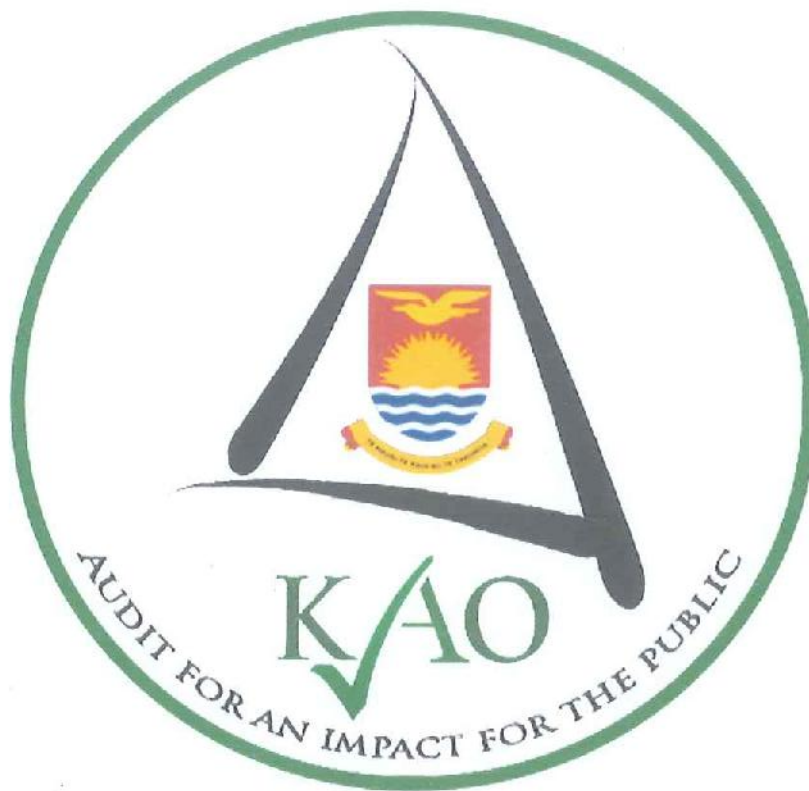


REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF



**TEINAINANO URBAN COUNCIL
For the Year Ended 31st December 2018**

**Kiribati Audit Office
SEPTEMBER 2020**

KIRIBATI AUDIT OFFICE



P.O BOX 63
Bairiki, Tarawa
Kiribati

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Audit for an impact for the public

INDEPENDENT AUDITOR'S REPORT

REPORT ON THE AUDIT OF TEINAINANO URBAN COUNCIL' FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2018.

Disclaimer of Opinion

I was engaged to audit the Financial Statements of Teinainano Urban Council for the year ended 31st December 2018 in accordance with section 114 (2) of the Constitution, Part VII, Sec 42(4) of the Public Finances (Control and Audit) 1981, Part III, Sec 22(1) of the Kiribati Audit Act, 2017 and sections 67 & 69 of the Local Government Act 1984. The Financial Statements of Teinainano Urban Council for the year ended 31st December 2018 comprised of the followings:

- Profit and Loss Statement
- Balance Sheet
- Accumulative Trial Balance
- Below the Line Account

I do not express an opinion on the accompanying financial statements of Teinainano Urban 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 Teinainano Urban Council for the year ending 31st December 2018.

Basis for Disclaimer of Opinion

I am unable to satisfy myself as to the following balances reported in Teinainano Urban Council' profit and loss, balance sheet as at 31st December 2018 due to the followings:

Accounts Receivables

- A total Account Receivables of \$163,946.81 recorded on the Balance Sheet of Teinainano Urban Council is overstated by \$82,546.42 (Deposits). Treatment of Deposit should be a liability and not an asset.
- Due to unavailability and lack of subsidiary records, the remaining balance of Account Receivable \$81,400.39 (\$163,946.81 – 82,546.42) cannot be sufficiently substantiated.

Equity

- Equity of **-\$2,225.34** reported on the Teinainano Urban Council Balance Sheet as at 31st of December 2018 cannot be substantiated.

Accounts Payables

- Account Payables balance of **\$133,186.05** reported on the Balance Sheet as at 31st December 2018 cannot be sufficiently substantiated due to lack and unavailability of subsidiary records.

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 Teinainano Urban Council in accordance with the Ethical requirements that are relevant to my audit of the financial statements of the Island Council and I have fulfilled my other responsibilities in accordance with these requirements.

Report on Other Legal and Regulatory Requirements

My office confirmed that the following practises by Teinainano Urban Council had contradicted important provisions of Public Finance Control and Audit Ordinance and Local Government Financial Instruction (LGFI).

- Teinainano Urban Council spending \$128,091.07 beyond approved Estimate as at 31 December 2018, without Virement warrant nor Special Warrant approved by the Minister of Internal Affairs. *Sections 157-165 of XIV Estimates refers.*
- Lack of Proper maintenance for the following records: Attendance records, Votebook, Vote Ledger, Log Book, Stores Ledger represented departure from the following sections of LGFI:
 - **Part III Control of Expenditure section 49: Vote Book**
 - **Part V111: Miscellaneous section 52: Log Book**
 - **Part XIII: Supervision, Control and Custody, section 142 (e)**

Island Councillors, Island Council Clerk and Minister for 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 Practices in Kiribati, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern

and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

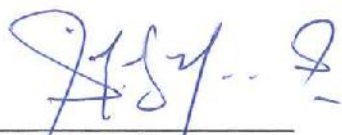
Auditor General's responsibilities for the audit of the financial statements of Teinainano Urban Council

My responsibility is to conduct an audit of Teinainano Urban 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 Local Government Act 1984. However, because of the matters described in the *Basis for Disclaimer of Opinion* section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

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

Communication with those charged with governance

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



Eriati Manaima
Auditor General
Kiribati Audit Office
01.09.2020

TEINAINANO URBAN COUNCIL

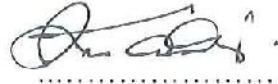
The following certify that the attached statements (revealing a Surplus Account Balance \$ 75,656.18) for the year ended 31st December 2018 are correct.

Signed by:

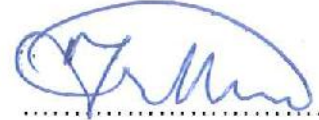
Clerk

A handwritten signature in black ink, appearing to be 'H. H.', written over a dotted line.

Mayor

A handwritten signature in black ink, appearing to be 'D. S.', written over a dotted line.

Secretary

A handwritten signature in blue ink, appearing to be 'S. M.', written over a dotted line.

Teinainano Urban Council
Profit and Loss Statement
For the Period 1/01/18 to 31/12/18

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
Revenue					
	1100	Angabwai			
	1103	Angabwain rabwata	3,842.00		
				3,842.00	
	1200	Rallientii			
	1201	Motoka/rebwerebwe	20.00		
	1202	Bebwa ni kabubuti	0.00		
	1204	Kamea	1,411.50		
	1205	Titoea	160,098.50		
	1206	Kaoti tamnei/kabo birim	1,760.00		
	1207	Kakukurei(DJ Hire)	350.00		
	1208	Kaokioki	258.00		
	1209	Kamanging(Liquor)	31,930.00		
	1210	Auti ni Irua(Hotel/Rental)	38,972.50		
	1211	Karikirake aika nakonako(Hawk	44,472.60		
	1212	Taabo ni bwaa(Retail/Wholesal	4,655.00		
	1213	Botaki aika tauaki mwila	7,450.00		
	1214	Karikirake man te burawa(Baker	9,150.00		
	1215	Karikirake aika uarereke	8,192.50		
	1216	Taan kateitei(Contractors)	21,142.50		
	1217	Taibora ni kamwarake(Stalls)	11,438.00		
	1218	Kirabu ni kamwarake(Restauran	8,080.50		
	1219	Kaa/rebwerebwe aika tatango	14,302.50		
	1221	Kariaiakan Kateitei	1,542.30		
	1222	Tabo ni karao kaa(Trade worksh	7,605.00		
	1224	Itabon(Dealers Agency)	12,187.00		
	1225	Uanikai/Maan (Poultry Farming/	0.00		
	1227	Kabonakoan te ika	4,520.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1228	Taabo ni itutu	1,377.50		
	1231	Kaobwai ao iokinibwai mai tina	21,725.00		
	1232	Market Registration	368.00		
	1233	Tabo n rawetamnei, studio, cop	1,061.90		
	1236	Bebwa ni kaongora (Newspape	350.00		
	1241	Nangkona	3,370.00		
	1243	Kabonakoan bwai ni makete	2,970.90		
	1244	Taan kaneweaba (Tour Guide)	50.00		
	1246	Private legal practice	0.00		
	1247	Aia bitineti aomata (Professiona	1,762.30		
	1248	Waki ni bitineti n te Bus	57,865.00		
	1250	General export	0.00		
	1255	Kanakobwana (Broadcasting)	0.00		
	1256	DJ & PA System	0.00		
	1257	Mitin ni karao ran (Purify Water L	0.00		
	1264	Titoan bwain aobiti (Books & Sta	2,975.00		
	1267	Tieweti riki tabeua (Other servic	8,464.00		
				491,878.00	
	1300	Mane Buoka			
	1301	Buoka man te Tautaeka	87,227.72		
	1305	Mwane ni buoka man Bus Servi	0.00		
	1306	Te buoka ibukin baoia ataein te	40,000.00		
				127,227.72	
	1500	Waaki ni lokinibwai			
	1503	Kabonakoan Bwaai	115.00		
	1504	Roon auti ni maeka	1,281.50		
	1506	Tangoan te kaa/kantoka	4,546.00		
	1506a	Kaan JSS	23,475.13		
	1519	Karikirake aika uarereke(Micro P	0.00		
	1523	Tangoan te Makete (Market Re	16,561.10		
	1524	Kabonakoan te aiti (Sale of Ice	0.00		
	1532	Karaoan namban kaa/rebwere	0.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1536	Karekean ID	2,265.00		
	1543	Boon rikoan mange	172,428.33		
	1544	Karekemwane man le Tiaobu	250.00		
	1545	Ororakean ao kaotinakoia ka	488.00		
	1546	Reirei ibukia Turaiwa (Driving Sc	0.00		
	1547	Cutter hire & Others	0.00		
	1548	Karao amwarake (Catering)	0.00		
				221,410.06	
	1600	Mane tabeua			
	1601	Mwane n raka	27,067.69		
	1602	Tuua n te bowi	0.00		
	1603	Roo ibukin kanoan boma	105.00		
	1605	Rooia ataein pre-school	50.00		
	1606	Tuuaia bus	7,568.20		
				34,790.89	
	1700	Karaii mwane			
	1701	Kaintabwi	21,517.26		
	1702	Loan Interest	0.00		
	1703	Loan Admin fee	0.00		
	1704	Loan repayment (Loan Scheme	65.00		
	1705	Karikirake aki a mwanenaki	0.00		
				21,582.26	
					900,730.93

Expenditure

2100	Bwakabwai	
2101	Backpay	100.00
2102	Aia bwakabwai Kauntira	44,700.10
2103	Kauoman ni Kiraka	6,868.71
2104	Island Treasurer (Tia Mwane)	5,942.47
2105	Executive Assistant	286.13
2106	Registry Clerk	8,281.68
2107	Work Superintendent	30.00

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2108	Kabenta (Carpenters)	6,941.76		
	2109	Turaiwa (Drivers)	32,519.96		
	2111	Tiibi Kaubure (Snr V.Warden)	5,380.25		
	2112	Kaubure ((Ward Wardens)	46,991.47		
	2113	Neefi ni kaawa (Nursing Aides)	63,250.52		
	2115	Sport Officer/ICW	4,431.73		
	2116	Taan Riko Mange (Garbage La	25,343.15		
	2117	Garbage Supervisor	0.00		
	2118	Taan Tararua te Makete (Marke	7,591.04		
	2119	Makaeneke (Mechanics)	8,331.11		
	2122	Taan Rikomwane (Revenue Coll	11,774.64		
	2123	Women Interest Worker (WIW)	6,401.86		
	2124	Revenue Cashier	4,064.05		
	2129	Licensing Officer	3,768.72		
	2131	Number Plate man	3,427.63		
	2139	Snr Revenue Collector	6,566.23		
	2142	Building Inspector	4,933.79		
	2145	Tia Kaitiaki (Office Cleaner)	2,985.73		
	2148	Uatiman (Watchman)	23,302.48		
	2152	IT Assistant	2,846.92		
				337,062.11	
	2200	Arauenti			
	2201	Kauntira	24,760.00		
	2202	Kaniwangan Mayor/Kauoman	8,200.00		
	2203	Mwane ni motirawa (Leave Gra	33,111.82		
	2205	Mwakuri n tangoaki	5,100.40		
	2206	Aoataim	51,649.84		
	2208	Komete n te Karikirake (IDC)	4,605.02		
	2209	Boneti/Bareka/Mwaimwai	31,470.15		
	2213	Komete n Aine (Women's Com	4,690.40		
	2214	Booia Reibwa (Casual Labours)	22,831.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2216	Komete ni kamwakuri (Establish	5,283.30		
	2221	Area Komete	16,562.00		
	2224	Kometen te Kamanging (Liquor	1,100.00		
	2229	Kometen te Mwane (Finance C	4,310.00		
	2231	Executive Meeting	1,905.00		
	2232	Solid Waste Management	3,685.00		
	2233	Arauenti tabeua	13,804.08		
	2234	Kometen babairean aon te ab	0.00		
	2235	Kometen Takakaro (Sport Com	4,775.00		
	2236	Kometen Bao ni mwamwanang	4,120.00		
				241,963.01	
	2300	Kabutan te waaki			
	2301	Bao ao mwamwananga	11,875.80		
	2302	Ritin aba	0.00		
	2303	Bwai ni mwakuri (Furniture,Tools	2,835.60		
	2304	Ana tiati te Bangke (Bank Char	1,512.44		
	2305	Insurance	0.00		
	2306	Boon tarebon (Telecom Charge	7,187.75		
	2308	Buraeki ao Kaboraoi (Flag & Uni	500.10		
	2309	Katanoata (Advertisement)	4,939.65		
	2311	Boon kain amwarake (Trees Co	0.00		
	2312	Rinerine (Election)	1,475.20		
	2315	Buokaia Botaki (Community De	2,642.10		
	2318	Roon te Roia (Legal Services Ch	0.00		
	2320	Tararuia kamea/beeki (Dog/Pi	5,251.00		
	2321	Tarau (Outstanding Debts)	35,102.92		
	2322	Kairua (Entertainment)	9,540.49		
	2325	Utilities	7,917.90		
	2326	Bwain te aobiti (Stationery)	10,048.49		
	2327	Kataneiai (Training & Workshops	0.00		
	2332	Buokan wakin aia mwane kara	3,533.07		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2334	Consultation Services Charges	0.00		
	2335	Kauntira's Contribution	139.90		
	2337	Kaitiaki ni Katamaroa (Cleaning	7,280.01		
				111,782.42	
	2400	Onobwai			
	2402	Aobiti (Offices)	3,824.74		
	2403	Auti ni maeka (Quarters)	1,079.40		
	2406	Makete (General Market)	530.40		
	2408	Kaa/Rebwerebwe/Bati (Vechile	10,466.48		
	2408a	Baoia ataei (School trucks)	11,035.85		
	2410	Auti n aoraki (Clinics)	0.00		
	2411	Tabo n mange (Land-Fill)	8,237.00		
	2412	Kawai (Access Roads)	900.00		
				36,073.87	
	2500	Karikirake (Funded)			
	2501	Loan Scheme	0.00		
	2502	Reibwa (Labour)	75.70		
	2503	Bao (Transport)	0.00		
	2504	Bwai ni mwakuri (Materails)	36.20		
	2505	1 Boboto truck	0.00		
				111.90	
	2600	Karikirake (unfunded)			
	2602	Reibwa (Labour)	0.00		
	2603	Bao (Transport)	0.00		
	2604	Bwai ni mwakuri (Materails)	998.20		
	2605	Other unfunded project	0.00		
				998.20	
	2700	Iokinibwai			
	2702	Bwa (Fuel & Gas)	17,513.00		
	2703	General	3,758.35		
	2704	Fishing Gear/ID Card Machines	0.00		
	2711	Mitin ni karao aiti (Ice Making M	0.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
				21,271.35	
	2800	Karali mwane			
	2801	Birimwane nakon Kaintabwi	32,649.93		
	2802	School trucks contribution	0.00		
	2804	Birimwane nakon KilGA	1,000.00		
	2806	Te buoka ibukin baoia ataei (Sc	30,760.27		
	2806b	Bwaan baoia ataei (School truc	9,175.95		
				73,586.15	
					822,849.01
Net Profit/Loss					77,881.92

Teinainano Urban Council

Balance Sheet

as at 31/12/18

	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank		12,876.10		
Cash on Hand		32019.72		
Account Receivable	1	163,896.81	208,792.63	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				208,792.63
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	2	133,136.05	133,136.05	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				133,136.05
Net Asset				75,656.58
Equity				
Current Year Earning			77,881.92	
Historical Balancing			-2,225.34	
Total Equity				75,656.58

Teinainano Urban Council
Statement of Notes
For the Period 1/01/18 to 31/12/18

Note#	Account	Bot_Code	Amount \$	Total \$
1	Account Receivable			
	Adv-Aboo		5.00	
	Adv-Akata		23.62	
	Adv-Birikiti		100.00	
	Adv-Bouataake Tengkam		20.00	
	Adv-Feeder Road		450.00	
	Adv-HOD		20.00	
	Adv-Ituua		400.00	
	Adv-Kailiaki		6,000.00	
	Adv-Karebwa		5.00	
	Adv-KHFA		890.00	
	Adv-KPF		1,000.00	
	Adv-KPF Outstanding		1,411.14	
	Adv-Kwong		79.40	
	Adv-LLPB		1,055.00	
	Adv-Maneaba Project		7,357.70	
	Adv-Mayor		2,044.00	
	Adv-MELAD		539.80	
	Adv-MFED		640.00	
	Adv-MIA		5,045.93	
	Adv-Mikari		44.00	
	Adv-MWYSA		510.00	
	Adv-Raurenti		405.00	
	Adv-Rewi		48.63	
	Adv-RSE & SWP		6,662.27	
	Adv-Taake		22.00	
	Adv-Taam		90.60	
	Adv-Tarawa Auto Import		26,000.00	
	Adv-Tatonga		345.00	
	Adv-Teamaeu		12.32	
	Adv-Tebwebwe		200.00	
	Adv-Tenukai		5.00	
	Adv-Teririko		5.00	

Not#	Account	Bot_Code	Amount \$	Total \$
		Adv-Teuei	40.00	
		Adv-Toatu	530.00	
		Adv-TSS	1,482.57	
		Adv-TUC Cup	1,521.00	
		Adv-Youth	62.70	
		Dep-A/c # 998710	1,000.00	
		Dep-Akata	50.00	
		Dep-Boutu	130.00	
		Dep-Bunaua	381.94	
		Dep-Charges	1,340.19	
		Dep-Dishonor Cheque	490.00	
		Dep-Dog control	91.19	
		Dep-Health and Education	320.00	
		Dep-Incentive allowance	24,474.00	
		Dep-KPF Surcharge	4,919.97	
		Dep-Kwong	200.00	
		Dep-Liquor Board	370.00	
		Dep-Meerina	226.10	
		Dep-Metuara	210.00	
		Dep-Mother Community	2,150.20	
		Dep-Nafiria	120.00	
		Dep-NZ Aid - Dog Control	2,643.81	
		Dep-Ocean link	60.00	
		Dep-Refund	160.00	
		Dep-Salary	8,734.18	
		Dep-Social Committee	15,697.52	
		Dep-Takentarawa	103.30	
		Dep-Tarawa Motors	3,500.00	
		Dep-Tarawariki	40.30	
		Dep-Terunga	2,617.80	
		Dep-Teuei	100.00	
		Dep-TUC Anniversary	2,100.06	
		Dep-TUC Sport	7,989.00	
		Dep-VAT	2,316.86	
		Dep-Waitia	10.00	
		Imp-Aboo	20.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Imp-Akata	234.32	
		Imp-Alauea	1.40	
		Imp-Bauro	18.50	
		Imp-Birikiti	7.50	
		Imp-Boutu	10.00	
		Imp-Bunaua	7.00	
		Imp-Harry	549.00	
		Imp-Ioane	10.00	
		Imp-Kwong	40.00	
		Imp-Maria	120.00	
		Imp-Mayor	120.00	
		Imp-Mayor & Vice	21.00	
		Imp-Meeri	3.00	
		Imp-MET	20.00	
		Imp-Metuara	34.16	
		Imp-Mweea	4.50	
		Imp-Naitiria	30.00	
		Imp-Peter	1.50	
		Imp-Red	10.00	
		Imp-Reife	4.00	
		Imp-Rikaare	175.00	
		Imp-Rotika	256.00	
		Imp-Taake	1.00	
		Imp-Taam	171.57	
		Imp-Tabwena	0.50	
		Imp-Tamueru	25.00	
		Imp-Taoatu	280.00	
		Imp-Teakamatang	42.60	
		Imp-Teimarawa	10.00	
		Imp-Teingira	4.00	
		Imp-Tematoro	106.28	
		Imp-Tenukai	20.00	
		Imp-Teririko	10.00	
		Imp-Teweia	918.28	
		Imp-Tiara	4.30	
		Imp-Tiebane	4.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Imp-Tokamaitara	10.00	
		Imp-Tokannata	2.00	
		Imp-Tooti	2.00	
		Imp-Tumai	20.00	
		Imp-Vice mayor	405.00	
		Loss-Akata	30.00	
		Loss-Atauea	40.00	
		Loss-Bereta	7.50	
		Loss-Boutu	40.00	
		Loss-Maaria & Meerina	280.00	
		Loss-Mayor	20.00	
		Loss-Mikari	430.00	
		Loss-Nabuaka	100.00	
		Loss-Sualiki	5,023.30	
		Loss-Taake Tamuera	5,098.66	
		Loss-Taam	4.50	
		Loss-Tematoro	350.00	
		Loss-Teweia	76.13	
		Loss-Tiebane	894.00	
		Loss-Tuutaima	150.21	
		Total		163,896.81

2 Account Payable

Adv-Atauea	155.34
Adv-Cheque Dishonor	860.00
Adv-Handball	62.70
Adv-Harry	213.00
Adv-Ioane	365.41
Adv-Kaiea	491.64
Adv-Karianako	139.35
Adv-Maima K	4.99
Adv-Maria	380.86
Adv-Miiri	741.56
Adv-Rotika	493.43
Adv-S/committee	934.08
Adv-Teakamatang	366.17
Adv-Teata	0.58

Note#	Account	Bot Code	Amount \$	Total \$
		Adv-Teikaua	61.02	
		Adv-Tekaboi	289.03	
		Adv-Tekeua	60.00	
		Adv-Temarin	10.00	
		Adv-Tematoro	255.92	
		Adv-Teretia	378.16	
		Adv-Tetabo	289.76	
		Adv-Teteki	75.74	
		Adv-Teweia	353.03	
		Adv-Tiriata	123.34	
		Adv-TUC Staff	1,308.63	
		Adv-Tumai	202.59	
		Dep-A/c # 998711	1,431.16	
		Dep-ATM	61.55	
		Dep-Borerei	20.00	
		Dep-Char Removing	330.00	
		Dep-DBK	6,722.78	
		Dep-Disaster	0.30	
		Dep-E/Saving	18.93	
		Dep-IDC	55.00	
		Dep-Internet	10.00	
		Dep-Karaebwa TKT	500.00	
		Dep-Karianako	196.45	
		Dep-KHC	3,356.15	
		Dep-KPF Loan	60,460.14	
		Dep-LLPB	1,675.00	
		Dep-Mach	60.00	
		Dep-Market Project	23.06	
		Dep-Meeme	24.00	
		Dep-MIA	983.35	
		Dep-Mweretaka	50.00	
		Dep-Nakakia	430.00	
		Dep-New Bus	21,104.66	
		Dep-Okoua	40.00	
		Dep-Overtime	361.61	
		Dep-Petty cash Teweia	882.80	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-Raiteta	100.00	
		Dep-S/.Loan	7,346.83	
		Dep-Surplus	2,221.87	
		Dep-Taam	300.00	
		Dep-TAx	1,533.00	
		Dep-Tooti	71.46	
		Dep-TTT	240.00	
		Dep-TUC Sponsor	159.00	
		Dep-Unclaimed salary	261.25	
		Dep-Youth Festival	811.30	
		Imp-Bauna	0.80	
		Imp-Bereta	3.80	
		Imp-Eren	0.30	
		Imp-Kamauna	182.25	
		Imp-Karianako	87.65	
		Imp-Katangiman	1.50	
		Imp-Loan	3,357.49	
		Imp-Taoa	20.00	
		Imp-Taoaba	10.00	
		Imp-Tekooti	2.00	
		Imp-Temarin	33.75	
		Imp-Terengantaake	2.00	
		Imp-Teretia	0.80	
		Imp-Teuei	19.01	
		Imp-Tiriata	0.30	
		Imp-Tokannuka	20.00	
		Imp-Totoka	10.00	
		Loan-Timotee	55.00	
		Loan-Tokantekai	55.00	
		Loan-TUC Staff Loan	2,849.27	
		Loss-Kirikara	4,470.73	
		Loss-Mwetaka	274.87	
		Loss-Tiara Tebau	1,221.55	
		Total		133,136.05

TEINAINANO URBAN COUNCIL ACUMMULATIVE TRIAL BALANCE
AS AT DECEMBER 2018

Code	Details	Estimates	Amounts	Debit	Credit
Loss brought forward - 01-01-17				2,225.34	
1100	Taxation				
1103	Angabwain rabwata	2,000.00	3,842.00		3,842.00
1200	Registration				
1201	Motoka/rebwerebwe	-	20.00		20.00
1202	Bebwa ni kabubuti	-	-	-	
1204	Kamea	2,000.00	1,411.50		1,411.50
1205	Titoea	119,750.00	160,098.50		160,098.50
1206	Kaoti tamnei/kabo birim	1,200.00	1,760.00		1,760.00
1207	Kakukurei(DJ Hire)	2,400.00	350.00		350.00
1208	Kaokioki	210.00	258.00		258.00
1209	Kamanging(Liquor)	3,875.00	31,930.00		31,930.00
1210	Auti ni lrua(Hotel/Rental)	80,600.00	38,972.50		38,972.50
1211	Karikirake aika nakonako(Hawker)	30,000.00	44,472.60		44,472.60
1212	Taabo ni bwaa(Retail/Wholesale)	6,100.00	4,655.00		4,655.00
1213	Botaki aika tauaki mwia	4,000.00	7,450.00		7,450.00
1214	Karikirake man te burawa(Bakery)	14,100.00	9,150.00		9,150.00
1215	Karikirake aika uarereke	6,500.00	8,192.50		8,192.50
1216	Taan kateitei(Contractors)	30,250.00	21,142.50		21,142.50
1217	Taibora ni kamwarake(Stalls)	12,000.00	11,438.00		11,438.00
1218	Kirabu ni kamwarake(Restaurant)	4,150.00	8,080.50		8,080.50
1219	Kaa/rebwerebwe aika tatangoaki	12,000.00	14,302.50		14,302.50
1221	Kariaiakan Kateitei	5,000.00	1,542.30		1,542.30
1222	Tabo ni karao kaa(Trade workshops)	5,400.00	7,605.00		7,605.00
1224	Itabon(Dealers Agency)	18,700.00	12,187.00		12,187.00
1225	Uanikai/Maan (Poultry Farming/Livestock)	3,000.00	-	-	
1227	Kabonakoan te ika	5,028.00	4,520.00		4,520.00
1228	Taabo ni itutu	2,225.00	1,377.50		1,377.50
1231	Kaobwai ao iokinibwai mai tinaniku	6,300.00	21,725.00		21,725.00
1232	Market Registration	50.00	368.00		368.00
1233	Tabo n rawetamnei, studio, copiers	1,900.00	1,061.90		1,061.90
1236	Bebwa ni kaongora (Newspaper)	2,000.00	350.00		350.00
1241	Nangkona	6,100.00	3,370.00		3,370.00
1243	Kabonakoan bwai ni makete	1,000.00	2,970.90		2,970.90
1244	Taan kaneweaba (Tour Guide)	700.00	50.00		50.00
1246	Private legal practice	7,500.00	-	-	
1247	Aia bitineti aomata (Professional &	2,000.00	1,762.30		1,762.30
1248	Waki ni bitineti n te Bus	70,000.00	57,865.00		57,865.00
1250	General export	1,500.00	-	-	
1255	Kanakobwana (Broadcasting)	2,000.00	-	-	
1256	DJ & PA System	200.00	-	-	
1257	Mitin ni karao ran (Purify Water Ltd)	300.00	-	-	
1264	Titoan bwain aobiti (Books & Stationery)	2,450.00	2,975.00		2,975.00
1267	Tieweti riki tabeua (Other services)	12,650.00	8,464.00		8,464.00
1300	Grants				
1301	Buoka man te Tautaeaka	100,382.00	87,227.72		87,227.72
1305	Mwane ni buoka man Bus Service G348	37,440.00	-	-	
1306	Te buoka ibukin baolia ataein te reirei	40,000.00	40,000.00		40,000.00
1500	Commercial Activities				
1503	Kabonakoan Bwaai	2,000.00	115.00		115.00
1504	Roon auti ni maeka	800.00	1,281.50		1,281.50
1506	Tangoan te kaa/kantoka	500.00	4,546.00		4,546.00
1506a	Kaan JSS	5,000.00	23,475.13		23,475.13

1519	Karikirake aika uarereke(Micro Project)	-	-	-	
3	Tangoan te Makete (Market Rentals)	11,200.00	16,561.10		16,561.10
1524	Kabonakoan te aiti (Sale of Ice Flakes)	-	-	-	
1532	Karaoan namban kaa/rebwerebwe	-	-	-	
1536	Karekean ID	2,500.00	2,265.00		2,265.00
1543	Boon rikoan mange	120,000.00	172,428.33		172,428.33
1544	Karekemwane man te Tiaobu	-	250.00		250.00
1545	Ororakean ao kaotinakoaia kamea/beeki	300.00	488.00		488.00
1546	Reirei ibukia Turaiwa (Driving School)	-	-	-	
1547	Cutter hire & Others	-	-	-	
1548	Karao amwarake (Catering)	1,000.00	-	-	
1600	Others				
1601	Mwane n raka	500.00	27,067.69		27,067.69
1602	Tuua n te bowi	-	-	-	
1603	Roo ibukin kanoan boma	2,992.00	105.00		105.00
1605	Rooia ataein pre-school	1,000.00	50.00		50.00
1606	Tuuaia bus	1,800.00	7,568.20		7,568.20
1700	Transfer				
1701	Kaintabwi	27,356.00	21,517.26		21,517.26
1702	Loan Interest	-	-	-	
1703	Loan Admin fee	-	-	-	
1704	Loan repayment (Loan Scheme)	-	65.00		65.00
1705	Karikirake aki a mwanenaki	-	-	-	
2100	Salaries & Wages				
2101	Backpay	-	100.00	100.00	
2102	Aia bwakabwai Kauntira	52,002.00	44,700.10	44,700.10	
2103	Kauoman ni Kiraka	7,353.00	6,868.71	6,868.71	
2104	Island Treasurer (Tia Mwane)	5,402.00	5,942.47	5,942.47	
2105	Executive Assistant	6,377.00	286.13	286.13	
2106	Registry Clerk	8,479.00	8,281.68	8,281.68	
2107	Work Superintendant	5,646.00	30.00	30.00	
2108	Kabenta (Carpenters)	9,550.00	6,941.76	6,941.76	
2109	Turaiwa (Drivers)	35,632.00	32,519.96	32,519.96	
2111	Tiibi Kaubure (Snr V.Warden)	5,159.00	5,380.25	5,380.25	
2112	Kaubure ((Ward Wardens)	52,852.00	46,991.47	46,991.47	
2113	Neeti ni kaawa (Nursing Aides)	59,282.00	63,250.52	63,250.52	
2115	Sport Officer/ICW	4,657.00	4,431.73	4,431.73	
2116	Taan Riko Mange (Garbage Labourers)	24,023.00	25,343.15	25,343.15	
2117	Garbage Supervisor	-	-		-
2118	Taan Tararua te Makete (Markets Caretak	7,072.00	7,591.04	7,591.04	
2119	Makaeneke (Mechanics)	8,417.00	8,331.11	8,331.11	
2122	Taan Rikomwane (Revenue Collectors)	13,548.00	11,774.64	11,774.64	
2123	Women Interest Worker (WIW)	5,402.00	6,401.86	6,401.86	
2124	Revenue Cashier	4,079.00	4,064.05	4,064.05	
2129	Licensing Officer	3,766.00	3,768.72	3,768.72	
2131	Number Plate man	3,642.00	3,427.63	3,427.63	
2139	Snr Revenue Collector	5,402.00	6,566.23	6,566.23	
2142	Building Inspector	4,967.00	4,933.79	4,933.79	
2145	Tia Kaitiaki (Office Cleaner)	3,154.00	2,985.73	2,985.73	
2148	Uatiman (Watchman)	24,752.00	23,302.48	23,302.48	
2152	IT Assistant	4,133.00	2,846.92	2,846.92	
2200	Allowances				
2201	Kauntira	31,785.00	24,760.00	24,760.00	
2202	Kaniwangan Mayor/Kauoman	8,400.00	8,200.00	8,200.00	
2203	Mwane ni motirawa (Leave Grant)	55,455.00	33,111.82	33,111.82	
2205	Mwakuri n tangoaki	-	5,100.40	5,100.40	
2206	Aoataim	27,886.00	51,649.84	51,649.84	

2208	Komete n te Karikirake (IDC)	3,060.00	4,605.02	4,605.02	
2209	Boneti/Bareka/Mwaimwai	17,720.00	31,470.15	31,470.15	
2213	Komete n Aine (Women's Committee)	5,460.00	4,690.40	4,690.40	
2214	Booia Reibwa (Casual Labours)	20,800.00	22,831.00	22,831.00	
2216	Komete ni kamwakuri (Establishment Con	3,150.00	5,283.30	5,283.30	
2221	Area Komete	17,850.00	16,562.00	16,562.00	
2224	Kometen te Kamanging (Liquor Committee)	-	1,100.00	1,100.00	
2229	Kometen te Mwane (Finance Committee)	3,240.00	4,310.00	4,310.00	
2231	Executive Meeting	1,620.00	1,905.00	1,905.00	
2232	Solid Waste Management	3,240.00	3,685.00	3,685.00	
2233	Arauenti tabeua	3,250.00	13,804.08	13,804.08	
2234	Kometen babairean aon te aba (LLPB)	-	-	-	-
2235	Kometen Takakaro (Sport Committee)	2,700.00	4,775.00	4,775.00	
2236	Kometen Bao ni mwamwananga	3,790.00	4,120.00	4,120.00	
2300	Administrative				
2301	Bao ao mwamwananga	10,855.00	11,875.80	11,875.80	
2302	Ritin aba	-	-	-	-
2303	Bwai ni mwakuri (Furniture, Tools & Equip	3,000.00	2,835.60	2,835.60	
2304	Ana tiati te Bangke (Bank Charges)	2,150.00	1,512.44	1,512.44	
2305	Insurance	2,500.00	-	-	-
2306	Boon tarebon (Telecom Charges)	7,300.00	7,187.75	7,187.75	
2308	Buraeki ao Kaboraoi (Flag & Uniforms)	1,550.00	500.10	500.10	
2309	Katanoata (Advertisement)	1,000.00	4,939.65	4,939.65	
2311	Boon kain amwarake (Trees Compensation)	300.00	-	-	-
2312	Rinerine (Election)	1,050.00	1,475.20	1,475.20	
2315	Buokaia Botaki (Community Development)	2,000.00	2,642.10	2,642.10	
2318	Roon te Roia (Legal Services Charge)	3,500.00	-	-	-
2320	Tararuia kamea/beeki (Dog/Pig Control)	6,500.00	5,251.00	5,251.00	
2321	Tarau (Outstanding Debts)	15,000.00	35,102.92	35,102.92	
2322	Kairua (Entertainment)	6,900.00	9,540.49	9,540.49	
2325	Utilities	10,000.00	7,917.90	7,917.90	
2326	Bwain te aobiti (Stationery)	5,000.00	10,048.49	10,048.49	
2327	Kataneiai (Training & Workshops)	1,300.00	-	-	-
2332	Buokan wakin aia mwane kara	2,500.00	3,533.07	3,533.07	
2334	Consultation Services Charges	2,000.00	-	-	-
2335	Kauntira's Contribution	200.00	139.90	139.90	
2337	Kaitiaki ni Katamaroa (Cleaning & Beautif	3,000.00	7,280.01	7,280.01	
2400	Maintenance				
2402	Aobiti (Offices)	3,000.00	3,824.74	3,824.74	
2403	Auti ni maeka (Quarters)	3,000.00	1,079.40	1,079.40	
2406	Makete (General Market)	2,000.00	530.40	530.40	
2408	Kaa/Rebwerebwe/Bati (Vechiles)	11,000.00	10,466.48	10,466.48	
2408a	Baoia ataei (School trucks)	15,000.00	11,035.85	11,035.85	
2410	Auti n aoraki (Clinics)	2,000.00	-	-	-
2411	Tabo n mange (Land-Fill)	20,000.00	8,237.00	8,237.00	
2412	Kawai (Access Roads)	5,100.00	900.00	900.00	
2500	Funded Project				
2501	Loan Scheme	-	-	-	-
2502	Reibwa (Labour)	4,500.00	75.70	75.70	
2503	Bao (Transport)	2,500.00	-	-	-
2504	Bwai ni mwakuri (Materails)	1,000.00	36.20	36.20	
2505	1 Boboto truck	-	-	-	-
2600	Unfunded Project				
2602	Reibwa (Labour)	2,000.00	-	-	-
2603	Bao (Transport)	2,000.00	-	-	-
2604	Bwai ni mwakuri (Materails)	5,000.00	998.20	998.20	
2605	Other unfunded project	-	-	-	-

2700	Commercial Activities				
2702	Bwa (Fuel & Gas)	17,560.00	17,513.00	17,513.00	
2703	General	3,580.00	3,758.35	3,758.35	
2704	Fishing Gear/ID Card Machines	-	-		-
2711	Mitin ni karao aiti (Ice Making Machine)	-	-		-
2800	Transfer				
2801	Birimwane nakon Kaintabwi	54,712.00	32,649.93	32,649.93	
2802	School trucks contribution	-	-		-
2804	Birimwane nakon KiLGA	1,000.00	1,000.00	1,000.00	
2806	Te buoka ibukin baoia ataei (School truck	25,000.00	30,760.27	30,760.27	
2806b	Bwaan baoia ataei (School trucks)	-	9,175.95	9,175.95	
Advance					
	Aboo		5.00	5.00	
	Akata		23.62	23.62	
	Atauea		(155.34)		155.34
	Birikiti		100.00	100.00	
	Bouataake Tengkam		20.00	20.00	
	Cheque Dishonor		(860.00)		860.00
	Feeder Road		450.00	450.00	
	Handball		(62.70)		62.70
	Harry		(213.00)		213.00
	HOD		20.00	20.00	
	Ioane		(365.41)		365.41
	Ituua		400.00	400.00	
	Kaiea		(491.64)		491.64
	Kaitiaki		6,000.00	6,000.00	
	Karebwa		5.00	5.00	
	Karianako		(139.35)		139.35
	KHFA		890.00	890.00	
	KPF		1,000.00	1,000.00	
	KPF Outstanding		1,411.14	1,411.14	
	Kwong		79.40	79.40	
	LLPB		1,055.00	1,055.00	
	Maima K		(4.99)		4.99
	Maneaba Project		7,357.70	7,357.70	
	Maria		(380.86)		380.86
	Mayor		2,044.00	2,044.00	
	MELAD		539.80	539.80	
	Metuara		-		-
	MFED		640.00	640.00	
	MIA		5,045.93	5,045.93	
	Miiri		(741.56)		741.56
	Mikari		44.00	44.00	
	MWYSA		510.00	510.00	
	PIPA		-		-
	Raurenti		405.00	405.00	
	Rewi		48.63	48.63	
	Rotika		(493.43)		493.43
	RSE & SWP		6,662.27	6,662.27	
	S/committee		(934.08)		934.08
	Taake		22.00	22.00	
	Taam		90.60	90.60	
	Tarawa Auto Import		26,000.00	26,000.00	
	Tatonga		345.00	345.00	
	Teakamatang		(366.17)		366.17
	Teamaeu		12.32	12.32	
	Teata		(0.58)		0.58

	Tebwebwe		200.00	200.00	
	Teikaua		(61.02)		61.02
	Tekaboi		(289.03)		289.03
	Tekeua		(60.00)		60.00
	Tamarin		(10.00)		10.00
	Tematoro		(255.92)		255.92
	Tenukai		5.00	5.00	
	Teretia		(378.16)		378.16
	Teririko		5.00	5.00	
	Tetabo		(289.76)		289.76
	Teteki		(75.74)		75.74
	Teuei		40.00	40.00	
	Teweia		(353.03)		353.03
	Tirian		-		-
	Tiriata		(123.34)		123.34
	Toatu		530.00	530.00	
	TSS		1,482.57	1,482.57	
	TUC Cup		1,521.00	1,521.00	
	TUC Staff		(1,308.63)		1,308.63
	Tumai		(202.59)		202.59
	Youth		62.70	62.70	
Deposit					
	A/c # 998710		1,000.00	1,000.00	
	A/c # 998711		(1,431.16)		1,431.16
	Akata		50.00	50.00	
	ATM		(61.55)		61.55
	Borerei		(20.00)		20.00
	Boutu		130.00	130.00	
	Bunaua		381.94	381.94	
	Char Removing		(330.00)		330.00
	Charges		1,340.19	1,340.19	
	DBK		(6,722.78)		6,722.78
	Disaster		(0.30)		0.30
	Dishonor Cheque		490.00	490.00	
	Dog control		91.19	91.19	
	E/Saving		(18.93)		18.93
	Health and Education		320.00	320.00	
	IDC		(55.00)		55.00
	Incentive allowance		24,474.00	24,474.00	
	Internet		(10.00)		10.00
	Karaebwa TKT		(500.00)		500.00
	Karianako		(196.45)		196.45
	KHC		(3,356.15)		3,356.15
	KPF Loan		(60,460.14)		60,460.14
	KPF Surcharge		4,919.97	4,919.97	
	Kwong		200.00	200.00	
	Liquor Board		370.00	370.00	
	LLPB		(1,675.00)		1,675.00
	Mach		(60.00)		60.00
	Market Project		(23.06)		23.06
	Meeme		(24.00)		24.00
	Meerina		226.10	226.10	
	Metuara		210.00	210.00	
	MIA		(983.35)		983.35
	Mother Community		2,150.20	2,150.20	
	Mweretaka		(50.00)		50.00
	Nakakia		(430.00)		430.00

	Natiria		120.00	120.00	
	New Bus		(21,104.66)		21,104.66
	NZ Aid - Dog Control		2,643.81	2,643.81	
	Ocean link		60.00	60.00	
	Okoua		(40.00)		40.00
	Overtime		(361.61)		361.61
	Petty cash Teweia		(882.80)		882.80
	Raiteta		(100.00)		100.00
	Refund		160.00	160.00	
	S/.Loan		(7,346.83)		7,346.83
	Salary		8,734.18	8,734.18	
	Social Committee		15,697.52	15,697.52	
	Surplus		(2,221.87)		2,221.87
	Taam		(300.00)		300.00
	Takentarawa		103.30	103.30	
	Tarawa Motors		3,500.00	3,500.00	
	Tarawariki		40.30	40.30	
	Tax		(1,533.00)		1,533.00
	Terunga		2,617.80	2,617.80	
	Teuci		100.00	100.00	
	Tooti		(71.46)		71.46
	TTT		(240.00)		240.00
	TUC Anniversary		2,100.06	2,100.06	
	TUC Sponsor		(159.00)		159.00
	TUC Sport		7,989.00	7,989.00	
	Unclaimed salary		(261.25)		261.25
	VAT		2,316.86	2,316.86	
	Waitia		10.00	10.00	
	Youth Festival		(811.30)		811.30
Imprest					
	Aboo		20.00	20.00	
	Akata		234.32	234.32	
	Andrew		-		-
	Atauea		1.40	1.40	
	Bauna		(0.80)		0.80

	Bauro		18.50	18.50	
	Bereta		(3.80)		3.80
	Birikiti		7.50	7.50	
	Boutu		10.00	10.00	
	Bunaua		7.00	7.00	
	Eren		(0.30)		0.30
	Harry		549.00	549.00	
	Ioane		10.00	10.00	
	Kamauna		(182.25)		182.25
	Karianako		(87.65)		87.65
	Katangiman		(1.50)		1.50
	Kwong		40.00	40.00	
	Loan		(3,357.49)		3,357.49
	Maria		120.00	120.00	
	Mayor		120.00	120.00	
	Mayor & Vice		21.00	21.00	
	Meeri		3.00	3.00	
	MET		20.00	20.00	
	Metuara		34.16	34.16	
	Mweea		4.50	4.50	
	Naitiria		30.00	30.00	
	Peter		1.50	1.50	
	Red		10.00	10.00	
	Reite		4.00	4.00	
	Rikaare		175.00	175.00	
	Rotika		256.00	256.00	
	Taake		1.00	1.00	
	Taam		171.57	171.57	
	Tabwena		0.50	0.50	
	Tamueru		25.00	25.00	
	Taoa		(20.00)		20.00
	Taoaba		(10.00)		10.00
	Taoatu		280.00	280.00	
	Teakamatang		42.60	42.60	
	Teimarawa		10.00	10.00	
	Teingira		4.00	4.00	
	Tekooti		(2.00)		2.00
	Temarin		(33.75)		33.75
	Tematoro		106.28	106.28	
	Tenukai		20.00	20.00	
	Terengantaake		(2.00)		2.00
	Teretia		(0.80)		0.80
	Teririko		10.00	10.00	
	Teuei		(19.01)		19.01
	Teweia		918.28	918.28	
	Tiabere		-		-
	Tiara		4.30	4.30	
	Tiebane		4.00	4.00	
	Tiriata		(0.30)		0.30
	Tokamaitara		10.00	10.00	
	Tokannata		2.00	2.00	
	Tokannuka		(20.00)		20.00
	Tooti		2.00	2.00	
	Totoka		(10.00)		10.00
	Tumai		20.00	20.00	
	Vice mayor		405.00	405.00	
Loan					

	Timotee		(55.00)		55.00
	Tokantekai		(55.00)		55.00
	TUC Staff Loan		(2,849.27)		2,849.27
Loss					
	Akata		30.00	30.00	
	Atauea		40.00	40.00	
	Bereta		7.50	7.50	
	Boutu		40.00	40.00	
	Kirikara		(4,470.73)		4,470.73
	Maaria & Meerina		280.00	280.00	
	Mayor		20.00	20.00	
	Mikari		430.00	430.00	
	Mwetaka		(274.87)		274.87
	Nabuaka		100.00	100.00	
	Sualiki		5,023.30	5,023.30	
	Taake Tamuera		5,098.66	5,098.66	
	Taam		4.50	4.50	
	Tematoro		350.00	350.00	
	Teweia		76.13	76.13	
	Tiara Tebau		(1,221.55)		1,221.55
	Tiebane		894.00	894.00	
	Tuutaima		150.21	150.21	
Closing Cash Balance			32,019.72	32,019.72	
Closing Bank Balance					
	Ac# 313820		10,744.88	10,744.88	
	Ac# 998711		2,131.22	2,131.22	
	Grand Total			1,033,866.98	1,033,866.98

TUC Island Council			
Surplus account as at 31/12/2018			
Loss 01/01/17			-2,225.34
Add: Total current revenues 2018			900,730.93
Total			898,505.59
Less: Total current expenditures 2018			822,849.01
Surplus end December 2018			75,656.58

Statement of Ledger balances 31/12/2018			
Details		DR	CR
Surplus Account for 31/12/2018			75,656.58
Advance			
Aboo	5.00	5.00	
Akata	23.62	23.62	
Atauea	(155.34)		155.34
Birikiti	100.00	100.00	
Bouataake Tengkam	20.00	20.00	
Cheque Dishonor	(860.00)		860.00
Feeder Road	450.00	450.00	
Handball	(62.70)		62.70
Harry	(213.00)		213.00
HOD	20.00	20.00	
Ioane	(365.41)		365.41
Ituua	400.00	400.00	
Kaiea	(491.64)		491.64
Kaitiaki	6,000.00	6,000.00	
Karebwa	5.00	5.00	
Karianako	(139.35)		139.35
KHFA	890.00	890.00	
KPF	1,000.00	1,000.00	
KPF Outstanding	1,411.14	1,411.14	
Kwong	79.40	79.40	
LLPB	1,055.00	1,055.00	
Maima K	(4.99)		4.99
Maneaba Project	7,357.70	7,357.70	
Maria	(380.86)		380.86
Mayor	2,044.00	2,044.00	
MELAD	539.80	539.80	
Metuara	-		-
MFED	640.00	640.00	
MIA	5,045.93	5,045.93	
Miiri	(741.56)		741.56
Mikari	44.00	44.00	
MWYSA	510.00	510.00	
PIPA	-		-
Raurenti	405.00	405.00	
Rewi	48.63	48.63	
Rotika	(493.43)		493.43
RSE & SWP	6,662.27	6,662.27	

S/committee	(934.08)		934.08
Taake	22.00	22.00	
Taam	90.60	90.60	
Tarawa Auto Import	26,000.00	26,000.00	
Tatonga	345.00	345.00	
Teakamatang	(366.17)		366.17
Teamaeu	12.32	12.32	
Teata	(0.58)		0.58
Tebwebwe	200.00	200.00	
Teikaua	(61.02)		61.02
Tekaboi	(289.03)		289.03
Tekeua	(60.00)		60.00
Temarin	(10.00)		10.00
Tematoro	(255.92)		255.92
Tenukai	5.00	5.00	
Teretia	(378.16)		378.16
Teririko	5.00	5.00	
Tetabo	(289.76)		289.76
Teteki	(75.74)		75.74
Teuei	40.00	40.00	
Teweia	(353.03)		353.03
Tirian	-		-
Tiriata	(123.34)		123.34
Toatu	530.00	530.00	
TSS	1,482.57	1,482.57	
TUC Cup	1,521.00	1,521.00	
TUC Staff	(1,308.63)		1,308.63
Tumai	(202.59)		202.59
Youth	62.70	62.70	
Deposit			
A/c # 998710	1,000.00	1,000.00	
A/c # 998711	(1,431.16)		1,431.16
Akata	50.00	50.00	
ATM	(61.55)		61.55
Borerei	(20.00)		20.00
Boutu	130.00	130.00	
Bunaua	381.94	381.94	
Char Removing	(330.00)		330.00
Charges	1,340.19	1,340.19	
DBK	(6,722.78)		6,722.78
Disaster	(0.30)		0.30
Dishonor Cheque	490.00	490.00	
Dog control	91.19	91.19	
E/Saving	(18.93)		18.93
Health and Education	320.00	320.00	
IDC	(55.00)		55.00
Incentive allowance	24,474.00	24,474.00	
Internet	(10.00)		10.00
Karaebwa TKT	(500.00)		500.00
Karianako	(196.45)		196.45

KHC	(3,356.15)		3,356.15
KPF Loan	(60,460.14)		60,460.14
KPF Surcharge	4,919.97	4,919.97	
Kwong	200.00	200.00	
Liquor Board	370.00	370.00	
LLPB	(1,675.00)		1,675.00
Mach	(60.00)		60.00
Market Project	(23.06)		23.06
Meeme	(24.00)		24.00
Meerina	226.10	226.10	
Metuara	210.00	210.00	
MIA	(983.35)		983.35
Mother Community	2,150.20	2,150.20	
Mweretaka	(50.00)		50.00
Nakakia	(430.00)		430.00
Natiria	120.00	120.00	
New Bus	(21,104.66)		21,104.66
NZ Aid - Dog Control	2,643.81	2,643.81	
Ocean link	60.00	60.00	
Okoua	(40.00)		40.00
Overtime	(361.61)		361.61
Petty cash Teweia	(882.80)		882.80
Raiteta	(100.00)		100.00
Refund	160.00	160.00	
SI.Loan	(7,346.83)		7,346.83
Salary	8,734.18	8,734.18	
Social Committee	15,697.52	15,697.52	
Surplus	(2,221.87)		2,221.87
Taam	(300.00)		300.00
Takentarawa	103.30	103.30	
Tarawa Motors	3,500.00	3,500.00	
Tarawariki	40.30	40.30	
TAX	(1,533.00)		1,533.00
Terunga	2,617.80	2,617.80	
Teuei	100.00	100.00	
Tooti	(71.46)		71.46
TTT	(240.00)		240.00
TUC Anniversary	2,100.06	2,100.06	
TUC Sponsor	(159.00)		159.00
TUC Sport	7,989.00	7,989.00	
Unclaimed salary	(261.25)		261.25
VAT	2,316.86	2,316.86	
Waitia	10.00	10.00	
Youth Festival	(811.30)		811.30
Imprest			
Aboo	20.00	20.00	
Akata	234.32	234.32	
Andrew	-		-
Atauea	1.40	1.40	
Bauna	(0.80)		0.80

Bauro	18.50	18.50	
Bereta	(3.80)		3.80
Birikiti	7.50	7.50	
Boutu	10.00	10.00	
Bunaua	7.00	7.00	
Eren	(0.30)		0.30
Harry	549.00	549.00	
Ioane	10.00	10.00	
Kamauna	(182.25)		182.25
Karianako	(87.65)		87.65
Katangiman	(1.50)		1.50
Kwong	40.00	40.00	
Loan	(3,357.49)		3,357.49
Maria	120.00	120.00	
Mayor	120.00	120.00	
Mayor & Vice	21.00	21.00	
Meeri	3.00	3.00	
MET	20.00	20.00	
Metuara	34.16	34.16	
Mweea	4.50	4.50	
Naitiria	30.00	30.00	
Peter	1.50	1.50	
Red	10.00	10.00	
Reite	4.00	4.00	
Rikaare	175.00	175.00	
Rotika	256.00	256.00	
Taake	1.00	1.00	
Taam	171.57	171.57	
Tabwena	0.50	0.50	
Tamueru	25.00	25.00	
Taoa	(20.00)		20.00
Taoaba	(10.00)		10.00
Taoatu	280.00	280.00	
Teakamatang	42.60	42.60	
Teimarawa	10.00	10.00	
Teingira	4.00	4.00	
Tekooti	(2.00)		2.00
Temarin	(33.75)		33.75
Tematoro	106.28	106.28	
Tenukai	20.00	20.00	
Terengantaake	(2.00)		2.00
Teretia	(0.80)		0.80
Teririko	10.00	10.00	
Teuei	(19.01)		19.01
Teweia	918.28	918.28	
Tiabere	-		-
Tiara	4.30	4.30	
Tiebane	4.00	4.00	
Tiriata	(0.30)		0.30
Tokamaitara	10.00	10.00	

Tokannata	2.00	2.00	
Tokannuka	(20.00)		20.00
Tooti	2.00	2.00	
Totoka	(10.00)		10.00
Tumai	20.00	20.00	
Vice mayor	405.00	405.00	
Loan			
Timotee	(55.00)		55.00
Tokantekai	(55.00)		55.00
TUC Staff Loan	(2,849.27)		2,849.27
Loss			
Akata	30.00	30.00	
Atauea	40.00	40.00	
Bereta	7.50	7.50	
Boutu	40.00	40.00	
Kirikara	(4,470.73)		4,470.73
Maaria & Meerina	280.00	280.00	
Mayor	20.00	20.00	
Mikari	430.00	430.00	
Mwetaka	(274.87)		274.87
Nabuaka	100.00	100.00	
Sualiki	5,023.30	5,023.30	
Taake Tamuera	5,098.66	5,098.66	
Taam	4.50	4.50	
Tematoro		350.00	
Teweia	76.13	76.13	
Tiara Tebau	(1,221.55)		1,221.55
Tiebane	894.00	894.00	
Tuutaima	150.21	150.21	
Closing Cash Balance	32,019.72	32,019.72	
Closing Bank Balance			
Ac# 313820	10,744.88	10,744.88	
Ac# 998711	2,131.22	2,131.22	
Total		208,792.63	208,792.63