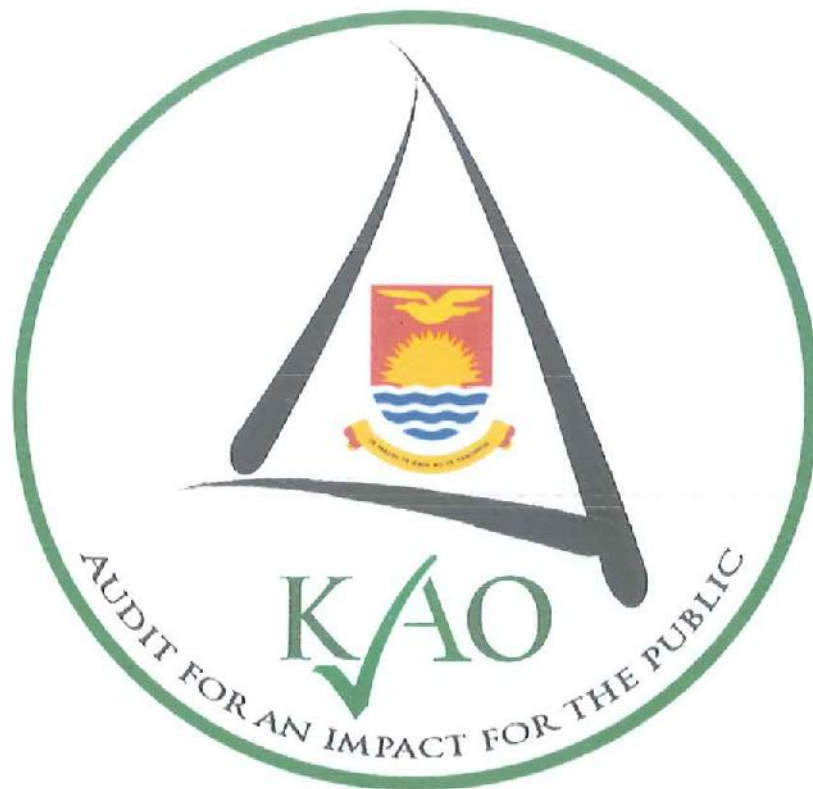


REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF



MAKIN ISLAND COUNCIL
For the Year Ended 31st 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 MAKIN ISLAND COUNCIL' FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2018

Disclaimer of Opinion

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

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

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

Basis for Disclaimer of Opinion

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

Accounts Receivables

- Total Account Receivables balance of \$206,073.07 recorded on Makin Island Council Balance sheet is overstated by \$24,888.51 (Deposits). Treatment of Deposit should be a liability and not an asset.
- The remaining Account Receivable balance of \$181,184.56 cannot be sufficiently substantiated due to the unavailability and lack of subsidiary records.

Equity

- An Equity of \$71,222.43 shown on the balance sheet of Makin Island Council cannot be substantiated due to unavailability and lack of subsidiary records.

Accounts Payables

- A total of \$122,908.88 for Account Payables recorded on the Balance sheet of Makin Island Council cannot be substantiated.
- Unavailability and lack of subsidiary records provided limitations to the audit.

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 Makin 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 Makin Island Council had contradicted important provisions of Public Finance Control and Audit Ordinance and Local Government Financial Instruction (LGFI).

- Makin Island Council spend \$70,507.07 beyond approved Estimate as at 31 December 2018, without Virement warrant nor Special Warrant approved by the Minister of Internal Affairs. *Sections 157-165 of XIV Estimates refers.*
- Lack of Proper maintenance for the following records: Attendance records, Receipt Register, Votebook, Vote Ledger, Log Book, Stores Ledger, Arrears of Revenue represented departure from the following sections of LGFI:
 - **Part III Control of Expenditure section 49: Vote Book**
 - **Part V111: Miscellaneous section 52: Log Book**
 - **Part I Receipts: section 22 Arrears of Revenues**
 - **Part XIII: Supervision, Control and Custody, section 142 (e)**

Island Councillors, Island Council Clerk and Minister for Internal Affairs, and 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.

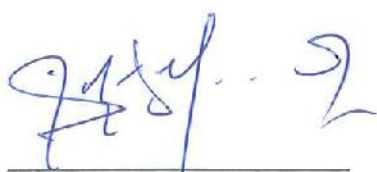
Auditor General's responsibilities for the audit of the financial statements of Makin Island Council

My responsibility is to conduct an audit of Makin 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 the Local Government Act 1984, Public Finance (Control and Audit) Ordinance 1981 and Kiribati Audit Act, 2017. However, because of the matters described in the *Basis for Disclaimer of Opinion* section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

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

Communication with those charged with governance

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



Eriati Manaima
Auditor General
Kiribati Audit Office
01.09.2020

Makin Island Council

The following certify that the attached statements (revealing a Surplus Account Balance \$100,418.64) for the year ended 31st December 2018 are correct.

Signed by:

Clerk

A black and white photograph of a handwritten signature in dark ink, appearing to read "Charles Martin".

Mayor

A black and white photograph of a handwritten signature in dark ink, which is stylized and difficult to decipher.

Secretary

A blue ink handwritten signature on a dotted line.

Makin Island Council

Balance Sheet

as at 31/12/18

	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank		5,717.17		
Cash on Hand		11537.28		
Account Receivable	1	206,073.07	223,327.52	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				223,327.52
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	2	122,908.88	122,908.88	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				122,908.88
Net Asset				100,418.64
Equity				
Current Year Earning			29,196.21	
Historical Balancing			71,222.43	
Total Equity				100,418.64

Makin Island Council
Profit and Loss Statement
For the Period 01/01/18 to 31/12/18

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Account	Allocation	Description	Amount \$	Block Total \$	Total \$
Revenue					
	1100	Angabwai			
	1103	Roon rabwata	3,437.00		
	1104	Roon te mamananga nte kiba	4,320.00		
	1105	Roon te mananga nte kaibuke	33.00		
	1107	Agency n te fakataka	7,419.00		
				15,209.00	
	1200	Railientii			
	1201	Motoka/Rebwerebwe	1,366.00		
	1202	Beba ni kabubuti	514.50		
	1203	Bwatika	304.00		
	1204	Kamea	150.00		
	1205	Bitineti(etail/wholesale/Manufa	3,575.00		
	1206	Kaoti tamnei	92.00		
	1207	Kakukurei(Entertainment/Island	0.00		
	1210	Outero/Auti ni irua/Auti aika tat	485.00		
	1211	Bobwai n nakonako	810.00		
	1212	Tabo ni bwa(Retail/Wholesale)	600.00		
	1213	Tauan mwia botaki	370.00		
	1214	Kariki/Tonati/bwan	325.00		
	1216	Kariaiakan kateitei	120.00		
	1217	Kamwarake	346.00		
	1219	Kaa ao rebwerebwe aika latan	625.00		
	1220	Angabain Waa/Booti	548.50		
	1227	Kabonakoan te ika	44.00		
	1237	Business Floating	175.00		
	1238	Second hand	20.00		
	1241	Kabonakoan te Yaqona	525.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1242	Kabonakoan Phone Cards	0.00		
				10,995.00	
	1300	Mane Buoka			
	1301	Buoka man te Tautaeka	115,442.65		
	1302	Buoka man te Postal	800.00		
	1303	Onobwaiian autin Tautaeka	37,707.45		
	1305	Buoka man ana Karikirake te Ka	0.00		
	1306	Buoka ibukin baolia ataein te rei	0.00		
	1307	Te buoka ibukin te taarau n te K	0.00		
				153,950.10	
	1400	Rakan karinimwane			
	1401	Rakan boki ni mwane/IBD	0.00		
	1402	Rakan Katangomwane	3,389.30		
				3,389.30	
	1500	Waaki ni lokinibwai			
	1501	Kabonakoan bain te kauntira	0.00		
	1502	Kaotinakoan te booti	1,660.00		
	1503	Ferry Service (Meeri)	0.00		
	1504	Roon ana auti ni maeka te Kau	614.00		
	1505	Roon maekaia irua	1,610.00		
	1506	Kantoka/tangoan taian kaa	0.00		
	1506a	School truck	5,879.60		
	1508	Tangoan bwain te Kauntira	4.00		
	1510	Tangoan te auti	1,150.00		
	1511	Internet	19,858.00		
	1512	Computer & Photocopying	356.00		
	1518	Kabobwai/Hardware/Baraki	0.00		
	1519	Boon te mwakuri(Service Charg	0.00		
	1520	Kaboon bwain te shop	411.50		
	1521	Kaotinakoan te beeki/kamea	0.00		
	1522	Katangomwane	34,553.83		
	1523	Bingo	0.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1524	Ice plant(Kabonakoan ika/tang	14,582.57		
	1527	Local Produce	0.00		
	1529	Karaobwai man te Kai(Carpentr	3,663.00		
	1534	Phone Card	0.00		
	1540	Buoka man botaki	0.00		
	1541	Karikirake aika uarereke	0.00		
				84,342.50	
	1600	Mane tabeua			
	1601	Mwane n raka	292.09		
	1602	Tuaa n te bowi/Boon te bowi	0.00		
				292.09	
	1700	Karaii mwane			
	1701	Kaintabwi	3,911.72		
				3,911.72	
					272,089.71

Expenditure

2100	Bwakabwai	
2102	Kauntira	24,700.00
2103	Kaouman ni Kiraka	3,246.55
2104	Kauoman Tia Mwane	3,126.00
2106	Tia Taibi	2,866.00
2108	Kabenta	1,281.04
2109	Turaiwa	6,156.41
2112	Kaubure	5,830.81
2113	Neeti ni Kaawa	5,784.70
2115	Tia Mwakuri ma Bolaki	3,135.98
2121	Metintia/Tia kailiaki n te kawai	0.00
2122	Tia rikomwane	3,055.32
2126	WIW	0.00
2127	Tia tararua te auti ni irua	1,078.10
2128	Tia tararua te marae ni kiba	0.00
2130	Tia Kaitiaki n te kawai	3,352.75

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2133	Tia Uaereti	3,075.00		
	2135	Taan angareirei n te Kinder	3,031.49		
	2153	Motorman	854.13		
	2160	Assistant Ice Plant Care Taker	2,400.10		
	2162	Fish Marketing Collector	1,257.40		
	2163	Metientia	2,618.00		
				76,849.78	
	2200	Arauenti			
	2201	Arauenti Kauntira	5,490.00		
	2202	Kaniwangan te Mayor/ Kauom	624.00		
	2203	Incentive Allowane	9,480.00		
	2204	Reibwa	0.00		
	2206	Aoalaim	87.65		
	2207	Primary/ JSS ao Pre-School	835.00		
	2208	IDC Allowance	110.00		
	2209	Bareka/Mwaimwai	160.00		
	2210	Bonomwi	952.50		
	2211	Mwengabuaka	480.00		
	2215	Komete ni Kamwengaraoi	275.00		
	2216	Komete ni Kateirake	200.00		
	2223	Te baba n tararua ibukin te aba	0.00		
	2230	Komete ae Katawe	170.00		
				18,864.15	
	2300	Kabutan te waaki			
	2301	Mwamwananga	1,076.20		
	2302	Ritin Aba	0.00		
	2303	Bwacai-ni-mwakuri	466.10		
	2306	Ana tiati TSKL	1,242.50		
	2308	Buraeki ao kaboraoi	0.00		
	2309	Mweaka	300.00		
	2311	Kabomwi	280.00		
	2312	Rinerine	0.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2313	Kaurigan Inaomata	287.20		
	2314	Kaakan Mwane	67.00		
	2315	Botaki iaan te Kauntira	300.00		
	2316	Taarau n te Solar	0.00		
	2319	Tareboon/Uaereli/Reeta	265.10		
	2320	Dog/Pig control	30.00		
	2322	Kairuaa	502.00		
	2326	Bwaain te aobiti	2,189.35		
	2328	Boon te kabowi	0.00		
	2329	Bao nako alimakoro	2,994.20		
	2331	Mwakurian takataka	1,921.40		
	2332	Support to Elderly Fund distributi	268.00		
	2333	Support to Copra monitoring tra	0.00		
	2342	Runga	110.00		
				12,299.05	
	2400	Onobwai			
	2402	Aobiti	244.50		
	2403	Auli ni maeka	7,680.85		
	2404	Auli ni irua	726.45		
	2408	Kaa/rebwerebwe	942.75		
	2408a	School trucks	1,055.80		
	2409	Wa uowa/Meeri	5,411.90		
	2410	Kawai/koliweei	887.00		
				16,949.25	
	2600	Karikirake (unfunded)			
	2601	Bao ni mwamwananga	0.00		
				0.00	
	2700	Iokinibwai			
	2701	Auli ni irua	64.30		
	2702	Bwan te kaa/waa2/booli/rebw	3,593.30		
	2703	Internet (Bandwidth)	5,823.00		
	2704	Bingo	0.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2706	Auti ni kamwaitoro/Ice plant	15,981.93		
	2707	Hardware	0.00		
	2709	Katangomane	34,193.00		
	2711	Bwai ni Kiribati/Handicraft	268.00		
	2712	Workshop	0.00		
	2719	Karikirake n auti n Irua	0.00		
	2720	Phone Cards	6.00		
				59,929.53	
	2800	Karaii mwane			
	2801	Kaintabwi	17,155.74		
	2802	Birimwane ibukin school trucks	0.00		
	2803	Onobwaian autin Tautaeka	37,654.00		
	2804	KiLGA Contribution	1,000.00		
	2806	Buoka ibukin school trucks	2,192.00		
	2806a	Booia ao te overtime	0.00		
	2806b	Bwaan faian school trucks	0.00		
				58,001.74	
					242,893.50
Net Profit/Loss					29,196.21

Makin Island Council			
Surplus account as at 31/12/2018			
Surplus 01/01/18			71,222.43
Add: Total current revenues 2018			272,089.71
Total			343,312.14
Less: Total current expenditures 2018			242,893.50
Surplus end December 2018			100,418.64

Statement of Ledger balances 31/12/2018			
Details		DR	CR
Surplus Account for 31/12/2018			100,418.64
BELOW THE LINE ACCOUNTS			
ADVANCES			
Air Kiribati	82.80	82.80	
Akaka	(6.00)		6.00
Allowance	(50.00)		50.00
Anterea	(20.00)		20.00
Areieta	(236.01)		236.01
Atanimango	(24.10)		24.10
Aviation	318.50	318.50	
Baraniko	-		
Bauro	(50.00)		50.00
BDM	100.00	100.00	
Bebeia	(10.00)		10.00
Been	220.00	220.00	
Beia	(40.00)		40.00
Ben	-		
Benetito	(10.00)		10.00
Beniamina	5.28	5.28	
Berenateta	15.20	15.20	
Betero	118.00	118.00	
Binaua	(13.10)		13.10
Bingko	446.80	446.80	
Biribo	10.00	10.00	
Biromina	20.00	20.00	
BKL	104.00	104.00	
Bonto	40.00	40.00	
Bridge	2,241.80	2,241.80	
Buariki	(47.15)		47.15
Building Rent	2,400.00	2,400.00	
Bwaraniko	(13.35)		13.35
Bwaraki	9,341.40	9,341.40	
Bwebwetaake	144.59	144.59	
C/Truck	17,000.00	17,000.00	
Computer	5,965.90	5,965.90	
Copra	23.20	23.20	
Council Office	2,533.75	2,533.75	
Councilors	(25.00)		25.00

Election	100.00	100.00	
Etanna	-		
Euneke	(10.00)		10.00
Fisheries (MFMRD) ke FMRD	355.50	355.50	
Football team	61.55	61.55	
Fuel	1,684.40	1,684.40	
Garage	3,676.40	3,676.40	
General Election	(100.00)		100.00
Generator	1,460.00	1,460.00	
High Court	1,210.00	1,210.00	
Hotel	(1,725.00)		1,725.00
Ice plant	424.60	424.60	
Ieita	-		
Ioane	(10.00)		10.00
Iokinibwai	1,376.00	1,376.00	
Iotebwa	-		
Island Fund committee	50.00	50.00	
Itaia	(220.00)		220.00
Itintarawa	(90.00)		90.00
James.T	(20.00)		20.00
JSS	84.00	84.00	
Kaba	(40.50)		40.50
Kabiriera	2.79	2.79	
Kaitintaai	(80.01)		80.01
Kakiaba	(59.00)		59.00
Kaoti tamnei	-		
Kariteti	(250.00)		250.00
Kauntira	79.70	79.70	
Kainaomata (Independence 2018)	206.00	206.00	
Kautuntebuka	-		
Keanginimakin	3.00	3.00	
Kekeia	206.00	206.00	
Kiatamoa	(75.00)		75.00
Kikira	(48.00)		48.00
Kiriata	(127.15)		127.15
Kobebe	77.56	77.56	
Land	2,925.00	2,925.00	
Land Committee	7,163.00	7,163.00	
Maeretake	(2,806.28)		2,806.28
Magistrate	(1,060.00)		1,060.00
Maintenance	(2,142.90)		2,142.90
Makin Supply	2,030.60	2,030.60	
Maneaba	1,321.50	1,321.50	
Marina	180.00	180.00	
Marion	150.00	150.00	
Matauea	(125.00)		125.00
Mautara	-		
Melad	4,370.00	4,370.00	

Meriata	(160.00)		160.00
MFMRD	407.60	407.60	
MIA	527.60	527.60	
Miriata	(45.00)		45.00
Misa	71.10	71.10	
MSA	755.00	755.00	
MICTTD	-		
Mwatiera	-		
Naom	4.20	4.20	
Ocean Link	1,266.05	1,266.05	
Onne	326.00	326.00	
OP	(62.10)		62.10
Overtime	(5.00)		5.00
Pre-school	800.00	800.00	
PSO	103.00	103.00	
Rabwena	(37.00)		37.00
Raieta	10.02	10.02	
Rannabiri	-		
Raorii	(21.50)		21.50
Repayment	(664.28)		664.28
Reei	-		
Ribauea	(10.00)		10.00
Round House	236.00	236.00	
State Fund	(1,766.00)		1,766.00
Surplus	(747.54)		747.54
Taaboia	(290.06)		290.06
Taeanibeia	(120.00)		120.00
Taratoba	(230.26)		230.26
Teakoi	-		
Teangibo	-		
Teangiraoi	63.45	63.45	
Teareieta	300.00	300.00	
Tebabura	1,000.00	1,000.00	
Tebau	76.70	76.70	
Tebenaiti	16.20	16.20	
Tebobora	(150.00)		150.00
Tee waa noo	(734.40)		734.40
Teekia	43.40	43.40	
Teibo	(214.60)		214.60
Teikao Classroom Project	415.65	415.65	
Teikao.	240.15	240.15	
Teikauea	1,981.22	1,981.22	
Teina	225.19	225.19	
Tekemau	(7,712.49)		7,712.49
Temaka	(11.95)		11.95
Tenangibo	(94.27)		94.27
Teneti	22.85	22.85	
Tereti	50.00	50.00	

Teretia	-		
Teuna	(10.00)		10.00
Tiaon	(175.20)		175.20
Tieteruta	-		
Tiibaua	(26.30)		26.30
Timeon	(15.00)		15.00
Tinan te raoi	85.00	85.00	
Tio	30.00	30.00	
Tiotina	(23.60)		23.60
Toaire	-		
Toakau	-		
Tobeia	(40.00)		40.00
Tokabwebwe	(13.05)		13.05
Tonana	60.00	60.00	
Tongabibeia	(50.00)		50.00
Tools	(14.00)		14.00
Toom	300.00	300.00	
Tooto	(9.50)		9.50
TSKL	4,344.85	4,344.85	
Ueaua	96.49	96.49	
Uerem	(26.77)		26.77
Uniforms	160.00	160.00	
Unimwane	(800.00)		800.00
Uritita	9,169.85	9,169.85	
DEPOSIT			
Air Field	(2,019.26)		2,019.26
Allowance	(5.00)		5.00
Amitong	354.00	354.00	
Areito	102.80	102.80	
Atanimango	345.00	345.00	
Atanimoa	3,180.45	3,180.45	
Atanimoa & others	(3,180.45)		3,180.45
Baraki	(3,407.65)		3,407.65
Baraniko	(76.37)		76.37
Beniamina	-		
Berenateta	0.00	0.00	
Betero	-		
Bingko	(1,558.00)		1,558.00
Biribi	172.00	172.00	
Biribo	(50.00)		50.00
BKL	1,704.80	1,704.80	
Boardroom	60.00	60.00	
Boat hire	250.00	250.00	
Boatman	95.00	95.00	
BMA	-		
Bokai	(364.60)		364.60
Bonto	(226.00)		226.00
Buatua	-		

Makin Nuuka	4.40	4.40	
Makin Supply	(254.15)		254.15
Maneaba	815.35	815.35	
Manibwa	50.00	50.00	
Manibwebwe	(58.00)		58.00
Mangrove	-		
Mariina	-		
Mautara	(21.20)		21.20
Mautari	21.20	21.20	
Mayor	-		
MCTT	11.00	11.00	
MELAD	(521.50)		521.50
Metiko	-		
MFRD	(0.05)		0.05
MIA	(250.00)		250.00
Miine	172.50	172.50	
MOE	-		
Motorbike	(100.00)		100.00
motorbike fuel	(20.00)		20.00
Motorcycle	(40.00)		40.00
Motorman	45.00	45.00	
Motorman allowance	55.00	55.00	
MPWU	(95.00)		95.00
MSA	(1,097.60)		1,097.60
MTC	2,693.29	2,693.29	
MWYSA	(150.00)		150.00
Nakaa JSS	32.40	32.40	
Natabu	-		
Nikabubuti	1,114.10	1,114.10	
Nikien	45.50	45.50	
Ocean Link	(39.75)		39.75
Overtime	52.00	52.00	
Overtime Biribi	(123.00)		123.00
Overtime Taiti	(2.00)		2.00
overtime Tooto	(6.00)		6.00
Pre-school	(35.10)		35.10
Rabwaro	122.00	122.00	
Rabwena	(114.72)		114.72
Raleta	-		
Rannabiri	-		
RC	-		
Reei	(6.97)		6.97
Riaa	-		
Riannaua	1,100.00	1,100.00	
Ribauea	73.75	73.75	
Ruuta	35.00	35.00	
Salary	(198.30)		198.30
Slim Price	76.40	76.40	

Business Lease	(800.00)		800.00
Bwabwai	(281.50)		281.50
Bwaraki	(95.10)		95.10
Bwaraniko	17.37	17.37	
Bwebwetaake	(70.00)		70.00
Cargo scheme	6,250.15	6,250.15	
Chain saw	(105.00)		105.00
Chicken	(1.29)		1.29
Copra	(11,867.29)		11,867.29
Councilors	-		
DBK	19.76	19.76	
Dep Eleni	-		
Disaster Fund	(517.75)		517.75
Driver	(30.00)		30.00
Driver's Overtime	11.00	11.00	
ECD	-		
Education	(80.00)		80.00
Football Team	(21.95)		21.95
Ice Cube	(315.00)		315.00
Ice plant	(5,869.03)		5,869.03
Incentive	(1,800.00)		1,800.00
Independence	355.35	355.35	
Ioane	-		
Iosefa	-		
Iokinibwai	(460.34)		460.34
Iotebwa	-		
Itoningaina	392.00	392.00	
Jostina	-		
Ka-50 ririki	312.40	312.40	
Kaba	(2,964.60)		2,964.60
Kabiriera	(5.85)		5.85
Kabutaa	-		
Kainaomata	(9.40)		9.40
Kaitintaa	-		
Kamwarake	89.75	89.75	
Kauntira	(90.00)		90.00
Kauntuntebuka	(27.00)		27.00
Keanginimakin	(62.50)		62.50
Kouramaere	450.00	450.00	
Korere	(18.00)		18.00
KPF	(477.00)		477.00
KSEC	(1,854.41)		1,854.41
KUC	-		
Labour charge	(121.20)		121.20
Land Committee	(876.00)		876.00
Land Lease	(43.40)		43.40
Maintanance	3,488.35	3,488.35	
Makin Loan Scheme	(5,000.00)		5,000.00

Smokefish	(75.40)		75.40
Social Welfare	(187.60)		187.60
Solar	(4,122.90)		4,122.90
Staff	(207.90)		207.90
Staff Contribution	100.00	100.00	
Surplus	(1,030.00)		1,030.00
Taakenibeia	-		
Takaria	(15,000.00)		15,000.00
Taitai	-		
Teachers	5.00	5.00	
Teakoi	5.00	5.00	
Tebabura	(519.35)		519.35
Tebwebwe	12.00	12.00	
Tee waa noo	(584.00)		584.00
Teiaroo	10.00	10.00	
Teina	-		
Tekautu	(4.80)		4.80
Tekimwa	-		
Tenangibo	(16.95)		16.95
Tengiko	16.95	16.95	
Teretia	(3.40)		3.40
Teriao	(10.00)		10.00
Teriaki	-		
Tetaeka	-		
Teitati	-		
Terabwena	-		
Tekatau	-		
Teuea	(17.00)		17.00
Tiaon	(5.00)		5.00
Tieteruta	(0.44)		0.44
Timaa	(10.00)		10.00
Tiotina	-		
Toaire	(20.00)		20.00
Toakau	-		
Tobobora	(9,943.50)		9,943.50
Tokabwebwere	(22.00)		22.00
Toomi	-		
Toto	(166.50)		166.50
TSKL	49.20	49.20	
Uataata	-		
Ueaua	-		
Uerem	57.29	57.29	
Unclaimed allowance	150.00	150.00	
Unimwaane	(31.95)		31.95
Ununiki	(24.00)		24.00
USP	-		
Vat	(1,892.10)		1,892.10
Village warden	-		

Waa n oo	(6,744.70)		6,744.70
Women	-		
Yagona	314.00	314.00	
IMPREST			
Aratin	505.00	505.00	
Akoia	-		
Ataake	2,320.60	2,320.60	
Beniamina	(35.00)		35.00
Binto	5,486.00	5,486.00	
Biribi	250.00	250.00	
Biribo	(150.00)		150.00
Bokai	560.00	560.00	
Bonteman	2,200.00	2,200.00	
Bonto	226.00	226.00	
Booti(Secretary MIA)	38.00	38.00	
Bouataake	200.00	200.00	
Cenpac	10.00	10.00	
Freddy	375.00	375.00	
James	438.65	438.65	
Kaburere	(88.80)		88.80
Kiaua	150.00	150.00	
Kikira	(20.00)		20.00
Kirion	40.00	40.00	
Kobebe	(100.00)		100.00
Kouramaere	(92.00)		92.00
Mabubu	100.00	100.00	
Manibwebwe	(150.00)		150.00
Marina	305.00	305.00	
Marion	28.70	28.70	
Miire	586.30	586.30	
Pinto	615.00	615.00	
Rabwaro	20.00	20.00	
Rabwena	-		
Raieta	34.20	34.20	
Retire	(912.25)		912.25
Riannaua	501.60	501.60	
Romiti	(70.00)		70.00
Secretary	90.00	90.00	
Slim Price	(51.60)		51.60
Tabwanou	552.50	552.50	
Taiaki	225.00	225.00	
Takentenano	300.00	300.00	
Takiakia	1,200.00	1,200.00	
Taratobwa	(1,151.55)		1,151.55
Tearawa	13,554.70	13,554.70	
Tebabura	3,395.05	3,395.05	
Tebobora	156.00	156.00	
Teiaroo Clerk	100.00	100.00	

Teina	30.00	30.00	
Teitiaki	(1.00)		1.00
Temakiata	1,000.00	1,000.00	
Temomo	1,130.00	1,130.00	
Teraiman	-		
Tetaake	80.00	80.00	
Tiaon	202.00	202.00	
Toaire	150.00	150.00	
Tokabwebwere	(363.65)		363.65
Tokintekai	70.00	70.00	
Tomwa Tion	-		
Tooto	30.00	30.00	
Uritia	524.15	524.15	
Yamaha	3,800.00	3,800.00	
LOAN			
Amitong	(565.00)		565.00
Angintooa	34.50	34.50	
Anterea	(195.54)		195.54
Aren	(80.00)		80.00
Aroua	187.35	187.35	
Atanimango	(517.50)		517.50
Baraniko	130.00	130.00	
Baunateraoi	105.00	105.00	
Bauro	(150.00)		150.00
Benetito	(156.55)		156.55
Beniamina	53.60	53.60	
Berenato	230.00	230.00	
Betero	2.20	2.20	
Biata	(330.00)		330.00
Biita	330.00	330.00	
Biribo	120.00	120.00	
Bonto	116.00	116.00	
Buariki	(10.00)		10.00
Bubuti	177.80	177.80	
Bureete	205.00	205.00	
Bwebwetaake	(20.00)		20.00
Ereniko	(20.00)		20.00
Iatinta	(40.00)		40.00
Ioane	295.00	295.00	
Iobi	163.40	163.40	
Iotana	50.00	50.00	
Itaia	(60.00)		60.00
Itintarawa	261.30	261.30	
Itinteang K	-		
Iutuno	230.00	230.00	
James	89.80	89.80	
Karabu	35.00	35.00	
Kareiti	(60.00)		60.00

Kariamakin	(227.00)		227.00
Karibwa	40.00	40.00	
Kauae	(10.00)		10.00
Kaure	30.00	30.00	
Kianeti	160.00	160.00	
Kiaua	(162.80)		162.80
Kikira	10.00	10.00	
Kiriata	207.15	207.15	
Kobebe	(147.00)		147.00
Kouramaere	177.50	177.50	
Loan repayment	(1,347.45)		1,347.45
Mabubu	260.00	260.00	
Mamao	14.90	14.90	
Manibwebwe	60.00	60.00	
Maria	17.75	17.75	
Marina	183.40	183.40	
Matauea	250.00	250.00	
Meniti	140.00	140.00	
Meriata	213.50	213.50	
Miire	190.00	190.00	
Mikaere	(20.00)		20.00
Minee	(252.50)		252.50
Miriata	(161.90)		161.90
Naom	(2.20)		2.20
Neboata	40.00	40.00	
Obeta	81.00	81.00	
Others	(250.00)		250.00
Overtime	25.00	25.00	
Raatu	(25.00)		25.00
Rabwena	107.90	107.90	
Raieta	120.00	120.00	
Rameta	68.20	68.20	
Raurenti	(60.00)		60.00
Reei	(5.00)		5.00
Reo	(180.00)		180.00
Ribauea	(23.25)		23.25
Rimia	(50.00)		50.00
Rinete	(10.00)		10.00
Romiti	(675.00)		675.00
Ruruia	715.00	715.00	
Ruuta	(10.00)		10.00
Taakena	50.00	50.00	
Taan moti	805.00	805.00	
Tabeata	401.50	401.50	
Taboia	86.00	86.00	
Taeanibeia	(145.00)		145.00
Takentarawa	(50.00)		50.00
Tamoarerei	210.00	210.00	

Taonate	50.00	50.00	
Taratobwa	(130.00)		130.00
Taubuki	135.00	135.00	
Tebabura	10.00	10.00	
Tebau	13.00	13.00	
Tebobora	83.15	83.15	
Tebotai	(6.20)		6.20
Teeba	(0.90)		0.90
Teekana	(20.00)		20.00
Teekia	80.00	80.00	
Teikauea	77.60	77.60	
Teina	10.00	10.00	
Tekemau	164.06	164.06	
Temomo	15.95	15.95	
Temone	(149.00)		149.00
Tenikiata	3.05	3.05	
Teraiman	(10.00)		10.00
Teren	(20.00)		20.00
Terinan	26.55	26.55	
Teruoia	(7.80)		7.80
Teuea	(102.00)		102.00
Tiaon	20.00	20.00	
Tibaua	(235.00)		235.00
Tiebe	39.50	39.50	
Tiio	20.00	20.00	
Tikauea	(30.00)		30.00
Timeon	(5.00)		5.00
Timon	(20.00)		20.00
Tiobai	(10.65)		10.65
Tiotina	10.65	10.65	
Toaire	55.00	55.00	
Toan	(53.25)		53.25
Tobeia	260.00	260.00	
Tokabwebwere	(119.15)		119.15
Tonana	105.00	105.00	
Tongabibeia	(365.00)		365.00
Tongobo	60.00	60.00	
Tooto	60.00	60.00	
Toun	350.00	350.00	
Tubeaue	(40.00)		40.00
Tunna	(22.00)		22.00
Uati	180.00	180.00	
Uerem	10.00	10.00	
Uritita	(17.00)		17.00
LOSS			
Aroua	9,176.13	9,176.13	
Beniamina	6,744.35	6,744.35	
Bwebwetaake	1,033.77	1,033.77	

Itinteang. K	6,286.72	6,286.72	
Karibwa	287.50	287.50	
Korere	0.01	0.01	
Mabubu	252.50	252.50	
Mariina	8.99	8.99	
Rabwena	263.31	263.31	
Tabeata	64.70	64.70	
Clerk Teiario	12,591.70	12,591.70	
Tekemau	53.80	53.80	
Surplus			
Beniamina	-		
Bwebwetaake	-		
Itinteang. K	6.98	6.98	
Korere	(0.02)		0.02
Cash	(4.18)		4.18
CLOSING CASH	11,537.28	11,537.28	
CLOSING BANK Balances:	4,388.17	4,388.17	
IBD	1,329.00	1,329.00	
Total		223,327.52	223,327.52

0.00

MAKIN ISLAND COUNCIL ACUMMULATIVE TRIAL BALANCE
AS AT DECEMBER 2018

Code	Details	Approved Estimate	Amounts	Debit	Credit
	Surplus at 31/12/2017				71,222.43
1100	Angabwai				
1103	Roon rabwata	3,850	3,437.00		3,437.00
1104	Roon te mamananga nte kiba	3,528	4,320.00		4,320.00
1105	Roon te mananga nte kaibuke	200	33.00		33.00
1107	Agency n te takataka	10,000	7,419.00		7,419.00
1200	Raitienti				
1201	Motoka/Rebwerebwe	1,986	1,366.00		1,366.00
1202	Beba ni kabubuti	258	514.50		514.50
1203	Bwatika	292	304.00		304.00
1204	Kamea	450	150.00		150.00
1205	Bitineti(etail/wholesale/Manufacturer)	4,100	3,575.00		3,575.00
1206	Kaoti tamnei	70	92.00		92.00
1207	Kakukurei(Entertainment/Island Nite)	100	-		-
1210	Outero/Auti ni irua/Auti aika tatangoaki	400	485.00		485.00
1211	Bobwai n nakonako	1,460	810.00		810.00
1212	Tabo ni bwa(Retail/Wholesale)	1,220	600.00		600.00
1213	Tauan mwia botaki	200	370.00		370.00
1214	Kariki/Tonati/bwan	480	325.00		325.00
1216	Kariaiakan kateitei	105	120.00		120.00
1217	Kamwarake	200	346.00		346.00
1219	Kaa ao rebwerebwe aika tatangoaki	400	625.00		625.00
1220	Angabain Waa/Booti	500	548.50		548.50
1227	Kabonakoan te ika	100	44.00		44.00
1237	Business Floating	550	175.00		175.00
1238	Second hand	100	20.00		20.00
1241	Kabonakoan te Yaqona	450	525.00		525.00
1242	Kabonakoan Phone Cards	100	-		-
1300	Mwane ni buoka				
1301	Buoka man te Tautaeka	88,607	115,442.65		115,442.65
1302	Buoka man te Postal	800	800.00		800.00
1303	Onobwaiian autin Tautaeka	19,593	37,707.45		37,707.45
1305	Buoka man ana Karikirake te Kauntira	5,000	-		-
1306	Buoka ibukin baoia ataein te reirei	8,000	-		-
1307	Te buoka ibukin te taarau n te KPF	0	-		-
1400	Bakao (Interest)				
1401	Rakan boki ni mwane/IBD	0	-		-
1402	Rakan Katangomwane	1,200	3,389.30		3,389.30
1500	Waki ni Karikirake				
1501	Kabonakoan bain te kauntira	50	-		-
1502	Kaotinakoan te booti	1,000	1,660.00		1,660.00
1503	Ferry Service (Meeri)	20	-		-
1504	Roon ana auti ni maeka te Kauntira	1,056	614.00		614.00
1505	Roon maekaia irua	1,250	1,610.00		1,610.00
1506	Kantoka/tangoan taian kaa	0	-		-
1506a	School truck	8,000	5,879.60		5,879.60
1508	Tangoan bwain te Kauntira	300	4.00		4.00
1510	Tangoan te auti	1,800	1,150.00		1,150.00
1511	Internet	5,000	19,858.00		19,858.00
1512	Computer & Photocopying	24	356.00		356.00
1518	Kabobwai/Hardware/Baraki	0	-		-
1519	Boon te mwakuri(Service Charge)	0	-		-

1520	Kaboan bwain te shop	100	411.50		411.50
1521	Kaotinakoan te beeki/kamea	100	-		-
1522	Katangomwane	12,000	34,553.83		34,553.83
1523	Bingo	3,000	-		-
1524	Ice plant(Kabonakoan ika/tangoan bwain kamwaitoro)	2,000	14,582.57		14,582.57
1527	Local Produce	0	-		-
1529	Karaobwai man te Kai(Carpentry sales)	2,500	3,663.00		3,663.00
1534	Phone Card	1,100	-		-
1540	Buoka man botaki	0	-		-
1541	Karikirake aika uarereke	100	-		-
1600	Mwane Tabewa				
1601	Mwane n raka	100	292.09		292.09
1602	Tuaa n te bowi/Boon te bowi	100	-		-
1700	Karaai Mwane				
1701	Kaintabwi	6,134	3,911.72		3,911.72
2100	Bwakabwai				
2102	Kauntira	26,704	24,700.00	24,700.00	
2103	Kaouman ni Kiraka	3,250	3,246.55	3,246.55	
2104	Kauoman Tia Mwane	3,042	3,126.00	3,126.00	
2106	Tia Taibi	2,782	2,866.00	2,866.00	
2108	Kabenta	2,782	1,281.04	1,281.04	
2109	Turaiwa	5,990	6,156.41	6,156.41	
2112	Kaubure	5,840	5,830.81	5,830.81	
2113	Neeti ni Kaawa	6,000	5,784.70	5,784.70	
2115	Tia Mwakuri ma Botaki	3,146	3,135.98	3,135.98	
2121	Metintia/Tia kaitiaki n te kawai	0	-	-	
2122	Tia rikomwane	3,146	3,055.32	3,055.32	
21'26	WIIW	0	-	-	
2127	Tia tararua te auti ni irua	1,500	1,078.10	1,078.10	
2128	Tia tararua te marae ni kiba	0	-	-	
2130	Tia Kaitiaki n te kawai	3,200	3,352.75	3,352.75	
2133	Tia Uaereli	3,198	3,075.00	3,075.00	
2135	Taan angareirei n te Kinder	5,100	3,031.49	3,031.49	
2153	Motorman	800	854.13	854.13	
2160	Assistant Ice Plant Care Taker	1,350	2,400.10	2,400.10	
2162	Fish Marketing Collector	1,350	1,257.40	1,257.40	
2163	Metientia	2,600	2,618.00	2,618.00	
	Makaeneke	0	-	-	
2200	Arauenti				
2201	Arauenti Kauntira	6,290	5,490.00	5,490.00	
2202	Kaniwangan te Mayor/ Kauoman Mayor	700	624.00	624.00	
2203	Incentive Allowane	8,880	9,480.00	9,480.00	
2204	Reibwa	30	-	-	
2206	Aoataim	1,000	87.65	87.65	
2207	Primary/ JSS ao Pre-School	800	835.00	835.00	
2208	IDC Allowance	440	110.00	110.00	
2209	Bareka/Mwaimwai	130	160.00	160.00	
2210	Bonomwi	400	952.50	952.50	
2211	Mwengabuaka	700	480.00	480.00	
2215	Komete ni Kamwengaraoi	320	275.00	275.00	
2216	Komete ni Kateirake	320	200.00	200.00	
2223	Te baba n tararua ibukin te aba	0	-	-	
2230	Komete ae Katawe	640	170.00	170.00	
2300	Kabutan te waaki				
2301	Mwamwananga	1,000	1,076.20	1,076.20	

2302	Ritin Aba	0	-	-	
2303	Bwaai-ni-mwakuri	800	466.10	466.10	
2306	Ana tiati TSKL	3,360	1,242.50	1,242.50	
2308	Buraeki ao kaboraoi	420	-	-	
2309	Mweaka	300	300.00	300.00	
2311	Kabomwi	100	280.00	280.00	
2312	Rinerine	100	-	-	
2313	Kauringan Inaomata	500	287.20	287.20	
2314	Kaokan Mwane	100	67.00	67.00	
2315	Botaki iaan te Kauntira	400	300.00	300.00	
2316	Taarau n te Solar	2,220	-	-	
2319	Tareboon/Uaereti/Reeta	500	265.10	265.10	
2320	Dog/Pig control	100	30.00	30.00	
2322	Kairuaa	500	502.00	502.00	
2326	Bwaain te aobiti	990	2,189.35	2,189.35	
2328	Boon te kabowi	500	-	-	
2329	Bao nako atimakoro	3,023	2,994.20	2,994.20	
2331	Mwakurian takataka	7,000	1,921.40	1,921.40	
2332	Support to Elderly Fund distribution	600	268.00	268.00	
2333	Support to Copra monitoring transport	0	-	-	
2342	Runga	500	110.00	110.00	
2400	Onobwai				
2402	Aobiti	200	244.50	244.50	
2403	Auti ni maeka	4,800	7,680.85	7,680.85	
2404	Auti ni irua	200	726.45	726.45	
2408	Kaa/rebwerebwe	1,000	942.75	942.75	
2408a	School trucks	2,000	1,055.80	1,055.80	
2409	Wa uowa/Meeri	700	5,411.90	5,411.90	
2410	Kawai/kotiweei	1,500	887.00	887.00	
2600	Karikirake aika aki mwanenaki				
2601	Bao ni mwamwananga	0	-	-	
2700	Kabanemwane n te Karikirake				
2701	Auti ni irua	400	64.30	64.30	
2702	Bwan te kaa/waa2/booti/rebwerebwe/ tabeua riki	4,500	3,593.30	3,593.30	
2703	Internet (Bandwidth)	3,000	5,823.00	5,823.00	
2704	Bingo	1,500	-	-	
2706	Auti ni kamwaitoro/Ice plant	1,000	15,981.93	15,981.93	
2707	Hardware	0	-	-	
2709	Katangomane	12,000	34,193.00	34,193.00	
2711	Bwai ni Kiribati/Handicraft	500	268.00	268.00	
2712	Workshop	0	-	-	
2719	Karikirake n auti n Irua	1,000	-	-	
2720	Phone Cards	1,080	6.00	6.00	
2800	Karaii Mwane				
2801	Kaintabwi	12,267	17,155.74	17,155.74	
2802	Birimwane ibukin school trucks	0	-	-	
2803	Onobwaian autin Tautaeka	19,593	37,654.00	37,654.00	
2804	KiLGA Contribution	1,000	1,000.00	1,000.00	
2806	Buoka ibukin school trucks	6,000	2,192.00	2,192.00	
2806a	Booia ao te overtime	0	-	-	
2806b	Bwaan taian school trucks	0	-	-	
ADVANCES					
	Air Kiribati		82.80	82.80	
	Akaka		(6.00)		6.00
	Allowance		(50.00)		50.00

Anterea	(20.00)		20.00
Areieta	(236.01)		236.01
Atanimango	(24.10)		24.10
Aviation	318.50	318.50	
Baraniko	-		
Bauro	(50.00)		50.00
BDM	100.00	100.00	
Bebeia	(10.00)		10.00
Been	220.00	220.00	
Beia	(40.00)		40.00
Ben	-		
Benetito	(10.00)		10.00
Beniamina	5.28	5.28	
Berenateta	15.20	15.20	
Betero	118.00	118.00	
Binaua	(13.10)		13.10
Bingko	446.80	446.80	
Biribo	10.00	10.00	
Biromina	20.00	20.00	
BKL	104.00	104.00	
Bonto	40.00	40.00	
Bridge	2,241.80	2,241.80	
Buariki	(47.15)		47.15
Building Rent	2,400.00	2,400.00	
Bwaraniko	(13.35)		13.35
Bwaraki	9,341.40	9,341.40	
Bwebwetaake	144.59	144.59	
C/Truck	17,000.00	17,000.00	
Computer	5,965.90	5,965.90	
Copra	23.20	23.20	
Council Office	2,533.75	2,533.75	
Councilors	(25.00)		25.00
Election	100.00	100.00	
Etanna	-		
Euneke	(10.00)		10.00
Fisheries (MFMRD) ke FMRD	355.50	355.50	
Football team	61.55	61.55	
Fuel	1,684.40	1,684.40	
Garage	3,676.40	3,676.40	
General Election	(100.00)		100.00
Generator	1,460.00	1,460.00	
High Court	1,210.00	1,210.00	
Hotel	(1,725.00)		1,725.00
Ice plant	424.60	424.60	
Ieita	-		
Ioane	(10.00)		10.00
Iokinibwai	1,376.00	1,376.00	
Iotebwa	-		
Island Fund committee	50.00	50.00	
Itaia	(220.00)		220.00
Itintarawa	(90.00)		90.00
James.T	(20.00)		20.00
JSS	84.00	84.00	
Kaba	(40.50)		40.50
Kabiriera	2.79	2.79	
Kaitintaai	(80.01)		80.01

Kakiaba		(59.00)		59.00
Kaoti tamnei		-		
Kariteti		(250.00)		250.00
Kauntira		79.70	79.70	
Kainaomata (Independence 2018)		206.00	206.00	
Kautuntebuka		-		
Keanginimakin		3.00	3.00	
Kekeia		206.00	206.00	
Kiatamoa		(75.00)		75.00
Kikira		(48.00)		48.00
Kiriata		(127.15)		127.15
Kobebe		77.56	77.56	
Land		2,925.00	2,925.00	
Land Committee		7,163.00	7,163.00	
Maeretake		(2,806.28)		2,806.28
Magistrate		(1,060.00)		1,060.00
Maintenance		(2,142.90)		2,142.90
Makin Supply		2,030.60	2,030.60	
Maneaba		1,321.50	1,321.50	
Marina		180.00	180.00	
Marion		150.00	150.00	
Matauea		(125.00)		125.00
Mautara		-		
Melad		4,370.00	4,370.00	
Meriata		(160.00)		160.00
MFMRD		407.60	407.60	
MIA		527.60	527.60	
Miriata		(45.00)		45.00
Misa		71.10	71.10	
MSA		755.00	755.00	
MICTTD		-		
Mwatiera		-		
Naom		4.20	4.20	
Ocean Link		1,266.05	1,266.05	
Onne		326.00	326.00	
OP		(62.10)		62.10
Overtime		(5.00)		5.00
Pre-school		800.00	800.00	
PSO		103.00	103.00	
Rabwena		(37.00)		37.00
Raieta		10.02	10.02	
Rannabiri		-		
Raorii		(21.50)		21.50
Repayment		(664.28)		664.28
Reei		-		
Ribauea		(10.00)		10.00
Round House		236.00	236.00	
State Fund		(1,766.00)		1,766.00
Surplus		(747.54)		747.54
Taaboia		(290.06)		290.06
Taeanibeia		(120.00)		120.00
Taratoba		(230.26)		230.26
Teakoi		-		
Teangibo		-		
Teangiraoi		63.45	63.45	
Teareieta		300.00	300.00	

	Tebabura		1,000.00	1,000.00	
	Tebau		76.70	76.70	
	Tebenaiti		16.20	16.20	
	Tebobora		(150.00)		150.00
	Tee waa noo		(734.40)		734.40
	Teekia		43.40	43.40	
	Teibo		(214.60)		214.60
	Teikao Classroom Project		415.65	415.65	
	Teikao.		240.15	240.15	
	Teikauea		1,981.22	1,981.22	
	Teina		225.19	225.19	
	Tekemau		(7,712.49)		7,712.49
	Temaka		(11.95)		11.95
	Tenangibo		(94.27)		94.27
	Teneti		22.85	22.85	
	Tereti		50.00	50.00	
	Teretia		-		
	Teuna		(10.00)		10.00
	Tiaon		(175.20)		175.20
	Tieteruta		-		
	Tiibaua		(26.30)		26.30
	Timeon		(15.00)		15.00
	Tinan te raoi		85.00	85.00	
	Tio		30.00	30.00	
	Tiotina		(23.60)		23.60
	Toaire		-		
	Toakau		-		
	Tobeia		(40.00)		40.00
	Tokabwebwe		(13.05)		13.05
	Tonana		60.00	60.00	
	Tongabibeia		(50.00)		50.00
	Tools		(14.00)		14.00
	Toom		300.00	300.00	
	Tooto		(9.50)		9.50
	TSKL		4,344.85	4,344.85	
	Ueaua		96.49	96.49	
	Uerem		(26.77)		26.77
	Uniforms		160.00	160.00	
	Unimwane		(800.00)		800.00
	Uritita		9,169.85	9,169.85	
DEPOSIT					
	Air Field		(2,019.26)		2,019.26
	Allowance		(5.00)		5.00
	Amitong		354.00	354.00	
	Areito		102.80	102.80	
	Atanimango		345.00	345.00	
	Atanimoa		3,180.45	3,180.45	
	Atanimoa & others		(3,180.45)		3,180.45
	Baraki		(3,407.65)		3,407.65
	Baraniko		(76.37)		76.37
	Beniamina		-		
	Berenateta		0.00	0.00	
	Betero		-		
	Bingko		(1,558.00)		1,558.00
	Biribi		172.00	172.00	
	Biribo		(50.00)		50.00

BKL		1,704.80	1,704.80	
Boardroom		60.00	60.00	
Boat hire		250.00	250.00	
Boatman		95.00	95.00	
BMA		-		
Bokai		(364.60)		364.60
Bonto		(226.00)		226.00
Buatua		-		
Business Lease		(800.00)		800.00
Bwabwai		(281.50)		281.50
Bwaraki		(95.10)		95.10
Bwaraniko		17.37	17.37	
Bwebwetaake		(70.00)		70.00
Cargo scheme		6,250.15	6,250.15	
Chain saw		(105.00)		105.00
Chicken		(1.29)		1.29
Copra		(11,867.29)		11,867.29
Councilors		-		
DBK		19.76	19.76	
Dep Eleni		-		
Disaster Fund		(517.75)		517.75
Driver		(30.00)		30.00
Driver's Overtime		11.00	11.00	
ECD		-		
Education		(80.00)		80.00
Football Team		(21.95)		21.95
Ice Cube		(315.00)		315.00
Ice plant		(5,869.03)		5,869.03
Incentive		(1,800.00)		1,800.00
Independence		355.35	355.35	
Ioane		-		
Iosefa		-		
Iokinibwai		(460.34)		460.34
Iotebwa		-		
Itoningaina		392.00	392.00	
Jostina		-		
Ka-50 ririki		312.40	312.40	
Kaba		(2,964.60)		2,964.60
Kabiriera		(5.85)		5.85
Kabutaa		-		
Kainaomata		(9.40)		9.40
Kaitintaa		-		
Kamwarake		89.75	89.75	
Kauntira		(90.00)		90.00
Kauntuntubuka		(27.00)		27.00
Keanginimakin		(62.50)		62.50
Kouramaere		450.00	450.00	
Korere		(18.00)		18.00
KPF		(477.00)		477.00
KSEC		(1,854.41)		1,854.41
KUC		-		
Labour charge		(121.20)		121.20
Land Committee		(876.00)		876.00
Land Lease		(43.40)		43.40
Maintanance		3,488.35	3,488.35	
Makin Loan Scheme		(5,000.00)		5,000.00

Makin Nuuka		4.40	4.40	
Makin Supply		(254.15)		254.15
Maneaba		815.35	815.35	
Manibwa		50.00	50.00	
Manibwebwe		(58.00)		58.00
Mangrove		-		
Mariina		-		
Mautara		(21.20)		21.20
Mautari		21.20	21.20	
Mayor		-		
MCTT		11.00	11.00	
MELAD		(521.50)		521.50
Metiko		-		
MFRD		(0.05)		0.05
MIA		(250.00)		250.00
Miine		172.50	172.50	
MOE		-		
Motorbike		(100.00)		100.00
motorbike fuel		(20.00)		20.00
Motorcycle		(40.00)		40.00
Motorman		45.00	45.00	
Motorman allowance		55.00	55.00	
MPWU		(95.00)		95.00
MSA		(1,097.60)		1,097.60
MTC		2,693.29	2,693.29	
MWYSA		(150.00)		150.00
Nakaa JSS		32.40	32.40	
Natabu		-		
Nikabubuti		1,114.10	1,114.10	
Nikien		45.50	45.50	
Ocean Link		(39.75)		39.75
Overtime		52.00	52.00	
Overtime Biribi		(123.00)		123.00
Overtime Taiti		(2.00)		2.00
overtime Tooto		(6.00)		6.00
Pre-school		(35.10)		35.10
Rabwaro		122.00	122.00	
Rabwena		(114.72)		114.72
Raieta		-		
Rannabiri		-		
RC		-		
Reei		(6.97)		6.97
Riaa		-		
Riannaua		1,100.00	1,100.00	
Ribauea		73.75	73.75	
Ruuta		35.00	35.00	
Salary		(198.30)		198.30
Slim Price		76.40	76.40	
Smokefish		(75.40)		75.40
Social Welfare		(187.60)		187.60
Solar		(4,122.90)		4,122.90
Staff		(207.90)		207.90
Staff Contribution		100.00	100.00	
Surplus		(1,030.00)		1,030.00
Taakenibeia		-		
Takaria		(15,000.00)		15,000.00

	Taitai		-		
	Teachers		5.00	5.00	
	Teakoi		5.00	5.00	
	Tebabura		(519.35)		519.35
	Tebwebwe		12.00	12.00	
	Tee waa noo		(584.00)		584.00
	Teiaroo		10.00	10.00	
	Teina		-		
	Tekautu		(4.80)		4.80
	Tekinwa		-		
	Tenangibo		(16.95)		16.95
	Tengiko		16.95	16.95	
	Teretia		(3.40)		3.40
	Teriao		(10.00)		10.00
	Teriaki		-		
	Tetaeka		-		
	Teitati		-		
	Terabwena		-		
	Tekatau		-		
	Teuea		(17.00)		17.00
	Tiaon		(5.00)		5.00
	Tieteruta		(0.44)		0.44
	Timaa		(10.00)		10.00
	Tiotina		-		
	Toaire		(20.00)		20.00
	Toakau		-		
	Tobobora		(9,943.50)		9,943.50
	Tokabwebwere		(22.00)		22.00
	Toomi		-		
	Tooto		(166.50)		166.50
	TSKL		49.20	49.20	
	Uataata		-		
	Ueaua		-		
	Uerem		57.29	57.29	
	Unclaimed allowance		150.00	150.00	
	Unimwaane		(31.95)		31.95
	Ununiki		(24.00)		24.00
	USP		-		
	Vat		(1,892.10)		1,892.10
	Village warden		-		
	Waa n oo		(6,744.70)		6,744.70
	Women		-		
	Yagona		314.00	314.00	
IMPREST					
	Aratin		505.00	505.00	
	Akoia		-		
	Ataake		2,320.60	2,320.60	
	Beniamina		(35.00)		35.00
	Binto		5,486.00	5,486.00	
	Biribi		250.00	250.00	
	Biribo		(150.00)		150.00
	Bokai		560.00	560.00	
	Bonteman		2,200.00	2,200.00	
	Bonto		226.00	226.00	
	Booti(Secretary MIA)		38.00	38.00	
	Bouataake		200.00	200.00	

	Cenpac		10.00	10.00	
	Freddy		375.00	375.00	
	James		438.65	438.65	
	Kaburere		(88.80)		88.80
	Kiaua		150.00	150.00	
	Kikira		(20.00)		20.00
	Kirion		40.00	40.00	
	Kobebe		(100.00)		100.00
	Kouramaere		(92.00)		92.00
	Mabubu		100.00	100.00	
	Manibwebwe		(150.00)		150.00
	Marina		305.00	305.00	
	Marion		28.70	28.70	
	Miire		586.30	586.30	
	Pinto		615.00	615.00	
	Rabwaro		20.00	20.00	
	Rabwena		-		
	Raieta		34.20	34.20	
	Retire		(912.25)		912.25
	Riannaua		501.60	501.60	
	Romiti		(70.00)		70.00
	Secretary		90.00	90.00	
	Slim Price		(51.60)		51.60
	Tabwanou		552.50	552.50	
	Taiaki		225.00	225.00	
	Takentenano		300.00	300.00	
	Takiakia		1,200.00	1,200.00	
	Taratobwa		(1,151.55)		1,151.55
	Tearawa		13,554.70	13,554.70	
	Tebabura		3,395.05	3,395.05	
	Tebobora		156.00	156.00	
	Teiaroo Clerk		100.00	100.00	
	Teina		30.00	30.00	
	Teitiaki		(1.00)		1.00
	Temakiata		1,000.00	1,000.00	
	Temomo		1,130.00	1,130.00	
	Teraiman		-		
	Tetaake		80.00	80.00	
	Tiaon		202.00	202.00	
	Toaire		150.00	150.00	
	Tokabwebwere		(363.65)		363.65
	Tokintekai		70.00	70.00	
	Tomwa Tion		-		
	Tooto		30.00	30.00	
	Uritia		524.15	524.15	
	Yamaha		3,800.00	3,800.00	
LOAN					
	Amitong		(565.00)		565.00
	Angintooa		34.50	34.50	
	Anterea		(195.54)		195.54
	Aren		(80.00)		80.00
	Aroua		187.35	187.35	
	Atanimango		(517.50)		517.50
	Baraniko		130.00	130.00	
	Baunateraoi		105.00	105.00	
	Bauro		(150.00)		150.00

Benetito		(156.55)		156.55
Beniamina		53.60	53.60	
Berenato		230.00	230.00	
Betero		2.20	2.20	
Biata		(330.00)		330.00
Biita		330.00	330.00	
Biribo		120.00	120.00	
Bonto		116.00	116.00	
Buariki		(10.00)		10.00
Bubuti		177.80	177.80	
Bureete		205.00	205.00	
Bwebwetaake		(20.00)		20.00
Ereniko		(20.00)		20.00
Iatinta		(40.00)		40.00
Ioane		295.00	295.00	
Iobi		163.40	163.40	
Iotana		50.00	50.00	
Itaia		(60.00)		60.00
Itintarawa		261.30	261.30	
Itinteang K		-		
Iutuno		230.00	230.00	
James		89.80	89.80	
Karabu		35.00	35.00	
Kareiti		(60.00)		60.00
Kariamakin		(227.00)		227.00
Karibwa		40.00	40.00	
Kauae		(10.00)		10.00
Kaure		30.00	30.00	
Kianeti		160.00	160.00	
Kiaua		(162.80)		162.80
Kikira		10.00	10.00	
Kiriata		207.15	207.15	
Kobebe		(147.00)		147.00
Kouramaere		177.50	177.50	
Loan repayment		(1,347.45)		1,347.45
Mabubu		260.00	260.00	
Mamao		14.90	14.90	
Manibwebwe		60.00	60.00	
Maria		17.75	17.75	
Marina		183.40	183.40	
Matauea		250.00	250.00	
Meniti		140.00	140.00	
Meriata		213.50	213.50	
Miire		190.00	190.00	
Mikaere		(20.00)		20.00
Minee		(252.50)		252.50
Miriata		(161.90)		161.90
Naom		(2.20)		2.20
Neboata		40.00	40.00	
Obeta		81.00	81.00	
Others		(250.00)		250.00
Overtime		25.00	25.00	
Raatu		(25.00)		25.00
Rabwena		107.90	107.90	
Raieta		120.00	120.00	
Rameta		68.20	68.20	

Raurenti		(60.00)		60.00
Reei		(5.00)		5.00
Reo		(180.00)		180.00
Ribaua		(23.25)		23.25
Rimia		(50.00)		50.00
Rinete		(10.00)		10.00
Romiti		(675.00)		675.00
Ruruia		715.00	715.00	
Ruuta		(10.00)		10.00
Taakena		50.00	50.00	
Taan moti		805.00	805.00	
Tabeata		401.50	401.50	
Taboia		86.00	86.00	
Taeanebeia		(145.00)		145.00
Takentarawa		(50.00)		50.00
Tamoarerei		210.00	210.00	
Taonate		50.00	50.00	
Taratobwa		(130.00)		130.00
Taubuki		135.00	135.00	
Tebabura		10.00	10.00	
Tebau		13.00	13.00	
Tebobora		83.15	83.15	
Tebotai		(6.20)		6.20
Teeba		(0.90)		0.90
Teekana		(20.00)		20.00
Teekia		80.00	80.00	
Teikauea		77.60	77.60	
Teina		10.00	10.00	
Tekemau		164.06	164.06	
Temomo		15.95	15.95	
Temone		(149.00)		149.00
Tenikiata		3.05	3.05	
Teraiman		(10.00)		10.00
Teren		(20.00)		20.00
Terinan		26.55	26.55	
Teruoia		(7.80)		7.80
Teuea		(102.00)		102.00
Tiaon		20.00	20.00	
Tibaua		(235.00)		235.00
Tiebe		39.50	39.50	
Tiio		20.00	20.00	
Tikauea		(30.00)		30.00
Timeon		(5.00)		5.00
Timon		(20.00)		20.00
Tiobai		(10.65)		10.65
Tiotina		10.65	10.65	
Toaire		55.00	55.00	
Toan		(53.25)		53.25
Tobeia		260.00	260.00	
Tokabwebwere		(119.15)		119.15
Tonana		105.00	105.00	
Tongabibeia		(365.00)		365.00
Tongobo		60.00	60.00	
Tooto		60.00	60.00	
Toun		350.00	350.00	
Tubeaue		(40.00)		40.00

	Tunna		(22.00)		22.00
	Uati		180.00	180.00	
	Uerem		10.00	10.00	
	Uritita		(17.00)		17.00
LOSS					
	Aroua		9,176.13	9,176.13	
	Beniamina		6,744.35	6,744.35	
	Bwebwetaake		1,033.77	1,033.77	
	Itinteang. K		6,286.72	6,286.72	
	Karibwa		287.50	287.50	
	Korere		0.01	0.01	
	Mabubu		252.50	252.50	
	Mariina		8.99	8.99	
	Rabwena		263.31	263.31	
	Tabeata		64.70	64.70	
	Clerk Teiaro		12,591.70	12,591.70	
	Tekemau		53.80	53.80	
Surplus					
	Beniamina		-		
	Bwebwetaake		-		
	Itinteang. K		6.98	6.98	
	Korere		(0.02)		0.02
	Cash		(4.18)		4.18
	CLOSING CASH		11,537.28	11,537.28	
	CLOSING BANK Balances:		4,388.17	4,388.17	
	IBD		1,329.00	1,329.00	
	Total			466,221.02	466,221.02

(0.00)