Percent:                   |                | \$0.06      | \$0.00     | \$0.00     | \$0.94         |
|                                   |                |             |            |            |                |
|                                   |                |             |            |            |                |
| Receivables Account:              | \$1,659,345.81 |             |            |            |                |
| Out of Balance Amount:            | \$0.00         |             |            |            |                |



KIRIBATI PORTS AUTHORITY  
STAFF DEBTORS LIST  
PERIOD: 01/12/2016 TO 31/12/2016

| Names                        | C/Balance<br>O/Balance | PAYMENTS |           |        |            | REPAY<br>MENTS | C/Balance<br>O/Balance |
|------------------------------|------------------------|----------|-----------|--------|------------|----------------|------------------------|
|                              |                        | Contrib  | S/Adv Ref | Course | Others     |                |                        |
| Aimeetika Tenanai            | \$328.64               |          |           |        |            | \$10.00        | \$318.64               |
| Airam Benetito               | \$163.17               |          |           |        |            | \$10.00        | \$153.17               |
| Am'atia Teuina               | (\$37.52)              |          |           |        | \$37.52    |                | \$0.00                 |
| Aoti Teitabu                 | \$564.64               |          |           |        |            | \$20.00        | \$544.64               |
| Arebaio Erika                | \$79.86                |          |           |        |            | \$10.00        | \$69.86                |
| Arobati Anterea              | (\$161.90)             |          |           |        | \$161.90   |                | \$0.00                 |
| Arobati Brechtefeld          | (\$1,010.00)           |          |           |        | \$1,010.00 |                | \$0.00                 |
| Arobati Burete               | (\$1.85)               |          |           |        | \$1.85     |                | \$0.00                 |
| Ata Temai                    | (\$46.80)              |          |           |        | \$46.80    |                | (\$0.00)               |
| Ataniman Kanoua              | \$5.44                 |          |           |        |            | \$10.00        | (\$4.56)               |
| Ateru Arim                   | \$2,085.58             |          |           |        |            | \$20.00        | \$2,065.58             |
| Atiberi Bwataroma            | \$135.98               |          |           |        |            | \$10.00        | \$125.98               |
| Baremau Aroito               | \$279.12               |          |           |        |            | \$10.00        | \$269.12               |
| Batfo Metana                 | \$1,995.10             |          |           |        |            |                | \$1,995.10             |
| Beia Taurua                  | \$1,865.18             |          |           |        |            | \$20.00        | \$1,845.18             |
| Beiaata Tabokai              | \$88.80                |          |           |        |            | \$10.00        | \$78.80                |
| Betem Ueri                   | (\$189.61)             |          |           |        | \$229.61   |                | \$40.00                |
| Biribi Baate                 | \$340.69               |          |           |        |            | \$10.00        | \$330.69               |
| Bitu Tekabu                  | (\$71.84)              |          |           |        |            |                | (\$71.84)              |
| Biurenti Itinnai             | \$380.83               |          |           |        |            | \$10.00        | \$370.83               |
| Boia Komwenga                | \$0.00                 |          |           |        |            |                | \$0.00                 |
| Bozo Lopez                   | \$1,474.25             |          |           |        |            | \$20.00        | \$1,454.25             |
| Buretiita Kaite              | \$275.34               |          |           |        |            |                | \$275.34               |
| Buuta Teuamori               | (\$42.51)              |          | \$42.50   |        |            |                | (\$0.01)               |
| Bwaiaa Tekaiara              | \$533.21               |          |           |        |            | \$184.14       | \$349.07               |
| Bwebwetaake Tiofi            | \$434.36               |          |           |        |            | \$10.00        | \$424.36               |
| Capt. Aukitino Tauro Tokinte | (\$92.33)              |          |           |        | \$92.33    |                | \$0.00                 |
| Capt Bakoaua Timwemwe        | (\$72.15)              |          |           |        | \$72.15    |                | \$0.00                 |
| Capt Kirikori Baoro          | \$38.58                |          |           |        |            |                | \$38.58                |
| Christopher Kiakia           | \$211.93               |          |           |        |            | \$10.00        | \$201.93               |
| Eeri Teebaki                 | \$1,403.43             |          |           |        |            | \$10.00        | \$1,393.43             |
| Elesene Bwaewa               | (\$75.80)              |          |           |        | \$75.80    |                | \$0.00                 |
| Enoka Toniki                 | (\$71.88)              |          | \$71.85   |        |            |                | (\$0.03)               |
| Erenete Taraa                | \$1,333.90             |          |           |        |            |                | \$1,333.90             |
| Etita Rubi                   | \$105.34               |          |           |        |            | \$10.00        | \$95.34                |
| Iaonimaata Kantera           | \$371.98               |          |           |        |            | \$20.00        | \$351.98               |
| Iareko Tabeaua               | (\$113.38)             |          | \$113.35  |        |            |                | (\$0.03)               |
| Ine Tabea                    | \$632.27               |          |           |        |            | \$20.00        | \$612.27               |
| Ioane Tamoa                  | \$374.16               |          |           |        |            | \$10.00        | \$364.16               |
| Ioane Tenebo                 | (\$92.83)              |          | \$92.80   |        |            |                | (\$0.03)               |
| Ioane Tererei                | (\$84.46)              |          | \$84.45   |        |            |                | (\$0.01)               |
| Ioreti Etekia                | \$423.73               |          |           |        |            | \$10.00        | \$413.73               |
| Iotebwa Reemi                | \$187.35               |          |           |        |            |                | \$187.35               |
| James Tokataake              | \$735.33               |          |           |        |            | \$20.00        | \$715.33               |
| John Kalunga                 | (\$22.58)              |          | \$22.55   |        |            |                | (\$0.03)               |
| Kabanennang Tiofi            | \$357.22               |          |           |        |            | \$10.00        | \$347.22               |
| Kabuatekai Ioane             | \$0.68                 |          |           |        |            |                | \$0.68                 |
| Kabwere Reo                  | (\$84.26)              |          |           |        |            |                | (\$84.26)              |
| Kamaua Bauro                 | (\$294.13)             |          | \$74.65   |        | \$219.48   |                | \$0.00                 |



**KIRIBATI PORTS AUTHORITY**  
**STAFF DEBTORS LIST**  
**PERIOD: 01/12/2016 TO 31/12/2016**

| Names                    | C/Balance<br>O/Balance | PAYMENTS |           |        |          | REPAY<br>MENTS | C/Balance<br>O/Balance |
|--------------------------|------------------------|----------|-----------|--------|----------|----------------|------------------------|
|                          |                        | Contrib  | S/Adv Ref | Course | Others   |                |                        |
| Kanimea Bob              | \$676.97               |          |           |        |          | \$20.00        | \$656.97               |
| Karuonimango Reo Ioane   | \$173.11               |          |           |        |          | \$20.00        | \$153.11               |
| Kateia Tingaia           | (\$80.56)              |          |           |        |          |                | (\$80.56)              |
| Kauea Temau              | \$353.33               |          |           |        |          | \$10.00        | \$343.33               |
| Kaukea Mweretaka         | (\$0.03)               |          |           |        |          |                | (\$0.03)               |
| Kautu Otireta            | (\$84.46)              |          | \$84.45   |        |          | \$20.00        | (\$0.01)               |
| Kobwae Itinnaibo         | \$950.31               |          |           |        |          |                | \$930.31               |
| Kooria Baataua           | \$100.00               |          |           |        |          |                | \$100.00               |
| Mamaia Teae              | (\$0.21)               |          | \$0.20    |        |          |                | (\$0.01)               |
| Martin Ubaitoi           | \$294.08               |          |           |        |          | \$10.00        | \$284.08               |
| Moaniti Atannang Kauriri | \$774.68               |          |           |        |          | \$20.00        | \$754.68               |
| Moote Etiban             | (\$31.78)              |          |           |        | \$31.78  |                | \$0.00                 |
| Mwakaea Amara            | \$4,323.75             |          |           |        |          | \$20.00        | \$4,303.75             |
| Mweao Teikauea           | \$501.62               |          |           |        |          | \$10.00        | \$491.62               |
| Nakao Kabure             | (\$52.08)              |          | \$52.05   |        |          |                | (\$0.03)               |
| Nakekea Tokamauea        | \$488.47               |          |           |        |          | \$10.00        | \$478.47               |
| Nakori Teiberu           | \$398.23               |          |           |        |          |                | \$398.23               |
| Namai Bureeta            | (\$24.73)              |          | \$24.70   |        |          |                | (\$0.03)               |
| Nantoon Tamoa            | (\$0.01)               |          |           |        |          |                | (\$0.01)               |
| Naurua Koura             | (\$48.17)              |          | \$48.15   |        |          |                | (\$0.02)               |
| Nooa Aate                | \$168.12               |          |           |        |          | \$239.42       | (\$71.30)              |
| Oroit Mareitino          | \$461.31               |          |           |        |          | \$20.00        | \$441.31               |
| Rakera Tiaon             | (\$4.80)               |          | \$4.80    |        |          |                | (\$0.00)               |
| Remuera Karoroata        | \$18.38                |          |           |        |          | \$10.00        | \$8.38                 |
| Rikitaake Bwebwetaake    | \$1,449.01             |          |           |        |          |                | \$1,449.01             |
| Ritai Taboia             | \$2.03                 |          |           |        |          | \$0.08         | \$1.95                 |
| Ruatu Titaake            | (\$260.52)             |          |           |        | \$260.52 | \$40.00        | (\$40.00)              |
| Rui Meria                | \$124.59               |          |           |        |          | \$10.00        | \$114.59               |
| Taake Terakoro           | (\$7.14)               |          |           |        | \$7.14   |                | (\$0.00)               |
| Taako Tiaon              | (\$0.37)               |          | \$0.35    |        |          |                | (\$0.02)               |
| Taamari Namarira         | \$925.52               |          |           |        |          | \$20.00        | \$905.52               |
| Tabungua Ekeuea          | \$343.82               |          |           |        |          | \$10.00        | \$333.82               |
| Takenibeia Bwebwenteiti  | \$268.35               |          |           |        |          | \$10.00        | \$258.35               |
| Tamiti Roon              | \$158.75               |          |           |        |          |                | \$158.75               |
| Tanauna Marewea          | \$617.76               |          |           |        |          | \$60.00        | \$557.76               |
| Tanentoa Kaaboka         | (\$0.02)               |          |           |        |          |                | (\$0.02)               |
| Taniera Ekeieta          | \$1,294.28             |          |           |        |          | \$20.00        | \$1,274.28             |
| Tarawaniman Teatoti      | \$53.47                |          |           |        |          |                | \$53.47                |
| Tateraka Tamuera         | \$1,407.27             |          |           |        |          | \$40.00        | \$1,367.27             |
| Tatoi Kaneta             | (\$0.03)               |          |           |        |          |                | (\$0.03)               |
| Tautau Natua             | \$517.92               |          |           |        |          | \$10.01        | \$507.91               |
| Tavita Tawau             | \$388.39               |          |           |        |          | \$10.00        | \$378.39               |
| Teatoti Etuati           | \$291.20               |          |           |        |          | \$10.00        | \$281.20               |
| Teata Tekae              | \$60.83                |          |           |        |          | \$10.00        | \$50.83                |
| Tebatia Tairati          | \$398.91               |          |           |        |          | \$20.00        | \$378.91               |
| Tebatitiri Rokonimwane   | \$144.07               |          |           |        |          | \$10.00        | \$134.07               |
| Tebiri Etuati            | \$677.83               |          |           |        |          | \$10.00        | \$667.83               |
| Tebobo Tiata             | \$1,538.88             |          |           |        |          | \$20.00        | \$1,518.88             |
| Tebungari Roreti         | \$554.67               |          |           |        |          | \$20.00        | \$534.67               |



CREDIT RISK AUTHORITY  
DEBTOR LIST  
PERIOD 01/01/2011 TO 31/12/2011

| Name                | C/Balance    | PAYMENTS |            |        |            | TOTAL<br>PMT TO | C/Balance   |
|---------------------|--------------|----------|------------|--------|------------|-----------------|-------------|
|                     |              | Cont'd   | S/Ach Ref  | Coum   | Coum       |                 |             |
| Tebureaki Tidon     | \$803.58     |          |            |        |            | \$10.00         | \$793.58    |
| Teera Antarec       | \$2,856.39   |          |            |        |            |                 | \$2,856.39  |
| Teeta Aeroman       | \$142.95     |          |            |        |            |                 | \$142.95    |
| Teetito Takaria     | (\$37.15)    |          | \$37.15    |        |            |                 | \$0.00      |
| Teeua Nanimatana    | \$1,208.19   |          |            |        |            | \$10.00         | \$1,198.19  |
| Teitiroko Tekinene  | \$877.45     |          |            |        |            | \$20.00         | \$857.45    |
| Tekabwebwere Etokia | (\$34.10)    |          | \$34.10    |        |            |                 | \$0.00      |
| Tekael Kairo        | \$390.06     |          |            |        |            | \$10.00         | \$380.06    |
| Tekarika Torere     | \$197.54     |          |            |        |            | \$10.00         | \$187.54    |
| Tekaunta Burentau   | \$1,254.48   |          |            |        |            | \$20.00         | \$1,234.48  |
| Temanga Angiraol    | \$30.30      |          |            |        |            | \$10.00         | \$20.30     |
| Temoti Bureniti     | \$1,473.83   |          |            |        |            | \$20.00         | \$1,453.83  |
| Tenebo Tokataake    | \$2.16       |          |            |        |            | \$0.08          | \$2.08      |
| Tentimo Tewera      | (\$0.07)     |          |            |        |            |                 | (\$0.07)    |
| Terawati Iatinto    | \$164.48     |          |            |        |            | \$10.00         | \$154.48    |
| Terengabo Karena    | \$223.79     |          |            |        |            | \$205.76        | \$18.03     |
| Tererebu Tumotu     | \$124.04     |          |            |        |            | \$10.00         | \$114.04    |
| Teretia Motua       | \$2,897.64   |          |            |        |            | \$20.00         | \$2,877.64  |
| Terube Roneta       | (\$71.30)    |          | \$71.30    |        |            |                 | \$0.00      |
| Tetoa Ioteba        | \$1,524.09   |          |            |        |            | \$20.00         | \$1,504.09  |
| Tiabetai Abeta      | \$435.83     |          |            |        |            | \$10.00         | \$425.83    |
| Tiantaake Mariana   | \$900.31     |          |            |        |            | \$100.00        | \$800.31    |
| Tibwere Rutiano     | (\$0.09)     |          |            |        |            |                 | (\$0.09)    |
| Tieraata Tenanorake | \$908.35     |          |            |        |            | \$20.00         | \$888.35    |
| Tiim Temone         | \$486.07     |          |            |        |            | \$10.00         | \$476.07    |
| Tinaai Dennis       | \$1,048.40   |          |            |        |            |                 | \$1,048.40  |
| Tio Rewi            | (\$0.05)     |          |            |        |            |                 | (\$0.05)    |
| Tioneti Teua        | \$197.44     |          |            |        |            | \$10.00         | \$187.44    |
| Titau Benuate       | (\$1,738.60) |          | \$1,265.85 |        | \$472.75   |                 | \$0.00      |
| Toaaba Ararata      | \$614.49     |          |            |        |            | \$10.00         | \$604.49    |
| Toariki Bwebwetaake | \$11.39      |          |            |        |            | \$10.00         | \$1.39      |
| Toariri Rereietia   | \$287.49     |          |            |        |            | \$10.00         | \$277.49    |
| Tokamarie Tamwera   | \$730.35     |          |            |        |            | \$20.00         | \$710.35    |
| Tokannang Temakau   | \$495.84     |          |            |        |            | \$10.00         | \$485.84    |
| Tom Atamai          | \$943.04     |          |            |        |            | \$20.00         | \$923.04    |
| Tominiko Henry      | \$255.02     |          |            |        |            | \$10.00         | \$245.02    |
| Tomwa Tabuata       | \$253.06     |          |            |        |            | \$10.00         | \$243.06    |
| Tooria Bwaure       | \$1,500.72   |          |            |        |            | \$20.00         | \$1,480.72  |
| Tuteariki Itara     | (\$84.75)    |          | \$84.75    |        |            |                 | (\$0.00)    |
| Tutu Teitinako      | (\$189.29)   |          | \$189.25   |        |            |                 | (\$0.04)    |
| Tuua Tenebo         | \$1,026.55   |          |            |        |            | \$20.00         | \$1,006.55  |
| Ubaioi Wirama       | \$593.07     |          |            |        |            | \$10.00         | \$583.07    |
| Ueora Temone        | (\$27.14)    |          |            |        |            | \$27.14         | (\$0.00)    |
| Ueora Tiorina       | \$345.67     |          |            |        |            | \$10.00         | \$335.67    |
| Ueoreba Teninga     | \$85.00      |          |            |        |            |                 | \$85.00     |
| Uriam Taburimai     | (\$30.58)    |          | \$30.58    |        |            |                 | (\$0.00)    |
| Utires Bifiara      | \$209.52     |          |            |        |            | \$10.00         | \$199.52    |
|                     | \$58,239.89  | \$0.00   | \$2,429.80 | \$0.00 | \$2,746.75 | \$1,219.24      | \$41,496.18 |



# KIRIBATI PORT AUTHORITY

## CURRENT IMPREST LIST

1st 2016

| STAFF NAME                | BALANCE     | DEBIT IMPREST | CREDIT RETIREMENT | CREDIT REPAYMENT | BALANCE    |
|---------------------------|-------------|---------------|-------------------|------------------|------------|
| Ainani Kaura              | \$1,120.00  |               |                   |                  | \$1,120.00 |
| Amalia Teuino             | \$3,160.00  | \$1,720.00    | \$4,327.52        |                  | \$552.48   |
| Aoti Teitabu              | \$5,600.76  | \$500.00      | \$3,102.98        |                  | \$2,997.78 |
| Arebalo Erika             | \$5,340.27  | \$8,756.77    | \$12,889.89       |                  | \$1,207.15 |
| Aropati Teewe Brechtefeld | \$8,935.00  | \$0.00        | \$8,335.27        |                  | \$599.73   |
| Baranika Tonganibela      | \$1,680.00  |               |                   |                  | \$1,680.00 |
| Betem Ueri                | \$17,845.13 | \$0.00        | \$16,465.40       |                  | \$1,379.73 |
| Bureti Kaite              | \$2,192.10  |               |                   |                  | \$2,192.10 |
| Captain Bakoaea Timwemwe  | \$11,178.00 | \$7,023.00    | \$14,720.15       |                  | \$3,480.85 |
| David Yeeting             | \$2,300.00  |               |                   |                  | \$2,300.00 |
| Derek Andrewartha         | \$5,386.10  | \$2,417.80    | \$2,417.80        |                  | \$5,386.10 |
| Elesene Bwaewa            | \$1,630.00  | \$200.00      |                   | \$75.80          | \$1,754.20 |
| Elsie Karakaua            | \$2,930.00  | \$1,820.00    | \$4,461.04        |                  | \$288.96   |
| England Iuta              | \$4,241.90  |               | \$4,241.90        |                  | \$0.00     |
| Etekieru Iotua            | \$2,895.00  | \$2,680.00    | \$515.00          |                  | \$5,060.00 |
| Etita Rubi                | \$9,719.08  | \$2,170.00    | \$8,640.39        |                  | \$3,248.69 |
| Freddy                    | \$5,842.10  |               |                   |                  | \$5,842.10 |
| Hon. Temate Ereteiti      | \$1,580.00  |               |                   |                  | \$1,580.00 |
| Ine Tabea                 | \$2,130.55  | \$0.00        | \$1,275.97        |                  | \$854.58   |
| Ioataake Timeon           | \$7,767.00  | \$2,680.00    | \$7,167.00        |                  | \$3,280.00 |
| Itibwinnang Aiaimoa       | \$2,800.00  |               |                   |                  | \$2,800.00 |
| Itua Binataake            | \$1,770.00  | \$4,385.42    | \$4,385.42        |                  | \$1,770.00 |
| James Iakoba              | \$0.00      |               |                   |                  | \$0.00     |
| Joyce Greig               | \$1,186.26  |               |                   |                  | \$1,186.26 |
| Kabetite Mwetaka          | \$5,418.00  | \$0.00        | \$4,879.95        |                  | \$538.05   |
| Kaua Temau                | \$0.00      | \$3,394.00    | \$0.00            |                  | \$3,394.00 |
| Kirikori Baoro            | \$658.00    |               |                   |                  | \$658.00   |
| Komeri Onorio             | \$1,591.60  |               |                   |                  | \$1,591.60 |
| Koria Tamuera             | \$2,945.82  |               |                   |                  | \$2,945.82 |
| Mono Mweretaka            | \$3,190.00  |               |                   |                  | \$3,190.00 |
| Moote Etiban              | \$2,130.55  | \$0.00        | \$2,102.69        |                  | \$27.86    |
| Moote Kabure              | \$4,053.00  |               |                   |                  | \$4,053.00 |
| Mouata Taniera            | \$13,350.11 | \$0.00        | \$9,048.78        |                  | \$4,301.33 |
| Mwakaes Amara             | \$4,964.40  |               |                   |                  | \$4,964.40 |
| Omirete Tabureka          | \$3,449.83  | \$0.00        | \$3,478.56        |                  | (\$28.73)  |
| Oroiti Martino            | (\$143.00)  | \$143.00      |                   |                  | \$0.00     |
| Rikitaake Bwebwetaake     | \$972.00    |               |                   |                  | \$972.00   |
| Ruatu Titaake             | \$0.00      | \$43,772.90   | \$37,924.61       |                  | \$5,848.29 |
| Rubee Eromango            | \$4,500.30  |               |                   |                  | \$4,500.30 |
| Ruakabuti Tilon           | \$2,274.80  |               |                   |                  | \$2,274.80 |
| Taakei Tapapa             | \$0.00      |               |                   |                  | \$0.00     |
| Tanduna Mawewa            | (\$0.00)    |               |                   |                  | (\$0.00)   |
| Tanua Pine                | \$0.00      |               |                   |                  | \$0.00     |
| Tarai Manima Teasa        | \$2,225.77  | \$2,225.77    | \$0.00            |                  | \$0.00     |
| Tateraka Tamuera          | \$0.00      |               |                   |                  | \$0.00     |
| Taura Aukifino Tokinfekal | \$300.00    | \$0.00        |                   | \$226.86         | \$73.12    |
| Tebungari Roreti          | \$2,870.00  | \$0.00        | \$2,870.00        |                  | \$0.00     |
| Tebureaki Tilon           | \$5,402.20  | \$0.00        | \$4,554.09        |                  | \$848.11   |
| Teera Amirec              | \$4,650.20  | \$0.00        | \$0.00            |                  | \$4,650.20 |