

REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF



Tamana Island Council
Financial Statements for the year ended 31st
December 2019

Kiribati Audit Office
December 2024

KIRIBATI NATIONAL AUDIT OFFICE

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Audit for an impact for the public

INDEPENDENT AUDITOR'S REPORT

**REPORT ON THE AUDIT OF TAMANA ISLAND COUNCIL' FINANCIAL
STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2019**

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

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

Disclaimer of Opinion

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

Basis for Disclaimer of Opinion

Cash at Bank

- No third-party confirmation from ANZ Bank of Kiribati was received as a form of verification for Tamana Island Council Cash at Bank balances of **\$54,600.70**

Account Receivables

- In the Balance sheet under the Current Assets, an Account Receivables balance of **\$169,431.52** for 2019 shown on the Financial Statements of Tamana Island Council consist of Deposit account balance of **\$33,905.23**. This contradicted the nature of the Deposit account which should always be a liability.
- Audit also noted that **\$88,437.70** (52% of Account Receivables 2019) were brought forward balances as far back as 2014, which cannot be substantiated due to unavailability of supporting documents.

Account Payables

- In the Balance sheet under the Current Liabilities, an Account Payables balance of **\$128,368.23** for 2019 shown for Tamana Island Council consist of Advance account balance of **\$3,305.81**, Loan account balance of **\$6,273.32**, and Loss account balance of **\$22,663.55**. This contradicted the nature of the Advance, Loan and Loss accounts which should always be assets.
- Audit also noted that **\$90,555x.81** (71% for Account Payables 2019) were brought forward balances as far back as 2014, which cannot be substantiated due to unavailability of supporting documents.

Support Grants (Virements)

- Audit cannot verify the support grant for Tamana Island Council due to the unavailability of Departmental Warrants (DWs). The table below shows the total amount of support grants for Tamana Island Council.

1300	Support Grant	Amount
1301	Buoka man te Tautaka	\$62,333.47
1302	Buoka man te Postal	\$800.00
1303	Onobwaian autin Tautaka	\$17,857.96
1306	Te buoka ibukia ataein te reirei	\$8,000.00
	Total	\$88,991.43

Maintenance Expenses

- Audit noted a total of **\$6,573.65¹** maintenance expenditure paid without complete signatures on the maintenance forms.

¹ See Appendix 3

- Audit also noted a weakness in the payment process of maintenance expenses at a total of **\$19,357.35²**.
- Audit also noted that a total payment of **\$13,369.50³** was paid under the authority of the Council Finance Clerk (CFC). This contradicted LGFI Part II Section 35 in which the only authorizing officer to authorize all payments was the Island Council Clerk.

KPF Payments

- Audit noted that the total KPF Collected (1701) was **\$7,751.80 (\$3,875.90 x 2)** but the total KPF paid (2801) to the KPF Office was nil.

Budget Credibility

- Tamana Island Council spent **\$43,318.92** as at 31st December 2019 beyond the approved estimates without Virement warrant or Special Warrant approved by the Minister of Internal Affairs. *Section 157-165 of XIV Estimates (LGFI)*. See [Appendix 1](#) in Appendices.
- Tamana Island Council did not reach its revenue budget target on a few revenue heads, not being able to collect the approved estimates target. The total under-collection of revenue was **\$23,867.97** for 2019. See [Appendix 2](#) in Appendices.

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

Report on Other Legal and Regulatory Requirements.

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

1. Lack for proper maintenance of the following: Vote book, Logbook, Loan, Revenue Collectors Pay-Ins, and Receipt books. These represented departure from the following sections of LGFI and Local Government Act respectively:
 - Part III of LGFI: Control of Expenditure section 49: Vote book
 - Part VIII of LGFI: Miscellaneous section 52: Logbook
 - Part XII of LGFI: Loans sections 131 to 135
 - Part II of LGFI: Revenue Collectors Sections 24 and 25
 - Part II of LGFI: Receipts: Receipt Books maintenance sections 7-18
 - Part XIII of LGFI: Supervision, Control and Custody, section 142 (e)

² See Appendix 4

³ Appendix 5

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.

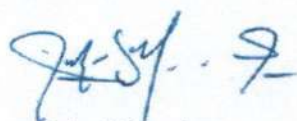
Auditor General's Responsibilities for the Audit of the Financial Statements of Tamana Island Council

My responsibility is to conduct an audit of Tamana Island Council's financial statements in accordance with International Standards on Auditing and to express an independent opinion on these Financial Statements and reporting that opinion to the Speaker of Parliament as required under Section 68 of 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
26/11/2024

Appendices

Appendix 1: Overspent

Overspent 2019

LC 16 Actual Expenditure incurred Year 2019					
HEAD & SUB-HEAD	Details	Approved Estimates	Actual Expenditure	Variances	Total
2200	ARAUENTI				
2201	Arauenti Kauntira	2,125.00	5,000.00	2,875.00	
2202	Kaniwangan te Mayor & Te Kauoman Mayor	-	40.00	40.00	
2209	Boneti(Bareka/Boiraa)	480.00	1,460.00	980.00	
2222	Kometen Kainaomata & Youth	410.00	2,935.00	2,525.00	6,420.00
2300	KABUTAN TE WAAKI				
2311	Kabomwi ni kai n amwarake	100.00	596.00	496.00	
2312	Rinerine	100.00	510.00	410.00	
2313	Kainaomata	800.00	2,546.60	1,746.60	
2319	Tareboon/Uaereti/Reeta	250.00	600.15	350.15	
2322	Kairuaa	200.00	335.00	135.00	
2326	Bwain te aobiti	1,012.00	3,412.05	2,400.05	
2332	Support to Eldery Fund Distribution	600.00	640.00	40.00	5,577.80
2400	ONOBWAI				
2404	Katamaroan auti ni Irua	400.00	6,580.44	6,180.44	
2408	Kaa/Rebwerebwe	300.00	608.70	308.70	6,489.14
2700	IOKINIBWAI				
2701	Amwarake/mooi ibukia Irua	500.00	1,296.50	796.50	
2702a	Boon baoia ataein te reirei	-	705.40	705.40	
2703	Internet	6,000.00	8,777.00	2,777.00	
2709	Katangomwane	27,100.00	27,960.00	860.00	
2711	Bwain Kiribati	150.00	267.00	117.00	
2718	WIW Materials	500.00	515.30	15.30	5,271.20
2800	KARAI MWANE			5,271.20	
2802	School trucks birimwane	-	-	-	-
2803	Onobwaian autin tautaeka	9,872.00	29,069.68	19,197.68	
2806	Te buoka ibukin school trucks	7,000.00	7,363.10	363.10	19,560.78
Total					43,318.92

Appendix 2: Undercollection

2019 Undercollection

LC 15					
Actual Revenue Collected					
				Year	2019
HEAD & SUB-HEAD	Details	Approved Estimates	Actual Receipts	Variances	Total
1100	ANGABWAI				
1103	Angabwai n rabwata	1,720.00	1,390.00	330.00	
1105	Roon te nako nte kaibuke	50.00	0.00	50.00	380.00
1200	RAITIENI				
1201	Motoka/Rebwerebwe	1,764.00	1,400.00	364.00	
1203	Bwatika	900.00	360.00	540.00	
1204	Kamea	450.00	65.00	385.00	
1205	Titooa (Retail/Wholesale/Manufacturer)	1,800.00	1,200.00	600.00	
1207	Kakukurei (DJ Hire)	300.00	0.00	300.00	
1211	Karikirake aika a nakonako (Hawker)	690.00	320.00	370.00	
1212	Taabo ni bwaa (Retail/Wholesale)	1,125.00	760.00	365.00	
1213	Botaki aika tauaki mwila	480.00	300.00	180.00	
1214	Karikirake man te burawa (Bakery)	310.00	250.00	60.00	
1215	Karikirake aika uarereke	600.00	290.00	310.00	
1217	Taibora ni kamwarake (Stalls)	80.00	0.00	80.00	
1227	Kobonakoan te ika	150.00	60.00	90.00	
1237	Bobwai man te Kaibuke (Float)	2,150.00	1,870.00	280.00	
1241	Nangkona	300.00	160.00	140.00	4,064.00
1300	MWANE NI BUOKA				
1301	Buoka man te tautaeka	74,110.00	62,333.47	11,776.53	11776.53
1400	BAKAO				
1402	Rakan katangomwane	3,388.00	0.00	3,388.00	3,388.00
1500	WAAKI NI KARIKIRAKE				
1501	Kabonakoan bwaai/spare parts	1,600.00	1,529.50	70.50	
1504	Roon auti ni maeka	1,944.00	1,517.00	427.00	
1508	Tangoan bwaai ni mwakuri/mixer/intin/chai	300.00	23.00	277.00	
1520	Workshop charges	500.00	374.50	125.50	
1521	Tuua Beeki/Kamea	700.00	485.00	215.00	
1539	Women Center	1,000.00	434.15	565.85	
1541	Karikirake aika uarereke	600.00	247.50	352.50	2,033.35
1600	MWANE TABEUA				
1602	Tuua n te bowi/Boon te bowi	600.00	435.00	165.00	165.00
1700	KARAI MWANE				
1701	Kaintabwi	5,937.00	3,875.91	2,061.09	2061.09
Total					23,867.97

Appendix 3: Incomplete Signatures on Maintenance Forms.

Dates	PV#	Codes	Details	Amount	Remarks
21/03/2019	Pv 10/3	2803	Tiete N - E/house & C/house #7 & Atiteta - Cooking house # 6	185.00	Incomplete signing of M/form
01/05/2019	Pv 5/5	2803	Te bobou - ana roki Roboam house # 5 & C/house	1,118.65	Incomplete signing of M/form
24/05/2019	Pv 5/29	2803	MA - Onobwai Sleeping house # 1	2,310.00	Incomplete signing of M/form
29/05/2019	Pv 5/35	2403	Karaoan Eating house # 3 - Rau:- 295, Baa:- 380, Kora:- 500, Inai:-4	774.25	Incomplete signing of M/form
29/05/2019	Pv 5/39	2403	Kabarakan auti Tiara Tebou - Eating house # 8	35.00	Incomplete signing of M/form
26/06/2019	6/16	2803	Ribwaiti Kamantoa - S/house # 3 & Eating house	2,031.75	Incomplete signing of M/form
03/09/2019	1/9	2803	Ataneti Eating house & Sleeping house.	119.00	Incomplete signing of M/form
TOTAL				\$ 6,573.65	

Appendix 4: Weakness In Payment of Maintenance Expenses

Date	PV#	Code	Description	Amount	Remarks
19/03/2019	Pv 21/3	2803	Te bobou - ana roki te N/O	\$ 658.00	No breakdown.
22/03/2019	Pv 11/3	2803	Riibati - Eating hosue # 3	\$ 51.00	No breakdown.
18/04/2019	Pv 4/14	2803	Te bobou - toilet # 7 Nei Tiete	\$ 658.65	No breakdown for materials & labour cost.
17/08/2019	PV11/08	2803	Ameta E/house, C/house, & S/hse#4 & Bwaram C/hse & S/house	\$ 3,653.35	No breakdown. No Maintenance Form attached
11/11/2019	11/10	2803	Atiteta - Eating house # 6	\$ 1,193.50	No breakdown.
13/11/2019	11/12	2803	Rone - C/house # 1	\$ 1,935.50	No breakdown.
12/12/2019	12/12	2803	Roboam Eating house # 5	\$ 2,201.85	No breakdown.
13/12/2019	16/12	2803	N/O - Cooking house # 2	\$ 1,935.00	No breakdown.
18/12/2019	18/12	2803	Boon aia kawai kain Bakaka - Karao kawai	\$ 300.00	No breakdown.
26/01/2019	24/01	2803	Bonoraranian Rone-S/house, E/house & C/house	\$ 171.00	No maintenance form.
21/02/2019	Pv 13/2	2803	Kabarakan S/house & K/house - Mauri Tabui	\$ 63.25	No supporting document
28/02/2019	Pv 17/2	2803	Kabarakan Eating house - I.E.C.	\$ 39.00	No supporting document
05/03/2019	Pv 7/3	2803	Sleeping house & Eating hosue # 6 - Atiteta	\$ 120.00	Unsupported PV.
01/03/2019	Pv 18/2	2803	Sleeping house # 7 - Tiete Neniia	\$ 1,669.00	No maintenance form attached.
13/11/2019	11/13	2803	Atiteta - Sleeping house # 6	\$ 1,397.00	No maintenance forms.
19/12/2019	19/12	2201	Sitting allowance for F/Council - 19/12/19	\$ 100.00	No surporting document.
	Pv 15/3	2803	Riibati - Sleeping hosue # 3 & Roiti - Eatig house #2	\$ 3,211.25	No maintenance form attached.
Total				\$ 19,357.35	

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Appendix 5: PVs Authorized by CFC

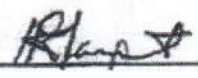
Dates	PV#	Codes	Details	Amount	Remarks
26/01/2019	24/01	2803	Bonoraranian Rone-S/house, E/house & C/house	171.00	PV Authorised by CFC
05/03/2019	Pv 7/3	2803	Sleeping house & Eating hosue # 6 - Atiteta	120.00	PV Authorised by CFC
06/03/2019	Pv 8/3	2803	Kabarakan Eating house - M.A. (Inaai 3 = \$9.00)	9.00	PV Authorised by CFC
17/05/2019	Pv 5/20	2403	Taranitea - Onobwai Eating house # 4	647.25	PV Authorised by CFC
24/05/2019	Pv 5/29	2803	MA - Onobwai Sleeping house # 1	2,310.00	PV Authorised by CFC
29/05/2019	Pv 5/35	2403	Karaoan Eating house # 3 - Rau:- 295, Baa:- 380, Kora:- 500, Inai:-4	774.25	PV Authorised by CFC
29/05/2019	Pv 5/39	2403	Kabarakan auti Tiara Tebou - Eating house # 8	35.00	PV Authorised by CFC
03/06/2019	Pv 6/02	2201	Sitting allowance - Call meeting ibukin te reliever Jss teacher.	350.00	PV Authorised by CFC
19/06/2019	Pv 6/10	2403	Karaoan E/house # 1(Kauntira) - Rau:- 250, Kora:- 250, Inai:-3	499.65	PV Authorised by CFC
26/06/2019	6/16	2803	Ribwaiti Kamantao - S/house # 3 & Eating house	2,031.75	PV Authorised by CFC
15/10/2019	Pv 10/11	2201	Allowance - Full council dated 15/10/19 - (Abeta & Bonteiti)	100.00	PV Authorised by CFC
15/10/2019	Pv 10/11	2201	Allowance - Full council dated 15/10/19 - (MP Tekeeva)	25.00	PV Authorised by CFC
21/10/2019	Pv 10/17	2803	Mauri - Sleeping house # 1	1,295.00	PV Authorised by CFC
11/11/2019	11/10	2803	Atiteta - Eating house # 6	1,193.50	PV Authorised by CFC
13/11/2019	11/12	2803	Rone - C/house # 1	1,935.50	PV Authorised by CFC
13/11/2019	11/13	2803	Atiteta - Sleeping house # 6	1,397.00	PV Authorised by CFC
19/11/2019	11/20	2803	Tiete N - C/house #7	475.60	PV Authorised by CFC
TOTAL				\$ 13,369.50	

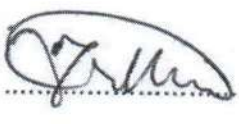
Tamana Island Council

The following certify that the attached statements (revealing a surplus Account Balance \$ 108,047.03) for the year ended 31st December 2019 are correct.

Signed by:

Clerk to Island Council 

Mayor to Island Council 

Secretary 

Tamana Island Council

Balance Sheet

as at 12/31/19

	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank		54,600.70		
Cash on Hand		12383.04		
Account Receivable	1	169,431.52	236,415.26	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				236,415.26
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	2	128,368.23	128,368.23	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				128,368.23
Net Asset				108,047.03
Equity				
Current Year Earning			-4,736.64	
Historical Balancing			112,783.67	
Total Equity				108,047.03

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

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
Revenue					
	1100	Angabwai			
	1103	Angabwai n rabwata	1,390.00		
	1104	Roon te kiba	3,423.50		
	1105	Roon te nako nte kaibuke	0.00		
	1107	Copra Commission	0.00		
				4,813.50	
	1200	Raitienti			
	1201	Motoka/Rebwerebwe	1,400.00		
	1202	Beebwa ni kabubuti	760.00		
	1203	Bwatika	360.00		
	1204	Kamea	65.00		
	1205	Titooa (Retail/Wholesale/Manuf	1,200.00		
	1207	Kakukurei (DJ Hire)	0.00		
	1211	Karikirake aika a nakonako (Ha	320.00		
	1212	Taabo ni bwaa (Retail/Wholesal	760.00		
	1213	Botaki aika tauaki mwia	300.00		
	1214	Karikirake man te burawa (Bake	250.00		
	1215	Karikirake aika uarereke	290.00		
	1217	Taibora ni kamwarake (Stalls)	0.00		
	1219	Kaa/Rebwerebwe aika tatango	655.00		
	1226	Katangomwane	0.00		
	1227	Kobonakoan te ika	60.00		
	1237	Bobwai man te Kaibuke (Float)	1,870.00		
	1241	Nangkona	160.00		
				8,450.00	
	1300	Mane Buoka			
	1301	Buoka man te tautaeka	73,003.47		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1302	Buoka man te Postal	800.00		
	1303	Onobwaian autin tautaeka	17,857.96		
	1306	Te buoka ibukin baoia ataein te	8,000.00		
	1307	Te buoka ibukin kaitiakan te taa	0.00		
				99,661.43	
	1400	Rakan karinimwane			
	1401	Rakan boki ni mwane/IBD	0.00		
	1402	Rakan katangomwane	0.00		
				0.00	
	1500	Waaki ni lokinibwai			
	1501	Kabonakoan bwaai/spare parts	1,529.50		
	1504	Roon auti ni maeka	1,517.00		
	1505	Roon tikum n te auti ni lrua	9,627.00		
	1506	Tangoan te kaa/turakita/tipper	13,350.00		
	1506a	School truck	5,000.00		
	1507	Kabonakoan te bwaa	7.00		
	1508	Tangoan bwaai ni mwakuri/mix	23.00		
	1509	Tangoan te rebwerebwe	977.20		
	1510	Tangoan te mwaneaba/autin t	200.00		
	1511	Internet	12,335.90		
	1520	Workshop charges	374.50		
	1521	Tuua Beeki/Kamea	485.00		
	1522	Katangomwane	29,339.28		
	1527	Bwain Kiribati	1,609.84		
	1534	Komitin nte tareboon	0.00		
	1539	Women Center	434.15		
	1541	Karikirake aika uarereke	247.50		
				77,056.87	
	1600	Mane tabeua			
	1601	Mwane n raka	12,395.03		
	1602	Tuua n te bowi/Boon te bowi	435.00		
				12,830.03	

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1700	Karaii mwane			
	1701	Kaintabwi	3,875.91		
				3,875.91	
					206,687.74

Expenditure

	2100	Bwakabwai			
	2102	Kauntira	18,100.00		
	2103	Kauoman ni Kiraaka	2,788.76		
	2104	Kauoman n tia mwane	2,673.48		
	2106	Tia taibi	2,413.10		
	2108	Kabenta	2,275.71		
	2109	Turaiwa	7,484.51		
	2112	Kaubure	7,493.83		
	2113	Neeti ni kaawa	4,178.42		
	2114	Sanitarian	2,509.82		
	2115	Youth Worker	2,578.71		
	2119	Mwakaeneke	2,509.82		
	2120	Tiibi mwakaeneke	2,602.87		
	2121	Metintia	2,346.44		
	2123	Women's Trainer	2,405.04		
	2127	Tia tararuaa te auti ni irua	1,391.28		
	2130	Tia mwakuri n te kawai	0.00		
	2133	Tia mwakuri ma reeta/ Tia Uaer	2,391.67		
	2135	Taan reireiniia ataei	1,837.02		
	2148	Uatiman	2,416.96		
	2149	Librarian	918.51		
	2152	IT	2,555.24		
				73,871.19	
	2200	Arauenti			
	2201	Arauenti Kauntira	5,000.00		
	2202	Kaniwangan te Mayor & Te Kau	40.00		
	2203	Incentive Allowance	8,080.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2204	Booia reibwa	0.00		
	2205	Mwakuri n tangoaki	0.00		
	2206	Aoataim	0.00		
	2207	JSS/Primary Sch Committee	2,065.00		
	2208	IDC	165.00		
	2209	Boneti(Bareka/Boiraa)	1,460.00		
	2210	Bonomwi	110.00		
	2211	Mwengabuaka	0.00		
	2220	Boon kaitiakan te kawai	200.00		
	2220	Kometen Kamwengaraoi	859.00		
	2221	Kometen tararuan te karekemw	0.00		
	2222	Kometen Kainaomata & Youth	2,935.00		
	2223	Kometen Board of Survey	0.00		
	2224	Komete ibukin lokinibwai (Tab N	0.00		
				20,914.00	
	2300	Kabutan te waaki			
	2301	Bao ni mwamwananga	119.40		
	2302	Riitin aaba	0.00		
	2303	Bwai ni mwakuri	337.40		
	2308	Buraeki/Kaboraoi	0.00		
	2311	Kabomwi ni kai n amwarake	596.00		
	2312	Rinerine	510.00		
	2313	Kainaomata	2,546.60		
	2315	Buokai bootaki	100.00		
	2318	Roon te bowi	0.00		
	2319	Tareboon/Uaereti/Reeta	600.15		
	2320	Dog/Pig control	0.00		
	2322	Kairuaa	335.00		
	2326	Bwain te aobiti	3,412.05		
	2332	Support to Eldery Fund Distributi	640.00		
	2333	Support to Copra Monitoring tra	0.00		
				9,196.60	

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2400	Onobwai			
	2402	Aobiti	90.97		
	2403	Auti ni maeka	5,531.70		
	2404	Katamaroan auti ni Irua	6,580.44		
	2408	Kaa/Rebwerebwe	608.70		
	2408a	School truck	268.20		
	2410	Kawai/Kotiwei/bono	400.00		
				13,480.01	
	2600	Karikirake (unfunded)			
	2605	Booia reibwa	0.00		
	2606	Bwain mwakuri	0.00		
				0.00	
	2700	Iokinibwai			
	2701	Amwarake/mooi ibukia Irua	1,296.50		
	2702	Bwaan booti/kaa/intin	7,338.60		
	2702a	Boon baoia ataein te reirei	705.40		
	2703	Internet	8,777.00		
	2709	Katangomwane	27,960.00		
	2711	Bwain Kiribati	267.00		
	2718	WIW Materials	515.30		
	2719	Bwain Pre-School/Katamaroan r	0.00		
				46,859.80	
	2800	Karaii mwane			
	2801	Kaintabwi	9,670.00		
	2802	School trucks birimwane	0.00		
	2803	Onobwaian autin tautaeka	29,069.68		
	2804	Birimwane nakon KILGA	1,000.00		
	2806	Te buoka ibukin school trucks	7,363.10		
				47,102.78	
					211,424.38
Net Profit/Loss					-4,736.64

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

Line#	Account	Bot_Code	Amount \$	Total \$
1	Account Receivable			
	Adv-Battery/ Kaubure		10.40	
	Adv-Bertati		25.26	
	Adv-Communication		1,087.50	
	Adv-Council Feast		107.00	
	Adv-Council Staff		145.00	
	Adv-Disaster Fund		625.60	
	Adv-FTC		142.00	
	Adv-Ka-52 anniversary		105.00	
	Adv-Kauntira		964.00	
	Adv-KHLP		1,834.20	
	Adv-Mwetaka		212.00	
	Adv-New Office		696.00	
	Adv-Office of Beretitenti		655.00	
	Adv-Pre-School		89.90	
	Adv-Project Boboti LTD		3,071.20	
	Adv-Pump Secure		19.00	
	Adv-Raubane		15.00	
	Adv-Raubeta Rakennang		105.00	
	Adv-Rautita		3.00	
	Adv-SWO		152.00	
	Adv-Tekeke/ Others		426.30	
	Adv-Teretia/ Others		60.00	
	Dep-Antaere		100.00	
	Dep-Aratema		351.00	
	Dep-Aratema/ Others		2,675.09	
	Dep-Areita		13.00	
	Dep-Ari		26.00	
	Dep-Arirei		130.00	
	Dep-ATHKL		484.60	
	Dep-Auataake		89.23	
	Dep-Baibure		60.00	
	Dep-Bouateaina		4.75	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-Disaster Fund	3,652.50	
		Dep-Driver	5.50	
		Dep-Education	20.00	
		Dep-Enota Ingintau	250.00	
		Dep-Eritabeta	88.95	
		Dep-Freight	40.70	
		Dep-H/ Meeri	100.00	
		Dep-Imota	6.70	
		Dep-Joh	60.00	
		Dep-Kaitemia	455.00	
		Dep-Kanawa	16.25	
		Dep-Kap 2	20.00	
		Dep-Karitea	816.00	
		Dep-Koil	634.00	
		Dep-KPF	200.00	
		Dep-Labour	198.50	
		Dep-M/ Cycle	21.00	
		Dep-Mareko	446.76	
		Dep-Meeri/ Others	560.00	
		Dep-Mweaka	526.64	
		Dep-MWYSA	196.00	
		Dep-New Office	364.95	
		Dep-Neways	465.00	
		Dep-OB/ Tatairenga	75.00	
		Dep-Overtime	281.88	
		Dep-Overtime Aratema	216.50	
		Dep-Overtime loobu	520.00	
		Dep-Overtime Rotikate	7.00	
		Dep-Overtime Tumera	117.50	
		Dep-Pass Book	6,000.00	
		Dep-Recharge	1,630.90	
		Dep-Rition	12.00	
		Dep-Rotikate	64.00	
		Dep-Solar/ Air Kiribati	162.00	
		Dep-Solar/ Manager	3,950.00	
		Dep-Solar/ Tokitebwa	165.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-Sport Grant	153.00	
		Dep-Staff Contribution	166.08	
		Dep-Taamwi	150.00	
		Dep-Tangira	210.00	
		Dep-Teretia/ Others	882.00	
		Dep-Timera	21.00	
		Dep-Truck hire	1,381.80	
		Dep-TSKL	138.05	
		Dep-Tumera	284.10	
		Dep-Tutamoa	102.00	
		Dep-Vinikati	385.00	
		Dep-Workshop/ Tobbaco	60.00	
		Dep-YESS	3,692.30	
		Imp-Amina	200.00	
		Imp-Ataake	756.65	
		Imp-Auataake	3,204.75	
		Imp-Bentira	152.00	
		Imp-Beretati	366.35	
		Imp-Bouateaina	6,286.10	
		Imp-Bwauro	150.00	
		Imp-Eken	1,856.55	
		Imp-Eritabeta	198.95	
		Imp-Imota	507.45	
		Imp-Kaabu	190.00	
		Imp-Kabetite	150.00	
		Imp-Kanta	126.00	
		Imp-Kantake	152.00	
		Imp-Kautu Tenanora	1,006.00	
		Imp-Keangimaewa	5.00	
		Imp-Keekee	67.25	
		Imp-Martin	90.00	
		Imp-Mayor	195.00	
		Imp-Mimitong	89.20	
		Imp-MISA	150.00	
		Imp-Moataake	2,031.90	
		Imp-Mwarion	903.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Imp-Mwataka	2.00	
		Imp-Mwatiota	16.66	
		Imp-Neways	2,008.00	
		Imp-Oren	152.00	
		Imp-Project	2,899.20	
		Imp-Rametu	579.00	
		Imp-Ratera	7,257.20	
		Imp-Retirement	1,422.27	
		Imp-Runway Airfield	1,618.00	
		Imp-Solar	1,245.00	
		Imp-Taamwi	150.00	
		Imp-Takiakia	640.00	
		Imp-Tangira	500.00	
		Imp-Tarateiti	470.70	
		Imp-Tawatawa	200.00	
		Imp-Tearawa	3,216.25	
		Imp-Teauatara	1,399.63	
		Imp-Tebou	10.00	
		Imp-Teewa	304.50	
		Imp-Teitiaki	1,304.05	
		Imp-Teitinaniku	16.40	
		Imp-Tekimwa	310.05	
		Imp-Tematang	131.60	
		Imp-Temoa	30.00	
		Imp-Tereao	4,700.00	
		Imp-UNICEF	167.00	
		Imp-Watati	731.00	
		Loan-Aari	522.87	
		Loan-Amuera	44.00	
		Loan-Assiassinga	499.00	
		Loan-Ateta	550.00	
		Loan-Baruneti	122.25	
		Loan-Bentira	174.40	
		Loan-CRO	45.00	
		Loan-Eera	171.44	
		Loan-Eritati	354.36	

Note#	Account	Bot_Code	Amount \$	Total \$
		Loan-Health	165.00	
		Loan-loakim	3.10	
		Loan-loane	301.00	
		Loan-Kaabu	19.45	
		Loan-Kanawa	291.69	
		Loan-Kantake	121.51	
		Loan-Kateri	244.08	
		Loan-Kuriin	495.92	
		Loan-Mantoa	45.00	
		Loan-Meeri	13.24	
		Loan-Neeteti	126.14	
		Loan-Nikau	270.94	
		Loan-Oka	198.50	
		Loan-Ratera	61.65	
		Loan-Rautita	49.61	
		Loan-Riati	226.56	
		Loan-Rition	49.60	
		Loan-Rotia	219.70	
		Loan-Taaua	50.00	
		Loan-Taobure	568.52	
		Loan-Tarateiti	160.67	
		Loan-Tatiua	572.43	
		Loan-Tauneri	2.52	
		Loan-Teemei	245.25	
		Loan-Temarewe	172.30	
		Loan-Teun	420.00	
		Loan-Tioti	58.99	
		Loan-Tumera	1,104.73	
		Loan-Tuumee	389.00	
		Loan-Uereti	8.25	
		Loan-William	159.35	
		Loss-Abiteka	0.91	
		Loss-Beretati	129.95	
		Loss-Eimi	27.00	
		Loss-Eritabeta	24,289.56	
		Loss-Loss account has found	1,804.51	

Note#	Account	Bot_Code	Amount \$	Total \$
	Loss-Raatera		4,246.64	
	Loss-Rametu		26,198.97	
	Loss-Tarateiti		466.24	
	Loss-Teauatara		2,320.30	
	Loss-Teitiaki		66.00	
	Loss-Tiara		5,312.27	
	Loss-Tibeti		22.10	
	Loss-Tierimwa		478.80	
	Imp-Otiria		0.00	
	Total			169,431.52

2 Account Payable

Adv-Baako	22.00
Adv-Era	175.35
Adv-Maintenance	2,272.16
Adv-MIA	90.00
Adv-MLHRD	160.00
Adv-Solar	586.30
Dep-Abeta	2.50
Dep-Abitiai	145.15
Dep-Airfield	0.45
Dep-Allowance	50.00
Dep-Aneti	10.00
Dep-Arame	1.00
Dep-Aroita	10.00
Dep-Aroita/ Others	54.00
Dep-Aron	10.00
Dep-Ateru	10.00
Dep-Atitera	10.00
Dep-Bakaka/ Others	1,766.90
Dep-Bakarawa	10.00
Dep-Bentira	26.28
Dep-Bereti	425.00
Dep-Berita	82.00
Dep-Beruneti	10.00
Dep-BINGO	957.30
Dep-Birimane	39.60

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-Bob	10.00	
		Dep-Boobu	16.00	
		Dep-Bouataake	3.50	
		Dep-Chopped	100.00	
		Dep-Coffee	18.15	
		Dep-Contribution	1,845.50	
		Dep-Council	2,030.15	
		Dep-Council staff	100.00	
		Dep-Eera	230.00	
		Dep-Eimi	1.45	
		Dep-Election	50.00	
		Dep-Erea	480.00	
		Dep-Erine	1.00	
		Dep-Eritati	9.00	
		Dep-Film	92.50	
		Dep-Fuel Farm	375.77	
		Dep-G/ Maintenance	1,445.05	
		Dep-Hardware	3,146.67	
		Dep-Health	34.00	
		Dep-Iaokim	0.50	
		Dep-ICC	6,330.00	
		Dep-Incentive Allowance	100.00	
		Dep-Internet	1,639.30	
		Dep-loane	3.00	
		Dep-loobu	516.00	
		Dep-JSS Truck	962.10	
		Dep-Kaabu	44.50	
		Dep-Kabomwi Tumera	240.00	
		Dep-Kainaomata	1,868.90	
		Dep-Kamwea	50.00	
		Dep-Kateara	2,000.00	
		Dep-Kateri	10.00	
		Dep-Kauntira	85.00	
		Dep-KHLP	858.30	
		Dep-Kiraiti	318.00	
		Dep-Kireata	60.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-KiriEu	1,110.65	
		Dep-Kuriin	0.50	
		Dep-L/ Beretati	99.20	
		Dep-L/ MV Tetaobe	87.35	
		Dep-Land Lease	2,026.66	
		Dep-Laptop	258.00	
		Dep-Maintenance	936.08	
		Dep-Maintenance Airfield	1,623.60	
		Dep-MHMS	27.50	
		Dep-Minifin	40.00	
		Dep-MISA	3,500.00	
		Dep-MPWU	47.25	
		Dep-Multipurpose	14,162.45	
		Dep-Mwetaka	9.90	
		Dep-Nangkona	15.00	
		Dep-Natin Tamana - Betio	1,000.00	
		Dep-Neneia	10.00	
		Dep-Nikira	14.20	
		Dep-Noami	120.00	
		Dep-OB/ Maitota	405.00	
		Dep-Ooka	10.00	
		Dep-Oren	7.28	
		Dep-Overtime Karitea	1,516.00	
		Dep-Overtime Tutamoa	98.00	
		Dep-Payday	45.00	
		Dep-Perdiem	105.00	
		Dep-PIPA	8,859.00	
		Dep-Raffle Ticket	1,302.00	
		Dep-Ratera	70.00	
		Dep-Rd	1.00	
		Dep-Red Cross	125.00	
		Dep-Riati	5.00	
		Dep-RO/ Kenati	0.50	
		Dep-RO/ Raitita	0.50	
		Dep-RO/Tanimarawa	0.50	
		Dep-Rotia	10.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-Ruitan	500.00	
		Dep-Solar	6,502.93	
		Dep-Solar/ Abeta	50.00	
		Dep-Solar/ Atema	250.00	
		Dep-Solar/ Ateru	50.00	
		Dep-Solar/ Bakarawa	100.00	
		Dep-Solar/ Bobu	50.00	
		Dep-Solar/ Era	126.00	
		Dep-Solar/ Erekena	50.00	
		Dep-Solar/ Erine	50.00	
		Dep-Solar/ Euta	50.00	
		Dep-Solar/ Iakobwa	50.00	
		Dep-Solar/ Koten	50.00	
		Dep-Solar/ Mware	50.00	
		Dep-Solar/ Nataera	50.00	
		Dep-Solar/ Otea	100.00	
		Dep-Solar/ Rateti	50.00	
		Dep-Solar/ Raubeta	100.00	
		Dep-Solar/ Taato	50.00	
		Dep-Solar/ Taewa	100.00	
		Dep-Solar/ Takakaro	50.00	
		Dep-Solar/ Taraia	200.00	
		Dep-Solar/ Tekabei	200.00	
		Dep-Solar/ Tekeari	50.00	
		Dep-Solar/ Tentaake	50.00	
		Dep-Solar/ Tentoka	50.00	
		Dep-Solar/ Tianeta	50.00	
		Dep-Solar/ Tibwe	150.00	
		Dep-Solar/ Titan	50.00	
		Dep-Solar/ Tumera	50.00	
		Dep-Solar/ William	50.00	
		Dep-SPD& Water Sanitation	2,322.25	
		Dep-Special Fund	230.80	
		Dep-Supply	100.00	
		Dep-Surplus	401.96	
		Dep-Surplus Ratera	2.25	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-Tabonteang	453.00	
		Dep-Takaia	60.00	
		Dep-Tamana CS	3,588.00	
		Dep-Tamana Hardware	120.00	
		Dep-Taobure	5.00	
		Dep-Taoia	43.59	
		Dep-Tarateiti	10.00	
		Dep-Tatiua	10.00	
		Dep-Tauneri	10.00	
		Dep-Teaaro	237.12	
		Dep-Teawe	6.70	
		Dep-Teberia	385.00	
		Dep-Tebibita	10.00	
		Dep-Tebiri	10.00	
		Dep-Tebureaki	10.00	
		Dep-Teema	16.70	
		Dep-Teetio	10.00	
		Dep-Tekimwa	5.00	
		Dep-Telephone	539.40	
		Dep-Tender	50.00	
		Dep-Tetio	33.00	
		Dep-Teueke	8.00	
		Dep-Tiwiteke	0.50	
		Dep-Tuaa	66.85	
		Dep-Tuake	20.00	
		Dep-Uereti	17.35	
		Dep-Utia	1.00	
		Dep-Wages	725.00	
		Dep-White Ribbon Day	200.00	
		Dep-WORK	557.02	
		Dep-Youth Day	1,706.00	
		Imp-Bauro	130.00	
		Imp-Boboti	2,899.20	
		Imp-Bouataake	154.55	
		Imp-Tamton	25.00	
		Imp-Tekimwa/ Others	705.85	

Note#	Account	Bot_Code	Amount \$	Total \$
		Imp-Tetekia	195.00	
		Imp-Titau	1.75	
		Imp-Tripple Tee	4,371.14	
		Loan-Abitiai	95.47	
		Loan-Aratema	2.75	
		Loan-Ataake	66.00	
		Loan-Atema	189.00	
		Loan-Ateru	20.00	
		Loan-Auataake	409.20	
		Loan-Bouataake	33.00	
		Loan-Bouateaina	99.20	
		Loan-Era/ Others	1,772.18	
		Loan-Eren	13.40	
		Loan-Eritabeta	55.00	
		Loan-Eritara	137.50	
		Loan-Eritita	27.50	
		Loan-Etita M	45.50	
		Loan-HR/ Nikau	2.50	
		Loan-Kabetite	300.00	
		Loan-Kateia	66.00	
		Loan-Mweia	522.15	
		Loan-Nakau	110.00	
		Loan-Oren	9.09	
		Loan-Ration	9.20	
		Loan-Rauteti	40.00	
		Loan-Rekenibai	44.00	
		Loan-Riakata	111.77	
		Loan-Riti	44.00	
		Loan-Ruti	13.00	
		Loan-Solar	4.50	
		Loan-Taranimarawa	37.00	
		Loan-Tebiri	399.76	
		Loan-Teetio	151.45	
		Loan-Tekimwa	345.50	
		Loan-Temeeri	154.00	
		Loan-Tetio	0.60	

Note#	Account	Bot_Code	Amount \$	Total \$
	Loan-Tewanimone		6.00	
	Loan-Tiara		348.60	
	Loan-Toromon		588.50	
	Loss-Auataake		99.03	
	Loss-Council		9,007.12	
	Loss-Elly		33.50	
	Loss-Mwetaka		200.03	
	Loss-Rautita		437.69	
	Loss-Surplus		12,459.93	
	Loss-Tebiri		391.25	
	Loss-Tewaati		35.00	
	Total			128,368.23