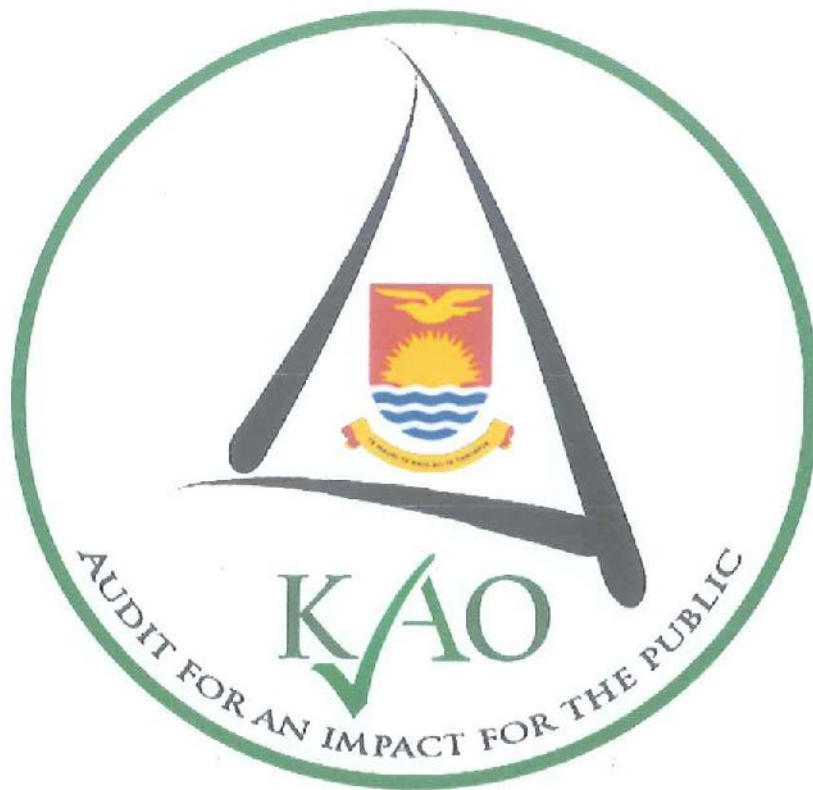


REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF



MARAKEI ISLAND COUNCIL
For the Year Ended 31st December 2018

Kiribati Audit Office
SEPTEMBER 2020

KIRIBATI AUDIT OFFICE



P.O BOX 63
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Kiribati

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Audit for an impact for the public

INDEPENDENT AUDITOR'S REPORT

REPORT ON THE AUDIT OF MARAKEI ISLAND COUNCIL' FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2018

Disclaimer of Opinion

I was engaged to audit the Financial Statements of Marakei 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 Marakei Island Council for the year ended 31st December 2018 comprised of the followings:

- Profit and Loss Statement
- Balance Sheet
- Notes to the Accounts

I do not express an opinion on the accompanying financial statements of Marakei 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 Marakei 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 Marakei Island Council' profit and loss, balance sheet as at 31st December 2018 due to the followings:

Accounts Receivables

- Total Account Receivables balance of \$240,516.79 reported on the Balance Sheet of Marakei Island Council is overstated by \$40,039.98 (Deposit). The accounting treatment for deposit from members should be a liability and not an asset.
- The remaining Account Receivables balance of \$200,476.58 (\$240,516.79 – 40,039.98) comprises of Advances, Losses, and Imprests cannot be sufficiently substantiated.

Equity

- Marakei Island Council's **Equity of \$79,206.10** for the year ended 31st December 2018 cannot be substantiated.

Accounts Payables

- Total Account Payables balance of **\$239,928.42** reported in Marakei Island Council Balance Sheet cannot be sufficiently substantiated.

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

- Marakei Island Council spend **\$79,154.78** 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' 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 Marakei Island Council

My responsibility is to conduct an audit of Marakei 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.



Etiati Munaima
Auditor General
Kiribati Audit Office
01.09.2020

Marakei Island Council

The following certify that the attached statements (revealing a Surplus Account Balance \$57,423.3) for the year ended 31st December 2018 are correct.

Signed by:

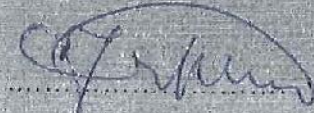
Clerk



Mayor



Secretary



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Marakei Island Council

Balance Sheet

as at 31/12/18

	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank		56,257.13		
Cash on Hand		977.75		
Account Receivable	1	240,516.79	297,751.67	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				297,751.67
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	2	239,928.42	239,928.42	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				239,928.42
Net Asset				57,823.25
Equity				
Current Year Earning			-21,382.85	
Historical Balancing			79,206.10	
Total Equity				57,823.25

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

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
Revenue					
	1100	Angabwai			
	1102	Nikiran roon rabwata 2017	15.00		
	1103	Angabwain te rabwata	2,813.00		
	1104	Roon te kiba	10,183.00		
	1105	Roon te mwananga n te kaibuk	89.50		
				13,100.50	
	1200	Raitientii			
	1201	Motoka/Rebwerebwe	1,215.00		
	1202	Beba ni kabubuti	315.00		
	1203	Bwatika	146.00		
	1204	Kamea	138.00		
	1205	Titoo (retail and wholesale)	5,799.00		
	1206	Kaoti tamnei /kabo birim	0.00		
	1207	Kakukurei [DJ hire]	0.00		
	1210	Auti n irua/ Auti aika tatangoaki	-49.10		
	1211	Hawkor/karikirake aika nakonak	463.00		
	1212	Tabo ni bwa (retail and wholesa	870.00		
	1213	Botaki aika tauaki mwila	125.00		
	1214	Kariki/Tonati (Bakery)	327.50		
	1217	Stalls (taibora ni kamarake)	120.00		
	1219	Kaa/Rebwerebwe aika a tatan	770.00		
	1220	Hire/wa-uowa/Booti	0.00		
	1224	Agency Fee/ te itabon	0.00		
	1227	Kabonakoan te lka	70.00		
	1237	Bobai man te Kaibuke/float	200.00		
	1238	Tutara	50.00		
	1241	Yagona/Nangkona	302.50		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1242	Takakaro n te pool	0.00		
				10,861.90	
	1300	Mane Buoka			
	1301	Buoka man te Tautaeaka	159,468.04		
	1302	Buoka man te Postal	900.00		
	1303	Onobwaiian autin Taulaeka	71,774.23		
	1305	Buoka man te Kaibuke	0.00		
	1306	Te buoka ibukin baia ataein te	0.00		
	1307	Te buoka ibukin te taarau n te K	0.00		
	1308	Tangomwane man te kaibuke	0.00		
				232,142.27	
	1400	Rakan karinimwane			
	1401	Boki n mwane/IBD	270.80		
	1402	Rakan katangomwane	20.00		
				290.80	
	1500	Waaki ni lokinibwai			
	1501	Kabonakoan bwaii	480.00		
	1504	Roon Auti ni maeka	130.00		
	1505	Roon tikum n te auti ni lrua	8,845.00		
	1506	Kantoka ao tangoan taian kaa	5,358.25		
	1506a	School trucks	392.70		
	1507	Kabonakoan te bwaii	7.50		
	1508	Tangoan bwain te kauntira	0.00		
	1509	Tangoan te rebwerebwe	50.00		
	1510	Tangoan te Mwaneaba ao auti	240.00		
	1512	Photocopying & printing	238.70		
	1518	Kaboan mwiiin boon kaboraai	0.00		
	1521	Ororakean kamea/beeki	1,570.00		
	1522	Katangomwane	9,958.26		
	1523	Bingko	765.90		
	1534	Telephone commission(ATHKL)	493.50		
	1535	Workshop charges	165.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1536	Kantoka n te buriiti	0.00		
	1538	Carpentry shop	1,191.05		
	1540	Number plates	590.00		
	1541	Driving school	70.00		
	1542	Te Nei ni baneawa	0.00		
	1543	Saw mill	0.00		
				30,545.86	
	1600	Mane tabeua			
	1601	Mwane n Raka	119.73		
	1602	Tuuua ao boon te bowi	0.00		
	1603	Pre-school fees	0.00		
				119.73	
	1700	Karali mwane			
	1701	Kainlabwi	6,823.06		
				6,823.06	
					293,884.12

Expenditure

2100	Bwakabwai	
2101	Backpay	0.00
2102	Aia bwakabwai Kauntira	42,010.53
2103	Kauoman ni Kiraka	2,736.08
2104	Kauoman Tia Mwane	1,576.86
2108	Kabenta	2,413.30
2109	Turaiwa	4,305.10
2112	Kaubure	21,314.02
2113	Neeti ni Kaawa	12,163.80
2119	Mwakaeneke	2,528.31
2122	Revenue Collector	2,282.55
2123	WIW	2,379.18
2127	Tia tararua te auti ni lrua	2,451.92
2128	Tax Collector	2,451.34
2133	Tia Uaereli	2,452.50

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2135	Taan Reireinia Ataei	8,998.15		
				110,063.64	
	2200	Arauenli			
	2201	Kauntira	14,445.00		
	2202	Kaniwangan te Mayor	600.00		
	2203	Incentive allowance	14,580.00		
	2204	Booia reibwa	458.18		
	2206	Aoataim	1,110.28		
	2207	Kometen reirei	3,900.00		
	2208	IDC	760.00		
	2209	Boneli (bareka/boira)	510.00		
	2210	Bonomwi	870.00		
	2211	Mwengabuaka	2,130.00		
	2222	Duty allowance	1,830.00		
	2230	Urgency committee	1,760.00		
				42,953.46	
	2300	Kabutan te waaki			
	2301	Mwamwananga	4,811.20		
	2302	Riitin aaba	0.00		
	2306	Uaereti & Tareboon	2,082.70		
	2308	Buraeki ao kaboraoi	0.00		
	2311	Kabomwi ni kain amwarake	100.00		
	2312	Rinerine	0.00		
	2313	Kainaomata	1,230.30		
	2314	Refund of revenue	51.00		
	2315	Buoka nakon Botaki	0.00		
	2316	Taarau n te KPF	0.00		
	2320	Dog/Pig control	20.00		
	2322	Kairua	490.30		
	2326	Bwain te Aobiti	4,672.25		
	2328	Boon te kabowi	0.00		
	2332	Support to Elderly Fund distributi	900.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2333	Support to Copra monitoring tra	0.00		
				14,357.75	
	2400	Onobwai			
	2402	Aobiti	1,118.10		
	2403	Auti ni maeka	9,609.75		
	2404	Auti ni irua	162.80		
	2406	Autin te terminal	130.65		
	2407	Maneaba	0.00		
	2408	Rebwerebwe/Kaa	2,054.15		
	2410	Kawai/Kotiwei	120.00		
	2414	Bwain te kauntira tabeua	0.00		
				13,195.45	
	2600	Karikirake (unfunded)			
	2601	New Truck	17,000.00		
	2603	Mechanical tools	1,320.02		
	2604	Carpentry tool box	0.00		
	2605	Photocopying machine	0.00		
				18,320.02	
	2700	Iokinibwai			
	2701	Amwarake mooi ibukia Irua	1,520.15		
	2702	Bwaan te kaa	5,250.85		
	2704	Bingko	0.00		
	2709	Katangomwane	10,130.00		
	2710	Driving school	0.00		
	2719	Office equipment	1.00		
	2721	Saw mill	12.00		
				16,914.00	
	2800	Karail mwane			
	2801	Kaintabwi	11,254.10		
	2802	School trucks Contribution	0.00		
	2803	Onobwaian autin Tautaeka	78,772.90		
	2804	Birimwane nakon te KILGA	1,000.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2805	Taarau nte kaintabui	0.00		
	2806	Buoka ibukin school trucks	7,815.25		
	2806a	Booia ao le overlime	0.00		
	2806b	Bwaan laian school trucks	289.40		
				99,131.65	314,935.97
Net Profit/Loss					-21,051.85

Marakei Island Council
Statement of Notes
For the Period 01/01/18 to 31/12/18

Note#	Account	Bot_Code	Amount \$	Total \$
1	Account Receivable			
	Adv-Atabu		292.89	
	Adv-Aus Aid		2.00	
	Adv-Bridge		922.69	
	Adv-Coral Sun		300.00	
	Adv-Council Staff		200.00	
	Adv-DNY		200.00	
	Adv-DSAP		80.90	
	Adv-Education		723.50	
	Adv-Eria		50.00	
	Adv-Error KPF deduction		7.48	
	Adv-G.Election		180.00	
	Adv-IEC		275.70	
	Adv-Karebau		94.26	
	Adv-KFHA		1,145.00	
	Adv-Kopule		0.00	
	Adv-Maintenance		678.12	
	Adv-Maneaba		474.00	
	Adv-MIA/ (MISA)		159.00	
	Adv-Moaili		216.00	
	Adv-MOE		3,379.00	
	Adv-MTC		40.00	
	Adv-Mwarii		38.45	
	Adv-Naman Nei Raoi		2,652.00	
	Adv-Norma		250.00	
	Adv-OB		0.00	
	Adv-OP		126.00	
	Adv-Patrick		35.00	
	Adv-Taiwan Beeki		1,060.40	
	Adv-Teang		400.00	
	Adv-Tekaai		3.60	
	Adv-Tekuanga		992.85	
	Adv-Tererei		206.50	

Note#	Account	Bot_Code	Amount \$	Total \$
		Adv-Tetikoo	58.00	
		Adv-Timoa	50.00	
		Adv-Tirin	96.95	
		Adv-Tutaima	12.80	
		Adv-Works	2,095.81	
		Dep-Alanati	7.20	
		Dep-Alaraoli	50.00	
		Dep-Auatabu & Others	13.60	
		Dep-Bikia	6.80	
		Dep-Causeway	1,551.50	
		Dep-Coffee	8.50	
		Dep-Contract	1,447.20	
		Dep-Council	135.00	
		Dep-Driver Ereateiti	38.20	
		Dep-DSAP	455.00	
		Dep-Fisheries	122.15	
		Dep-FSP	2,000.00	
		Dep-Iareta	94.25	
		Dep-Incentive Allowance	14,760.00	
		Dep-Independence	2,049.80	
		Dep-Kaiburo	40.00	
		Dep-KHFA	695.00	
		Dep-Kiriwatsan	0.00	
		Dep-M/Boou-Maintenance	2,039.00	
		Dep-Maneaba Project	2,972.50	
		Dep-MISA	4,735.48	
		Dep-Niiti	15.00	
		Dep-Overtime	113.40	
		Dep-Police	19.80	
		Dep-Raera	313.60	
		Dep-Roweia	0.00	
		Dep-Riannaua	50.00	
		Dep-Taati	0.00	
		Dep-Tabiria account	2,000.00	
		Dep-Taran	5.00	
		Dep-Tearawa	37.20	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-Teariraoi	20.20	
		Dep-Teitao	100.00	
		Dep-Tekaai o/time	245.72	
		Dep-Tendarimo	60.00	
		Dep-Tereke	3,352.20	
		Dep-Tererei o/time	10.00	
		Dep-Tiantaake	105.00	
		Dep-Tonikia o/time	130.88	
		Dep-Treasurer	150.00	
		Dep-Uriano	42.80	
		Dep-Works	48.00	
		Imp-Ann	80.00	
		Imp-Ata	152.00	
		Imp-Ataake Kamoriki	2,215.85	
		Imp-Ataba	713.75	
		Imp-Ataraoti	131.50	
		Imp-BMR	70.00	
		Imp-Clerk Alice	900.00	
		Imp-Clerk Raarube	18,860.03	
		Imp-Iakobwa	861.00	
		Imp-Kairaku	977.30	
		Imp-Kopule Bobu	115.50	
		Imp-Marion	645.60	
		Imp-Mawanei	218.50	
		Imp-Mayor/Clerk	500.00	
		Imp-OIC LGD Takiakia	750.00	
		Imp-Police	337.50	
		Imp-Solar	1,885.15	
		Imp-Takiakia Maatia (MIA)	116.00	
		Imp-Tara	102.00	
		Imp-Tarangotu	286.30	
		Imp-Tarekaua	894.00	
		Imp-Tauanei	1,454.30	
		Imp-Tawatawa	700.00	
		Imp-Tearawa	640.00	
		Imp-Teata T	900.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Imp-Tebau	200.00	
		Imp-Teeta	125.90	
		Imp-Teewa T	250.00	
		Imp-Tiantaake laokiri	133.73	
		Imp-Tiera Benetito	0.00	
		Imp-Tioli Tebwebwe	170.00	
		Imp-Toarerei	120.00	
		Imp-Toatite	191.40	
		Loa-Aberaam	135.00	
		Loa-Angiteili	160.00	
		Loa-Alaba	160.00	
		Loa-Aukilino	160.00	
		Loa-Bontekai	160.00	
		Loa-Kaata	200.00	
		Loa-Kaibure	160.00	
		Loa-Kakoroa	160.00	
		Loa-Kaotin	160.00	
		Loa-Katarina	200.00	
		Loa-Keetia	160.00	
		Loa-Kimarebu	200.00	
		Loa-Maiaki	120.00	
		Loa-Mwaake	160.00	
		Loa-Mwatiera	200.00	
		Loa-Tarea	200.00	
		Loa-Tarekaua	160.00	
		Loa-Tawaua	500.00	
		Loa-Teang	200.00	
		Loa-Tebanlaake	50.00	
		Loa-Tekaai	292.10	
		Loa-Tekabwaia	160.00	
		Loa-Tenten	160.00	
		Loa-Tiantaake	180.00	
		Loa-Tiera	180.00	
		Loa-Toauriri	200.00	
		Loa-Tonikia	50.50	
		Los-Ann (CFC)	14,845.50	

Note#	Account	Bot_Code	Amount \$	Total \$
		Los-Boboua	1.22	
		Los-Clayden	21.17	
		Los-Clerk Alice	685.05	
		Los-Clerk Rarube	40,794.81	
		Los-Mafawa	425.58	
		Los-Nei Tara	50,208.60	
		Los-Nei Tiantaake	6,385.84	
		Los-Ribwatita	1,610.43	
		Los-Rurunteang.A	530.22	
		Los-Tariraoi	2,502.91	
		Los-Tauane	1,320.88	
		Los-Teeiri	439.03	
		Los-Tenarimo	741.79	
		Los-Teubo.B	4,158.45	
		Los-Tiantaake	2,492.85	
		Los-Tiera	733.30	
		Los-Tueannang	12,176.08	
		Los-Tuneti	159.05	
		Los-Tutaima	2,220.24	
		Total		240,516.79

2 Account Payable

Adv-Council Maneaba project	2,972.50
Adv-Ereata	120.00
Adv-Ereateiti	18.00
Adv-FSP	2,000.00
Adv-Iakobwa	40.00
Adv-Kiribati National Statistics (KNS)	50.00
Adv-KPF	455.00
Adv-Nuuka	1,214.47
Adv-Row Clinic	216.00
Adv-Ribwalita	432.52
Adv-Teatau	927.10
Adv-Tenarimo	40.00
Adv-Tourism	44.80
Dep- Arikita	254.45
Dep-Ataba	143.20

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-Atantaa	40.00	
		Dep-Bareitla	1,000.00	
		Dep-Bibitai	7.90	
		Dep-Biila	60.00	
		Dep-Bingko	445.25	
		Dep-Boboua	579.00	
		Dep-Burenimakin	26.40	
		Dep-Calholic	30.00	
		Dep-Contribution Teera Nagona	44.20	
		Dep-David Norma Yeeting (DNY)	28,443.40	
		Dep-Donation	100.00	
		Dep-Driver Ariktau	152.40	
		Dep-Drivers	81.85	
		Dep-Election	202.80	
		Dep-Erealeili	323.00	
		Dep-Eria	50.00	
		Dep-Error KPF deduction	85.10	
		Dep-Hire Tewiko	40.00	
		Dep-Hire Uenterenga	40.00	
		Dep-Iakobwa	47.65	
		Dep-Ice Plant	946.00	
		Dep-Internet	852.80	
		Dep-Itinibeia	11.75	
		Dep-Kaibuke	6,601.00	
		Dep-KEF	148.00	
		Dep-King	10.00	
		Dep-Kiri-EU	50.90	
		Dep-KOIL	20.00	
		Dep-Labour Cost	3,577.00	
		Dep-Land Lease	48,887.80	
		Dep-Lost passbook tranfer bal to new #	9,575.21	
		Dep-Maintanane	18,550.19	
		Dep-Marakei Fish	500.00	
		Dep-Maurin Marakei	120.00	
		Dep-MEHR	67.00	
		Dep-MFRD	642.90	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-MHMS	238.00	
		Dep-MIA	14,280.00	
		Dep-MISE	362.90	
		Dep-Moakai	48.10	
		Dep-Moannari	51.35	
		Dep-MOE	5,741.20	
		Dep-MPS	5,000.00	
		Dep-MWYSA	200.00	
		Dep-Naman Nei Raoi	572.00	
		Dep-Overtime Karebaui	10.60	
		Dep-Overtime Bouataake	13.50	
		Dep-Patrick	35.00	
		Dep-Recharge card	179.60	
		Dep-Renteuana	10.00	
		Dep-Ribwatita	20.00	
		Dep-Rourou	42.00	
		Dep-Seawall	10,515.87	
		Dep-Solar	266.10	
		Dep-Surplus	15,760.28	
		Dep-Tara O/time	8.10	
		Dep-Taranibeia	10.00	
		Dep-Tarantekai/Taran	29.80	
		Dep-Tariraoi	5.00	
		Dep-Tebiria	1,000.00	
		Dep-Tebunganga	40.00	
		Dep-Tebwebwe	84.70	
		Dep-Telephone	6.00	
		Dep-Teweru	5.20	
		Dep-Tiaeki	48.10	
		Dep-Tinaniko	3,333.10	
		Dep-Tirintebwebwe	90.20	
		Dep-Tokintekai	485.00	
		Dep-Tonganibeia	7.50	
		Dep-Unaccounted Council revenues	26,029.65	
		Dep-Unclaim salary	232.27	
		Dep-Unclaim Teang (Sitt alws)	50.00	

Note#	Account	Bot_Code	Amount \$	Total \$
	Dep-Unclaimed salary Viane I		100.00	
	Dep-Unsigned loan Tiera		200.00	
	Dep-Uritita		211.20	
	Dep-Youth Day		70.00	
	Imp-Boboua		1,305.60	
	Imp-Kaibure		150.00	
	Imp-Maata		110.40	
	Imp-Mayor		100.00	
	Imp-MTC		40.00	
	Imp-Mwarii		125.90	
	Imp-Neways		140.00	
	Imp-Raaruba		14,122.45	
	Imp-Raerae		0.45	
	Imp-Retirement		700.00	
	Imp-Riannauda		472.33	
	Imp-Tererei		801.00	
	Imp-Tirintebwebwe		83.40	
	Imp-Tutaima		82.80	
	Imp-Uera		2,160.00	
	Imp-Uritita		151.40	
	Loa-Erea		40.00	
	Loa-Others		1,900.00	
	Loa-Ribwatia		45.00	
	Loa-Rurunteang.A		20.00	
	Loa-Takiri		9.00	
	Loa-Taumannang		25.00	
	Loa-Teabo		30.00	
	Loa-Teaitao		500.00	
	Loa-Tecirraoi		10.00	
	Loa-Tebwana		40.00	
	Loa-Tererei		40.00	
	Loa-Tirintebwebwe		43.60	
	Los-Cash on Hand (Surplus)		0.23	
	Total			239,928.42