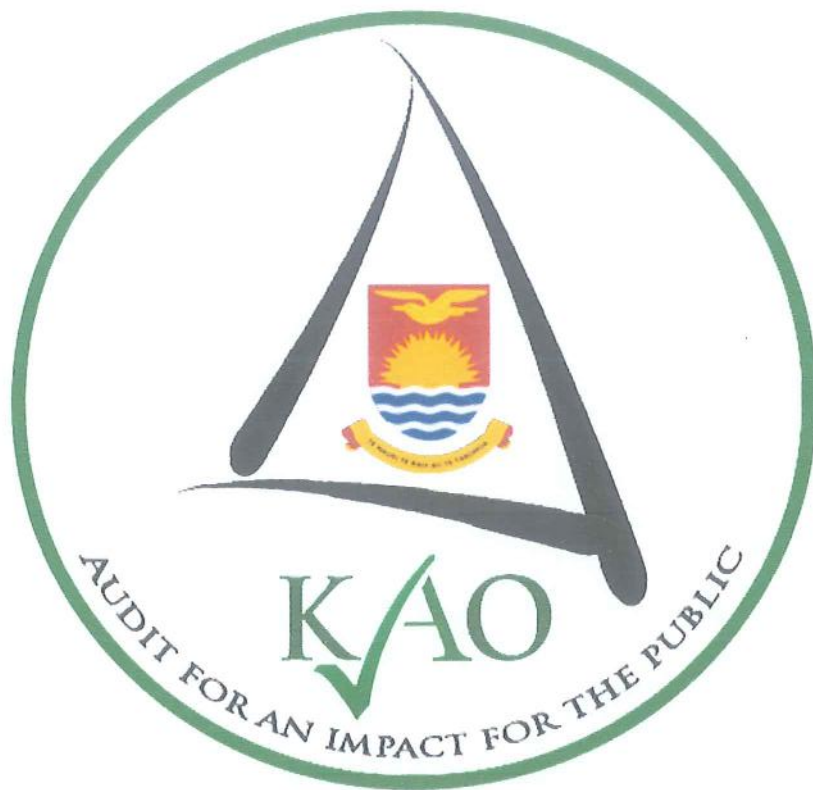


# **REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF**



**ABAIANG ISLAND COUNCIL**  
**For the Year Ended 31<sup>st</sup> December 2018**

**Kiribati Audit Office**  
**SEPTEMBER 2020**

## KIRIBATI AUDIT OFFICE



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**Audit for an impact for the public**

### INDEPENDENT AUDITOR'S REPORT

#### REPORT ON THE AUDIT OF ABAIANG ISLAND COUNCIL' FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2018

##### Disclaimer of Opinion

I was engaged to audit the Financial Statements of Abaiang Island Council for the year ended 31<sup>st</sup> 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 Abaiang Island Council for the year ended 31<sup>st</sup> 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 Abaiang 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 Abaiang Island Council for the year ending 31<sup>st</sup> December 2018.

##### Basis for Disclaimer of Opinion

I was unable to satisfy myself as to the following balances reported in Abaiang Island Council' profit and loss, balance sheet as at 31<sup>st</sup> December 2018 due to the followings:

###### *Accounts Receivables*

- Total Account Receivables balance of \$305,116.76 reported in Abaiang Island Council Balance Sheet is overstated by \$56,323.75 (Deposit). The \$56,323.75 deposit from members should be a liability and not an asset.
- The remaining Account Receivables balance of \$248,793.01 (\$305,116.76 - \$56,323.75) comprises of Loans, Advances, Losses, and Imprests cannot be sufficiently substantiated.

### *Equity*

- Abaiang Island Council's **Equity of \$115,569.34** for the year ended 31<sup>st</sup> December 2018 cannot be substantiated.

### *Accounts Payables*

- The Account Payables balance of **\$212,856.30** reported in Abaiang Island Council Balance Sheet is overstated by **\$163,469.57 (Loans, Losses, Imprests, and Advances)**.

### *Cash at Bank*

- No third-party confirmation from ANZ Bank of Kiribati was received as a form of verification for Abaiang Island Council Cash at Bank balance of **\$20,312.76**.
- ANZ Bank services were not recorded on Abaiang Island Council's passbook, yet bank charges still levied to the Government of Kiribati.

### *Maintenance Expenditures*

- Wrong classification of Maintenance Expenditure costs \$42,234 understated the total expenditure and overstated the Net Profit at year ended 31<sup>st</sup> December 2018.

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

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

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

- Abaiang Island Council spend \$138,492 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, Receipts Register and Arrears of Revenue represented departure from the following sections of LGFI:
  - **Part II: Receipts: Receipt Books maintenance sections 7-18**
  - **Part II: Receipts: section 22 Arrears of Revenues**
  - **Part III: Control of Expenditure section 49: Vote Book**
  - **Part V111: Miscellaneous section 52: Log Book**
  - **Part XIII: Supervision, Control and Custody, section 142 (e)**

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

### **Island Councillors, Island Council Clerk and Minister for Internal Affairs' 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.

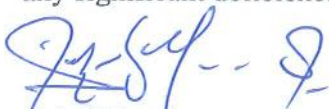
### **Auditor General's responsibilities for the audit of the financial statements of Abaiang Island Council**

My responsibility is to conduct an audit of Abaiang 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 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 Mandima**  
Auditor General  
Kiribati Audit Office  
31.08.2020

ABAIANG ISLAND COUNCIL

The following certify that the attached statements (revealing a Surplus Account Balance \$.....) for the year ended 31<sup>st</sup> December 2018 are correct.

124,307.79

Signed by:

Clerk



Mayor



Secretary



# Abaiang Island Council

## Balance Sheet

### as at 31/12/18

|                                | Notes | Amount<br>\$ | Block Total<br>\$ | Total<br>\$       |
|--------------------------------|-------|--------------|-------------------|-------------------|
| <b>Assets</b>                  |       |              |                   |                   |
| <b>Current Asset</b>           |       |              |                   |                   |
| Cash at Bank                   |       | 20,312.76    |                   |                   |
| Cash on Hand                   |       | 11734.57     |                   |                   |
| Account Receivable             | 1     | 305,116.76   | 337,164.09        |                   |
| <b>Non-Current Asset</b>       |       |              |                   |                   |
| Fixed Assets                   |       | 0.00         | 0.00              |                   |
| <b>Total Assets</b>            |       |              |                   | 337,164.09        |
| <b>Liabilities</b>             |       |              |                   |                   |
| <b>Current Liabilities</b>     |       |              |                   |                   |
| Bank Overdrafts                |       | 0.00         |                   |                   |
| Account Payable                | 2     | 212,856.30   | 212,856.30        |                   |
| <b>Non-Current Liabilities</b> |       |              |                   |                   |
| Long Term Loans                |       | 0.00         | 0.00              |                   |
| <b>Total Liabilities</b>       |       |              |                   | 212,856.30        |
| <b>Net Asset</b>               |       |              |                   | <b>124,307.79</b> |
| <b>Equity</b>                  |       |              |                   |                   |
| Current Year Earning           |       |              | 8,738.44          |                   |
| Historical Balancing           |       |              | 115,569.35        |                   |
| <b>Total Equity</b>            |       |              |                   | <b>124,307.79</b> |

**Abaiang Island Council**  
**Profit and Loss Statement**  
**For the Period 1/1/18 to 31/12/18**

| Account        | Allocation  | Description                        | Amount<br>\$ | Block Total<br>\$ | Total<br>\$ |
|----------------|-------------|------------------------------------|--------------|-------------------|-------------|
| <b>Revenue</b> |             |                                    |              |                   |             |
|                | <b>1100</b> | <b>Angabwai</b>                    |              |                   |             |
|                | 1103        | Roon rabwata                       | 0.00         |                   |             |
|                | 1104        | Roon te mamananga nte kiba         | 5,191.50     |                   |             |
|                | 1105        | Roon te mamananga tari             | 1,033.00     |                   |             |
|                | 1106        | Roon rabwata ni kawai              | 0.00         |                   |             |
|                |             |                                    |              | 6,224.50          |             |
|                | <b>1200</b> | <b>Raitientfi</b>                  |              |                   |             |
|                | 1201        | Motoka/Rebwerebwe                  | 2,028.00     |                   |             |
|                | 1202        | Beba ni kabubuti                   | 1,019.00     |                   |             |
|                | 1203        | Bwatika                            | 246.00       |                   |             |
|                | 1204        | Kamea                              | 307.50       |                   |             |
|                | 1205        | Bitineti (retail, wholesale, etc   | 13,866.00    |                   |             |
|                | 1206        | Kaoti tamnei                       | 0.00         |                   |             |
|                | 1207        | Kakukurei(entertainment,i/night    | 0.00         |                   |             |
|                | 1208        | Angabain kaokioki                  | 55.00        |                   |             |
|                | 1209        | Kamanging/biia/matoatoa            | 300.00       |                   |             |
|                | 1210        | Outero/auti ni irua/auti aika tat  | 525.00       |                   |             |
|                | 1211        | Kabuti bwai ni bobai               | 120.00       |                   |             |
|                | 1212        | Tabo ni Bwa (retail/wholesale      | 1,821.50     |                   |             |
|                | 1214        | Kariki/ tonati/baan                | 695.25       |                   |             |
|                | 1215        | Karikirake aika aki tei maan       | 61.50        |                   |             |
|                | 1216        | Kateitei/Contractors               | 150.00       |                   |             |
|                | 1217        | Bitineti aika aki tei maan (stall) | 313.50       |                   |             |
|                | 1218        | Kirabu ni kamaoi/kiamarake         | 124.25       |                   |             |
|                | 1219        | Kaa/rebwerebwe tatangoaki          | 1,091.25     |                   |             |
|                | 1220        | Booti aika a tatangoaki            | 1,360.00     |                   |             |
|                | 1223        | Bingo                              | 0.00         |                   |             |

| Account | Allocation  | Description                      | Amount<br>\$ | Block Total<br>\$ | Total<br>\$ |
|---------|-------------|----------------------------------|--------------|-------------------|-------------|
|         | 1226        | Katangomane                      | 0.00         |                   |             |
|         | 1227        | Kabonakoan ika                   | 302.00       |                   |             |
|         | 1233        | Agencies                         | 0.00         |                   |             |
|         | 1238        | Tutara                           | 0.00         |                   |             |
|         | 1239        | Botaki aika tauaki mwia          | 957.00       |                   |             |
|         | 1241        | Nangkona                         | 1,056.75     |                   |             |
|         | 1254        | Ntabanebane/Kereboki             | 151.25       |                   |             |
|         | 1255        | Kabaeara n te loan               | 720.00       |                   |             |
|         | 1256        | Kabeara n te mwakuri             | 637.00       |                   |             |
|         | 1257        | Kabonakoan ice-blocks            | 30.00        |                   |             |
|         | 1258        | Okibibwaiian te rau ao tabeua ri | 650.00       |                   |             |
|         |             |                                  |              | 28,587.75         |             |
|         | <b>1300</b> | <b>Mane Buoka</b>                |              |                   |             |
|         | 1301        | Buoka man te Tautaeka            | 266,987.59   |                   |             |
|         | 1302        | Buoka man te Postal              | 500.00       |                   |             |
|         | 1303        | Onobwaiian auin Tautaeka         | 163,199.41   |                   |             |
|         | 1305        | Buoka man Ribono Wauowa          | 0.00         |                   |             |
|         | 1306        | Te buoka ibukin baoia Ataei      | 0.00         |                   |             |
|         | 1307        | Te buoka ibukin te taarau KPF    | 0.00         |                   |             |
|         | 1308        | Te buoka ibukin te waa noo       | 0.00         |                   |             |
|         |             |                                  |              | 430,687.00        |             |
|         | <b>1400</b> | <b>Rakan karinimwane</b>         |              |                   |             |
|         | 1401        | Rakan boki ni mwane/IBD/other    | 798.00       |                   |             |
|         | 1402        | Bakaon tangomane                 | 3,893.00     |                   |             |
|         | 1403        | Recharge Commission              | 0.00         |                   |             |
|         |             |                                  |              | 4,691.00          |             |
|         | <b>1500</b> | <b>Waaki ni lokinibwai</b>       |              |                   |             |
|         | 1501        | Kabonakoan bain Kaunitra koro    | 510.00       |                   |             |
|         | 1502        | Tangoan te booti                 | 742.00       |                   |             |
|         | 1504        | Roon auti ni maeka               | 483.00       |                   |             |
|         | 1505        | Roon auti ni irua                | 0.00         |                   |             |
|         | 1506        | Kantoka n te kaa/tangoan kaa     | 9,356.70     |                   |             |

| Account            | Allocation  | Description                     | Amount<br>\$ | Block Total<br>\$ | Total<br>\$ |
|--------------------|-------------|---------------------------------|--------------|-------------------|-------------|
|                    | 1506a       | School Trucks                   | 505.85       |                   |             |
|                    | 1508        | Tangoan bwai ni mwakuri         | 0.00         |                   |             |
|                    | 1509        | Tangoan te rebwerebwe           | 37.50        |                   |             |
|                    | 1510        | Tangoan ana tabo te Kauntira    | 0.00         |                   |             |
|                    | 1511        | Internet                        | 0.00         |                   |             |
|                    | 1513        | Bingko                          | 361.90       |                   |             |
|                    | 1520        | Workshop                        | 149.00       |                   |             |
|                    | 1521        | Ororakeaia/Kaotinakoaia beeki   | 160.00       |                   |             |
|                    | 1522        | Katangomane                     | 43,723.52    |                   |             |
|                    | 1529        | Karaobai man te Kai             | 400.00       |                   |             |
|                    | 1531        | Kabonakoan te kaati n tareboo   | 114.00       |                   |             |
|                    | 1534        | Komitin man ATLKL               | 0.00         |                   |             |
|                    | 1540        | Buoka man Botaki                | 0.00         |                   |             |
|                    | 1541        | Ana karikirake aika uarereke    | 215.50       |                   |             |
|                    | 1542        | Tangoan te tao ni korokai       | 0.00         |                   |             |
|                    | 1543        | Kaboan te beeki ao kaieinan te  | 160.00       |                   |             |
|                    | 1544        | Council Hardware                | 0.00         |                   |             |
|                    | 1555        | Waa n oo                        | 700.00       |                   |             |
|                    | 1556        | Canteen                         | 0.00         |                   |             |
|                    |             |                                 |              | 57,618.97         |             |
|                    | <b>1600</b> | <b>Mane tabeua</b>              |              |                   |             |
|                    | 1601        | Mwane n Raka                    | 640.00       |                   |             |
|                    | 1602        | Tuua n te Bowi/Boon te Bowi     | 0.00         |                   |             |
|                    | 1607        | Kabonganaan ana stamp te Ka     | 6.00         |                   |             |
|                    | 1608        | Boon taian forms ake a print te | 222.50       |                   |             |
|                    |             |                                 |              | 868.50            |             |
|                    | <b>1700</b> | <b>Karaii mwane</b>             |              |                   |             |
|                    | 1701        | Kaintabwi                       | 11,924.32    |                   |             |
|                    |             |                                 |              | 11,924.32         |             |
|                    |             |                                 |              |                   | 540,602.04  |
| <b>Expenditure</b> |             |                                 |              |                   |             |
|                    | <b>2100</b> | <b>Bwakabwai</b>                |              |                   |             |

| Account | Allocation  | Description                  | Amount<br>\$ | Block Total<br>\$ | Total<br>\$ |
|---------|-------------|------------------------------|--------------|-------------------|-------------|
|         | 2101        | Backpay 2016                 | 0.00         |                   |             |
|         | 2102        | Kauntira                     | 35,449.15    |                   |             |
|         | 2103        | Kaouman ni Kiraka            | 3,379.48     |                   |             |
|         | 2104        | Ana Tia Mwane te Kauntira    | 3,067.53     |                   |             |
|         | 2105        | Revenue Collectors (3)       | 0.00         |                   |             |
|         | 2106        | Registry/Disaster management | 2,533.83     |                   |             |
|         | 2108        | Kabenta(foreman)             | 2,860.00     |                   |             |
|         | 2109        | Turaiwa                      | 8,197.82     |                   |             |
|         | 2111        | Tiibi Kaubure                | 2,533.05     |                   |             |
|         | 2112        | Kaubure                      | 27,455.97    |                   |             |
|         | 2113        | Neeti ni Kaawa               | 19,448.60    |                   |             |
|         | 2115        | Tai beku ma Roronrikirake    | 2,964.00     |                   |             |
|         | 2119        | Kauoman Makaeneke            | 2,647.95     |                   |             |
|         | 2120        | Tiibi Makaeneke              | 3,271.47     |                   |             |
|         | 2122        | Tia Rikomwane                | 0.00         |                   |             |
|         | 2123        | Tia Beku ma aine             | 2,852.98     |                   |             |
|         | 2127        | Tia makuri n te Auti ni irua | 0.00         |                   |             |
|         | 2133        | Tia Uaereti                  | 2,955.36     |                   |             |
|         | 2135        | Taan angareirei n te Kinder  | 28,097.90    |                   |             |
|         | 2138        | Motorman                     | 0.00         |                   |             |
|         | 2152        | ICT Worker Salary            | 0.00         |                   |             |
|         | 2153        | Saw milling supervisor       | 721.65       |                   |             |
|         | 2154        | Saw milling assistant        | 2,535.00     |                   |             |
|         |             |                              |              | 150,971.74        |             |
|         | <b>2200</b> | <b>Arauenti</b>              |              |                   |             |
|         | 2201        | Arauenti Kauntira            | 15,528.40    |                   |             |
|         | 2202        | Kaniwangan Mayor/Deputy ma   | 2,400.00     |                   |             |
|         | 2203        | Mwane n motirawa/ Incentive  | 20,880.00    |                   |             |
|         | 2204        | Boia reibwa                  | 446.10       |                   |             |
|         | 2206        | Boneti turaiwa               | 500.00       |                   |             |
|         | 2207        | Primary ao JSS               | 4,930.00     |                   |             |

| Account | Allocation  | Description                        | Amount<br>\$ | Block Total<br>\$ | Total<br>\$ |
|---------|-------------|------------------------------------|--------------|-------------------|-------------|
|         | 2208        | IDC arauenti                       | 260.00       |                   |             |
|         | 2209        | Kanuangan bareka ao mwaim          | 795.00       |                   |             |
|         | 2210        | Bonomwi                            | 377.50       |                   |             |
|         | 2211        | Mwengabuaka                        | 2,649.90     |                   |             |
|         | 2213        | Komete ni kamwakuri                | 632.20       |                   |             |
|         | 2220        | Kometen te mwane                   | 390.00       |                   |             |
|         | 2221        | Unimane Abaiang                    | 2,902.50     |                   |             |
|         | 2222        | Kometen te onobwai                 | 567.00       |                   |             |
|         | 2224        | Kometen Kamanging                  | 0.00         |                   |             |
|         | 2225        | Boatman atimakoro                  | 466.00       |                   |             |
|         | 2226        | Kamwengaraoi                       | 670.00       |                   |             |
|         | 2227        | Aine                               | 785.00       |                   |             |
|         |             |                                    |              | 55,179.60         |             |
|         | <b>2300</b> | <b>Kabutan te waaki</b>            |              |                   |             |
|         | 2301        | Bao ni Mwamwananga                 | 2,413.90     |                   |             |
|         | 2302        | Ritin Aba                          | 13,730.15    |                   |             |
|         | 2308        | Buraeki ao kaboraoi                | 0.00         |                   |             |
|         | 2311        | Kabomwi                            | 5,730.00     |                   |             |
|         | 2312        | Rinerine ibukiia Kauntira          | 0.00         |                   |             |
|         | 2313        | Kainaomata                         | 0.00         |                   |             |
|         | 2315        | Buokan botaki                      | 776.00       |                   |             |
|         | 2316        | Kabara tarau n te Kaintabwi        | 0.00         |                   |             |
|         | 2318        | Boon te bowi                       | 6.00         |                   |             |
|         | 2319        | Tarebon/uareti/reta                | 609.30       |                   |             |
|         | 2320        | Dog/Pig Control                    | 497.00       |                   |             |
|         | 2322        | Kakao/Kairua                       | 866.40       |                   |             |
|         | 2325        | Katanoata                          | 253.30       |                   |             |
|         | 2326        | Bwai ni makuri nte Aobiiti         | 1,353.50     |                   |             |
|         | 2329        | Bao nako atimakoro                 | 4,407.60     |                   |             |
|         | 2332        | Support to Elderly fund distributi | 1,289.60     |                   |             |
|         | 2333        | Support to Copra weighing tran     | 0.00         |                   |             |

| Account | Allocation  | Description                  | Amount<br>\$ | Block Total<br>\$ | Total<br>\$ |
|---------|-------------|------------------------------|--------------|-------------------|-------------|
|         | 2334        | Boon te printer photocopy    | 0.00         |                   |             |
|         |             |                              |              | 31,932.75         |             |
|         | <b>2400</b> | <b>Onobwai</b>               |              |                   |             |
|         | 2402        | Aobiti                       | 0.00         |                   |             |
|         | 2403        | Auti ni maeka                | 17,916.61    |                   |             |
|         | 2404        | Auti ni irua                 | 0.00         |                   |             |
|         | 2407        | Maneaba                      | 42.00        |                   |             |
|         | 2408        | Kaa/intin/rebwerebwe         | 4,044.25     |                   |             |
|         | 2408a       | School Trucks                | 0.00         |                   |             |
|         | 2410        | Kawai                        | 535.00       |                   |             |
|         | 2411        | Tao ni korokai               | 0.00         |                   |             |
|         | 2412        | Motor Engine (boat)          | 0.00         |                   |             |
|         |             |                              |              | 22,537.86         |             |
|         | <b>2600</b> | <b>Karikirake (unfunded)</b> |              |                   |             |
|         | 2601        | Nangkona                     | 0.00         |                   |             |
|         | 2604        | Recharge                     | 254.40       |                   |             |
|         |             |                              |              | 254.40            |             |
|         | <b>2700</b> | <b>Iokinibwai</b>            |              |                   |             |
|         | 2701        | Auti ni irua                 | 0.00         |                   |             |
|         | 2702        | Bwaan te Kaa                 | 16,976.05    |                   |             |
|         | 2704        | Bingko                       | 235.00       |                   |             |
|         | 2709        | Katangomwane                 | 35,369.50    |                   |             |
|         | 2710        | Kabanemwane iaon recharge    | 16.00        |                   |             |
|         | 2712        | Karaobai man te Kai          | 0.00         |                   |             |
|         | 2713        | Tao n korokai                | 27.00        |                   |             |
|         | 2715        | Council Hardware             | 0.00         |                   |             |
|         | 2716        | Waa n Oo                     | 186.18       |                   |             |
|         | 2718        | Canteen                      | 0.00         |                   |             |
|         | 2719        | Bwaan te booti hire          | 0.00         |                   |             |
|         |             |                              |              | 52,809.73         |             |
|         | <b>2800</b> | <b>Karaii mwane</b>          |              |                   |             |
|         | 2801        | Kaintabwi                    | 39,262.62    |                   |             |

| Account                | Allocation | Description                     | Amount<br>\$ | Block Total<br>\$ | Total<br>\$     |
|------------------------|------------|---------------------------------|--------------|-------------------|-----------------|
|                        | 2802       | Birimane ibukin JSS trucks      | 0.00         |                   |                 |
|                        | 2803       | Onobwai ibukin autin Tautaeka   | 177,633.30   |                   |                 |
|                        | 2804       | Birimwane ibukin te KILGA       | 1,000.00     |                   |                 |
|                        | 2806       | Tebuoka ibukin te School Trucks | 281.60       |                   |                 |
|                        | 2806a      | Te bwakabwai ao te overtime     | 0.00         |                   |                 |
|                        | 2806b      | Bwaan taian school trucks       | 0.00         |                   |                 |
|                        | 2807       | Kabanemwane ibukin te waa n     | 0.00         |                   |                 |
|                        |            |                                 |              | 218,177.52        |                 |
|                        |            |                                 |              |                   | 531,863.60      |
| <b>Net Profit/Loss</b> |            |                                 |              |                   | <b>8,738.44</b> |

| Abaiang Island Council                |  |  |                   |
|---------------------------------------|--|--|-------------------|
| Surplus account as at 31/12/2018      |  |  |                   |
| Surplus 01/01/18                      |  |  | <b>115,569.35</b> |
| Add: Total current revenues 2018      |  |  | 540,602.04        |
| Total                                 |  |  | <b>656,171.39</b> |
| Less: Total current expenditures 2018 |  |  | 531,863.60        |
| Surplus end December 2018             |  |  | <b>124,307.79</b> |

| Statement of Ledger balances 31/12/2018 |           |        |            |
|-----------------------------------------|-----------|--------|------------|
| Details                                 |           | DR     | CR         |
| Surplus Account for 31/12/18            |           |        | 124,307.79 |
| <b>ADVANCE</b>                          |           |        |            |
| Advance Kainaomata                      | 160.00    | 160.00 |            |
| Aine                                    | 108.00    | 108.00 |            |
| AMAK                                    | 29.00     | 29.00  |            |
| Atanikai                                | 6.00      | 6.00   |            |
| Atunta                                  | 6.00      | 6.00   |            |
| Auatake                                 | 200.00    | 200.00 |            |
| Bingko                                  | 940.00    | 940.00 |            |
| Binoka                                  | 77.87     | 77.87  |            |
| Biri                                    | -190.00   |        | 190.00     |
| Boboua                                  | 318.70    | 318.70 |            |
| Bureea                                  | 45.00     | 45.00  |            |
| Buretau                                 | 45.50     | 45.50  |            |
| Bwaintangira                            | 300.00    | 300.00 |            |
| Bweina                                  | 24.00     | 24.00  |            |
| Copra                                   | 8.00      | 8.00   |            |
| Coral Ace                               | -120.00   |        | 120.00     |
| Council Election                        | 244.00    | 244.00 |            |
| Education                               | 111.65    | 111.65 |            |
| Election                                | -2,098.10 |        | 2,098.10   |
| Etira and Others                        | 12.00     | 12.00  |            |
| Health                                  | 68.00     | 68.00  |            |
| High Court                              | 12.50     | 12.50  |            |
| Home Affairs                            | 80.00     | 80.00  |            |
| Ierurumo                                | 55.00     | 55.00  |            |
| Ioata                                   | 50.00     | 50.00  |            |
| Kaboua                                  | -200.00   |        | 200.00     |
| Kautu                                   | 30.00     | 30.00  |            |
| Masanga                                 | 20.00     | 20.00  |            |
| Meriiti and others                      | 60.00     | 60.00  |            |

|                      |            |           |           |
|----------------------|------------|-----------|-----------|
| MESD                 | -47.00     |           | 47.00     |
| Passenger            | 1,388.56   | 1,388.56  |           |
| MIA                  | 76.00      | 76.00     |           |
| Nabeua               | 62.84      | 62.84     |           |
| Nabura               | 35.00      | 35.00     |           |
| OB                   | 608.70     | 608.70    |           |
| Otimoa               | 34.00      | 34.00     |           |
| Rebeka               | 34.00      | 34.00     |           |
| Reerei               | 66.00      | 66.00     |           |
| Taake                | 6.00       | 6.00      |           |
| Taona                | 76.11      | 76.11     |           |
| Tarere               | -44.60     |           | 44.60     |
| Tebwi                | -50.00     |           | 50.00     |
| Teinabure and others | 132.00     | 132.00    |           |
| Teitiaki             | 20.00      | 20.00     |           |
| Tenata               | 36.00      | 36.00     |           |
| Tiebane              | 2,200.00   | 2,200.00  |           |
| Tionikua             | 500.00     | 500.00    |           |
| Tirinteiti           | 640.00     | 640.00    |           |
| Tonganiti            | 70.00      | 70.00     |           |
| Toto                 | 29.14      | 29.14     |           |
| TTI                  | 154.00     | 154.00    |           |
| UNICEF               | 755.00     | 755.00    |           |
| Waa n Oo             | 800.00     | 800.00    |           |
| Works+ Energy        | 35.00      | 35.00     |           |
| <b>DEPOSIT</b>       |            |           |           |
| 50th Anniversary     | -13,930.40 |           | 13,930.40 |
| 51th Anniversary     | 17,219.65  | 17,219.65 |           |
| AAIS                 | -3,262.55  |           | 3,262.55  |
| Aari                 | -100.00    |           | 100.00    |
| Aata                 | -200.00    |           | 200.00    |
| Abu                  | -30.00     |           | 30.00     |
| Ahling               | -275.00    |           | 275.00    |
| Aine                 | -113.05    |           | 113.05    |
| Alc Tauanei.K        | 5.00       | 5.00      |           |
| Allowance            | -1,800.00  |           | 1,800.00  |
| Allowance Kutai      | -50.00     |           | 50.00     |
| Allowance Teubo      | -50.00     |           | 50.00     |
| Anene                | 314.80     | 314.80    |           |
| Aobiti               | -467.56    |           | 467.56    |
| ASWO                 | 0.00       |           | 0.00      |
| Bauati               | -2.00      |           | 2.00      |

|                     |            |          |           |
|---------------------|------------|----------|-----------|
| Beeki               | 395.80     | 395.80   |           |
| Pingko              | -2,798.05  |          | 2,798.05  |
| Bitu                | -35.50     |          | 35.50     |
| Bwebweieta          | -24.00     |          | 24.00     |
| Centre              | 1,927.35   | 1,927.35 |           |
| CM Tabontebike      | -16.00     |          | 16.00     |
| Coffee              | -40.15     |          | 40.15     |
| Council salary      | 0.00       |          | 0.00      |
| DBK                 | -12,300.75 |          | 12,300.75 |
| Dep C/Salary        | 3,351.30   | 3,351.30 |           |
| Dev Project         | -844.00    |          | 844.00    |
| Donation            | -2,670.00  |          | 2,670.00  |
| DVD                 | 110.00     | 110.00   |           |
| Education           | -11,813.09 |          | 11,813.09 |
| Election            | 2,572.20   | 2,572.20 |           |
| Fishing net         | -285.00    |          | 285.00    |
| Football            | -814.40    |          | 814.40    |
| Foreign Affairs     | 240.00     | 240.00   |           |
| Fuel                | -6.00      |          | 6.00      |
| Health Centre       | -261.60    |          | 261.60    |
| ICT Worker Salary   | -2,585.36  |          | 2,585.36  |
| Incentive Allowance | -1,750.00  |          | 1,750.00  |
| Independence        | 3,404.35   | 3,404.35 |           |
| Internet            | -272.68    |          | 272.68    |
| Itebwa              | 400.12     | 400.12   |           |
| Kabuati             | 406.00     | 406.00   |           |
| Kainaomata          | 658.80     | 658.80   |           |
| Kaitaake            | 824.42     | 824.42   |           |
| Kamaia              | 21.00      | 21.00    |           |
| Kanan te beeki      | 989.80     | 989.80   |           |
| Kango               | 20.00      | 20.00    |           |
| Karinano            | -60.00     |          | 60.00     |
| Kataake             | -341.00    |          | 341.00    |
| Katokibaina         | 0.00       |          | 0.00      |
| Kauae               | 30.00      | 30.00    |           |
| Kereboki            | 479.50     | 479.50   |           |
| Kiaimoa             | 180.00     | 180.00   |           |
| KIFA                | 20.00      | 20.00    |           |
| KIREU               | 48.40      | 48.40    |           |
| Koinawa Youth       | -46.00     |          | 46.00     |
| Korere              | -4.00      |          | 4.00      |
| KPF                 | -628.25    |          | 628.25    |

|                     |            |           |           |
|---------------------|------------|-----------|-----------|
| KPF loan            | -332.83    |           | 332.83    |
| KRM                 | 9.35       | 9.35      |           |
| Labour Cost         | -3,707.34  |           | 3,707.34  |
| Lease               | -22,251.60 |           | 22,251.60 |
| Liquor              | -90.00     |           | 90.00     |
| Maintenance         | 13,096.32  | 13,096.32 |           |
| Marewen Taburao     | 16.80      | 16.80     |           |
| Matai               | 105.00     | 105.00    |           |
| Maure               | -150.00    |           | 150.00    |
| Meal                | 75.00      | 75.00     |           |
| Meriata             | 150.00     | 150.00    |           |
| MISA                | -1,510.90  |           | 1,510.90  |
| Moataake            | -158.30    |           | 158.30    |
| MOE                 | -45,372.00 |           | 45,372.00 |
| Motorbike           | 350.00     | 350.00    |           |
| Motorman            | 0.00       |           | 0.00      |
| Nabeitaake          | -466.00    |           | 466.00    |
| Nangkona            | 0.00       |           | 0.00      |
| Nauto               | 30.00      | 30.00     |           |
| Nukanteaba          | 779.00     | 779.00    |           |
| OB                  | 196.00     | 196.00    |           |
| Onika               | 0.00       |           | 0.00      |
| Otimoa              | 1,235.00   | 1,235.00  |           |
| Overtime            | -973.10    |           | 973.10    |
| Overtime Kabuati    | -45.50     |           | 45.50     |
| Overtime Kaitaake   | 30.50      | 30.50     |           |
| Overtime Kiaimoa    | -10.00     |           | 10.00     |
| Overtime Tokaman    | -15.00     |           | 15.00     |
| Pre-School          | -20.00     |           | 20.00     |
| Project             | 324.00     | 324.00    |           |
| R/aine              | 25.00      | 25.00     |           |
| Ration              | -518.00    |           | 518.00    |
| Return salary       | -191.33    |           | 191.33    |
| Rimon               | -9.05      |           | 9.05      |
| Roronrikirake       | -350.00    |           | 350.00    |
| Runga 2016          | -140.00    |           | 140.00    |
| Runganaine          | -334.20    |           | 334.20    |
| Runganimwaane       | 200.00     | 200.00    |           |
| Salary Return 2010  | -143.20    |           | 143.20    |
| Sale of fishing net | 0.00       |           | 0.00      |
| saw mill            | 0.00       |           | 0.00      |
| Second hand         | -90.30     |           | 90.30     |

|                   |            |          |           |
|-------------------|------------|----------|-----------|
| Shortage          | 301.75     | 301.75   |           |
| Stacy             | -2,000.00  |          | 2,000.00  |
| Sitting Allowance | -233.00    |          | 233.00    |
| Social Committee  | -80.00     |          | 80.00     |
| Solar             | -3,061.50  |          | 3,061.50  |
| Staff             | -3.25      |          | 3.25      |
| Surplus Cash      | -19,997.98 |          | 19,997.98 |
| Taburao Youth     | 30.00      | 30.00    |           |
| Taketi            | 20.00      | 20.00    |           |
| Tanimaiaiki       | -2,680.00  |          | 2,680.00  |
| Tarami            | -1,556.25  |          | 1,556.25  |
| Tauanei           | 12.00      | 12.00    |           |
| Te Waa Noo        | -5,598.85  |          | 5,598.85  |
| Teachers Day      | -20.00     |          | 20.00     |
| Teainga           | 26.00      | 26.00    |           |
| Tebunginako       | 0.00       |          | 0.00      |
| Temarewe          | 200.00     | 200.00   |           |
| Tenata            | 21.00      | 21.00    |           |
| Tickets           | -1,161.00  |          | 1,161.00  |
| Tiiki             | 2,000.00   | 2,000.00 |           |
| Tingo             | 336.02     | 336.02   |           |
| Toani             | -70.00     |          | 70.00     |
| Tokaman           | -1,498.50  |          | 1,498.50  |
| Tominiko          | 76.12      | 76.12    |           |
| Toto              | 548.40     | 548.40   |           |
| Tricycle          | -651.90    |          | 651.90    |
| Truck             | -6.40      |          | 6.40      |
| T-Shirt           | -355.00    |          | 355.00    |
| Ueen Abaiang      | 631.00     | 631.00   |           |
| Ueen te mao       | 200.00     | 200.00   |           |
| Unidentified      | -213.97    |          | 213.97    |
| W/Centre          | 95.50      | 95.50    |           |
| Wages             | 1,130.50   | 1,130.50 |           |
| Wheelbarrow       | 455.00     | 455.00   |           |
| WIW               | -619.35    |          | 619.35    |
| Women Day         | -100.00    |          | 100.00    |
| Works             | -319.20    |          | 319.20    |
| Workshop          | -4,397.21  |          | 4,397.21  |
| Youth             | -146.90    |          | 146.90    |
| Youth Evena       | -50.00     |          | 50.00     |
| <b>IMPREST</b>    |            |          |           |
| Aaron             | 40.00      | 40.00    |           |

|                 |          |          |        |
|-----------------|----------|----------|--------|
| Anee            | 100.00   | 100.00   |        |
| gimarau         | -110.00  |          | 110.00 |
| Arii            | 753.20   | 753.20   |        |
| Ata             | 208.80   | 208.80   |        |
| Ataake Bauro    | 640.20   | 640.20   |        |
| Ataake Kamoriki | 872.20   | 872.20   |        |
| Auari           | 2,000.00 | 2,000.00 |        |
| Auatake         | 223.90   | 223.90   |        |
| Bakarere        | 424.75   | 424.75   |        |
| Bakauarere      | 65.00    | 65.00    |        |
| Bauro           | -98.50   |          | 98.50  |
| Beitaake        | 6,498.50 | 6,498.50 |        |
| Biita           | 1,300.00 | 1,300.00 |        |
| Bio             | 54.00    | 54.00    |        |
| Boboua          | 3,066.10 | 3,066.10 |        |
| Boningaina      | 127.50   | 127.50   |        |
| Bouataake       | 2,004.00 | 2,004.00 |        |
| Bureea          | -45.00   |          | 45.00  |
| Burekaua        | 20.00    | 20.00    |        |
| Buretau         | 1,000.00 | 1,000.00 |        |
| Bwebweieta      | 3,314.00 | 3,314.00 |        |
| Ekeuea          | 350.00   | 350.00   |        |
| FMRD            | 1,000.00 | 1,000.00 |        |
| Ianetama        | 1,176.15 | 1,176.15 |        |
| Ienimoa         | 54.00    | 54.00    |        |
| Ikauea          | -85.00   |          | 85.00  |
| Ioane           | 48.00    | 48.00    |        |
| Iotebwa         | 300.00   | 300.00   |        |
| John            | 15.00    | 15.00    |        |
| Kaam            | 694.30   | 694.30   |        |
| Kaan            | -307.10  |          | 307.10 |
| Kaboua          | 200.00   | 200.00   |        |
| Kabuna          | 158.14   | 158.14   |        |
| Kabure          | 54.00    | 54.00    |        |
| Kaie            | 30.50    | 30.50    |        |
| Kaoma           | 50.20    | 50.20    |        |
| Kautu           | 131.80   | 131.80   |        |
| Keakea          | 59.00    | 59.00    |        |
| Kiaimoa         | 646.90   | 646.90   |        |
| Kinateao        | 65.00    | 65.00    |        |
| Kutai           | 1,138.35 | 1,138.35 |        |
| LIKE IT         | 450.00   | 450.00   |        |

|                 |           |          |          |
|-----------------|-----------|----------|----------|
| Marion          | 342.00    | 342.00   |          |
| Isanga          | 119.70    | 119.70   |          |
| Matan           | 85.00     | 85.00    |          |
| Moiarerei       | 60.00     | 60.00    |          |
| Nabakoa         | 1,639.85  | 1,639.85 |          |
| Nabe            | 65.00     | 65.00    |          |
| Nabeua          | 40.00     | 40.00    |          |
| Nauto           | 254.60    | 254.60   |          |
| Ngaluenga       | -274.20   |          | 274.20   |
| Nukanteaba      | 418.90    | 418.90   |          |
| Otimoa          | -1,251.00 |          | 1,251.00 |
| Raatita         | 200.00    | 200.00   |          |
| Raerae          | 130.00    | 130.00   |          |
| Ratinda         | 75.00     | 75.00    |          |
| Rawanteuea      | 155.00    | 155.00   |          |
| Rianna          | -303.80   |          | 303.80   |
| Rimon           | -54.45    |          | 54.45    |
| Tabera          | 57.75     | 57.75    |          |
| Takenrerei      | 300.00    | 300.00   |          |
| Taketi          | 38.00     | 38.00    |          |
| Taokiangang     | 50.00     | 50.00    |          |
| Taurenga        | 90.00     | 90.00    |          |
| Tearawa         | 1,148.50  | 1,148.50 |          |
| Tearoua         | 60.00     | 60.00    |          |
| Teauama         | 316.25    | 316.25   |          |
| Teboitabu       | -567.05   |          | 567.05   |
| Teborau         | 30.50     | 30.50    |          |
| Tebwaki         | 1,039.80  | 1,039.80 |          |
| Teikauea        | 100.00    | 100.00   |          |
| Teitiaki        | 3.00      | 3.00     |          |
| Tekambwa        | 40.00     | 40.00    |          |
| Tekoba          | 150.00    | 150.00   |          |
| Tekotaake       | 551.00    | 551.00   |          |
| Tetaake         | 749.90    | 749.90   |          |
| Tingo           | 365.95    | 365.95   |          |
| Tiri            | 1,619.75  | 1,619.75 |          |
| Titiku          | 5.00      | 5.00     |          |
| Tokaman         | 2,000.00  | 2,000.00 |          |
| Tonana          | 20.00     | 20.00    |          |
| Tonganiti       | 184.00    | 184.00   |          |
| Unknown Imprest | -80.00    |          | 80.00    |
| <b>LOAN</b>     |           |          |          |

|              |          |          |        |
|--------------|----------|----------|--------|
| Aaro         | 413.20   | 413.20   |        |
| Annes        | -517.58  |          | 517.58 |
| Aileen       | 912.00   | 912.00   |        |
| Akineti      | 1,189.89 | 1,189.89 |        |
| Anee         | 1,087.76 | 1,087.76 |        |
| Angimarau    | 570.20   | 570.20   |        |
| Anna         | 244.00   | 244.00   |        |
| Aribo        | 96.00    | 96.00    |        |
| Arobati      | -330.00  |          | 330.00 |
| Ata          | 218.50   | 218.50   |        |
| Atankoriri   | 2,432.00 | 2,432.00 |        |
| Atata        | -407.57  |          | 407.57 |
| Atinta       | -78.20   |          | 78.20  |
| Atiria       | 523.79   | 523.79   |        |
| Atiteta      | 1,003.60 | 1,003.60 |        |
| Baintake     | 154.40   | 154.40   |        |
| Bakamarere.T | 250.00   | 250.00   |        |
| Bakauarere   | -96.00   |          | 96.00  |
| Banian       | -1.50    |          | 1.50   |
| Baraniko     | 0.70     | 0.70     |        |
| Bareta       | 440.00   | 440.00   |        |
| Batarita     | 70.40    | 70.40    |        |
| Bauati       | -140.50  |          | 140.50 |
| Bauro        | 524.00   | 524.00   |        |
| Beeta        | 382.00   | 382.00   |        |
| Benatetaake  | -230.00  |          | 230.00 |
| Bereti       | -28.13   |          | 28.13  |
| Binoka       | 450.00   | 450.00   |        |
| Bio          | 286.00   | 286.00   |        |
| Bitā         | -333.43  |          | 333.43 |
| Boatia       | -45.00   |          | 45.00  |
| Boboua       | 678.80   | 678.80   |        |
| Boitabu      | -30.00   |          | 30.00  |
| Boningaina   | -33.11   |          | 33.11  |
| Bosco        | 496.18   | 496.18   |        |
| Bubunrenga   | 219.00   | 219.00   |        |
| Burantetaake | 503.69   | 503.69   |        |
| Burea        | -19.50   |          | 19.50  |
| Burebo       | 434.91   | 434.91   |        |
| Burekaua     | -38.80   |          | 38.80  |
| Burerua      | 189.50   | 189.50   |        |
| Bwaara       | -104.18  |          | 104.18 |

|              |          |          |        |
|--------------|----------|----------|--------|
| Bwareta      | -155.00  |          | 155.00 |
| atarita      | -100.00  |          | 100.00 |
| Bwauati      | 128.00   | 128.00   |        |
| Bwebwe       | -2.29    |          | 2.29   |
| Bweeta       | 31.60    | 31.60    |        |
| Bwenata      | 540.90   | 540.90   |        |
| Bwenatetaake | 899.00   | 899.00   |        |
| Bwereti      | 94.39    | 94.39    |        |
| DBK          | -537.00  |          | 537.00 |
| Diana        | 630.98   | 630.98   |        |
| Ebenati      | -3.50    |          | 3.50   |
| Eraanga      | 150.00   | 150.00   |        |
| Etei         | 183.00   | 183.00   |        |
| Etita        | 188.69   | 188.69   |        |
| Iakobwa      | 214.00   | 214.00   |        |
| Iatake       | -26.50   |          | 26.50  |
| Ieua         | -77.41   |          | 77.41  |
| Ikauea       | 293.00   | 293.00   |        |
| Ioane        | 647.98   | 647.98   |        |
| Iobi         | -45.00   |          | 45.00  |
| Iotebwa      | 19.27    | 19.27    |        |
| Ititaake     | 0.62     | 0.62     |        |
| Iuriana      | 1,103.00 | 1,103.00 |        |
| Kaboua       | 820.80   | 820.80   |        |
| Kabuna       | 765.74   | 765.74   |        |
| Kaburoro     | 79.00    | 79.00    |        |
| Kabuta       | -20.00   |          | 20.00  |
| Kabwebwe     | 310.00   | 310.00   |        |
| Kaero        | 1,607.00 | 1,607.00 |        |
| Kaerorina    | -136.00  |          | 136.00 |
| Kaibakete    | 412.85   | 412.85   |        |
| Kaiboboki    | 890.00   | 890.00   |        |
| Kaie         | 141.73   | 141.73   |        |
| Kaiea        | -27.04   |          | 27.04  |
| Kaitaake     | 444.22   | 444.22   |        |
| Kaiua        | -100.00  |          | 100.00 |
| Kakiawii     | -23.80   |          | 23.80  |
| Kambwa       | 292.95   | 292.95   |        |
| Kanaua       | -5.74    |          | 5.74   |
| Kaoma        | 105.50   | 105.50   |        |
| Karaiataake  | 98.16    | 98.16    |        |
| Karakunene   | 200.80   | 200.80   |        |

|               |           |          |          |
|---------------|-----------|----------|----------|
| Karanga       | -406.42   |          | 406.42   |
| Kareia        | 310.00    | 310.00   |          |
| Karibwanang   | -45.00    |          | 45.00    |
| Karoraina     | -240.00   |          | 240.00   |
| Kataebati     | 29.50     | 29.50    |          |
| Katangaua     | 49.50     | 49.50    |          |
| Katarake      | 368.00    | 368.00   |          |
| Kataueana     | 843.00    | 843.00   |          |
| Kateikimwa    | 72.00     | 72.00    |          |
| Katimero      | 404.00    | 404.00   |          |
| Katiring      | 115.00    | 115.00   |          |
| Kauae         | -2,552.87 |          | 2,552.87 |
| Kaubwakate    | -5.55     |          | 5.55     |
| Kautabuki     | 79.94     | 79.94    |          |
| Kautabuki M   | -145.80   |          | 145.80   |
| Kautu         | 418.50    | 418.50   |          |
| Kekeia        | 522.31    | 522.31   |          |
| Kiaimoa       | 251.36    | 251.36   |          |
| Kiataake      | 129.50    | 129.50   |          |
| Kiaua         | 291.00    | 291.00   |          |
| Kiboboua      | 770.25    | 770.25   |          |
| Kinateao      | 29.50     | 29.50    |          |
| Kinaua        | 12.98     | 12.98    |          |
| Kirititobwa   | 25.00     | 25.00    |          |
| Kitiau        | -20.00    |          | 20.00    |
| Kition        | 448.00    | 448.00   |          |
| Koboboua      | 189.50    | 189.50   |          |
| Kukurei       | 210.00    | 210.00   |          |
| Kuraite       | 247.00    | 247.00   |          |
| Maawa         | 236.44    | 236.44   |          |
| Manate        | 329.00    | 329.00   |          |
| Mareko        | 465.00    | 465.00   |          |
| Mareta        | -168.50   |          | 168.50   |
| Marevenikiata | 108.74    | 108.74   |          |
| Maria         | 110.85    | 110.85   |          |
| Maritina.B    | 36.82     | 36.82    |          |
| Masanga       | 2,147.67  | 2,147.67 |          |
| Matai         | -900.00   |          | 900.00   |
| Matan         | -447.55   |          | 447.55   |
| Matanterawa   | 399.00    | 399.00   |          |
| Meere         | 300.00    | 300.00   |          |
| Meeri         | 197.51    | 197.51   |          |

|                  |           |        |          |
|------------------|-----------|--------|----------|
| Melton           | 28.95     | 28.95  |          |
| Mereta           | 147.00    | 147.00 |          |
| Meriata          | 162.36    | 162.36 |          |
| Meribwebwe       | 79.20     | 79.20  |          |
| Meriin           | 17.55     | 17.55  |          |
| Miaana           | 110.99    | 110.99 |          |
| Moataake         | 802.00    | 802.00 |          |
| Moiarerei        | 206.03    | 206.03 |          |
| Mwateiti         | 193.00    | 193.00 |          |
| Naatu            | 28.00     | 28.00  |          |
| Nabakoa          | 55.65     | 55.65  |          |
| Nabeua           | 130.59    | 130.59 |          |
| Nakau            | 75.00     | 75.00  |          |
| Nauto            | 550.40    | 550.40 |          |
| Ngaluenga        | 606.00    | 606.00 |          |
| Omaria           | 143.64    | 143.64 |          |
| Otimoa           | 100.00    | 100.00 |          |
| Rabaere          | -15.00    |        | 15.00    |
| Raurenteti       | 19.50     | 19.50  |          |
| Rawanteuea       | 717.20    | 717.20 |          |
| Reea             | 266.87    | 266.87 |          |
| Reeti            | 85.00     | 85.00  |          |
| Repayment others | -4,103.34 |        | 4,103.34 |
| Rerei            | 200.00    | 200.00 |          |
| Riaa             | 212.00    | 212.00 |          |
| Riata            | 314.56    | 314.56 |          |
| Riben            | -95.00    |        | 95.00    |
| Rimon            | 624.28    | 624.28 |          |
| Rita             | 270.00    | 270.00 |          |
| Rui              | 696.50    | 696.50 |          |
| Ruita            | 3.47      | 3.47   |          |
| Rurubeia         | 122.00    | 122.00 |          |
| Ruta             | -33.60    |        | 33.60    |
| Ruteti           | -4.00     |        | 4.00     |
| Steeve           | 197.81    | 197.81 |          |
| Tabane           | -36.82    |        | 36.82    |
| Tabera           | -384.25   |        | 384.25   |
| Tabuaka          | 143.64    | 143.64 |          |
| Tabwa            | 204.03    | 204.03 |          |
| Tabwanteiti      | -80.78    |        | 80.78    |
| Taeaiti          | 252.87    | 252.87 |          |
| Takanuea         | -25.00    |        | 25.00    |

|             |           |          |          |
|-------------|-----------|----------|----------|
| Takawau     | 42.25     | 42.25    |          |
| Takenteiti  | 403.00    | 403.00   |          |
| Taketi      | 338.40    | 338.40   |          |
| Takireti    | -1.50     |          | 1.50     |
| Takirua     | -40.00    |          | 40.00    |
| Tanginaua   | -9.00     |          | 9.00     |
| Tanua       | 178.00    | 178.00   |          |
| Taona       | -1,438.39 |          | 1,438.39 |
| Taonateaba  | 770.50    | 770.50   |          |
| Taonateata  | -460.36   |          | 460.36   |
| Taonatee    | 195.00    | 195.00   |          |
| Taonatetake | -444.50   |          | 444.50   |
| Tarabwa     | 665.10    | 665.10   |          |
| Taranibeia  | -58.24    |          | 58.24    |
| Tarere.B    | -33.23    |          | 33.23    |
| Tarimwe     | 567.80    | 567.80   |          |
| Taroba      | 234.00    | 234.00   |          |
| Tatireta    | 529.00    | 529.00   |          |
| Tauanei     | 1,193.04  | 1,193.04 |          |
| Tauare      | 114.00    | 114.00   |          |
| Tawa        | 4.10      | 4.10     |          |
| Tawaia      | 14.00     | 14.00    |          |
| Teaieta     | 80.00     | 80.00    |          |
| Teanako     | 76.65     | 76.65    |          |
| Teaoti      | 586.68    | 586.68   |          |
| Teariki.M   | -261.00   |          | 261.00   |
| Tearoua     | 98.00     | 98.00    |          |
| Teataake    | 534.40    | 534.40   |          |
| Teauama     | 932.50    | 932.50   |          |
| Teboitabu   | 466.00    | 466.00   |          |
| Teborau     | 371.49    | 371.49   |          |
| Tebuaka     | -10.00    |          | 10.00    |
| Tebuari     | 224.20    | 224.20   |          |
| Tebui       | 136.00    | 136.00   |          |
| Tebwebwe    | 190.86    | 190.86   |          |
| Tebwi       | -142.00   |          | 142.00   |
| Teera       | 443.93    | 443.93   |          |
| Teeta       | 464.00    | 464.00   |          |
| Teeua       | 210.02    | 210.02   |          |
| Teiango     | 249.00    | 249.00   |          |
| Teinabure   | 22.00     | 22.00    |          |
| Teinua      | -58.00    |          | 58.00    |

|                |         |        |        |
|----------------|---------|--------|--------|
| Teitiaki       | 578.50  | 578.50 |        |
| Teitibaa       | 287.00  | 287.00 |        |
| Tekaennang     | 304.60  | 304.60 |        |
| Tekambwa       | 520.18  | 520.18 |        |
| Tekananuea     | 25.00   | 25.00  |        |
| Tekita         | 644.00  | 644.00 |        |
| Tekuriba       | 69.00   | 69.00  |        |
| Temaera        | 270.00  | 270.00 |        |
| Temanga        | 290.00  | 290.00 |        |
| Temarewe       | 283.26  | 283.26 |        |
| Temarontaake   | -250.00 |        | 250.00 |
| Temarontetarae | 672.00  | 672.00 |        |
| Tematang       | 242.00  | 242.00 |        |
| Temoanne       | 101.00  | 101.00 |        |
| Tenata         | -532.61 |        | 532.61 |
| Tennaua        | 106.87  | 106.87 |        |
| Tenneke        | -47.88  |        | 47.88  |
| Tennon         | 442.00  | 442.00 |        |
| Terabwa        | -77.90  |        | 77.90  |
| Teranga        | -320.30 |        | 320.30 |
| Terere         | 275.91  | 275.91 |        |
| Teriaki        | -21.00  |        | 21.00  |
| Terikaie       | 80.00   | 80.00  |        |
| Teruruka       | -30.00  |        | 30.00  |
| Tetaake        | -39.00  |        | 39.00  |
| Teuoti         | -41.00  |        | 41.00  |
| Teweia         | -25.00  |        | 25.00  |
| Tewia          | 397.00  | 397.00 |        |
| Tiabe          | 127.36  | 127.36 |        |
| Tiang          | 653.23  | 653.23 |        |
| Tiataake       | 54.80   | 54.80  |        |
| Tibaina        | 50.00   | 50.00  |        |
| Tiebane        | 250.00  | 250.00 |        |
| Tiemane        | 39.00   | 39.00  |        |
| Tietie         | -25.22  |        | 25.22  |
| Tiim           | 259.30  | 259.30 |        |
| Tikua          | 34.50   | 34.50  |        |
| Timeon         | 72.03   | 72.03  |        |
| Timon          | -63.00  |        | 63.00  |
| Tingo          | 25.00   | 25.00  |        |
| Tion           | -20.00  |        | 20.00  |
| Tionikua       | 112.79  | 112.79 |        |

|                |           |           |          |
|----------------|-----------|-----------|----------|
| Tiri           | 145.06    | 145.06    |          |
| Tiibo          | 100.00    | 100.00    |          |
| Tirimanatu     | 135.00    | 135.00    |          |
| Tiritaake      | 158.00    | 158.00    |          |
| Tiroia         | 32.40     | 32.40     |          |
| Tiua           | 151.41    | 151.41    |          |
| Tokabwebwere   | 183.00    | 183.00    |          |
| Tokaiti        | -1.10     |           | 1.10     |
| Tokantetaake   | 552.00    | 552.00    |          |
| Tokouea        | 342.04    | 342.04    |          |
| Tokouea/others | -7,518.93 |           | 7,518.93 |
| Tonana         | 179.44    | 179.44    |          |
| Tooma          | 670.00    | 670.00    |          |
| Toone          | 234.80    | 234.80    |          |
| Tootiba        | -97.00    |           | 97.00    |
| Toto           | 130.82    | 130.82    |          |
| Touota         | 315.69    | 315.69    |          |
| Tua            | -33.23    |           | 33.23    |
| Turia          | 416.66    | 416.66    |          |
| Tuta           | -82.55    |           | 82.55    |
| Tutang         | 190.00    | 190.00    |          |
| Tuutu          | 417.70    | 417.70    |          |
| Ueen           | -5.00     |           | 5.00     |
| Ueneti         | 132.00    | 132.00    |          |
| Uriana         | -832.00   |           | 832.00   |
| <b>LOSS</b>    |           |           |          |
| Ataake         | 150.00    | 150.00    |          |
| Ataake Bauro   | 300.00    | 300.00    |          |
| Bitā           | 330.91    | 330.91    |          |
| Boboua         | 1,716.04  | 1,716.04  |          |
| Bwebweieta     | 211.67    | 211.67    |          |
| Clerk Arii     | 42,236.38 | 42,236.38 |          |
| Ebenati        | 93.86     | 93.86     |          |
| Eritabeta      | 11,961.92 | 11,961.92 |          |
| Kabuna         | 14,410.08 | 14,410.08 |          |
| Kauae          | 33,662.70 | 33,662.70 |          |
| Kiaimoa        | -934.00   |           | 934.00   |
| Masanga        | 1,027.81  | 1,027.81  |          |
| Moiarerei      | 0.00      |           | 0.00     |
| Rebeka         | 19,385.73 | 19,385.73 |          |
| Taona          | 1,537.17  | 1,537.17  |          |
| Tauanei        | 3,961.45  | 3,961.45  |          |

|                     |           |                   |                   |
|---------------------|-----------|-------------------|-------------------|
| Tenata              | 13.80     | 13.80             |                   |
| Tri                 | 26.85     | 26.85             |                   |
| Torua               | 23.50     | 23.50             |                   |
| Toto                | 32.70     | 32.70             |                   |
| Toubo               | 40.00     | 40.00             |                   |
| <b>Closing Cash</b> | 11,734.57 | 11,734.57         |                   |
| <b>Closing Bank</b> | 20,312.76 | 20,312.76         |                   |
| <b>Total</b>        |           | <b>337,164.09</b> | <b>337,164.09</b> |

**ABAIANG ISLAND COUNCIL ACUMMULATIVE TRIAL BALANCE**

**AS AT DECEMBER 2018**

| <b>Code</b> | <b>Details</b>                                 | <b>Estimates</b> | <b>Debit</b> | <b>Credit</b> |
|-------------|------------------------------------------------|------------------|--------------|---------------|
| Surplus     | brought forward - 01-01-18                     |                  |              | 115,569.35    |
| <b>1100</b> | <b>TAXATION</b>                                |                  |              |               |
| 1103        | Roon rabwata                                   | 0.00             | 0.00         |               |
| 1104        | Roon te mamanananga nte kiba                   | 7,450.00         |              | 5,191.50      |
| 1105        | Roon te mamanananga tari                       | 3,000.00         |              | 1,033.00      |
| 1106        | Roon rabwata ni kawai                          | 0.00             | 0.00         |               |
| <b>1200</b> | <b>RAITIENTI</b>                               |                  |              |               |
| 1201        | Motoka/Rebwerebwe                              | 2,700.00         |              | 2,028.00      |
| 1202        | Beba ni kabubuti                               | 600.00           |              | 1,019.00      |
| 1203        | Bwatika                                        | 150.00           |              | 246.00        |
| 1204        | Kamea                                          | 500.00           |              | 307.50        |
| 1205        | Bitineti (retail, wholesale, etc               | 14,300.00        |              | 13,866.00     |
| 1206        | Kaoti tamnei                                   | 0.00             | 0.00         |               |
| 1207        | Kakukurei(entertainment,i/night                | 100.00           | 0.00         |               |
| 1208        | Angabain kaokioki                              | 100.00           |              | 55.00         |
| 1209        | Kamanging/biia/matoatoa                        | 300.00           |              | 300.00        |
| 1210        | Outero/auti ni irua/auti aika tata             | 2,200.00         |              | 525.00        |
| 1211        | Kabuti bwai ni bobai                           | 810.00           |              | 120.00        |
| 1212        | Tabo ni Bwa (retail/wholesale                  | 2,600.00         |              | 1,821.50      |
| 1214        | Kariki/ tonati/baan                            | 780.00           |              | 695.25        |
| 1215        | Karikirake aika aki tei maan                   | 120.00           |              | 61.50         |
| 1216        | Kateitei/Contractors                           | 600.00           |              | 150.00        |
| 1217        | Bitineti aika aki tei maan (stall)             | 620.00           |              | 313.50        |
| 1218        | Kirabu ni kamaoi/kiamarake                     | 300.00           |              | 124.25        |
| 1219        | Kaa/rebwerebwe tatangoaki                      | 2,000.00         |              | 1,091.25      |
| 1220        | Booti aika a tatangoaki                        | 1,200.00         |              | 1,360.00      |
| 1223        | Bingo                                          | 250.00           | 0.00         |               |
| 1226        | Katango mane                                   | 0.00             | 0.00         |               |
| 1227        | Kabonakoan ika                                 | 584.00           |              | 302.00        |
| 1233        | Agencies                                       | 400.00           | 0.00         |               |
| 1238        | Tutara                                         | 760.00           | 0.00         |               |
| 1239        | Botaki aika tauaki mwia                        | 800.00           |              | 957.00        |
| 1241        | Nangkona                                       | 1,350.00         |              | 1,056.75      |
| 1254        | Ntabanebane/Kereboki                           | 1,000.00         |              | 151.25        |
| 1255        | Kabaeara n te loan                             | 1,600.00         |              | 720.00        |
| 1256        | Kabeara n te mwakuri                           | 200.00           |              | 637.00        |
| 1257        | Kabonakoan ice-blocks                          | 0.00             |              | 30.00         |
| 1258        | Okibibwaian te rau ao tabeua riki n nako Tarav | 500.00           |              | 650.00        |
| <b>1300</b> | <b>MWANE NI BUOKA</b>                          |                  |              |               |
| 1301        | Buoka man te Tautaeka                          | 181,124.00       |              | 266,987.59    |
| 1302        | Buoka man te Postal                            | 1,000.00         |              | 500.00        |
| 1303        | Onobwaian autin Tautaeka                       | 65,746.00        |              | 163,199.41    |
| 1305        | Buoka man Ribono Wauowa                        | 10,000.00        | 0.00         |               |
| 1306        | Te buoka ibukin baoia Ataei                    | 32,000.00        | 0.00         |               |
| 1307        | Te buoka ibukin te taarau KPF                  | 0.00             | 0.00         |               |

|             |                                           |           |           |           |
|-------------|-------------------------------------------|-----------|-----------|-----------|
| 1308        | Te buoka ibukin te waa noo                | 6,000.00  | 0.00      |           |
| <b>1400</b> | <b>BAKAO</b>                              |           |           |           |
| 1401        | Rakan boki ni mwane/IBD/others            | 0.00      |           | 798.00    |
| 1402        | Bakaon tangomane                          | 6,768.00  |           | 3,893.00  |
| 1403        | Recharge Commission                       | 300.00    | 0.00      |           |
| <b>1500</b> | <b>WAKI NI KARIKIRAKE</b>                 |           |           |           |
| 1501        | Kabonakoan bain Kaunitra koro taia        | 1,000.00  |           | 510.00    |
| 1502        | Tangoan te booti                          | 7,000.00  |           | 742.00    |
| 1504        | Roon auti ni maeka                        | 741.00    |           | 483.00    |
| 1505        | Roon auti ni irua                         | 2,300.00  | 0.00      |           |
| 1506        | Kantoka n te kaa/tangoan kaa              | 0.00      |           | 9,356.70  |
| 1506a       | School Trucks                             | 14,440.00 |           | 505.85    |
| 1508        | Tangoan bwai ni mwakuri                   | 402.00    | 0.00      |           |
| 1509        | Tangoan te rebwerebwe                     | 65.00     |           | 37.50     |
| 1510        | Tangoan ana tabo te Kauntira              | 2,000.00  | 0.00      |           |
| 1511        | Internet                                  | 0.00      | 0.00      |           |
| 1513        | Bingko                                    | 5,000.00  |           | 361.90    |
| 1520        | Workshop                                  | 1,000.00  |           | 149.00    |
| 1521        | Ororakeaia/Kaotinakoia beeki ao Kamea     | 500.00    |           | 160.00    |
| 1522        | Katangomane                               | 55,400.00 |           | 43,723.52 |
| 1529        | Karaobai man te Kai                       | 2,000.00  |           | 400.00    |
| 1531        | Kabonakoan te kaati n tareboon (recharge) | 2,000.00  |           | 114.00    |
| 1534        | Komitin man ATLKL                         | 500.00    | 0.00      |           |
| 1540        | Buoka man Botaki                          | 1,000.00  | 0.00      |           |
| 1541        | Ana karikirake aika uarereke              | 200.00    |           | 215.50    |
| 1542        | Tangoan te tao ni korokai                 | 3,000.00  | 0.00      |           |
| 1543        | Kaboan te beeki ao kaieinan te beeki      | 675.00    |           | 160.00    |
| 1544        | Council Hardware                          | 6,000.00  | 0.00      |           |
| 1555        | Waa n oo                                  | 6,000.00  |           | 700.00    |
| 1556        | Canteen                                   | 5,000.00  | 0.00      |           |
| <b>1600</b> | <b>MWANE TABEUA</b>                       |           |           |           |
| 1601        | Mwane ni Raka                             | 400.00    |           | 640.00    |
| 1602        | Tuua n te Bowi/Boon te Bowi               | 280.00    | 0.00      |           |
| 1607        | Kabonganaan ana stamp te Kauntira         | 160.00    |           | 6.00      |
| 1608        | Boon taian forms ake a print te Kauntira  | 2,500.00  |           | 222.50    |
| <b>1700</b> | <b>KARAI MWANE</b>                        |           |           |           |
| 1701        | Kaintabwi                                 | 12,270.00 |           | 11,924.32 |
| <b>2100</b> | <b>BWAKABWAI</b>                          |           |           |           |
| 2102        | Kauntira                                  | 43,569.00 | 35,449.15 |           |
| 2103        | Kaouman ni Kiraka                         | 3,380.00  | 3,379.48  |           |
| 2104        | Ana Tia Mwane te Kauntira                 | 3,068.00  | 3,067.53  |           |
| 2105        | Revenue Collectors (3)                    | 7,521.00  |           | 0.00      |
| 2106        | Registry/Disaster management officer      | 2,535.00  | 2,533.83  |           |
| 2108        | Kabenta(foreman)                          | 2,860.00  | 2,860.00  |           |
| 2109        | Turaiwa                                   | 8,034.00  | 8,197.82  |           |
| 2111        | Tiibi Kaubure                             | 2,535.00  | 2,533.05  |           |
| 2112        | Kaubure                                   | 21,060.00 | 27,455.97 |           |
| 2113        | Neeti ni Kaawa                            | 19,656.00 | 19,448.60 |           |

|             |                                       |           |           |      |
|-------------|---------------------------------------|-----------|-----------|------|
| 2115        | Tai beku ma Roronrikirake             | 2,964.00  | 2,964.00  |      |
| 2119        | Kauoman Makaeneke                     | 2,652.00  | 2,647.95  |      |
| 2120        | Tiibi Makaeneke                       | 3,276.00  | 3,271.47  |      |
| 2122        | Tia Rikomwane                         | 0.00      |           | 0.00 |
| 2123        | Tia Beku ma aine                      | 2,860.00  | 2,852.98  |      |
| 2127        | Tia makuri n te Auti ni irua          | 0.00      |           | 0.00 |
| 2133        | Tia Uaereti                           | 2,964.00  | 2,955.36  |      |
| 2135        | Taan angareirei n te Kinder           | 29,484.00 | 28,097.90 |      |
| 2138        | Motorman                              | 2,535.00  |           | 0.00 |
| 2152        | ICT Worker Salary                     | 0.00      |           | 0.00 |
| 2153        | Saw milling supervisor                | 2,652.00  | 721.65    |      |
| 2154        | Saw milling assistant                 | 0.00      | 2,535.00  |      |
| 2101        | Backpay 2016                          | 0.00      |           | 0.00 |
| <b>2200</b> | <b>ARAUENTI</b>                       |           |           |      |
| 2201        | Arauenti Kauntira                     | 15,225.00 | 15,528.40 |      |
| 2202        | Kaniwangan Mayor/Deputy mayor         | 2,400.00  | 2,400.00  |      |
| 2203        | Mwane n motirawa/ Incentive Allowance | 21,180.00 | 20,880.00 |      |
| 2204        | Boia reibwa                           | 400.00    | 446.10    |      |
| 2206        | Boneti turaiwa                        | 1,050.00  | 500.00    |      |
| 2207        | Primary ao JSS                        | 5,040.00  | 4,930.00  |      |
| 2208        | IDC arauenti                          | 750.00    | 260.00    |      |
| 2209        | Kanuangan bareka ao mwaimwai          | 940.00    | 795.00    |      |
| 2210        | Bonomwi                               | 406.00    | 377.50    |      |
| 2211        | Mwengabuaka                           | 3,280.00  | 2,649.90  |      |
| 2213        | Komete ni kamwakuri                   | 280.00    | 632.20    |      |
| 2220        | Kometen te mwane                      | 280.00    | 390.00    |      |
| 2221        | Unimane Abaiang                       | 3,450.00  | 2,902.50  |      |
| 2222        | Kometen te onobwai                    | 490.00    | 567.00    |      |
| 2224        | Kometen Kamanging                     | 280.00    |           | 0.00 |
| 2225        | Boatman atimakoro                     | 1,030.00  | 466.00    |      |
| 2226        | Kamwengaraoi                          | 2,100.00  | 670.00    |      |
| 2227        | Aine                                  | 1,400.00  | 785.00    |      |
| <b>2300</b> | <b>KABUTAN TE WAKI</b>                |           |           |      |
| 2301        | Bao ni Mwamwananga                    | 2,538.00  | 2,413.90  |      |
| 2302        | Ritin Aba                             | 4,950.00  | 13,730.15 |      |
| 2308        | Buraeki ao kaboraoi                   | 600.00    |           | 0.00 |
| 2311        | Kabomwi                               | 10,000.00 | 5,730.00  |      |
| 2312        | Rinerine ibukiia Kauntira             | 200.00    |           | 0.00 |
| 2313        | Kainaomata                            | 2,000.00  |           | 0.00 |
| 2315        | Buokan botaki                         | 1,200.00  | 776.00    |      |
| 2316        | Kabara tarau n te Kaintabwi           | 0.00      |           | 0.00 |
| 2318        | Boon te bowi                          | 252.00    | 6.00      |      |
| 2319        | Tarebon/uareti/reta                   | 300.00    | 609.30    |      |
| 2320        | Dog/Pig Control                       | 200.00    | 497.00    |      |
| 2322        | Kakao/Kairua                          | 500.00    | 866.40    |      |
| 2325        | Katanoata                             | 228.00    | 253.30    |      |
| 2326        | Bwai ni makuri nte Aobiiti            | 1,526.00  | 1,353.50  |      |
| 2329        | Bao nako atimakoro                    | 4,940.00  | 4,407.60  |      |

|                                |                                      |           |            |        |
|--------------------------------|--------------------------------------|-----------|------------|--------|
| 2332                           | Support to Elderly fund distribution | 1,200.00  | 1,289.60   |        |
| 2333                           | Support to Copra weighing transport  | 0.00      |            | 0.00   |
| 2334                           | Boon te printer photocopy            | 1,000.00  |            | 0.00   |
| <b>2400</b>                    | <b>ONOBWAI</b>                       |           |            |        |
| 2402                           | Aobiti                               | 1,000.00  |            | 0.00   |
| 2403                           | Auti ni maeka                        | 6,000.00  | 17,916.61  |        |
| 2404                           | Auti ni irua                         | 0.00      |            | 0.00   |
| 2407                           | Maneaba                              | 200.00    | 42.00      |        |
| 2408                           | Kaa/intin/rebwerebwe                 | 1,200.00  | 4,044.25   |        |
| 2408a                          | School Trucks                        | 4,000.00  |            | 0.00   |
| 2410                           | Kawai                                | 4,200.00  | 535.00     |        |
| 2411                           | Tao ni korokai                       | 1,000.00  |            | 0.00   |
| 2412                           | Motor Engine (boat)                  | 1,000.00  |            | 0.00   |
| <b>2600</b>                    | <b>Karikirake aika aki mwanenaki</b> |           |            |        |
| 2601                           | Nangkona                             | 0.00      |            | 0.00   |
| 2604                           | Recharge                             | 0.00      | 254.40     |        |
| <b>2700</b>                    | <b>IOKINIBWAI</b>                    |           |            |        |
| 2701                           | Auti ni irua                         | 0.00      |            | 0.00   |
| 2702                           | Bwaan te Kaa                         | 15,774.00 | 16,976.05  |        |
| 2704                           | Bingko                               | 1,000.00  | 235.00     |        |
| 2709                           | Katangomwane                         | 55,400.00 | 35,369.50  |        |
| 2710                           | Kabanemwane iaon recharge            | 500.00    | 16.00      |        |
| 2712                           | Karaobai man te Kai                  | 500.00    |            | 0.00   |
| 2713                           | Tao n korokai                        | 1,000.00  | 27.00      |        |
| 2715                           | Council Hardware                     | 2,000.00  |            | 0.00   |
| 2716                           | Waa n Oo                             | 6,000.00  | 186.18     |        |
| 2718                           | Canteen                              | 2,000.00  |            | 0.00   |
| 2719                           | Bwaan te booti hire                  | 5,000.00  |            | 0.00   |
| <b>2800</b>                    | <b>KARAI MWANE</b>                   |           |            |        |
| 2801                           | Kaintabvri                           | 24,541.00 | 39,262.62  |        |
| 2802                           | Birimane ibukin JSS trucks           | 0.00      |            | 0.00   |
| 2803                           | Onobwai ibukin autin Tautaeka        | 65,745.00 | 178,152.55 |        |
| 2803                           | Onobwai ibukin autin Tautaeka        | 0.00      |            | 519.25 |
| 2804                           | Birimwane ibukin te KILGA            | 1,000.00  | 1,000.00   |        |
| 2806                           | Tebuoka ibukin te School Trucks      | 28,000.00 | 281.60     |        |
| 2806a                          | Te bwakabwai ao te overtime          | 0.00      |            | 0.00   |
| 2806b                          | Bwaan taian school trucks            | 0.00      |            | 0.00   |
| 2807                           | Kabanemwane ibukin te waa noo        | 0.00      |            | 0.00   |
| <b>BELOW THE LINE ACCOUNTS</b> |                                      |           |            |        |
|                                | <b>ADVANCE</b>                       |           |            |        |
|                                | Advance Kainaomata                   |           | 160.00     |        |
|                                | Aine                                 |           | 108.00     |        |
|                                | AMAK                                 |           | 29.00      |        |
|                                | Atanikai                             |           | 6.00       |        |
|                                | Atunta                               |           | 6.00       |        |
|                                | Auatake                              |           | 200.00     |        |
|                                | Bingko                               |           | 940.00     |        |
|                                | Binoka                               |           | 77.87      |        |

|  |                      |  |          |           |
|--|----------------------|--|----------|-----------|
|  |                      |  |          | 190.00    |
|  | Biri                 |  |          |           |
|  | Boboua               |  | 318.70   |           |
|  | Bureea               |  | 45.00    |           |
|  | Buretau              |  | 45.50    |           |
|  | Bwaintangira         |  | 300.00   |           |
|  | Bweina               |  | 24.00    |           |
|  | Copra                |  | 8.00     |           |
|  | Coral Ace            |  |          | 120.00    |
|  | Council Election     |  | 244.00   |           |
|  | Education            |  | 111.65   |           |
|  | Election             |  |          | 2,098.10  |
|  | Etira and Others     |  | 12.00    |           |
|  | Health               |  | 68.00    |           |
|  | High Court           |  | 12.50    |           |
|  | Home Affairs         |  | 80.00    |           |
|  | Ierurumo             |  | 55.00    |           |
|  | Ioata                |  | 50.00    |           |
|  | Kaboua               |  |          | 200.00    |
|  | Kautu                |  | 30.00    |           |
|  | Masanga              |  | 20.00    |           |
|  | Meriiti and others   |  | 60.00    |           |
|  | MESD                 |  |          | 47.00     |
|  | Messenger            |  | 1,388.56 |           |
|  | MIA                  |  | 76.00    |           |
|  | Nabeua               |  | 62.84    |           |
|  | Nabura               |  | 35.00    |           |
|  | OB                   |  | 608.70   |           |
|  | Otimoa               |  | 34.00    |           |
|  | Rebeka               |  | 34.00    |           |
|  | Reerei               |  | 66.00    |           |
|  | Taake                |  | 6.00     |           |
|  | Taona                |  | 76.11    |           |
|  | Tarere               |  |          | 44.60     |
|  | Tebwi                |  |          | 50.00     |
|  | Teinabure and others |  | 132.00   |           |
|  | Teitiaki             |  | 20.00    |           |
|  | Tenata               |  | 36.00    |           |
|  | Tiebane              |  | 2,200.00 |           |
|  | Tionikua             |  | 500.00   |           |
|  | Tirinteiti           |  | 640.00   |           |
|  | Tonganiti            |  | 70.00    |           |
|  | Toto                 |  | 29.14    |           |
|  | TTI                  |  | 154.00   |           |
|  | UNICEF               |  | 755.00   |           |
|  | Waa n Oo             |  | 800.00   |           |
|  | Works+ Energy        |  | 35.00    |           |
|  | <b>DEPOSIT</b>       |  |          |           |
|  | 50th Anniversary     |  |          | 13,930.40 |

|                     |  |           |           |
|---------------------|--|-----------|-----------|
| 51th Anniversary    |  | 17,219.65 |           |
| AAIS                |  |           | 3,262.55  |
| Aari                |  |           | 100.00    |
| Aata                |  |           | 200.00    |
| Abu                 |  |           | 30.00     |
| Ahling              |  |           | 275.00    |
| Aine                |  |           | 113.05    |
| Alc Tauanei.K       |  | 5.00      |           |
| Allowance           |  |           | 1,800.00  |
| Allowance Kutai     |  |           | 50.00     |
| Allowance Teubo     |  |           | 50.00     |
| Anene               |  | 314.80    |           |
| Aobiti              |  |           | 467.56    |
| ASWO                |  |           | 0.00      |
| Bauati              |  |           | 2.00      |
| Beeki               |  | 395.80    |           |
| Bingko              |  |           | 2,798.05  |
| Bitu                |  |           | 35.50     |
| Bwebweieta          |  |           | 24.00     |
| Centre              |  | 1,927.35  |           |
| CM Tabontebike      |  |           | 16.00     |
| Coffee              |  |           | 40.15     |
| Council salary      |  |           | 0.00      |
| DBK                 |  |           | 12,300.75 |
| Dep C/Saraly        |  | 3,351.30  |           |
| Dev Project         |  |           | 844.00    |
| Donation            |  |           | 2,670.00  |
| DVD                 |  | 110.00    |           |
| Education           |  |           | 11,813.09 |
| Election            |  | 2,572.20  |           |
| Fishing net         |  |           | 285.00    |
| Football            |  |           | 814.40    |
| Foreign Affairs     |  | 240.00    |           |
| Fuel                |  |           | 6.00      |
| Health Centre       |  |           | 261.60    |
| ICT Worker Salary   |  |           | 2,585.36  |
| Incentive Allowance |  |           | 1,750.00  |
| Independence        |  | 3,404.35  |           |
| Internet            |  |           | 272.68    |
| Iotebwa             |  | 400.12    |           |
| Kabuati             |  | 406.00    |           |
| Kainaomata          |  | 658.80    |           |
| Kaitaake            |  | 824.42    |           |
| Kamaia              |  | 21.00     |           |
| Kanan te beeki      |  | 989.80    |           |
| Kango               |  | 20.00     |           |
| Karinano            |  |           | 60.00     |
| Kataake             |  |           | 341.00    |

|                    |  |           |           |
|--------------------|--|-----------|-----------|
| Katokibaina        |  |           | 0.00      |
| Kauae              |  | 30.00     |           |
| Kereboki           |  | 479.50    |           |
| Kiaimoa            |  | 180.00    |           |
| KIFA               |  | 20.00     |           |
| KIREU              |  | 48.40     |           |
| Koinawa Youth      |  |           | 46.00     |
| Korere             |  |           | 4.00      |
| KPF                |  |           | 628.25    |
| KPF loan           |  |           | 332.83    |
| KTRM               |  | 9.35      |           |
| Labour Cost        |  |           | 3,707.34  |
| Lease              |  |           | 22,251.60 |
| Liquor             |  |           | 90.00     |
| Maintenance        |  | 13,096.32 |           |
| Marewen Taburao    |  | 16.80     |           |
| Matai              |  | 105.00    |           |
| Maure              |  |           | 150.00    |
| Meal               |  | 75.00     |           |
| Meriata            |  | 150.00    |           |
| MISA               |  |           | 1,510.90  |
| Moataake           |  |           | 158.30    |
| MOE                |  |           | 45,372.00 |
| Motorbike          |  | 350.00    |           |
| Motorman           |  |           | 0.00      |
| Nabeitaake         |  |           | 466.00    |
| Nangkona           |  |           | 0.00      |
| Nauto              |  | 30.00     |           |
| Nukanteaba         |  | 779.00    |           |
| OB                 |  | 196.00    |           |
| Onika              |  |           | 0.00      |
| Otimoa             |  | 1,235.00  |           |
| Overtime           |  |           | 973.10    |
| Overtime Kabuati   |  |           | 45.50     |
| Overtime Kaitaake  |  | 30.50     |           |
| Overtime Kiaimoa   |  |           | 10.00     |
| Overtime Tokaman   |  |           | 15.00     |
| Pre-School         |  |           | 20.00     |
| Project            |  | 324.00    |           |
| R/aiane            |  | 25.00     |           |
| Ration             |  |           | 518.00    |
| Return salary      |  |           | 191.33    |
| Rimon              |  |           | 9.05      |
| Roronrikirake      |  |           | 350.00    |
| Runga 2016         |  |           | 140.00    |
| Runganaine         |  |           | 334.20    |
| Runganimwaane      |  | 200.00    |           |
| Salary Return 2010 |  |           | 143.20    |

|                     |  |          |           |
|---------------------|--|----------|-----------|
| Sale of fishing net |  |          | 0.00      |
| saw mill            |  |          | 0.00      |
| Second hand         |  |          | 90.30     |
| Shortage            |  | 301.75   |           |
| Silcy               |  |          | 2,000.00  |
| Sitting Allowance   |  |          | 233.00    |
| Social Committee    |  |          | 80.00     |
| Solar               |  |          | 3,061.50  |
| Staff               |  |          | 3.25      |
| Surplus Cash        |  |          | 19,997.98 |
| Taburao Youth       |  | 30.00    |           |
| Taketi              |  | 20.00    |           |
| Tanimaiaiki         |  |          | 2,680.00  |
| Tarami              |  |          | 1,556.25  |
| Tauanei             |  | 12.00    |           |
| Te Waa Noo          |  |          | 5,598.85  |
| Teachers Day        |  |          | 20.00     |
| Teainga             |  | 26.00    |           |
| Tebunginako         |  |          | 0.00      |
| Temarewe            |  | 200.00   |           |
| Tenata              |  | 21.00    |           |
| Tickets             |  |          | 1,161.00  |
| Tiiki               |  | 2,000.00 |           |
| Tingo               |  | 336.02   |           |
| Toani               |  |          | 70.00     |
| Tokaman             |  |          | 1,498.50  |
| Tominiko            |  | 76.12    |           |
| Toto                |  | 548.40   |           |
| Tricycle            |  |          | 651.90    |
| Truck               |  |          | 6.40      |
| T-Shirt             |  |          | 355.00    |
| Ueen Abaiang        |  | 631.00   |           |
| Ueen te mao         |  | 200.00   |           |
| Unidentified        |  |          | 213.97    |
| W/Centre            |  | 95.50    |           |
| Wages               |  | 1,130.50 |           |
| Wheelbarrow         |  | 455.00   |           |
| WIW                 |  |          | 619.35    |
| Women Day           |  |          | 100.00    |
| Works               |  |          | 319.20    |
| Workshop            |  |          | 4,397.21  |
| Youth               |  |          | 146.90    |
| Youth Evena         |  |          | 50.00     |
| <b>IMPREST</b>      |  |          |           |
| Aaron               |  | 40.00    |           |
| Anee                |  | 100.00   |           |
| Angimarau           |  |          | 110.00    |
| Arii                |  | 753.20   |           |

|                 |  |          |        |
|-----------------|--|----------|--------|
| Ata             |  | 208.80   |        |
| Ataake Bauro    |  | 640.20   |        |
| Ataake Kamoriki |  | 872.20   |        |
| Auari           |  | 2,000.00 |        |
| Auatake         |  | 223.90   |        |
| Bakarere        |  | 424.75   |        |
| Bakauarere      |  | 65.00    |        |
| Bauro           |  |          | 98.50  |
| Beitaake        |  | 6,498.50 |        |
| Biita           |  | 1,300.00 |        |
| Bio             |  | 54.00    |        |
| Boboua          |  | 3,066.10 |        |
| Boningaina      |  | 127.50   |        |
| Bouataake       |  | 2,004.00 |        |
| Bureea          |  |          | 45.00  |
| Burekaua        |  | 20.00    |        |
| Buretau         |  | 1,000.00 |        |
| Bwebweieta      |  | 3,314.00 |        |
| Ekeuea          |  | 350.00   |        |
| FMRD            |  | 1,000.00 |        |
| Ianetama        |  | 1,176.15 |        |
| Ienimoa         |  | 54.00    |        |
| Ikauea          |  |          | 85.00  |
| Ioane           |  | 48.00    |        |
| Iotebwa         |  | 300.00   |        |
| John            |  | 15.00    |        |
| Kaam            |  | 694.30   |        |
| Kaan            |  |          | 307.10 |
| Kaboua          |  | 200.00   |        |
| Kabuna          |  | 158.14   |        |
| Kabure          |  | 54.00    |        |
| Kaie            |  | 30.50    |        |
| Kaoma           |  | 50.20    |        |
| Kautu           |  | 131.80   |        |
| Keakea          |  | 59.00    |        |
| Kiaimoa         |  | 646.90   |        |
| Kinateao        |  | 65.00    |        |
| Kutai           |  | 1,138.35 |        |
| LIKE IT         |  | 450.00   |        |
| Marion          |  | 342.00   |        |
| Masanga         |  | 119.70   |        |
| Matan           |  | 85.00    |        |
| Moiarerei       |  | 60.00    |        |
| Nabakoa         |  | 1,639.85 |        |
| Nabe            |  | 65.00    |        |
| Nabeua          |  | 40.00    |        |
| Nauto           |  | 254.60   |        |
| Ngaluenga       |  |          | 274.20 |

|  |                 |  |          |          |
|--|-----------------|--|----------|----------|
|  | Nukanteaba      |  | 418.90   |          |
|  | Otimoa          |  |          | 1,251.00 |
|  | Raatita         |  | 200.00   |          |
|  | Raerae          |  | 130.00   |          |
|  | Ratinda         |  | 75.00    |          |
|  | Rawanteuea      |  | 155.00   |          |
|  | Rianna          |  |          | 303.80   |
|  | Rimon           |  |          | 54.45    |
|  | Tabera          |  | 57.75    |          |
|  | Takenrerei      |  | 300.00   |          |
|  | Taketi          |  | 38.00    |          |
|  | Taokiangang     |  | 50.00    |          |
|  | Taurenga        |  | 90.00    |          |
|  | Tearawa         |  | 1,148.50 |          |
|  | Tearoua         |  | 60.00    |          |
|  | Teauama         |  | 316.25   |          |
|  | Teboitabu       |  |          | 567.05   |
|  | Teborau         |  | 30.50    |          |
|  | Tebwaki         |  | 1,039.80 |          |
|  | Teikauea        |  | 100.00   |          |
|  | Teitiaki        |  | 3.00     |          |
|  | Tekambwa        |  | 40.00    |          |
|  | Tekoba          |  | 150.00   |          |
|  | Tekotaake       |  | 551.00   |          |
|  | Tetaake         |  | 749.90   |          |
|  | Tingo           |  | 365.95   |          |
|  | Tiri            |  | 1,619.75 |          |
|  | Titiku          |  | 5.00     |          |
|  | Tokaman         |  | 2,000.00 |          |
|  | Tonana          |  | 20.00    |          |
|  | Tonganiti       |  | 184.00   |          |
|  | Unknown Imprest |  |          | 80.00    |
|  | <b>LOAN</b>     |  |          |          |
|  | Aaro            |  | 413.20   |          |
|  | Agnes           |  |          | 517.58   |
|  | Aileen          |  | 912.00   |          |
|  | Akineti         |  | 1,189.89 |          |
|  | Anee            |  | 1,087.76 |          |
|  | Angimarau       |  | 570.20   |          |
|  | Anna            |  | 244.00   |          |
|  | Aribo           |  | 96.00    |          |
|  | Arobati         |  |          | 330.00   |
|  | Ata             |  | 218.50   |          |
|  | Atankoriri      |  | 2,432.00 |          |
|  | Atata           |  |          | 407.57   |
|  | Atinta          |  |          | 78.20    |
|  | Atiria          |  | 523.79   |          |
|  | Atiteta         |  | 1,003.60 |          |

|              |  |        |        |
|--------------|--|--------|--------|
| Baintake     |  | 154.40 |        |
| Bakamarere.T |  | 250.00 |        |
| Bakauarere   |  |        | 96.00  |
| Banian       |  |        | 1.50   |
| Baraniko     |  | 0.70   |        |
| Bareta       |  | 440.00 |        |
| Batarita     |  | 70.40  |        |
| Bauati       |  |        | 140.50 |
| Bauro        |  | 524.00 |        |
| Beeta        |  | 382.00 |        |
| Benatetaake  |  |        | 230.00 |
| Bereti       |  |        | 28.13  |
| Binoka       |  | 450.00 |        |
| Bio          |  | 286.00 |        |
| Bitu         |  |        | 333.43 |
| Boatia       |  |        | 45.00  |
| Boboua       |  | 678.80 |        |
| Boitabu      |  |        | 30.00  |
| Boningaina   |  |        | 33.11  |
| Bosco        |  | 496.18 |        |
| Bubunrenga   |  | 219.00 |        |
| Burantetaake |  | 503.69 |        |
| Burea        |  |        | 19.50  |
| Burebo       |  | 434.91 |        |
| Burekaua     |  |        | 38.80  |
| Burerua      |  | 189.50 |        |
| Bwaara       |  |        | 104.18 |
| Bwareta      |  |        | 155.00 |
| Bwatarita    |  |        | 100.00 |
| Bwauati      |  | 128.00 |        |
| Bwebwe       |  |        | 2.29   |
| Bweetu       |  | 31.60  |        |
| Bwenata      |  | 540.90 |        |
| Bwenatetaake |  | 899.00 |        |
| Bwereti      |  | 94.39  |        |
| DBK          |  |        | 537.00 |
| Diana        |  | 630.98 |        |
| Ebenati      |  |        | 3.50   |
| Eraanga      |  | 150.00 |        |
| Etei         |  | 183.00 |        |
| Etita        |  | 188.69 |        |
| Iakobwa      |  | 214.00 |        |
| Iatake       |  |        | 26.50  |
| Ieua         |  |        | 77.41  |
| Ikauea       |  | 293.00 |        |
| Ioane        |  | 647.98 |        |
| Iobi         |  |        | 45.00  |
| Iotebwa      |  | 19.27  |        |

|             |  |          |          |
|-------------|--|----------|----------|
| Ititaake    |  | 0.62     |          |
| Iuriana     |  | 1,103.00 |          |
| Kaboua      |  | 820.80   |          |
| Kabuna      |  | 765.74   |          |
| Kaburoro    |  | 79.00    |          |
| Kabuta      |  |          | 20.00    |
| Kabwebwe    |  | 310.00   |          |
| Kaero       |  | 1,607.00 |          |
| Kaerorina   |  |          | 136.00   |
| Kaibakete   |  | 412.85   |          |
| Kaiboboki   |  | 890.00   |          |
| Kaie        |  | 141.73   |          |
| Kaiea       |  |          | 27.04    |
| Kaitaake    |  | 444.22   |          |
| Kaiua       |  |          | 100.00   |
| Kakiawii    |  |          | 23.80    |
| Kambwa      |  | 292.95   |          |
| Kanaua      |  |          | 5.74     |
| Kaoma       |  | 105.50   |          |
| Karaiataake |  | 98.16    |          |
| Karakunene  |  | 200.80   |          |
| Karanga     |  |          | 406.42   |
| Karea       |  | 310.00   |          |
| Karibwanang |  |          | 45.00    |
| Karoraina   |  |          | 240.00   |
| Kataebati   |  | 29.50    |          |
| Katangaua   |  | 49.50    |          |
| Katarake    |  | 368.00   |          |
| Kataueana   |  | 843.00   |          |
| Kateikimwa  |  | 72.00    |          |
| Katimero    |  | 404.00   |          |
| Katiring    |  | 115.00   |          |
| Kauae       |  |          | 2,552.87 |
| Kaubwakate  |  |          | 5.55     |
| Kautabuki   |  | 79.94    |          |
| Kautabuki M |  |          | 145.80   |
| Kautu       |  | 418.50   |          |
| Kekeia      |  | 522.31   |          |
| Kiaimoa     |  | 251.36   |          |
| Kiataake    |  | 129.50   |          |
| Kiaua       |  | 291.00   |          |
| Kiboboua    |  | 770.25   |          |
| Kinateao    |  | 29.50    |          |
| Kinaua      |  | 12.98    |          |
| Kirititobwa |  | 25.00    |          |
| Kitiau      |  |          | 20.00    |
| Kition      |  | 448.00   |          |
| Koboboua    |  | 189.50   |          |

|                  |  |          |          |
|------------------|--|----------|----------|
| Kukurei          |  | 210.00   |          |
| Kuraite          |  | 247.00   |          |
| Maawa            |  | 236.44   |          |
| Manate           |  | 329.00   |          |
| Mareko           |  | 465.00   |          |
| Mareta           |  |          | 168.50   |
| Marevenikiata    |  | 108.74   |          |
| Maria            |  | 110.85   |          |
| Maritina.B       |  | 36.82    |          |
| Masanga          |  | 2,147.67 |          |
| Matai            |  |          | 900.00   |
| Matan            |  |          | 447.55   |
| Matanterawa      |  | 399.00   |          |
| Meere            |  | 300.00   |          |
| Meeri            |  | 197.51   |          |
| Melton           |  | 28.95    |          |
| Mereta           |  | 147.00   |          |
| Meriata          |  | 162.36   |          |
| Meribwebwe       |  | 79.20    |          |
| Meriin           |  | 17.55    |          |
| Miaana           |  | 110.99   |          |
| Moataake         |  | 802.00   |          |
| Moiarerei        |  | 206.03   |          |
| Mwateiti         |  | 193.00   |          |
| Naatu            |  | 28.00    |          |
| Nabakoa          |  | 55.65    |          |
| Nabeua           |  | 130.59   |          |
| Nakau            |  | 75.00    |          |
| Nauto            |  | 550.40   |          |
| Ngaluenga        |  | 606.00   |          |
| Omaria           |  | 143.64   |          |
| Otimoa           |  | 100.00   |          |
| Rabaere          |  |          | 15.00    |
| Raurenteti       |  | 19.50    |          |
| Rawanteuea       |  | 717.20   |          |
| Reea             |  | 266.87   |          |
| Reeti            |  | 85.00    |          |
| Repayment others |  |          | 4,103.34 |
| Rerei            |  | 200.00   |          |
| Riaa             |  | 212.00   |          |
| Riata            |  | 314.56   |          |
| Riben            |  |          | 95.00    |
| Rimon            |  | 624.28   |          |
| Rita             |  | 270.00   |          |
| Rui              |  | 696.50   |          |
| Ruita            |  | 3.47     |          |
| Rurubeia         |  | 122.00   |          |
| Ruta             |  |          | 33.60    |

|             |  |          |          |
|-------------|--|----------|----------|
| Ruteti      |  |          | 4.00     |
| Steeve      |  | 197.81   |          |
| Tabane      |  |          | 36.82    |
| Tabera      |  |          | 384.25   |
| Tabuaka     |  | 143.64   |          |
| Tabwa       |  | 204.03   |          |
| Tabwanteiti |  |          | 80.78    |
| Taeeniti    |  | 252.87   |          |
| Takanuea    |  |          | 25.00    |
| Takawau     |  | 42.25    |          |
| Takenteiti  |  | 403.00   |          |
| Taketi      |  | 338.40   |          |
| Takireti    |  |          | 1.50     |
| Takirua     |  |          | 40.00    |
| Tanginaua   |  |          | 9.00     |
| Tanua       |  | 178.00   |          |
| Taona       |  |          | 1,438.39 |
| Taonateaba  |  | 770.50   |          |
| Taonateata  |  |          | 460.36   |
| Taonatee    |  | 195.00   |          |
| Taonatetake |  |          | 444.50   |
| Tarabwa     |  | 665.10   |          |
| Taranibeia  |  |          | 58.24    |
| Tarere.B    |  |          | 33.23    |
| Tarimwe     |  | 567.80   |          |
| Taroba      |  | 234.00   |          |
| Tatireta    |  | 529.00   |          |
| Tauanei     |  | 1,193.04 |          |
| Tauare      |  | 114.00   |          |
| Tawa        |  | 4.10     |          |
| Tawaia      |  | 14.00    |          |
| Teaieta     |  | 80.00    |          |
| Teanako     |  | 76.65    |          |
| Teaoti      |  | 586.68   |          |
| Teariki.M   |  |          | 261.00   |
| Tearoua     |  | 98.00    |          |
| Teataake    |  | 534.40   |          |
| Teauama     |  | 932.50   |          |
| Teboitabu   |  | 466.00   |          |
| Teborau     |  | 371.49   |          |
| Tebuaka     |  |          | 10.00    |
| Tebuari     |  | 224.20   |          |
| Tebui       |  | 136.00   |          |
| Tebwebwe    |  | 190.86   |          |
| Tebwi       |  |          | 142.00   |
| Teera       |  | 443.93   |          |
| Teeta       |  | 464.00   |          |
| Teeua       |  | 210.02   |          |

|                |  |        |        |
|----------------|--|--------|--------|
| Teiango        |  | 249.00 |        |
| Teinabure      |  | 22.00  |        |
| Teinua         |  |        | 58.00  |
| Teitiaki       |  | 578.50 |        |
| Teitibaa       |  | 287.00 |        |
| Tekaennang     |  | 304.60 |        |
| Tekambwa       |  | 520.18 |        |
| Tekamar-uea    |  | 25.00  |        |
| Tekita         |  | 644.00 |        |
| Tekuriba       |  | 69.00  |        |
| Temaera        |  | 270.00 |        |
| Temanga        |  | 290.00 |        |
| Temarewe       |  | 283.26 |        |
| Temarontaake   |  |        | 250.00 |
| Temarontetarae |  | 672.00 |        |
| Tematang       |  | 242.00 |        |
| Temoanne       |  | 101.00 |        |
| Tenata         |  |        | 532.61 |
| Tennaua        |  | 106.87 |        |
| Tenneke        |  |        | 47.88  |
| Tennon         |  | 442.00 |        |
| Terabwa        |  |        | 77.90  |
| Teranga        |  |        | 320.30 |
| Terere         |  | 275.91 |        |
| Teriaki        |  |        | 21.00  |
| Terikaie       |  | 80.00  |        |
| Teruruka       |  |        | 30.00  |
| Tetaake        |  |        | 39.00  |
| Teuoti         |  |        | 41.00  |
| Teweia         |  |        | 25.00  |
| Tewia          |  | 397.00 |        |
| Tiabe          |  | 127.36 |        |
| Tiang          |  | 653.23 |        |
| Tiataake       |  | 54.80  |        |
| Tibaina        |  | 50.00  |        |
| Tiebane        |  | 250.00 |        |
| Tiemane        |  | 39.00  |        |
| Tietie         |  |        | 25.22  |
| Tiim           |  | 259.30 |        |
| Tikua          |  | 34.50  |        |
| Timeon         |  | 72.03  |        |
| Timon          |  |        | 63.00  |
| Tingo          |  | 25.00  |        |
| Tion           |  |        | 20.00  |
| Tionikua       |  | 112.79 |        |
| Tiri           |  | 145.06 |        |
| Tiribo         |  | 100.00 |        |
| Tirimanatu     |  | 135.00 |        |

|                     |  |                   |                   |
|---------------------|--|-------------------|-------------------|
| Tiritaake           |  | 158.00            |                   |
| Tiroia              |  | 32.40             |                   |
| Tiua                |  | 151.41            |                   |
| Tokabwebwere        |  | 183.00            |                   |
| Tokaiti             |  |                   | 1.10              |
| Tokantetaake        |  | 552.00            |                   |
| Tokouea             |  | 342.04            |                   |
| Tokouea/others      |  |                   | 7,518.93          |
| Tonana              |  | 179.44            |                   |
| Tooma               |  | 670.00            |                   |
| Toone               |  | 234.80            |                   |
| Tootiba             |  |                   | 97.00             |
| Toto                |  | 130.82            |                   |
| Touota              |  | 315.69            |                   |
| Tua                 |  |                   | 33.23             |
| Turia               |  | 416.66            |                   |
| Tuta                |  |                   | 82.55             |
| Tutang              |  | 190.00            |                   |
| Tuutu               |  | 417.70            |                   |
| Ueen                |  |                   | 5.00              |
| Ueneti              |  | 132.00            |                   |
| Uriana              |  |                   | 832.00            |
| <b>LOSS</b>         |  |                   |                   |
| Ataake              |  | 150.00            |                   |
| Ataake Bauro        |  | 300.00            |                   |
| Bitu                |  | 330.91            |                   |
| Boboua              |  | 1,716.04          |                   |
| Bwebweieta          |  | 211.67            |                   |
| Clerk Arii          |  | 42,236.38         |                   |
| Ebenati             |  | 93.86             |                   |
| Eritabeta           |  | 11,961.92         |                   |
| Kabuna              |  | 14,410.08         |                   |
| Kauae               |  | 33,662.70         |                   |
| Kiaimoa             |  |                   | 934.00            |
| Masanga             |  | 1,027.81          |                   |
| Moiarerei           |  |                   | 0.00              |
| Rebeka              |  | 19,385.73         |                   |
| Taona               |  | 1,537.17          |                   |
| Tauanei             |  | 3,961.45          |                   |
| Tenata              |  | 13.80             |                   |
| Tiri                |  | 26.85             |                   |
| Torua               |  | 23.50             |                   |
| Toto                |  | 32.70             |                   |
| Toubo               |  | 40.00             |                   |
| <b>Closing Cash</b> |  | 11,734.57         |                   |
| <b>Closing Bank</b> |  | 20,312.76         |                   |
| <b>Total</b>        |  | <b>869,546.94</b> | <b>869,546.94</b> |