

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



**Maiana Island Council  
Financial Statement for the Year Ended 31<sup>st</sup>  
December 2019**

**Kiribati Audit Office  
April 2024**

## KIRIBATI AUDIT OFFICE



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**Audit for an impact for the public**

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## INDEPENDENT AUDITOR'S REPORT

### REPORT ON THE AUDIT OF MAIANA ISLAND COUNCIL' FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019

I have audited the Financial Statements of Maiana Island Council for the year ended 31<sup>st</sup> December 2019 in accordance with Section 114 (2) of the Constitution, Part VII, Sec 42 (4) of the Public Finances (Control and Audit) 1981, Part III, Sec 22 (1) of the Kiribati Audit Act, 2017 and Sections 67 & 69 of the Local Government Act 1984. The Final Account of Maiana Island Council for the year ended 31<sup>st</sup> December 2019 comprised of the following.

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

### **Disclaimer of Opinion**

I do not express an opinion on the accompanying financial statements of Maiana Island Council. Because of the significance of the matters described in the *Basis for Disclaimer of Opinion* section of our report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an Opinion on the financial statement of Maiana Island Council for the year ending 31<sup>st</sup> December 2019.

## **Basis for Disclaimer of Opinion**

### *Sale of Saloon Car*

- Documentations for the sale of a Saloon Car for \$7,000 was not available during the inspection.

### *Cash at Bank*

- No third-party confirmation from ANZ Bank of Kiribati was received as a form of verification for Maiana Island Council bank balances of \$2,985.

### *Account Receivables*

- Account Receivables balance of \$159,235.75 for 2019, shown on the Financial Statements of Maiana Island Council consist of Deposit account balance of \$13,581.62 for 2019. This contradicted the nature of the Deposit account which should always be a liability.
- Audit also noted that \$33,012.24 (21% of Account Receivables) were brought forward balances as far back as 2013 which cannot be substantiated due to unavailability of supporting documents.

### *Account Payables*

- Account Payables balance of \$71,697.51 for 2019 shown on the Financial Statements of Maiana Island Council consist of Advance account balance of \$379.69, and Loss account balance of \$3,229.33. This contradicted the nature of these accounts which should always be assets.
- Audit also noted that \$6,800.15 (9% of Account Payables) were brought forward balances as far back as 2013, which cannot be substantiated due to unavailability of supporting documents.

### *Undisclosed DBK Loan*

- Maiana Island Council fail to provide a Loan Schedule (LC18) as per LGFI Part II Chapter XII #134. Without this schedule, the Council's loan with DBK of \$10,000 was not disclosed in the Financial Statement.

### *Maintenance Expenses.*

- Audit noted a total of \$37,994.86 for Maintenance expense was acquitted in 2019, however, the schedule of payments shows a total of \$42,759.27 of Maintenance expense, meaning that there is a variance of \$4,764.41.
- Audit noted that this variance is a result of a total of \$8,939.67 that was not reflected on the acquittal report but was on a schedule of payments, a total of \$4,055.85 was not reflected on the schedule of payments but was on the acquittal report, and a total of \$118.75 variances between the PV amounts in the schedule against the acquittal report.

## **Other Matters**

- Poor update and maintenance of Personnel Files (PF).
- No attendance record for Island Council Staff.
- Schedule of Receipts shows a total of \$4,850 for Retail and Wholesale Licenses (1205), however, Financial Statement shows a total of \$4,000. There is a variance of \$850.

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

## **Report on Other Legal and Regulatory Requirements.**

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

Lack for proper maintenance of the following: Vote book, Logbook, Stores Ledger, Receipt register, Arrears of Revenue, Loan register, Failure to Conduct Physical Stock Taking, Failure to Provide Statements of Arrears of Revenue (L.C 23) & Statements of Loans (L.C 18). These represented departure from the following sections of LGFI:

- Part II: Receipts: Receipt Books maintenance sections 7-18
- Part II: Receipts: section 22 Arrears of Revenue
- Part III: Control of Expenditure section 49: Vote book
- Part VIII: Miscellaneous section 52: Logbook
- Part XIII: Supervision, Control and Custody, section 142 (e)
- Part 111: Stores Instructions: Chapter V: Board of Survey, Section 36
- Part II: Financial Instructions, Chapter IX: Final Accounts, section 115 (e) (f)

## **Island Councilors, Island Council Clerks, and Minister of Internal Affairs responsibilities for the Financial Statements**

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

In preparing the financial statements, management is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

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

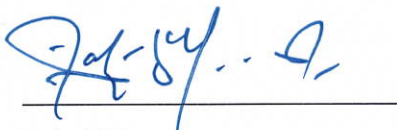
## **Auditor General's Responsibilities for the Audit of the Financial Statements of Maiana Island Council**

My responsibility is to conduct an audit of Maiana Island Council's financial statements in accordance with International Standards on Auditing and to express an independent opinion on these Financial Statements and reporting that opinion to the Speaker of Parliament as required under Section 68 of the Local Government Act 1984.

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

### **Communication With Those Charged with Governance.**

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



Eriati Manaima  
Auditor General  
Kiribati Audit Office  
Date

## MAIANA ISLAND COUNCIL

The following certify that the attached statements (revealing a Surplus Account Balance \$91,768.61) for the year ended 31<sup>st</sup> December 2019 are correct.

Signed by:

Clerk



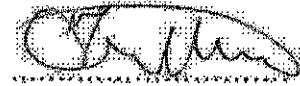
Signature of the Clerk, appearing as a stylized cursive script.

Mayor



Signature of the Mayor, appearing as a stylized cursive script.

Secretary



Signature of the Secretary, appearing as a stylized cursive script.

**Maiana Island Council**  
**Profit and Loss Statement**  
**For the Period 01/01/19 to 12/31/19**

| Account        | Allocation  | Description                    | Amount<br>\$ | Block Total<br>\$ | Total<br>\$ |
|----------------|-------------|--------------------------------|--------------|-------------------|-------------|
| <b>Revenue</b> |             |                                |              |                   |             |
|                | <b>1100</b> | <b>Angabwai</b>                |              |                   |             |
|                | 1103        | Roon Rabwata                   | 3,824.00     |                   |             |
|                | 1104        | Roon te Kiba                   | 5,225.00     |                   |             |
|                | 1105        | Roon Kaibuke/waa               | 1,163.00     |                   |             |
|                | 1106        | Copra commission               | 0.00         |                   |             |
|                |             |                                |              | 10,212.00         |             |
|                | <b>1200</b> | <b>Raifientii</b>              |              |                   |             |
|                | 1201        | Motoka/Rebwerebwe              | 1,138.00     |                   |             |
|                | 1202        | Beba ni Kabubuti               | 1,029.00     |                   |             |
|                | 1203        | Bwatika                        | 911.00       |                   |             |
|                | 1204        | Kamea                          | 0.00         |                   |             |
|                | 1205        | Titoe retail ao wholesale      | 4,000.00     |                   |             |
|                | 1206        | Kaoti famnei                   | 0.00         |                   |             |
|                | 1210        | Auti ni Irua                   | 350.00       |                   |             |
|                | 1211        | Kamwarake ake nakonako         | 20.00        |                   |             |
|                | 1212        | Tabo ni bwa (Retail/Wholesale) | 715.00       |                   |             |
|                | 1213        | Tauan mwila botaki             | 140.00       |                   |             |
|                | 1214        | Kariki/Tonati                  | 385.00       |                   |             |
|                | 1215        | Korikirake aika a Jarereke     | 1,101.00     |                   |             |
|                | 1217        | Taibora ni kamwarake (stall)   | 810.00       |                   |             |
|                | 1219        | Kaa/Rebwerebwe aika a tango    | 2,180.00     |                   |             |
|                | 1220        | Wa-uowa aika tatangoaki        | 1,100.00     |                   |             |
|                | 1227        | Kaponakoan te ika              | 0.00         |                   |             |
|                | 1233        | Aia kambwana aomata            | 0.00         |                   |             |
|                | 1237        | Roon bwaa n te Kaibuke         | 700.00       |                   |             |
|                | 1241        | Kirabu n Nangkona              | 2,415.00     |                   |             |
|                | 1254        | Bai ni Bakoa/ Kerebaki/ tiwila | 0.00         |                   |             |

| Account | Allocation  | Description                      | Amount<br>\$ | Block Total<br>\$ | Total<br>\$ |
|---------|-------------|----------------------------------|--------------|-------------------|-------------|
|         |             |                                  |              | 16,994.00         |             |
|         | <b>1300</b> | <b>Mane Buoka</b>                |              |                   |             |
|         | 1301        | Buoka man te Tautaeaka           | 112,121.00   |                   |             |
|         | 1302        | Buoka man te Posta               | 900.00       |                   |             |
|         | 1303        | Onobwai ibukin autin Tautaeaka   | 51,539.29    |                   |             |
|         | 1304        | Loan DBK                         | 0.00         |                   |             |
|         | 1305        | Ana karikirake te Kauntira       | 0.00         |                   |             |
|         | 1306        | Te buoka ibukin baola ataein te  | 16,000.00    |                   |             |
|         |             |                                  |              | 180,560.29        |             |
|         | <b>1400</b> | <b>Rakan karinimwane</b>         |              |                   |             |
|         | 1401        | Boki ni mwane                    | 0.00         |                   |             |
|         | 1402        | Rakan Kafangomwane               | 5,885.89     |                   |             |
|         | 1403        | Kabwara Tarau                    | 21.00        |                   |             |
|         |             |                                  |              | 5,906.89          |             |
|         | <b>1500</b> | <b>Waaki ni lokinibwai</b>       |              |                   |             |
|         | 1501        | Kabonakoan bwaai                 | 319.00       |                   |             |
|         | 1504        | Roon auti ni maeka               | 92.00        |                   |             |
|         | 1505        | Roon maekaia Irua                | 7,500.00     |                   |             |
|         | 1506        | Kanfoka/Tangoan taian Kaa        | 6,422.90     |                   |             |
|         | 1507        | Te bwaa                          | 158.60       |                   |             |
|         | 1508        | Tangoan bwai ni mwakuri          | 560.00       |                   |             |
|         | 1509        | Rebwerebwe                       | 2,785.00     |                   |             |
|         | 1510        | Tangoan ana tabo te Kauntira     | 980.00       |                   |             |
|         | 1511        | Internet café fee                | 0.00         |                   |             |
|         | 1517        | Boon aban te Kauntira            | 100.00       |                   |             |
|         | 1518        | Hardware                         | 0.00         |                   |             |
|         | 1520        | Workshop Charges                 | 1,042.90     |                   |             |
|         | 1521        | Ororakeaia Kamea/ beeki          | 0.00         |                   |             |
|         | 1522        | Loan/ Kafangomwane               | 51,238.20    |                   |             |
|         | 1523        | Bingko                           | 0.00         |                   |             |
|         | 1525        | Tangoana Mwaneaba                | 40.00        |                   |             |
|         | 1534        | Telmo/ Uaereti/ Kaati n taireboo | 142.50       |                   |             |

| Account            | Allocation  | Description                   | Amount<br>\$ | Block Total<br>\$ | Total<br>\$ |
|--------------------|-------------|-------------------------------|--------------|-------------------|-------------|
|                    | 1541        | Kaboon/ Karaoon te kai nako i | 70.00        |                   |             |
|                    |             |                               |              | 71,451.10         |             |
|                    | <b>1600</b> | <b>Mane tabeva</b>            |              |                   |             |
|                    | 1601        | Mwane n Raka                  | 740.26       |                   |             |
|                    | 1602        | Tuaa n te bowi                | 818.00       |                   |             |
|                    |             |                               |              | 1,558.26          |             |
|                    | <b>1700</b> | <b>Karaii mwane</b>           |              |                   |             |
|                    | 1701        | Kaintabwi                     | 4,519.37     |                   |             |
|                    |             |                               |              | 4,519.37          |             |
|                    |             |                               |              |                   | 291,201.91  |
| <b>Expenditure</b> |             |                               |              |                   |             |
|                    | <b>2100</b> | <b>Bwakabwai</b>              |              |                   |             |
|                    | 2101        | Backpay                       | 0.00         |                   |             |
|                    | 2102        | Kauntira                      | 34,799.00    |                   |             |
|                    | 2103        | Kauoman ni Kiraka             | 2,987.92     |                   |             |
|                    | 2104        | Kauoman Tia Mwane             | 684.00       |                   |             |
|                    | 2107        | Tia Kaira te Mwakuri          | 2,353.20     |                   |             |
|                    | 2108        | Kabenta                       | 5,103.37     |                   |             |
|                    | 2109        | Turaiwa                       | 4,973.32     |                   |             |
|                    | 2110        | Revenue Collector             | 0.00         |                   |             |
|                    | 2111        | Tiibi Kaubure                 | 2,964.00     |                   |             |
|                    | 2112        | Kaubure                       | 14,183.60    |                   |             |
|                    | 2113        | Neeti ni Kaawa                | 11,463.75    |                   |             |
|                    | 2119        | Makoeneke                     | 2,451.02     |                   |             |
|                    | 2122        | Conductor/ Revenue collector  | 0.00         |                   |             |
|                    | 2127        | Tia Tararua'i Aufi ni Irua    | 2,459.08     |                   |             |
|                    | 2133        | Tia Uaereti                   | 2,229.72     |                   |             |
|                    | 2135        | Tia Reireinia Ataei           | 6,991.98     |                   |             |
|                    |             |                               |              | 93,643.96         |             |
|                    | <b>2200</b> | <b>Arauenti</b>               |              |                   |             |
|                    | 2201        | Kauntira                      | 8,410.00     |                   |             |
|                    | 2202        | Kariwangan Mayor              | 1,350.00     |                   |             |

| Account | Allocation  | Description                        | Amount<br>\$ | Block Total<br>\$ | Total<br>\$ |
|---------|-------------|------------------------------------|--------------|-------------------|-------------|
|         | 2203        | Incentive allowance                | 14,780.00    |                   |             |
|         | 2205        | Mwakuri n tangoaki                 | 200.00       |                   |             |
|         | 2206        | Kometen te reirei Primary and JS   | 695.00       |                   |             |
|         | 2208        | Kometen te Karikirake              | 125.00       |                   |             |
|         | 2209        | Bareka ao Mwaimwai                 | 433.00       |                   |             |
|         | 2210        | Bonomwii                           | 1,014.10     |                   |             |
|         | 2211        | Mwengabuaka                        | 1,006.00     |                   |             |
|         | 2213        | Tina n Aine allowance              | 0.00         |                   |             |
|         | 2222        | Duty allowance                     | 370.00       |                   |             |
|         | 2225        | Selection Committee                | 100.00       |                   |             |
|         |             |                                    |              | 28,483.10         |             |
|         | <b>2300</b> | <b>Kabutan te waaki</b>            |              |                   |             |
|         | 2301        | Mwamwananga                        | 3,284.60     |                   |             |
|         | 2302        | Ritiin Aba                         | 0.00         |                   |             |
|         | 2303        | Bwaain mwakuri                     | 2,405.75     |                   |             |
|         | 2306        | Ana tiati ATHKL                    | 148.10       |                   |             |
|         | 2308        | Buraeki ao Kaboraoi                | 0.00         |                   |             |
|         | 2311        | Boon kain amwarake                 | 50.00        |                   |             |
|         | 2312        | Rinerine                           | 0.00         |                   |             |
|         | 2313        | Kauringan Inaomata                 | 985.00       |                   |             |
|         | 2315        | Botaki iaan te Kauntira            | 0.00         |                   |             |
|         | 2316        | Kabwara Torau                      | 561.55       |                   |             |
|         | 2318        | Boon te bowi                       | 1,815.00     |                   |             |
|         | 2320        | Tiringata Kamea/ beeki             | 12.00        |                   |             |
|         | 2322        | Kakukurei ao Kairuaa               | 1,152.00     |                   |             |
|         | 2325        | Katanoata                          | 0.00         |                   |             |
|         | 2326        | Bwaain te aobiti (Stationeries)    | 2,719.90     |                   |             |
|         | 2332        | Support to Elderly Fund distributi | 228.40       |                   |             |
|         | 2333        | Support to Copra Weighing tran     | 37.20        |                   |             |
|         |             |                                    |              | 13,399.50         |             |
|         | <b>2400</b> | <b>Onobwai</b>                     |              |                   |             |
|         | 2402        | Aobiti                             | 0.00         |                   |             |

| Account | Allocation  | Description                      | Amount<br>\$ | Block Total<br>\$ | Total<br>\$ |
|---------|-------------|----------------------------------|--------------|-------------------|-------------|
|         | 2403        | Auti ni maeka                    | 15,675.50    |                   |             |
|         | 2404        | Auti ni lrua                     | 4,156.20     |                   |             |
|         | 2406        | Auti n tataninga                 | 0.00         |                   |             |
|         | 2407        | Maneaba                          | 0.00         |                   |             |
|         | 2408        | Rebwerebwe/Kao                   | 190.00       |                   |             |
|         | 2408a       | School trucks                    | 2,835.25     |                   |             |
|         | 2410        | Kowai/Kotweesi                   | 648.00       |                   |             |
|         | 2415        | Angibuaka                        | 0.00         |                   |             |
|         |             |                                  |              | 23,504.95         |             |
|         | <b>2600</b> | <b>Karikirake (unfunded)</b>     |              |                   |             |
|         | 2601        | Materials                        | 0.00         |                   |             |
|         | 2602        | Labour                           | 0.00         |                   |             |
|         | 2603        | Trucking Project                 | 0.00         |                   |             |
|         | 2604        | Rebwerebwe Project               | 1,895.60     |                   |             |
|         |             |                                  |              | 1,895.60          |             |
|         | <b>2700</b> | <b>Iokinibwai</b>                |              |                   |             |
|         | 2701        | Amwarake moo i bukia lrua        | 1,381.45     |                   |             |
|         | 2702        | Te bwaa                          | 1,548.50     |                   |             |
|         | 2703        | Internet                         | 0.00         |                   |             |
|         | 2704        | Bingko                           | 0.00         |                   |             |
|         | 2707        | Hardware                         | 0.00         |                   |             |
|         | 2709        | Loan / Kafangomwane              | 54,201.50    |                   |             |
|         | 2712        | Well ring/ toilet mould          | 0.00         |                   |             |
|         | 2716        | Telephone Cards                  | 2,075.00     |                   |             |
|         | 2719        | Kaboan/ karaoan te taari         | 0.00         |                   |             |
|         |             |                                  |              | 59,206.45         |             |
|         | <b>2800</b> | <b>Karaii mwane</b>              |              |                   |             |
|         | 2801        | Kaintabwi                        | 15,241.64    |                   |             |
|         | 2803        | Onobwaiian autin Tautaeke        | 42,759.27    |                   |             |
|         | 2804        | Birimwane nakon KILGA            | 1,000.00     |                   |             |
|         | 2805        | Loan Repayment DBK               | 20.00        |                   |             |
|         | 2806        | Te buoka ibukin te School trucks | 17,907.30    |                   |             |

| Account                | Allocation | Description                 | Amount<br>\$ | Block Total<br>\$ | Total<br>\$      |
|------------------------|------------|-----------------------------|--------------|-------------------|------------------|
|                        | 2806a      | Te bwakabwai oo te overtime | 0.00         |                   |                  |
|                        | 2806b      | Bwaan taian School trucks   | 1,925.90     |                   |                  |
|                        |            |                             |              | 78,854.11         |                  |
|                        |            |                             |              |                   | 298,987.67       |
| <b>Net Profit/Loss</b> |            |                             |              |                   | <b>-7,785.76</b> |

# Maiana Council Balance Sheet as at 12/31/19

|                                | Notes | Amount<br>\$ | Block Total<br>\$ | Total<br>\$      |
|--------------------------------|-------|--------------|-------------------|------------------|
| <b>Assets</b>                  |       |              |                   |                  |
| <b>Current Asset</b>           |       |              |                   |                  |
| Cash at Bank                   |       | 2,986.24     |                   |                  |
| Cash on Hand                   |       | 1244.13      |                   |                  |
| Account Receivable             | 1     | 159,235.75   | 163,466.12        |                  |
| <b>Non-Current Asset</b>       |       |              |                   |                  |
| Fixed Assets                   |       | 0.00         | 0.00              |                  |
| <b>Total Assets</b>            |       |              |                   | 163,466.12       |
| <b>Liabilities</b>             |       |              |                   |                  |
| <b>Current Liabilities</b>     |       |              |                   |                  |
| Bank Overdrafts                |       | 0.00         |                   |                  |
| Account Payable                | 2     | 71,697.51    | 71,697.51         |                  |
| <b>Non-Current Liabilities</b> |       |              |                   |                  |
| Long Term Loans                |       | 0.00         | 0.00              |                  |
| <b>Total Liabilities</b>       |       |              |                   | 71,697.51        |
| <b>Net Asset</b>               |       |              |                   | <b>91,768.61</b> |
| <b>Equity</b>                  |       |              |                   |                  |
| Current Year Earning           |       |              | -7,785.76         |                  |
| Historical Balancing           |       |              | 99,554.37         |                  |
| <b>Total Equity</b>            |       |              |                   | <b>91,768.61</b> |

**Maiana Island Council**  
**Statement of Notes**  
**For the Period 01/01/19 to 12/31/19**

| Note# | Account                     | Bot_Code | Amount<br>\$ | Total<br>\$ |
|-------|-----------------------------|----------|--------------|-------------|
| 1     | <b>Account Receivable</b>   |          |              |             |
|       | Adv-ASWO                    |          | 30.00        |             |
|       | Adv-Baunrooi                |          | 305.00       |             |
|       | Adv-Boboua                  |          | 261.55       |             |
|       | Adv-Copro                   |          | 450.00       |             |
|       | Adv-Education               |          | 50.00        |             |
|       | Adv-Election                |          | 43.20        |             |
|       | Adv-Handling                |          | 150.30       |             |
|       | Adv-Independence            |          | 850.15       |             |
|       | Adv-Internet                |          | 190.00       |             |
|       | Adv-Maiana Vessel           |          | 7,039.15     |             |
|       | Adv-Maintenance             |          | 3,097.44     |             |
|       | Adv-MELAD                   |          | 65.00        |             |
|       | Adv-Mere                    |          | 10.00        |             |
|       | Adv-MFMRD                   |          | 70.00        |             |
|       | Adv-Miira                   |          | 68.08        |             |
|       | Adv-MOE                     |          | 1,670.00     |             |
|       | Adv-MPWU                    |          | 90.00        |             |
|       | Adv-MTC                     |          | 40.00        |             |
|       | Adv-MV Baonraoi II          |          | 1,110.50     |             |
|       | Adv-OCS                     |          | 52.80        |             |
|       | Adv-Tebwao Awerika (Sec OB) |          | 720.00       |             |
|       | Adv-Teiti                   |          | 72.40        |             |
|       | Adv-Teiwaki                 |          | 600.00       |             |
|       | Adv-Temporary Wages         |          | 60.00        |             |
|       | Adv-Tengata                 |          | 200.00       |             |
|       | Adv-Tiibeli                 |          | 180.00       |             |
|       | Adv-Waa n Oo                |          | 476.40       |             |
|       | Dep-Anferea                 |          | 140.00       |             |
|       | Dep-ATHKL                   |          | 530.00       |             |
|       | Dep-Backpay                 |          | 2,029.44     |             |
|       | Dep-Bakanebo                |          | 4.30         |             |
|       | Dep-Captain                 |          | 60.00        |             |

| Note# | Account                         | Bot_Code | Amount<br>\$ | Total<br>\$ |
|-------|---------------------------------|----------|--------------|-------------|
|       | Dep-Carpenter                   |          | 10.00        |             |
|       | Dep-Engineer                    |          | 60.00        |             |
|       | Dep-General Election (Rinerine) |          | 681.00       |             |
|       | Dep-Incentive                   |          | 1,875.00     |             |
|       | Dep-Independence                |          | 744.75       |             |
|       | Dep-Ka 50 n riki                |          | 270.95       |             |
|       | Dep-Kaikai                      |          | 100.00       |             |
|       | Dep-Kainaomata                  |          | 1,313.70     |             |
|       | Dep-KAP                         |          | 36.60        |             |
|       | Dep-Kauongo                     |          | 40.00        |             |
|       | Dep-Knoc                        |          | 249.90       |             |
|       | Dep-Lease                       |          | 291.34       |             |
|       | Dep-Maeao                       |          | 12.00        |             |
|       | Dep-Meere                       |          | 100.00       |             |
|       | Dep-MOE                         |          | 23.10        |             |
|       | Dep-Moutu                       |          | 38.00        |             |
|       | Dep-MWYSA                       |          | 22.90        |             |
|       | Dep-Nateri                      |          | 60.00        |             |
|       | Dep-New Council Office          |          | 50.00        |             |
|       | Dep-Ngatau                      |          | 39.65        |             |
|       | Dep-Overtime Bwaua              |          | 25.00        |             |
|       | Dep-Overtime Ioera              |          | 45.00        |             |
|       | Dep-Overtime Maemae             |          | 240.00       |             |
|       | Dep-Overtime Nateri             |          | 155.00       |             |
|       | Dep-Overtime TKB                |          | 46.00        |             |
|       | Dep-RPD                         |          | 860.00       |             |
|       | Dep-Solar                       |          | 1,794.19     |             |
|       | Dep-Staff                       |          | 75.60        |             |
|       | Dep-Takaia                      |          | 4.30         |             |
|       | Dep-Tamoaleta                   |          | 20.00        |             |
|       | Dep-Taraniman                   |          | 250.00       |             |
|       | Dep-Tavita                      |          | 130.00       |             |
|       | Dep-Tebuanna                    |          | 240.00       |             |
|       | Dep-Teem                        |          | 38.10        |             |
|       | Dep-Tekaibao                    |          | 71.00        |             |
|       | Dep-Tiaofi                      |          | 41.70        |             |

| Note# | Account | Bot_Code        | Amount<br>\$ | Total<br>\$ |
|-------|---------|-----------------|--------------|-------------|
|       |         | Dep-Tikaraoi    | 100.00       |             |
|       |         | Dep-Tioera      | 200.00       |             |
|       |         | Dep-Tourism     | 283.10       |             |
|       |         | Dep-Ulisala     | 10.00        |             |
|       |         | Dep-U-Reporter  | 170.00       |             |
|       |         | Imp-Aaba        | 661.60       |             |
|       |         | Imp-Arima       | 1,890.00     |             |
|       |         | Imp-Ataake      | 60.40        |             |
|       |         | Imp-Atauea      | 54.00        |             |
|       |         | Imp-Bareti      | 540.00       |             |
|       |         | Imp-Beunnang    | 250.00       |             |
|       |         | Imp-Biita       | 135.00       |             |
|       |         | Imp-Boboua      | 30.00        |             |
|       |         | Imp-Boutaake    | 236.90       |             |
|       |         | Imp-Bwanian     | 47.80        |             |
|       |         | Imp-Clerk       | 80.00        |             |
|       |         | Imp-David       | 1,195.00     |             |
|       |         | Imp-Ebenati     | 426.80       |             |
|       |         | Imp-loatene B   | 20.00        |             |
|       |         | Imp-loera       | 825.00       |             |
|       |         | Imp-lotebwa     | 5,861.60     |             |
|       |         | Imp-Kaeraabwa   | 1,448.00     |             |
|       |         | Imp-Kamaki      | 518.00       |             |
|       |         | Imp-Karibauriri | 88.00        |             |
|       |         | Imp-Kataua      | 50.00        |             |
|       |         | Imp-Kaure       | 50.00        |             |
|       |         | Imp-Maeao       | 26.60        |             |
|       |         | Imp-Maemae      | 2,734.85     |             |
|       |         | Imp-Maraki      | 3,289.00     |             |
|       |         | Imp-Marion      | 558.00       |             |
|       |         | Imp-Meeme Tong  | 30.00        |             |
|       |         | Imp-Mere        | 1,500.00     |             |
|       |         | Imp-Miire       | 3,446.70     |             |
|       |         | Imp-Moataake    | 10,000.00    |             |
|       |         | Imp-Moiua       | 119.60       |             |
|       |         | Imp-Mouaafa     | 1,459.00     |             |

| Note# | Account | Bot_Code                | Amount<br>\$ | Total<br>\$ |
|-------|---------|-------------------------|--------------|-------------|
|       |         | Imp-Moutu               | 30.00        |             |
|       |         | Imp-Neways              | 50.00        |             |
|       |         | Imp-Rakunoua            | 145.25       |             |
|       |         | Imp-Rebite              | 351.00       |             |
|       |         | Imp-Rutebwa             | 32.00        |             |
|       |         | Imp-Ruuta               | 200.00       |             |
|       |         | Imp-Salu                | 105.00       |             |
|       |         | Imp-Tabera              | 200.00       |             |
|       |         | Imp-Tabwebwe            | 40.00        |             |
|       |         | Imp-Taraai TIT          | 457.20       |             |
|       |         | Imp-Taraniman           | 267.40       |             |
|       |         | Imp-Tateti              | 36.00        |             |
|       |         | Imp-Tawatawa            | 52.30        |             |
|       |         | Imp-Tearawa             | 1,258.30     |             |
|       |         | Imp-Tebano              | 31.00        |             |
|       |         | Imp-Tebarine            | 224.20       |             |
|       |         | Imp-Tebeua              | 150.00       |             |
|       |         | Imp-Tebutonga           | 3,312.00     |             |
|       |         | Imp-Teiwaki             | 290.00       |             |
|       |         | Imp-Tibeti              | 4,913.50     |             |
|       |         | Imp-Tieta Tofinga       | 287.00       |             |
|       |         | Imp-Tioeta              | 350.00       |             |
|       |         | Imp-Tirenga             | 503.00       |             |
|       |         | Imp-Tirikai             | 160.00       |             |
|       |         | Imp-Toatene             | 30.00        |             |
|       |         | Imp-V/Mayor             | 200.00       |             |
|       |         | Loss-Bamarau            | 48,630.76    |             |
|       |         | Loss-Boboua             | 430.00       |             |
|       |         | Loss-Bwebwennang        | 452.85       |             |
|       |         | Loss-Clerk Miire Keukeu | 17,128.54    |             |
|       |         | Loss-Ebenati            | 0.27         |             |
|       |         | Loss-Meere              | 384.10       |             |
|       |         | Loss-Rakunoua           | 66.30        |             |
|       |         | Loss-Rebite             | 770.40       |             |
|       |         | Loss-Taake              | 15.49        |             |
|       |         | Loss-Tabwebwe           | 5,185.23     |             |

| Note#    | Account                | Bot_Code                      | Amount<br>\$ | Total<br>\$       |
|----------|------------------------|-------------------------------|--------------|-------------------|
|          |                        | Loss-Tabwere                  | 3,281.22     |                   |
|          |                        | Loss-Tiibeti                  | 50.00        |                   |
|          |                        | Dep-Tiau                      | 0.00         |                   |
|          |                        | <b>Total</b>                  |              | <b>159,235.75</b> |
| <b>2</b> | <b>Account Payable</b> |                               |              |                   |
|          |                        | Adv-Bakanebo                  | 31.80        |                   |
|          |                        | Adv-Boutaake                  | 108.55       |                   |
|          |                        | Adv-Police Fuel               | 14.40        |                   |
|          |                        | Adv-Raitinnata                | 20.99        |                   |
|          |                        | Adv-Tabwere                   | 141.40       |                   |
|          |                        | Adv-Tebwaka                   | 62.55        |                   |
|          |                        | Dep-Aere                      | 20.00        |                   |
|          |                        | Dep-Airfield Maintenance Work | 2,477.15     |                   |
|          |                        | Dep-Aisokula                  | 7.20         |                   |
|          |                        | Dep-Bingko                    | 452.25       |                   |
|          |                        | Dep-Boat Hire                 | 600.00       |                   |
|          |                        | Dep-Boboua                    | 261.55       |                   |
|          |                        | Dep-Bokee                     | 10.00        |                   |
|          |                        | Dep-Boutaake                  | 296.05       |                   |
|          |                        | Dep-Boutaake & Ioera          | 116.00       |                   |
|          |                        | Dep-CED                       | 50.00        |                   |
|          |                        | Dep-DBK                       | 181.95       |                   |
|          |                        | Dep-Disability                | 100.00       |                   |
|          |                        | Dep-Drivers                   | 100.00       |                   |
|          |                        | Dep-ECD                       | 476.00       |                   |
|          |                        | Dep-Ioera                     | 226.50       |                   |
|          |                        | Dep-Iotebwa                   | 0.05         |                   |
|          |                        | Dep-Kabenta                   | 10.00        |                   |
|          |                        | Dep-Kaoo                      | 10.00        |                   |
|          |                        | Dep-Karakunene                | 10.00        |                   |
|          |                        | Dep-Kauntira                  | 650.00       |                   |
|          |                        | Dep-Kiriwastsan               | 1,196.25     |                   |
|          |                        | Dep-Lab Cost                  | 136.00       |                   |
|          |                        | Dep-Land lease                | 8,545.21     |                   |
|          |                        | Dep-Maemoe                    | 145.00       |                   |
|          |                        | Dep-Man                       | 26.40        |                   |

| Note# | Account | Bot_Code             | Amount<br>\$ | Total<br>\$ |
|-------|---------|----------------------|--------------|-------------|
|       |         | Dep-Maneaba          | 2,306.30     |             |
|       |         | Dep-MELAD            | 434.00       |             |
|       |         | Dep-Met              | 40.00        |             |
|       |         | Dep-MIC              | 580.00       |             |
|       |         | Dep-MICTD            | 4,378.13     |             |
|       |         | Dep-MISA             | 260.80       |             |
|       |         | Dep-MISE             | 5,378.80     |             |
|       |         | Dep-Motor Bike       | 120.00       |             |
|       |         | Dep-MTM              | 91.00        |             |
|       |         | Dep-Others           | 176.00       |             |
|       |         | Dep-Overtime         | 1,165.00     |             |
|       |         | Dep-overtime Tabera  | 480.00       |             |
|       |         | Dep-Plywood          | 35.00        |             |
|       |         | Dep-Pre school       | 50.00        |             |
|       |         | Dep-Project          | 119.80       |             |
|       |         | Dep-Raitinnata       | 20.00        |             |
|       |         | Dep-Rakunoua         | 33.00        |             |
|       |         | Dep-Rereiti          | 72.80        |             |
|       |         | Dep-RMT              | 41.00        |             |
|       |         | Dep-Rotefiti         | 5.00         |             |
|       |         | Dep-Safenet          | 76.40        |             |
|       |         | Dep-Shortage         | 47.67        |             |
|       |         | Dep-Social Committee | 76.00        |             |
|       |         | Dep-Surplus          | 0.03         |             |
|       |         | Dep-Taawa            | 7.00         |             |
|       |         | Dep-Tabera           | 35.00        |             |
|       |         | Dep-Table Tennis     | 5.00         |             |
|       |         | Dep-Tarita           | 80.00        |             |
|       |         | Dep-Tearawa          | 110.00       |             |
|       |         | Dep-Tebau ni Maiana  | 2,700.00     |             |
|       |         | Dep-Tebutonga        | 45.00        |             |
|       |         | Dep-Tebwaka          | 14.94        |             |
|       |         | Dep-Teiwaki          | 90.00        |             |
|       |         | Dep-Tekabwan         | 41.56        |             |
|       |         | Dep-Tekita           | 30.00        |             |
|       |         | Dep-Tekoua           | 6.80         |             |

| Note# | Account           | Bot_Code | Amount<br>\$ | Total<br>\$      |
|-------|-------------------|----------|--------------|------------------|
|       | Dep-Temarewe      |          | 10.00        |                  |
|       | Dep-Tenaman       |          | 10.00        |                  |
|       | Dep-Tienfly       |          | 160.50       |                  |
|       | Dep-Timunnang     |          | 100.00       |                  |
|       | Dep-Tiotooke      |          | 86.70        |                  |
|       | Dep-Tokarei       |          | 6.90         |                  |
|       | Dep-Truck (Loan)  |          | 9,022.50     |                  |
|       | Dep-Ueniiti       |          | 186.90       |                  |
|       | Dep-Waa n Oo      |          | 12,413.10    |                  |
|       | Dep-Youth Fuel    |          | 70.40        |                  |
|       | Imp-Bamarau       |          | 200.00       |                  |
|       | Imp-Kabuta        |          | 500.00       |                  |
|       | Imp-Katorika      |          | 30.00        |                  |
|       | Imp-Mwerenga      |          | 10.00        |                  |
|       | Imp-Salary Return |          | 264.90       |                  |
|       | Imp-Taing         |          | 10.00        |                  |
|       | Imp-Takiakia      |          | 37.95        |                  |
|       | Imp-Teewa         |          | 227.15       |                  |
|       | Imp-Teraiman      |          | 9,337.90     |                  |
|       | Imp-Tioeroba      |          | 88.00        |                  |
|       | Imp-Tutaima       |          | 60.00        |                  |
|       | Loss-Bwanteiti    |          | 69.33        |                  |
|       | Loss-Ueniiti      |          | 3,160.00     |                  |
|       | <b>Total</b>      |          |              | <b>71,697.51</b> |

# MAIANA ISLAND COUNCIL ACUMMULATIVE TRIAL BALANCE

## AS AT DECEMBER 2019

| Code                               | Details                                | Estimates  | Amounts    | Debit | Credit           |
|------------------------------------|----------------------------------------|------------|------------|-------|------------------|
| Surplus brought forward - 01-01-19 |                                        |            |            |       | <b>99,554.37</b> |
| <b>1100</b>                        | <b>Angabwai</b>                        |            |            |       |                  |
| 1103                               | Roon Rabwata                           | 4,313.00   | 3,824.00   |       | 3,824.00         |
| 1104                               | Roon te Kiba                           | 5,210.00   | 5,225.00   |       | 5,225.00         |
| 1105                               | Roon Kaibuke/waa                       | 1,300.00   | 1,163.00   |       | 1,163.00         |
| 1106                               | Copra commission                       | 0.00       | 0.00       |       |                  |
| <b>1200</b>                        | <b>Raitienti</b>                       |            |            |       |                  |
| 1201                               | Motoka/Rebwerebwe                      | 1,650.00   | 1,138.00   |       | 1,138.00         |
| 1202                               | Beba ni Kabubuti                       | 860.00     | 1,029.00   |       | 1,029.00         |
| 1203                               | Bwatika                                | 240.00     | 911.00     |       | 911.00           |
| 1204                               | Kamea                                  | 150.00     | 0.00       |       |                  |
| 1205                               | Titoa retail ao wholesale              | 6,500.00   | 4,000.00   |       | 4,000.00         |
| 1206                               | Kaoti tamnei                           | 0.00       | 0.00       |       |                  |
| 1210                               | Auti ni Irua                           | 700.00     | 350.00     |       | 350.00           |
| 1211                               | Kamwarake ake nakonako                 | 200.00     | 20.00      |       | 20.00            |
| 1212                               | Tabo ni bwa (Retail/Wholesale)         | 710.00     | 715.00     |       | 715.00           |
| 1213                               | Tauan mwiiia botaki                    | 200.00     | 140.00     |       | 140.00           |
| 1214                               | Kariki/Tonati                          | 700.00     | 385.00     |       | 385.00           |
| 1215                               | Karikirake aika a uarereke             | 1,006.00   | 1,101.00   |       | 1,101.00         |
| 1217                               | Taibora ni kamwarake (stall)           | 700.00     | 810.00     |       | 810.00           |
| 1219                               | Kaa/Rebwerebwe aika a tangoaki         | 1,840.00   | 2,180.00   |       | 2,180.00         |
| 1220                               | Wa-uowa aika tatangoaki                | 580.00     | 1,100.00   |       | 1,100.00         |
| 1227                               | Kabonakoan te ika                      | 380.00     | 0.00       |       |                  |
| 1233                               | Aia kambwana aomata                    | 220.00     | 0.00       |       |                  |
| 1237                               | Roon bwaai n te Kaibuke                | 1,440.00   | 700.00     |       | 700.00           |
| 1241                               | Kirabu n Nangkona                      | 2,150.00   | 2,415.00   |       | 2,415.00         |
| 1254                               | Bai ni Bakoa/ Kereboki/ tiwiita        | 0.00       | 0.00       |       |                  |
| <b>1300</b>                        | <b>Mwane ni Buoka</b>                  |            |            |       |                  |
| 1301                               | Buoka man te Tautaeka                  | 120,751.00 | 112,121.00 |       | 112,121.00       |
| 1302                               | Buoka man te Postal                    | 900.00     | 900.00     |       | 900.00           |
| 1303                               | Onobwai ibukin autin Tautaeka          | 21,871.00  | 51,539.29  |       | 51,539.29        |
| 1304                               | Loan DBK                               | 17,000.00  | 0.00       |       |                  |
| 1305                               | Ana karikirake te Kauntira             | 0.00       | 0.00       |       |                  |
| 1306                               | Te buoka ibukin baoia ataein te reirei | 16,000.00  | 16,000.00  |       | 16,000.00        |
| <b>1400</b>                        | <b>Bakao (interest)</b>                |            |            |       |                  |
| 1401                               | Boki ni mwane                          | 20.00      | 0.00       |       |                  |
| 1402                               | Rakan Katangomwane                     | 4,800.00   | 5,885.89   |       | 5,885.89         |
| 1403                               | Kabwara Tarau                          | 0.00       | 21.00      |       | 21.00            |
| <b>1500</b>                        | <b>Waki ni Karikirake</b>              |            |            |       |                  |
| 1501                               | Kabonakoan bwaai                       | 200.00     | 319.00     |       | 319.00           |
| 1504                               | Roon auti ni maeka                     | 1,220.00   | 92.00      |       | 92.00            |
| 1505                               | Roon maekaia Irua                      | 7,000.00   | 7,500.00   |       | 7,500.00         |
| 1506                               | Kantoka/Tangoan taian Kaa              | 6,000.00   | 6,422.90   |       | 6,422.90         |
| 1506a                              | School trucks                          | 0.00       | 0.00       |       |                  |
| 1507                               | Te bwaa                                | 100.00     | 158.60     |       | 158.60           |

|             |                                   |           |           |           |           |
|-------------|-----------------------------------|-----------|-----------|-----------|-----------|
| 1508        | Tangoan bwai ni mwakuri           | 500.00    | 560.00    |           | 560.00    |
| 1509        | Rebwarebwe                        | 3,000.00  | 2,785.00  |           | 2,785.00  |
| 1510        | Tangoan ana tabo te Kauntira      | 300.00    | 980.00    |           | 980.00    |
| 1511        | Internet café fee                 | 500.00    | 0.00      |           |           |
| 1517        | Boon aban te Kauntira             | 100.00    | 100.00    |           | 100.00    |
| 1518        | Hardware                          | 0.00      | 0.00      |           |           |
| 1520        | Workshop Charges                  | 3,000.00  | 1,042.90  |           | 1,042.90  |
| 1521        | Ororakeaia Kamea/ beeki           | 1,000.00  | 0.00      |           |           |
| 1522        | Loan/ Katangomwane                | 40,000.00 | 51,238.20 |           | 51,238.20 |
| 1523        | Bingko                            | 1,000.00  | 0.00      |           |           |
| 1525        | Tangoana Mwaneaba                 | 100.00    | 40.00     |           | 40.00     |
| 1534        | Telmo/ Uaereti/ Kaati n tareboon  | 1,200.00  | 142.50    |           | 142.50    |
| 1541        | Kaboan/ Karaoan te kai nako taari | 100.00    | 70.00     |           | 70.00     |
| <b>1600</b> | <b>Mwane Tabeua</b>               |           |           |           |           |
| 1601        | Mwane n Raka                      | 800.00    | 740.26    |           | 740.26    |
| 1602        | Tuaa n te bowi                    | 100.00    | 818.00    |           | 818.00    |
| <b>1700</b> | <b>Karaii Mwane</b>               |           |           |           |           |
| 1701        | Kaintabwi                         | 7,969.00  | 4,519.37  |           | 4,519.37  |
| <b>2100</b> | <b>Bwakabwai</b>                  |           |           |           |           |
| 2101        | Backpay                           | 0.00      | 0.00      |           |           |
| 2102        | Kauntira                          | 37,946.00 | 34,799.00 | 34,799.00 |           |
| 2103        | Kauoman ni Kiraka                 | 2,988.00  | 2,987.92  | 2,987.92  |           |
| 2104        | Kauoman Tia Mwane                 | 2,940.00  | 684.00    | 684.00    |           |
| 2107        | Tia Kaira te Mwakuri              | 2,756.00  | 2,353.20  | 2,353.20  |           |
| 2108        | Kabenta                           | 5,215.00  | 5,103.37  | 5,103.37  |           |
| 2109        | Turaiwa                           | 4,918.00  | 4,973.32  | 4,973.32  |           |
| 2110        | Revenue Collector                 | 0.00      | 0.00      |           |           |
| 2111        | Tiibi Kaubure                     | 2,964.00  | 2,964.00  | 2,964.00  |           |
| 2112        | Kaubure                           | 16,224.00 | 14,183.60 | 14,183.60 |           |
| 2113        | Neeti ni Kaawa                    | 12,276.00 | 11,463.75 | 11,463.75 |           |
| 2119        | Makaeneke                         | 2,459.00  | 2,451.02  | 2,451.02  |           |
| 2122        | Conductor/ Revenue collector      | 0.00      | 0.00      |           |           |
| 2127        | Tia Tararuai Auti ni Irua         | 2,459.00  | 2,459.08  | 2,459.08  |           |
| 2133        | Tia Uaereti                       | 2,459.00  | 2,229.72  | 2,229.72  |           |
| 2135        | Tia Reireinia Ataei               | 10,644.00 | 6,991.98  | 6,991.98  |           |
| <b>2200</b> | <b>Arauenti</b>                   |           |           |           |           |
| 2201        | Kauntira                          | 8,975.00  | 8,410.00  | 8,410.00  |           |
| 2202        | Kaniwangan Mayor                  | 1,550.00  | 1,350.00  | 1,350.00  |           |
| 2203        | Incentive allowance               | 14,580.00 | 14,780.00 | 14,780.00 |           |
| 2205        | Mwakuri n tangoaki                | 150.00    | 200.00    | 200.00    |           |
| 2206        | Kometen te reirei Primary and JSS | 840.00    | 695.00    | 695.00    |           |
| 2208        | Kometen te Karikirake             | 400.00    | 125.00    | 125.00    |           |
| 2209        | Bareka ao Mwaimwai                | 590.00    | 433.00    | 433.00    |           |
| 2210        | Bonomwii                          | 750.00    | 1,014.10  | 1,014.10  |           |
| 2211        | Mwengabuaka                       | 600.00    | 1,006.00  | 1,006.00  |           |
| 2213        | Tina n Aine allowance             | 0.00      | 0.00      |           |           |
| 2222        | Duty allowance                    | 320.00    | 370.00    | 370.00    |           |
| 2225        | Selection Committee               | 400.00    | 100.00    | 100.00    |           |

|             |                                      |           |           |           |  |
|-------------|--------------------------------------|-----------|-----------|-----------|--|
| <b>2300</b> | <b>Kabutan te Waaki</b>              |           |           |           |  |
| 2301        | Mwamwananga                          | 2,000.00  | 3,284.60  | 3,284.60  |  |
| 2302        | Ritin Aba                            | 0.00      | 0.00      |           |  |
| 2303        | Bwaain mwakuri                       | 1,200.00  | 2,405.75  | 2,405.75  |  |
| 2306        | Ana tiati ATHKL                      | 120.00    | 148.10    | 148.10    |  |
| 2308        | Buraeki ao Kaboraoi                  | 200.00    | 0.00      |           |  |
| 2311        | Boon kain amwarake                   | 300.00    | 50.00     | 50.00     |  |
| 2312        | Rinerine                             | 0.00      | 0.00      |           |  |
| 2313        | Kauringan Inaomata                   | 940.10    | 985.00    | 985.00    |  |
| 2315        | Botaki iaan te Kauntira              | 200.00    | 0.00      |           |  |
| 2316        | Kabwara Tarau                        | 600.00    | 561.55    | 561.55    |  |
| 2318        | Boon te bowi                         | 1,100.00  | 1,815.00  | 1,815.00  |  |
| 2320        | Tiringaia Kamea/ beeki               | 500.00    | 12.00     | 12.00     |  |
| 2322        | Kakukurei ao Kairuaa                 | 500.00    | 1,152.00  | 1,152.00  |  |
| 2325        | Katanoata                            | 100.00    | 0.00      |           |  |
| 2326        | Bwaain te aobiti (Stationeries)      | 2,711.00  | 2,719.90  | 2,719.90  |  |
| 2332        | Support to Elderly Fund distribution | 1,200.00  | 228.40    | 228.40    |  |
| 2333        | Support to Copra Weighing transport  | 0.00      | 37.20     | 37.20     |  |
| <b>2400</b> | <b>Onobwai</b>                       |           |           |           |  |
| 2402        | Aobiti                               | 500.00    | 0.00      |           |  |
| 2403        | Auti ni maeka                        | 17,453.00 | 15,675.50 | 15,675.50 |  |
| 2404        | Auti ni Irua                         | 3,341.10  | 4,156.20  | 4,156.20  |  |
| 2406        | Auti n tataninga                     | 20.00     | 0.00      |           |  |
| 2407        | Maneaba                              | 50.00     | 0.00      |           |  |
| 2408        | Rebwerebwe/Kaa                       | 300.00    | 190.00    | 190.00    |  |
| 2408a       | School trucks                        | 2,000.00  | 2,835.25  | 2,835.25  |  |
| 2410        | Kawai/Kotiweei                       | 2,100.00  | 648.00    | 648.00    |  |
| 2415        | Angibuaka                            | 0.00      | 0.00      |           |  |
| <b>2600</b> | <b>Karikirake - Aki Mwanenaki</b>    |           |           |           |  |
| 2601        | Materials                            | 100.00    | 0.00      |           |  |
| 2602        | Labour                               | 100.00    | 0.00      |           |  |
| 2603        | Trucking Project                     | 0.00      | 0.00      |           |  |
| 2604        | Rebwerebwe Project                   | 2,000.00  | 1,895.60  | 1,895.60  |  |
| <b>2700</b> | <b>Iokinibwai</b>                    |           |           |           |  |
| 2701        | Amwarake mooii ibukia Irua           | 1,200.00  | 1,381.45  | 1,381.45  |  |
| 2702        | Te bwaa                              | 700.00    | 1,548.50  | 1,548.50  |  |
| 2703        | Internet                             | 100.00    | 0.00      |           |  |
| 2704        | Bingko                               | 500.00    | 0.00      |           |  |
| 2707        | Hardware                             | 100.00    | 0.00      |           |  |
| 2709        | Loan / Katangomwane                  | 47,718.80 | 54,201.50 | 54,201.50 |  |
| 2712        | Well ring/ toilet mould              | 350.00    | 0.00      |           |  |
| 2716        | Telephone Cards                      | 1,800.00  | 2,075.00  | 2,075.00  |  |
| 2719        | Kaboan/ karaoan te taari             | 50.00     | 0.00      |           |  |
| <b>2800</b> | <b>Karaii Mwane</b>                  |           |           |           |  |
| 2801        | Kaintabwi                            | 15,937.00 | 15,241.64 | 15,241.64 |  |
| 2803        | Onobwaian autin Tautaeka             | 21,871.00 | 42,759.27 | 42,759.27 |  |
| 2804        | Birimwane nakon KiLGA                | 1,000.00  | 1,000.00  | 1,000.00  |  |
| 2805        | Loan Repayment DBK                   | 6,000.00  | 20.00     | 20.00     |  |

|                |                                  |           |            |           |          |
|----------------|----------------------------------|-----------|------------|-----------|----------|
| 2806           | Te buoka ibukin te School trucks | 14,000.00 | 17,907.30  | 17,907.30 |          |
| 2806a          | Te bwakabwai ao te overtime      | 0.00      | 0.00       |           |          |
| 2806b          | Bwaan taian School trucks        | 100.00    | 1,925.90   | 1,925.90  |          |
| <b>Advance</b> |                                  |           |            |           |          |
|                | ASWO                             |           | 30.00      | 30.00     |          |
|                | Bakanebo                         |           | (31.80)    |           | 31.80    |
|                | Baunraoi                         |           | 305.00     | 305.00    |          |
|                | Boboua                           |           | 261.55     | 261.55    |          |
|                | Boutaake                         |           | (108.55)   |           | 108.55   |
|                | Copra                            |           | 450.00     | 450.00    |          |
|                | Education                        |           | 50.00      | 50.00     |          |
|                | Election                         |           | 43.20      | 43.20     |          |
|                | Handling                         |           | 150.30     | 150.30    |          |
|                | Independence                     |           | 850.15     | 850.15    |          |
|                | Internet                         |           | 190.00     | 190.00    |          |
|                | Maiana Vessel                    |           | 7,039.15   | 7,039.15  |          |
|                | Maintenance                      |           | 3,097.44   | 3,097.44  |          |
|                | MELAD                            |           | 65.00      | 65.00     |          |
|                | Mere                             |           | 10.00      | 10.00     |          |
|                | MFMRD                            |           | 70.00      | 70.00     |          |
|                | Miira                            |           | 68.08      | 68.08     |          |
|                | MOE                              |           | 1,670.00   | 1,670.00  |          |
|                | MPWU                             |           | 90.00      | 90.00     |          |
|                | MTC                              |           | 40.00      | 40.00     |          |
|                | MV Baonraoi II                   |           | 1,110.50   | 1,110.50  |          |
|                | OCS                              |           | 52.80      | 52.80     |          |
|                | Police Fuel                      |           | (14.40)    |           | 14.40    |
|                | Raitinnata                       |           | (20.99)    |           | 20.99    |
|                | Tabwere                          |           | (141.40)   |           | 141.40   |
|                | Tebwaka                          |           | (62.55)    |           | 62.55    |
|                | Tebwao Awerika (Sec OB)          |           | 720.00     | 720.00    |          |
|                | Teiti                            |           | 72.40      | 72.40     |          |
|                | Teiwaki                          |           | 600.00     | 600.00    |          |
|                | Temporary Wages                  |           | 60.00      | 60.00     |          |
|                | Tengata                          |           | 200.00     | 200.00    |          |
|                | Tiibeti                          |           | 180.00     | 180.00    |          |
|                | Waa n Oo                         |           | 476.40     | 476.40    |          |
| <b>Deposit</b> |                                  |           |            |           |          |
|                | ATHKL                            |           | 530.00     | 530.00    |          |
|                | Aere                             |           | (20.00)    |           | 20.00    |
|                | Airfield Maintenance Work        |           | (2,477.15) |           | 2,477.15 |
|                | Aisokula                         |           | (7.20)     |           | 7.20     |
|                | Anterea                          |           | 45.00      | 140.00    |          |
|                | Bakanebo                         |           | 4.30       | 4.30      |          |
|                | Bingko                           |           | (452.25)   |           | 452.25   |
|                | Boat Hire                        |           | (600.00)   |           | 600.00   |
|                | Boboua                           |           | (261.55)   |           | 261.55   |
|                | Bokee                            |           | (10.00)    |           | 10.00    |

|                             |  |            |          |          |
|-----------------------------|--|------------|----------|----------|
| Boutaake                    |  | (296.05)   |          | 296.05   |
| Boutaake & Ioera            |  | (116.00)   |          | 116.00   |
| Backpay                     |  | 2,029.44   | 2,029.44 |          |
| Carpenter                   |  | 10.00      | 10.00    |          |
| Captain                     |  | 60.00      | 60.00    |          |
| CED                         |  | (50.00)    |          | 50.00    |
| DBK                         |  | (181.95)   |          | 181.95   |
| Disability                  |  | (100.00)   |          | 100.00   |
| Drivers                     |  | (100.00)   |          | 100.00   |
| ECD                         |  | (476.00)   |          | 476.00   |
| Engineer                    |  | 60.00      | 60.00    |          |
| General Election (Rinerine) |  | 681.00     | 681.00   |          |
| Incentive                   |  | 1,875.00   | 1,875.00 |          |
| Independence                |  | 744.75     | 744.75   |          |
| Ioera                       |  | (226.50)   |          | 226.50   |
| Iotebwa                     |  | (0.05)     |          | 0.05     |
| Land lease                  |  | (8,545.21) |          | 8,545.21 |
| Kabenta                     |  | (10.00)    |          | 10.00    |
| Ka 50 n ririki              |  | 270.95     | 270.95   |          |
| Kainaomata                  |  | 1,313.70   | 1,313.70 |          |
| Kauntira                    |  | (650.00)   |          | 650.00   |
| Kaikai                      |  | 100.00     | 100.00   |          |
| Knoc                        |  | 249.90     | 249.90   |          |
| Karakunene                  |  | (10.00)    |          | 10.00    |
| KAP                         |  | 36.60      | 36.60    |          |
| Kauongo                     |  | 40.00      | 40.00    |          |
| Kaoa                        |  | (10.00)    |          | 10.00    |
| Kateinang                   |  | 0.00       |          | 0.00     |
| Kiriwastsan                 |  | (1,196.25) |          | 1,196.25 |
| Lab Cost                    |  | (136.00)   |          | 136.00   |
| Lease                       |  | 291.34     | 291.34   |          |
| Macao                       |  | 12.00      | 12.00    |          |
| Maneaba                     |  | (2,306.30) |          | 2,306.30 |
| Maemae                      |  | (145.00)   |          | 145.00   |
| Man                         |  | (26.40)    |          | 26.40    |
| MELAD                       |  | (434.00)   |          | 434.00   |
| MIC                         |  | (580.00)   |          | 580.00   |
| MICTTD                      |  | (4,378.13) |          | 4,378.13 |
| MISA                        |  | (260.80)   |          | 260.80   |
| MISE                        |  | (5,378.80) |          | 5,378.80 |
| Meere                       |  | 100.00     | 100.00   |          |
| Met                         |  | (40.00)    |          | 40.00    |
| Motor Bike                  |  | (120.00)   |          | 120.00   |
| Moutu                       |  | 38.00      | 38.00    |          |
| MTM                         |  | (91.00)    |          | 91.00    |
| MWYSA                       |  | 22.90      | 22.90    |          |
| MOE                         |  | 23.10      | 23.10    |          |
| Nateri                      |  | 60.00      | 60.00    |          |

|                    |  |            |          |          |
|--------------------|--|------------|----------|----------|
| New Council Office |  | 50.00      | 50.00    |          |
| Ngatau             |  | 39.65      | 39.65    |          |
| Others             |  | (176.00)   |          | 176.00   |
| Overtime Bwaua     |  | 25.00      | 25.00    |          |
| Overtime           |  | (1,165.00) |          | 1,165.00 |
| Overtime Ioera     |  | 45.00      | 45.00    |          |
| Overtime Maemae    |  | 240.00     | 240.00   |          |
| Overtime Nateri    |  | 155.00     | 155.00   |          |
| overtime Tabera    |  | (480.00)   |          | 480.00   |
| Overtime TKB       |  | 46.00      | 46.00    |          |
| Plywood            |  | (35.00)    |          | 35.00    |
| Pre school         |  | (50.00)    |          | 50.00    |
| Project            |  | (119.80)   |          | 119.80   |
| Raitinnata         |  | (20.00)    |          | 20.00    |
| Rakunoua           |  | (33.00)    |          | 33.00    |
| Rebite             |  | 0.00       |          | 0.00     |
| Rereiti            |  | (72.80)    |          | 72.80    |
| RMT                |  | (41.00)    |          | 41.00    |
| Rotetiti           |  | (5.00)     |          | 5.00     |
| RPD                |  | 860.00     | 860.00   |          |
| Safenet            |  | (76.40)    |          | 76.40    |
| Shortage           |  | (47.67)    |          | 47.67    |
| Social Committee   |  | (76.00)    |          | 76.00    |
| Solar              |  | 1,794.19   | 1,794.19 |          |
| Staff              |  | 75.60      | 75.60    |          |
| Surplus            |  | (0.03)     |          | 0.03     |
| Taawa              |  | (7.00)     |          | 7.00     |
| Tabera             |  | (35.00)    |          | 35.00    |
| Tarita             |  | (80.00)    |          | 80.00    |
| Table Tennis       |  | (5.00)     |          | 5.00     |
| Taraniman          |  | 250.00     | 250.00   |          |
| Tavita             |  | 130.00     | 130.00   |          |
| Tearawa            |  | (110.00)   |          | 110.00   |
| Tebau ni Maiana    |  | (2,700.00) |          | 2,700.00 |
| Tebuanna           |  | 240.00     | 240.00   |          |
| Tebutonga          |  | (45.00)    |          | 45.00    |
| Tebwaka            |  | (14.94)    |          | 14.94    |
| Teem               |  | 38.10      | 38.10    |          |
| Teiwaki            |  | (90.00)    |          | 90.00    |
| Tekabwan           |  | (41.56)    |          | 41.56    |
| Tekaibao           |  | 71.00      | 71.00    |          |
| Takaio             |  | 4.30       | 4.30     |          |
| Tekita             |  | (30.00)    |          | 30.00    |
| Tekoua             |  | (6.80)     |          | 6.80     |
| Temarewe           |  | (10.00)    |          | 10.00    |
| Tenaman            |  | (10.00)    |          | 10.00    |
| Tamoaieta          |  | 20.00      | 20.00    |          |
| Tiaoti             |  | 41.70      | 41.70    |          |

|  |              |  |             |        |           |
|--|--------------|--|-------------|--------|-----------|
|  | Tienfly      |  | (160.50)    |        | 160.50    |
|  | Tikaraoi     |  | 100.00      | 100.00 |           |
|  | Timunnang    |  | (100.00)    |        | 100.00    |
|  | Tioera       |  | 200.00      | 200.00 |           |
|  | Tiotaake     |  | (86.70)     |        | 86.70     |
|  | Truck (Loan) |  | (9,022.50)  |        | 9,022.50  |
|  | Tokarei      |  | (6.90)      |        | 6.90      |
|  | Tourism      |  | 283.10      | 283.10 |           |
|  | Ueniiti      |  | (186.90)    |        | 186.90    |
|  | Ulisala      |  | 10.00       | 10.00  |           |
|  | U-Reporter   |  | 170.00      | 170.00 |           |
|  | Waa n Oo     |  | (12,413.10) |        | 12,413.10 |
|  | Youth Fuel   |  | (70.40)     |        | 70.40     |

# Imprest

|  |             |  |           |           |        |
|--|-------------|--|-----------|-----------|--------|
|  | Aaba        |  | 661.60    | 661.60    |        |
|  | Arima       |  | 1,890.00  | 1,890.00  |        |
|  | Ataake      |  | 60.40     | 60.40     |        |
|  | Atauea      |  | 54.00     | 54.00     |        |
|  | Bamarau     |  | (200.00)  |           | 200.00 |
|  | Bareti      |  | 540.00    | 540.00    |        |
|  | Beunnang    |  | 250.00    | 250.00    |        |
|  | Biita       |  | 135.00    | 135.00    |        |
|  | Boboua      |  | 30.00     | 30.00     |        |
|  | Boutaake    |  | 236.90    | 236.90    |        |
|  | Bwanian     |  | 47.80     | 47.80     |        |
|  | Clerk       |  | 80.00     | 80.00     |        |
|  | David       |  | 1,195.00  | 1,195.00  |        |
|  | Ebenati     |  | 426.80    | 426.80    |        |
|  | Ioatene B   |  | 20.00     | 20.00     |        |
|  | Ioera       |  | 825.00    | 825.00    |        |
|  | Iotebwa     |  | 5,861.60  | 5,861.60  |        |
|  | Kabuta      |  | (500.00)  |           | 500.00 |
|  | Kaeraabwa   |  | 1,448.00  | 1,448.00  |        |
|  | Kamaki      |  | 518.00    | 518.00    |        |
|  | Karibauriri |  | 88.00     | 88.00     |        |
|  | Kataua      |  | 50.00     | 50.00     |        |
|  | Katorika    |  | (30.00)   |           | 30.00  |
|  | Kaure       |  | 50.00     | 50.00     |        |
|  | Maeao       |  | 26.60     | 26.60     |        |
|  | Maemae      |  | 2,734.85  | 2,734.85  |        |
|  | Maraki      |  | 3,289.00  | 3,289.00  |        |
|  | Marion      |  | 558.00    | 558.00    |        |
|  | Meeme Tong  |  | 30.00     | 30.00     |        |
|  | Mere        |  | 1,500.00  | 1,500.00  |        |
|  | Miire       |  | 3,446.70  | 3,446.70  |        |
|  | Moataake    |  | 10,000.00 | 10,000.00 |        |
|  | Moiua       |  | 119.60    | 119.60    |        |
|  | Mouaata     |  | 1,459.00  | 1,459.00  |        |

|                |              |  |             |           |           |
|----------------|--------------|--|-------------|-----------|-----------|
|                | Tienfly      |  | (160.50)    |           | 160.50    |
|                | Tikaraoi     |  | 100.00      | 100.00    |           |
|                | Timunnang    |  | (100.00)    |           | 100.00    |
|                | Tioera       |  | 200.00      | 200.00    |           |
|                | Tiotaake     |  | (86.70)     |           | 86.70     |
|                | Truck (Loan) |  | (9,022.50)  |           | 9,022.50  |
|                | Tokarei      |  | (6.90)      |           | 6.90      |
|                | Tourism      |  | 283.10      | 283.10    |           |
|                | Ueniiti      |  | (186.90)    |           | 186.90    |
|                | Ulisala      |  | 10.00       | 10.00     |           |
|                | U-Reporter   |  | 170.00      | 170.00    |           |
|                | Waa n Oo     |  | (12,413.10) |           | 12,413.10 |
|                | Youth Fuel   |  | (70.40)     |           | 70.40     |
| <b>Imprest</b> |              |  |             |           |           |
|                | Aaba         |  | 661.60      | 661.60    |           |
|                | Arima        |  | 1,890.00    | 1,890.00  |           |
|                | Ataake       |  | 60.40       | 60.40     |           |
|                | Atauea       |  | 54.00       | 54.00     |           |
|                | Bamarau      |  | (200.00)    |           | 200.00    |
|                | Bareti       |  | 540.00      | 540.00    |           |
|                | Beunnang     |  | 250.00      | 250.00    |           |
|                | Biita        |  | 135.00      | 135.00    |           |
|                | Boboua       |  | 30.00       | 30.00     |           |
|                | Boutaake     |  | 236.90      | 236.90    |           |
|                | Bwanian      |  | 47.80       | 47.80     |           |
|                | Clerk        |  | 80.00       | 80.00     |           |
|                | David        |  | 1,195.00    | 1,195.00  |           |
|                | Ebenati      |  | 426.80      | 426.80    |           |
|                | Ioatene B    |  | 20.00       | 20.00     |           |
|                | Ioera        |  | 825.00      | 825.00    |           |
|                | Iotebwa      |  | 5,861.60    | 5,861.60  |           |
|                | Kabuta       |  | (500.00)    |           | 500.00    |
|                | Kaeraabwa    |  | 1,448.00    | 1,448.00  |           |
|                | Kamaki       |  | 518.00      | 518.00    |           |
|                | Karibauriri  |  | 88.00       | 88.00     |           |
|                | Kataua       |  | 50.00       | 50.00     |           |
|                | Katorika     |  | (30.00)     |           | 30.00     |
|                | Kaure        |  | 50.00       | 50.00     |           |
|                | Maeao        |  | 26.60       | 26.60     |           |
|                | Maemae       |  | 2,734.85    | 2,734.85  |           |
|                | Maraki       |  | 3,289.00    | 3,289.00  |           |
|                | Marion       |  | 558.00      | 558.00    |           |
|                | Meeme Tong   |  | 30.00       | 30.00     |           |
|                | Mere         |  | 1,500.00    | 1,500.00  |           |
|                | Miire        |  | 3,446.70    | 3,446.70  |           |
|                | Moataake     |  | 10,000.00   | 10,000.00 |           |
|                | Moiua        |  | 119.60      | 119.60    |           |
|                | Mouaata      |  | 1,459.00    | 1,459.00  |           |

|             |                    |  |            |           |          |
|-------------|--------------------|--|------------|-----------|----------|
|             | Moutu              |  | 30.00      | 30.00     |          |
|             | Mwerenga           |  | (10.00)    |           | 10.00    |
|             | Neways             |  | 50.00      | 50.00     |          |
|             | Rakunoua           |  | 145.25     | 145.25    |          |
|             | Rebite             |  | 351.00     | 351.00    |          |
|             | Rutebwa            |  | 32.00      | 32.00     |          |
|             | Ruuta              |  | 200.00     | 200.00    |          |
|             | Salary Return      |  | (264.90)   |           | 264.90   |
|             | Salu               |  | 105.00     | 105.00    |          |
|             | Tabera             |  | 200.00     | 200.00    |          |
|             | Tabwebwe           |  | 40.00      | 40.00     |          |
|             | Taing              |  | (10.00)    |           | 10.00    |
|             | Takiakia           |  | (37.95)    |           | 37.95    |
|             | Taraai TTT         |  | 457.20     | 457.20    |          |
|             | Taraniman          |  | 267.40     | 267.40    |          |
|             | Tateti             |  | 36.00      | 36.00     |          |
|             | Tawatawa           |  | 52.30      | 52.30     |          |
|             | Tearawa            |  | 1,258.30   | 1,258.30  |          |
|             | Tebano             |  | 31.00      | 31.00     |          |
|             | Tebarine           |  | 224.20     | 224.20    |          |
|             | Tebeua             |  | 150.00     | 150.00    |          |
|             | Tebutonga          |  | 3,312.00   | 3,312.00  |          |
|             | Teewa              |  | (227.15)   |           | 227.15   |
|             | Teiwaki            |  | 290.00     | 290.00    |          |
|             | Teraiman           |  | (9,337.90) |           | 9,337.90 |
|             | Tibeti             |  | 4,913.50   | 4,913.50  |          |
|             | Tieta Tofinga      |  | 287.00     | 287.00    |          |
|             | Tioera             |  | 350.00     | 350.00    |          |
|             | Tioeroba           |  | (88.00)    |           | 88.00    |
|             | Tirenga            |  | 503.00     | 503.00    |          |
|             | Tirikai            |  | 160.00     | 160.00    |          |
|             | Toatene            |  | 30.00      | 30.00     |          |
|             | Tutaima            |  | (60.00)    |           | 60.00    |
|             | V/Mayor            |  | 200.00     | 200.00    |          |
| <b>Loss</b> |                    |  |            |           |          |
|             | Bamarau            |  | 48,630.76  | 48,630.76 |          |
|             | Boboua             |  | 430.00     | 430.00    |          |
|             | Bwanteiti          |  | (69.33)    |           | 69.33    |
|             | Bwebwennang        |  | 452.85     | 452.85    |          |
|             | Ebenati            |  | 0.27       | 0.27      |          |
|             | Meere              |  | 384.10     | 384.10    |          |
|             | Clerk Miire Keukeu |  | 17,128.54  | 17,128.54 |          |
|             | Rakunoua           |  | 66.30      | 66.30     |          |
|             | Rebite             |  | 770.40     | 770.40    |          |
|             | Taake              |  | 15.49      | 15.49     |          |
|             | Tabwebwe           |  | 5,185.23   | 5,185.23  |          |
|             | Tabwere            |  | 3,281.22   | 3,281.22  |          |
|             | Tiibeti            |  | 50.00      | 50.00     |          |

|             |                    |  |            |           |          |
|-------------|--------------------|--|------------|-----------|----------|
|             | Moutu              |  | 30.00      | 30.00     |          |
|             | Mwerenga           |  | (10.00)    |           | 10.00    |
|             | Neways             |  | 50.00      | 50.00     |          |
|             | Rakunoua           |  | 145.25     | 145.25    |          |
|             | Rebite             |  | 351.00     | 351.00    |          |
|             | Rutebwa            |  | 32.00      | 32.00     |          |
|             | Ruuta              |  | 200.00     | 200.00    |          |
|             | Salary Return      |  | (264.90)   |           | 264.90   |
|             | Salu               |  | 105.00     | 105.00    |          |
|             | Tabera             |  | 200.00     | 200.00    |          |
|             | Tabwebwe           |  | 40.00      | 40.00     |          |
|             | Taing              |  | (10.00)    |           | 10.00    |
|             | Takiakia           |  | (37.95)    |           | 37.95    |
|             | Taraai TTT         |  | 457.20     | 457.20    |          |
|             | Taraniman          |  | 267.40     | 267.40    |          |
|             | Tateti             |  | 36.00      | 36.00     |          |
|             | Tawatawa           |  | 52.30      | 52.30     |          |
|             | Tearawa            |  | 1,258.30   | 1,258.30  |          |
|             | Tebano             |  | 31.00      | 31.00     |          |
|             | Tebarine           |  | 224.20     | 224.20    |          |
|             | Tebeua             |  | 150.00     | 150.00    |          |
|             | Tebutonga          |  | 3,312.00   | 3,312.00  |          |
|             | Teewa              |  | (227.15)   |           | 227.15   |
|             | Teiwaki            |  | 290.00     | 290.00    |          |
|             | Teraiman           |  | (9,337.90) |           | 9,337.90 |
|             | Tibeti             |  | 4,913.50   | 4,913.50  |          |
|             | Tieta Tofinga      |  | 287.00     | 287.00    |          |
|             | Tioera             |  | 350.00     | 350.00    |          |
|             | Tioeroba           |  | (88.00)    |           | 88.00    |
|             | Tirenga            |  | 503.00     | 503.00    |          |
|             | Tirikai            |  | 160.00     | 160.00    |          |
|             | Toatene            |  | 30.00      | 30.00     |          |
|             | Tutaima            |  | (60.00)    |           | 60.00    |
|             | V/Mayor            |  | 200.00     | 200.00    |          |
| <b>Loss</b> |                    |  |            |           |          |
|             | Bamarau            |  | 48,630.76  | 48,630.76 |          |
|             | Boboua             |  | 430.00     | 430.00    |          |
|             | Bwanteiti          |  | (69.33)    |           | 69.33    |
|             | Bwebwennang        |  | 452.85     | 452.85    |          |
|             | Ebenati            |  | 0.27       | 0.27      |          |
|             | Meere              |  | 384.10     | 384.10    |          |
|             | Clerk Miire Keukeu |  | 17,128.54  | 17,128.54 |          |
|             | Rakunoua           |  | 66.30      | 66.30     |          |
|             | Rebite             |  | 770.40     | 770.40    |          |
|             | Taake              |  | 15.49      | 15.49     |          |
|             | Tabwebwe           |  | 5,185.23   | 5,185.23  |          |
|             | Tabwere            |  | 3,281.22   | 3,281.22  |          |
|             | Tiibeti            |  | 50.00      | 50.00     |          |

|  |                               |  |            |                   |                   |
|--|-------------------------------|--|------------|-------------------|-------------------|
|  | Ueniiti                       |  | (3,160.00) |                   | 3,160.00          |
|  | <b>CLOSING CASH</b>           |  |            | <b>1,244.13</b>   |                   |
|  | <b>CLOSING BANK BALANCES:</b> |  |            |                   |                   |
|  | <b>294942</b>                 |  |            | <b>2,985.01</b>   |                   |
|  | <b>286169</b>                 |  |            | <b>1.23</b>       |                   |
|  | <b>GRAND TOTAL</b>            |  |            | <b>462,453.79</b> | <b>462,453.79</b> |

**Maiana Island Council**  
**Surplus account as at 31/12/2019**

|                                       |  |                   |
|---------------------------------------|--|-------------------|
| Surplus 01/01/19                      |  | 99,554.37         |
| Add: Total current revenues 2019      |  | 291,201.91        |
| <b>Total</b>                          |  | <b>390,756.28</b> |
| Less: Total current expenditures 2019 |  | 298,987.67        |
| <b>Surplus end December 2019</b>      |  | <b>91,768.61</b>  |

| <b>Statement of Ledger balances 31/12/2019</b> |                         |           |                  |
|------------------------------------------------|-------------------------|-----------|------------------|
| <b>Details</b>                                 |                         | <b>DR</b> | <b>CR</b>        |
| <i>Surplus Account for 31/12/2019</i>          |                         |           | <b>91,768.61</b> |
| <b>Advance</b>                                 |                         |           |                  |
|                                                | ASWO                    | 30.00     |                  |
|                                                | Bakanebo                |           | 31.80            |
|                                                | Baunraoi                | 305.00    |                  |
|                                                | Boboua                  | 261.55    |                  |
|                                                | Boutaake                |           | 108.55           |
|                                                | Copra                   | 450.00    |                  |
|                                                | Education               | 50.00     |                  |
|                                                | Election                | 43.20     |                  |
|                                                | Handling                | 150.30    |                  |
|                                                | Independence            | 850.15    |                  |
|                                                | Internet                | 190.00    |                  |
|                                                | Maiana Vessel           | 7,039.15  |                  |
|                                                | Maintenance             | 3,097.44  |                  |
|                                                | MELAD                   | 65.00     |                  |
|                                                | Mere                    | 10.00     |                  |
|                                                | MFMRD                   | 70.00     |                  |
|                                                | Miira                   | 68.08     |                  |
|                                                | MOE                     | 1,670.00  |                  |
|                                                | MPWU                    | 90.00     |                  |
|                                                | MTC                     | 40.00     |                  |
|                                                | MV Baonraoi II          | 1,110.50  |                  |
|                                                | OCS                     | 52.80     |                  |
|                                                | Police Fuel             |           | 14.40            |
|                                                | Raitinnata              |           | 20.99            |
|                                                | Tabwere                 |           | 141.40           |
|                                                | Tebwaka                 |           | 62.55            |
|                                                | Tebwao Awerika (Sec OB) | 720.00    |                  |
|                                                | Teiti                   | 72.40     |                  |
|                                                | Teiwaki                 | 600.00    |                  |
|                                                | Temporary Wages         | 60.00     |                  |
|                                                | Tengata                 | 200.00    |                  |
|                                                | Tiibeti                 | 180.00    |                  |

|                |                             |          |          |
|----------------|-----------------------------|----------|----------|
|                | Waa n Oo                    | 476.40   |          |
| <b>Deposit</b> |                             |          |          |
|                | ATHKL                       | 530.00   |          |
|                | Aere                        |          | 20.00    |
|                | Airfield Maintenance Work   |          | 2,477.15 |
|                | Aisokula                    |          | 7.20     |
|                | Anterea                     | 140.00   |          |
|                | Bakanebo                    | 4.30     |          |
|                | Bingko                      |          | 452.25   |
|                | Boat Hire                   |          | 600.00   |
|                | Boboua                      |          | 261.55   |
|                | Bokee                       |          | 10.00    |
|                | Boutaake                    |          | 296.05   |
|                | Boutaake & Ioera            |          | 116.00   |
|                | Backpay                     | 2,029.44 |          |
|                | Carpenter                   | 10.00    |          |
|                | Captain                     | 60.00    |          |
|                | CED                         |          | 50.00    |
|                | DBK                         |          | 181.95   |
|                | Disability                  |          | 100.00   |
|                | Drivers                     |          | 100.00   |
|                | ECD                         |          | 476.00   |
|                | Engineer                    | 60.00    |          |
|                | General Election (Rinerine) | 681.00   |          |
|                | Incentive                   | 1,875.00 |          |
|                | Independence                | 744.75   |          |
|                | Ioera                       |          | 226.50   |
|                | Iotebwa                     |          | 0.05     |
|                | Land lease                  |          | 8,545.21 |
|                | Kabenta                     |          | 10.00    |
|                | Ka 50 n ririki              | 270.95   |          |
|                | Kainaomata                  | 1,313.70 |          |
|                | Kauntira                    |          | 650.00   |
|                | Kaikai                      | 100.00   |          |
|                | Knoc                        | 249.90   |          |
|                | Karakunene                  |          | 10.00    |
|                | KAP                         | 36.60    |          |
|                | Kauongo                     | 40.00    |          |
|                | Kaoa                        |          | 10.00    |
|                | Kiriwastsan                 |          | 1,196.25 |
|                | Lab Cost                    |          | 136.00   |
|                | Lease                       | 291.34   |          |
|                | Maeao                       | 12.00    |          |
|                | Maneaba                     |          | 2,306.30 |

|  |                    |          |          |
|--|--------------------|----------|----------|
|  | Maemae             |          | 145.00   |
|  | Man                |          | 26.40    |
|  | MELAD              |          | 434.00   |
|  | MIC                |          | 580.00   |
|  | MICTTD             |          | 4,378.13 |
|  | MISA               |          | 260.80   |
|  | MISE               |          | 5,378.80 |
|  | Meere              | 100.00   |          |
|  | Met                |          | 40.00    |
|  | Motor Bike         |          | 120.00   |
|  | Moutu              | 38.00    |          |
|  | MTM                |          | 91.00    |
|  | MWYSA              | 22.90    |          |
|  | MOE                | 23.10    |          |
|  | Nateri             | 60.00    |          |
|  | New Council Office | 50.00    |          |
|  | Ngatau             | 39.65    |          |
|  | Others             |          | 176.00   |
|  | Overtime Bwaua     | 25.00    |          |
|  | Overtime           |          | 1,165.00 |
|  | Overtime Ioera     | 45.00    |          |
|  | Overtime Maemae    | 240.00   |          |
|  | Overtime Nateri    | 155.00   |          |
|  | overtime Tabera    |          | 480.00   |
|  | Overtime TKB       | 46.00    |          |
|  | Plywood            |          | 35.00    |
|  | Pre school         |          | 50.00    |
|  | Project            |          | 119.80   |
|  | Raitinnata         |          | 20.00    |
|  | Rakunoua           |          | 33.00    |
|  | Rereiti            |          | 72.80    |
|  | RMT                |          | 41.00    |
|  | Rotetiti           |          | 5.00     |
|  | RPD                | 860.00   |          |
|  | Safenet            |          | 76.40    |
|  | Shortage           |          | 47.67    |
|  | Social Committee   |          | 76.00    |
|  | Solar              | 1,794.19 |          |
|  | Staff              | 75.60    |          |
|  | Surplus            |          | 0.03     |
|  | Taawa              |          | 7.00     |
|  | Tabera             |          | 35.00    |
|  | Tarita             |          | 80.00    |
|  | Table Tennis       |          | 5.00     |

|                |                 |          |           |
|----------------|-----------------|----------|-----------|
|                | Taraniman       | 250.00   |           |
|                | Tavita          | 130.00   |           |
|                | Tearawa         |          | 110.00    |
|                | Tebau ni Maiana |          | 2,700.00  |
|                | Tebuanna        | 240.00   |           |
|                | Tebutonga       |          | 45.00     |
|                | Tebwaka         |          | 14.94     |
|                | Teem            | 38.10    |           |
|                | Teiwaki         |          | 90.00     |
|                | Tekabwan        |          | 41.56     |
|                | Tekaibao        | 71.00    |           |
|                | Takaio          | 4.30     |           |
|                | Tekita          |          | 30.00     |
|                | Tekoua          |          | 6.80      |
|                | Temarewe        |          | 10.00     |
|                | Tenaman         |          | 10.00     |
|                | Tamoaieta       | 20.00    |           |
|                | Tiaoti          | 41.70    |           |
|                | Tiau            |          | 0.00      |
|                | Tienfly         |          | 160.50    |
|                | Tikaraoi        | 100.00   |           |
|                | Timunnang       |          | 100.00    |
|                | Tioera          | 200.00   |           |
|                | Tiotaake        |          | 86.70     |
|                | Truck (Loan)    |          | 9,022.50  |
|                | Tokarei         |          | 6.90      |
|                | Tourism         | 283.10   |           |
|                | Ueniiti         |          | 186.90    |
|                | Ulisala         | 10.00    |           |
|                | U-Reporter      | 170.00   |           |
|                | Waa n Oo        |          | 12,413.10 |
|                | Youth Fuel      |          | 70.40     |
| <b>Imprest</b> |                 |          |           |
|                | Aaba            | 661.60   |           |
|                | Arima           | 1,890.00 |           |
|                | Ataake          | 60.40    |           |
|                | Atauca          | 54.00    |           |
|                | Bamarau         |          | 200.00    |
|                | Bareti          | 540.00   |           |
|                | Beunnang        | 250.00   |           |
|                | Biita           | 135.00   |           |
|                | Boboua          | 30.00    |           |
|                | Boutaake        | 236.90   |           |
|                | Bwanian         | 47.80    |           |

|  |               |           |        |
|--|---------------|-----------|--------|
|  | Clerk         | 80.00     |        |
|  | David         | 1,195.00  |        |
|  | Ebenati       | 426.80    |        |
|  | Ioatene B     | 20.00     |        |
|  | Ioera         | 825.00    |        |
|  | Iotebwa       | 5,861.60  |        |
|  | Kabuta        |           | 500.00 |
|  | Kaeraabwa     | 1,448.00  |        |
|  | Kamaki        | 518.00    |        |
|  | Karibauriri   | 88.00     |        |
|  | Kataua        | 50.00     |        |
|  | Katorika      |           | 30.00  |
|  | Kaure         | 50.00     |        |
|  | Maeao         | 26.60     |        |
|  | Maemae        | 2,734.85  |        |
|  | Maraki        | 3,289.00  |        |
|  | Marion        | 558.00    |        |
|  | Meeme Tong    | 30.00     |        |
|  | Mere          | 1,500.00  |        |
|  | Miire         | 3,446.70  |        |
|  | Moataake      | 10,000.00 |        |
|  | Moiua         | 119.60    |        |
|  | Mouaata       | 1,459.00  |        |
|  | Moutu         | 30.00     |        |
|  | Mwerenga      |           | 10.00  |
|  | Neways        | 50.00     |        |
|  | Rakunoua      | 145.25    |        |
|  | Rebite        | 351.00    |        |
|  | Rutebwa       | 32.00     |        |
|  | Ruuta         | 200.00    |        |
|  | Salary Return |           | 264.90 |
|  | Salu          | 105.00    |        |
|  | Tabera        | 200.00    |        |
|  | Tabwebwe      | 40.00     |        |
|  | Taing         |           | 10.00  |
|  | Takiakia      |           | 37.95  |
|  | Taraai TTT    | 457.20    |        |
|  | Taraniman     | 267.40    |        |
|  | Tateti        | 36.00     |        |
|  | Tawatawa      | 52.30     |        |
|  | Tearawa       | 1,258.30  |        |
|  | Tebano        | 31.00     |        |
|  | Tebarine      | 224.20    |        |
|  | Tebeua        | 150.00    |        |

|             |                     |                   |                   |
|-------------|---------------------|-------------------|-------------------|
|             | Tebutonga           | 3,312.00          |                   |
|             | Teewa               |                   | 227.15            |
|             | Teiwaki             | 290.00            |                   |
|             | Teraiman            |                   | 9,337.90          |
|             | Tibeti              | 4,913.50          |                   |
|             | Tieta Tofinga       | 287.00            |                   |
|             | Tioera              | 350.00            |                   |
|             | Tioeroba            |                   | 88.00             |
|             | Tirenga             | 503.00            |                   |
|             | Tirikai             | 160.00            |                   |
|             | Toatene             | 30.00             |                   |
|             | Tutaima             |                   | 60.00             |
|             | V/Mayor             | 200.00            |                   |
| <b>Loss</b> |                     |                   |                   |
|             | Bamarau             | 48,630.76         |                   |
|             | Boboua              | 430.00            |                   |
|             | Bwanteiti           |                   | 69.33             |
|             | Bwebwennang         | 452.85            |                   |
|             | Ebenati             | 0.27              |                   |
|             | Meere               | 384.10            |                   |
|             | Clerk Miire Keukeu  | 17,128.54         |                   |
|             | Rakunoua            | 66.30             |                   |
|             | Rebite              | 770.40            |                   |
|             | Taake               | 15.49             |                   |
|             | Tabwebwe            | 5,185.23          |                   |
|             | Tabwere             | 3,281.22          |                   |
|             | Tiibeti             | 50.00             |                   |
|             | Ueniiti             |                   | 3,160.00          |
|             | <b>CLOSING CASH</b> | <b>1,244.13</b>   |                   |
|             | <b>CLOSING BANK</b> |                   |                   |
|             | <b>294942</b>       | <b>2,985.01</b>   |                   |
|             | <b>286169</b>       | <b>1.23</b>       |                   |
|             | <b>GRAND TOTAL</b>  | <b>163,466.12</b> | <b>163,466.12</b> |