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Audit for an impact for the public

THE REPORT OF THE AUDITOR GENERAL

**ON THE ACCOUNTS OF ABEMAMA ISLAND
COUNCIL OF THE FINANCIAL STATEMENT FOR
THE YEARS ENDED 2020-2023**

AUGUST 20, 2025

4TH MEETING OF THE 13TH MANEABA NI MAUNGATABU 2025
LOCAL GOVERNMENT AUDIT DIVISION

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VISION	To become an independent and professional national audit institution making positive impacts for the benefits of Kiribati and its people.
MISSION	To provide quality and professional auditing and assurance services to all public entities and Parliament for enhanced transparency, accountability, governance, and economic use of public resources.
CORE VALUES	Accountability Transparency Independence Professionalism Collaboration Excellence Continuous Development

PREFACE

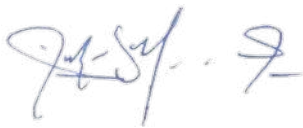
It is my honor to submit the report on the accounts of Abemama Island Council for the financial years ended 31st December 2020 to 31st December 2023 in accordance with section 114 of the Kiribati Constitution, Part VII of the Republic Finance (Control and Audit) ordinance, 1981 and Part IV section 22 of the Kiribati Audit Act, 2017.

The primary function of my office is to audit the annual financial statements and accounts of the Government, its Ministries, State-Owned Enterprises (SOEs), Government-funded projects, and local Councils. The audits were conducted based on financial statements prepared and submitted by the Ministry of Culture and Internal Affairs (MCIA) on behalf of each of the 23 Outer Island Councils. However, each financial statement was signed by the respective Clerk and Mayor of the relevant Island Council, with the Secretary to MCIA acting as the third signatory to countersign the statements.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) which are the standards relevant for the audit of Public Sector Entities.

The audit findings presented in this report include issues that remained unresolved during the audit process, as well as matters that were raised in previous reports but had not been addressed at the time this report was prepared.

I would like to take this opportunity to thank both the staff of the Ministry of Culture and Internal Affairs (MCIA) and the Abemama Island Council for their support and cooperation during the course of the audit.



.....
Mr. Eriati Tauma Manaima

Auditor General.

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PART I: PREAMBLE

1. Acronyms

ANZ	Australia and New Zealand Bank	Ana Bangke Aotiteria ao Nutiran I aon Kiribati
BTL	Below the line	Atuu n Mwane ake aki Kataumwaneaki.
CFC	Council Finance Clerk	Ana Tia Mwane te Kauntira
FS	Financial Statement	Beeban te Riiboti ibukin Marurungin ma Korakoran ana Mwane te Kauntira
LGFI	Local Government Financial Instruction	Tua ni kaetieti ke kai ni baire ibukin kabonganaan ma tararuaan ana mwane te Kauntira
KAO	Kiribati Audit Office	Ana Aobiti te Otea Tienera
MCIA	Ministry of Culture & Internal Affairs	Botaki ni Mwakuri ibukin Katein Abara ao Tautaeke Inanoa.
OIC	Outer island councils	Te Tautaeke inanoa n Abamakoron Kiribati
PV	Payment Voucher	Beeba n Bwakamwane

2. INDEPENDENT AUDITOR'S REPORT

Introduction

I have audited the Financial Statements of Abemama Island Council for the year ended 31st December 2020 to 31st December 2022 in accordance with Section 114 (2) of the Constitution, Part VII, Sec 42 (4) of the Public Finances (Control and Audit) 1981, Part III, Sec 22 (1) of the Kiribati Audit Act, 2017 and Sections 67 & 69 of the Local Government Act 1984. The Final Account of Abemama Island Council for the year ended 31st December 2020 to 31st December 2023 comprised of the following.

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

In my opinion, because of the significance of the matters discussed in the **basis for adverse opinion** section of our report, the financial statements do not present fairly, in all material respects, the financial performance and financial position of Abemama Island Council as at 31st December 2020 to 31st December 2023 in accordance with the Local Government Act 1984 and the Local Government Financial Instruction.

2.1 Basis for Adverse of Opinion.

The basis for our adverse opinion includes the following significant matters:

1. Missing Documents for expenditures and revenues.

- A total of \$10,744.45 in payment vouchers, equivalent to 1% of total selected expenditures were not available for audit verification, limiting our ability to confirm

the validity and completeness of expenditures transactions. ([Refer to Section 2.1.5](#))

- Official departmental warrant totaling \$95,506.00, equivalent to 6% of the total selected revenue sample were not provided to support the recorded revenues in the receipt books. Of particular concern, 55% of the missing receipts relate to government funding support to Abemama island council operations. ([Refer to Section 3.1.1](#))
- A total of \$67,002.00 of te mwane n tania (1610) that is recorded on the Profit and loss statement for Abemama for the years ended 2020-2023 have no supporting documents, limiting our ability to confirm the validity and completeness of these revenue transactions. ([Refer to section 3.1.2](#))

2. Missing Documents and misclassification in the balance sheet items.

- Year-end bank balances totalling \$127,252.18 for 2020-2022 could not be verified due to the absence of bank confirmations from ANZ Bank. ([Refer to Section 4.1.1](#))
- The deposits account for KOIFAWP, reported under accounts payable, had an ending balance of \$2,109.00 in 2020. We were unable to verify the accuracy and completeness of this balance due to missing supporting documents (TV01/20). This document TV01/20 represents a deposit of \$1,999.00 from KOIFAWP to the council fund for meeting expenses during the year. ([Refer to section 4.1.3](#))
- A loss of \$25,486.90 was recorded and reported as a liability. However, due to the missing documents, we could not verify whether the amount is truly a liability. According to LGFI Section 62(b) and (c), when there is cash shortage caused by an officer, they are required to repay the amount from their own funds. If the officer is unable to do so immediately, a payment voucher must be prepared in the officer's name, and the amount should be charged to an advance account. Therefore, the loss should have been recorded as an advance (receivable/asset) from the officer rather than as a liability. These balances had been carried forward since 2018. ([Refer to section 4.1.2 bullet 3](#))

- A loan amount of \$10,083.98 was recorded and reported as a liability. However, supporting documents for this transaction were not available, which limits our ability to confirm whether the amount is truly a liability. According to section 59 of the Local Government Act, the council has the authority to set the terms and conditions of loans, including repayment through salary deductions. Since the amount is expected to be recovered, it should have been recorded as a receivable (assets), not a liability. This balance has been carried forward since 2019. ([Refer to section 4.1.2 bullet 4](#))
- A total of \$130,746.05 imprest balances that are recorded and reported as liability. However, due to missing documents we can't verify that the reported balance was truly a liability. Any unretired imprest at year end should be treated as advances (receivables) from the officer concerned until cleared. ([Refer to section 4.1.2 bullet 1](#))
- Deposit accounts totaling \$15,282.35 were recorded as receivables, but there were no supporting documents to confirm they are genuine receivables. Under LGFI Section XI, deposit transactions must be clearly recorded in the ledger as "deposit" with the name of the person or organization who provided the funds. Deposits can only be accepted in line with LGFI rules or Section 61 of the Local Government Act, and any deposit unclaimed for five years must be reviewed by the Clerk and, if appropriate, transferred to council revenue. ([Refer to section 4.1.2 bullet 2](#))

3. Expenditure and Payroll control weaknesses:

- Salary payments totalling \$4,450.04 were made without the Clerks approval. ([Refer to section 2.1.1](#))
- A total of \$565.84 salaries payment was paid to staff not listed in the establishment register. ([Refer to section 2.1.4](#))
- A total of \$2,100.00 incentive allowance was paid to staff not listed in the establishment register. ([Refer to section 2.1.3](#))

- A total of \$22,875.78 in salaries and incentive allowances were collected or signed for by someone other than the intended recipients. This practice contradicts LGFI part II section 32. ([Refer to section 2.1.6](#))
- A total of \$3,798.15 in payment vouchers (PVs) were approved by the CFC. This reflects a lack of segregation of duties, as the CFC was responsible for preparing and verifying the invoices and also approving Pvs. ([Refer to section 2.1.8](#))

4. Overall misstatement in the financial statements for Abemama Island council.

The audit found the following misstatement in the financial statement of Abemama island council.

- A total of \$41,778.45 for Staff KPF contributions that had been underpaid during the years 2020 to 2023. This underpayment caused the Councils reported profit for those years to appear higher than it should have been. As a result, the cash balance and net assets in the balance sheet were also overstated. ([Refer to section 1.1.1](#))
- Deposits made to Abemama island fund classified as accounts payable had been overstated by \$714.10. ([Refer to section 1.1.3](#))
- Deposits made to Abemama island fund in which their payments had exceed their payments which now becomes accounts receivable had been understated by \$1,450.84. ([Refer to section 1.1.4](#))
- Variance of \$21,072.51 for cash at bank for the year end 2023 because ANZ Bank confirmed a balance of \$77,867.74, while the Council reported only \$56,795.23, resulting in the understatement. ([Refer to section 1.1.5](#))

As a result, these misstatements have distorted the financial statements and affected their accuracy and reliability.

5. Wrong classification of Abemama Island Council revenue for KPF contributions collected from employees.

The audit found that Abemama Island Council incorrectly classified employees' KPF contributions under revenue code 1701. These contributions do not meet the definition or

criteria of revenue under IPSAS. As a results from this revenue misclassification, the net profit had been inflated that it should be and consequently the net assets.

Code	Year	FS Amount
1701	2020	\$ 12,626.95
1701	2021	\$ 12,092.70
1701	2022	\$ 11,873.02
1701	2023	\$ 15,179.11

6. Control weaknesses in the revenue collection.

- A total of \$107,376.29 in island council revenue collected by revenue collectors was deposited late. This practice does not comply with Local Government Financial Instruction (LGFI) Part II, Section 25, which clearly states “*The revenue collector will pay his collections to the Clerk at least weekly or as soon as his cash exceeds \$50.00.*” ([Refer to section 3.1.3](#))

7. Control Weaknesses in disbursements of Loans & Housing Maintenance.

- Key control weaknesses identified in the disbursement of \$15,610.00 for loans (tangomwane man mwanen te Kauntira) includes the following. ([Refer to section 2.1.9](#))
 - ❖ Loan approvals without limits: The audit found that Abemama Island Council issue loans without setting a limit and approves all requests without checking or clearing outstanding debts.
 - ❖ Lack of segregation of duties: CFC approved loan request, prepared payment vouchers (PVs), and also disbursed the loans.
 - ❖ Conflicts of interest: The clerk approved his/her own loan request.
 - ❖ Loan forms not used: Required loan forms were not followed during the process. As a result, key details such as repayments amounts, interests’ rates, and outstanding balances were missing.
- A total of \$161,932.30 was disbursed for housing maintenance without proper verification from CFC and Clerk, breaching Section III (49) of the LGFI. (Control of Expenditure). ([Refer to section 2.1.7](#))

8. Budget Credibility:

- Abemama Island Council overspent its budget on several expenditures item without warrant or special warrant approved by the Minister of Culture & Internal -

Affairs. Section 157-165 of XIV Estimates (LGFI). The overspending amounts were: *(Refer to Table 5 in appendices)*

- \$127,928.03 in 2020
 - \$45,216.08 in 2021
 - \$97,728.90 in 2022
 - \$108,374.80 in 2023
- The council also did not meet its revenue target in a few revenue categories. The shortfall in revenue collection were: *(Refer to Table 6 in appendices)*
 - \$40,079.60 in 2020
 - \$89,748.48 in 2021
 - \$111,798.47 in 2022
 - \$71,255.13 in 2023.

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 Abemama 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.

3. Report on Other Legal and Regulatory Requirements.

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

1. **Lack for proper maintenance of the following:** The council fail to properly maintain the following key records:
 - a) Vote book
 - b) Logbook
 - c) Receipts register.
 - d) Statement of loans

- e) Statement of arrears of revenue
- f) Statement of loss and arrears of revenue abandoned.
- g) Handing over statement
- h) Meeting minutes.

This is a breach of several provisions of the Local Government Financial Instructions (LGFI) and the Local Government Act 1984, as detailed below:

- a) Vote Book – Part III, Section 49 of the LGFI: *Control of Expenditure*
- b) Logbook – Part VIII, Section 52 of the LGFI: *Miscellaneous*
- c) Receipt Register – Part II, Sections 7–18 of the LGFI: *Receipts Maintenance*
- d) Statement of loans - Part III, Section 115 of the LGFI: *Final Accounts*.
- e) Statement of arrears of revenues – Part II, Sections 22 of the LGFI: Financial Instructions
- f) Statement of loss and arrears of revenue abandoned - Part II, Sections 23 of the LGFI: Financial Instructions
- g) Meeting Minutes – Sections 27 and 71(1) of the *Local Government Act 1984*

2. Internal control weaknesses.

The audit of Abemama Island Council's Financial statements revealed significant weaknesses in internal controls, which affect the reliability of financial reporting, the safeguarding of assets, and compliance with applicable laws and regulations. The key control deficiencies are outlined below:

- a) Revenue collectors did not comply with the Local Government Financial Instruction (LGFI) Part II, Section 25. Instead of depositing collections promptly, they kept large amounts of cash on hand, sometimes in the hundreds or thousands of dollars. This practice poses a major risk of theft or loss of public funds.
- b) Poor record keeping: Weak documentation practices have resulted in missing or incomplete financial records. These include:
 - Missing payment vouchers,
 - Payments made but are not supported with relevant documentation.

- Missing revenue receipts.
 - Absence of departmental warrants
 - Missing council meeting minutes.
- c) Inadequate staff records and filing: There was a failure to regularly update the establishment register with newly recruited employees. In addition, there was no evidence of first appointment letters on file, indicating weak controls over human resource management.
- d) Poor reconciliation: There are no regular bank reconciliations performed. Additionally, the failure to reconcile Below the line items (BTL codes) has resulted in both overstatement and understatement within the BTL item.
- e) Non-compliance with LGFI & loan policy: Management and council members consistently failed to adhere to the LGFI and established loan policies. Repeated control weaknesses include:
- Absence of written confirmation for officers acting in the roles of Clerk and Clerk Financial Clerk (CFC).
 - Cases where the CFC both raised and authorized the same payment vouchers, violating the segregation of duties principle.
 - Invoices, especially for housing maintenance materials (which represents 40-50% of total expenditure), were not verified upon receipt.
 - Conflict of interest noted where a loan was approved by both the chairman of the loan committee and the clerk, both of whom were involved in the approval of their own loan applications.
 - Salaries were disbursed to family members without the proper consent of the intended recipients.
 - Revenue collectors failed to deposit cash collection when amount exceeded the \$50.00 threshold.
 - Failure to report expendable and non-expendable stores (Fixed Assets) in the financial statements.

- Failure to take timely disciplinary action against staff members who repeatedly made the same errors.
- Failure to recover outstanding loan.
- Failure to returned unclaimed salaries to the island fun or record them as liabilities.
- Delays in implementing audit recommendations, including outstanding issues such as
 -  Lack of ANZ bank confirmations
 -  Missing PV's
 -  Unperformed reconciliations.
 -  Writing off balance sheet items without supporting documents.

4. Island Councilors, Island Council Clerks, and Minister of Internal Affairs responsibilities for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in Kiribati, and for such internal control as management determines necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

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

5. Auditor General's Responsibilities for the Audit of the Financial Statements of Abemama Island Council

My responsibility is to conduct an audit of Abemama Island Council' financial statements in accordance with International Standards on Auditing and to express an independent opinion on these Financial Statements and reporting that opinion to the Speaker of Parliament as required under Section 68 of the Local Government Act 1984.

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

6. Communication with Those Charged with Governance.

I communicate with the Island Councilors and Ministry of Culture & 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.

Part II: Details of Audit findings, Recommendations & Management Responses.

1.1 Significant Audit Findings: Aggregate Misstatement in the Financial Statements.

1.1.1 Abemama Island Council underpaid staffs KPF contribution by \$41,778.45.

Findings and analysis

The audit found that Abemama Island Council underpaid staff KPF contributions by \$41,778.45. For the years 2020 to 2023, the council collected \$51,771.78 from employees. Under the KPF Act, the council is also required to contribute 7.5% of employees' salaries, which in this case is an equal amount to what was collected from employees (\$51,771.78). This means the total required contributions for staff were \$103,543.56. However, the Council only paid \$61,765.11, resulting in a shortfall of \$41,778.45.

Summary of underpayment by Abemama Island Council for employees KPF contribution.

Year	1701 (KPF contribution collected from Employees)	2801 (Abemama Island Council KPF contributions to staff)	Audit Figure (Employer + Employee Payment)	Total Underpayment of Island Council Staff KPF Contribution
2020	\$ 12,626.95	\$ 15,142.52	$(12,626.95 * 2) = \$25,253.90$	\$ 10,111.38
2021	\$ 12,092.70	\$ -	$(12,092.70 * 2) = \$24,185.40$	\$ 24,185.40
2022	\$ 11,873.02	\$ 17,953.84	$(11,873.02 * 2) = \$23,746.04$	\$ 5,792.20
2023	\$ 15,179.11	\$ 28,668.75	$(15,179.11 * 2) = \$30,358.22$	\$ 1,689.47

1.1.2 A total of \$714.10 accounts payable that are overstated.

Findings & Analysis

The audit found that deposits made to the Abemama Island Fund by individuals and organizations for the years 2020–2023 were overstated by \$714.10. Table A1 shows the details of the overstated accounts payable.

1.1.3 Understate accounts receivable of \$1,450.84.

The audit also found that accounts receivable was understated by \$1,450.84. Table A1 shows the details of deposit accounts recorded under accounts receivable that were understated.

Table A1: Present variances between reported balances of deposits accounts classified under accounts receivable and accounts payable and the recalculated figures by audit team after test of details of these deposits accounts balances.

Date	(BTL) Deposits Accounts	Year end Balances (Audit figure) should be reported		Balance reported on Financial Statement	
		Dr (Accounts Receivable)	Cr (Accounts Payable)	Dr (Accounts Receivable)	Cr (Accounts Payable)
31/12/2020	Afuan	\$ 12.40		\$ -	\$ -
31/12/2020	Reona	\$ 7.02		\$ -	\$ -
31/12/2020	Vaisamoa		\$ 10.00	\$ -	\$ -
31/12/2021	Reona		\$ 65.98	\$ -	\$ -
31/12/2022	Kainaomata	\$ 1,076.80		\$ -	\$ -
31/12/2022	Avia	\$ 40.00		\$ -	\$ -
31/12/2022	Ueue	\$ 40.00		\$ -	\$ -
31/12/2023	KIT		\$ 929.40	\$ -	\$ -
31/12/2023	Ueue	\$ 60.00		\$ -	\$ -
31/12/2023	Dep Pre-School		\$ 40.00		\$ 202.30
31/12/2023	Dep-KIT		\$ 1,754.25		\$ 2,463.25
31/12/2023	Dep-Boutoka		\$ 7,651.76		\$ 7,900.16
31/12/2023	Dep-S/Committee		\$ 299.50		\$ 343.50
31/12/2023	Dep-S/Committee	\$ 199.00			\$ 255.00
31/12/2023	Dep-KIT		\$ 1,569.10		\$ 1,489.10
31/12/2023	Dep-Reona	\$ 15.62			\$ 52.18
31/12/2023	Dep-Mamau		\$ 444.70		\$ 533.30
31/12/2023	Dep-Motorman		\$ 20.00		\$ 260.00
		\$ 1,450.84	\$ 12,784.69	\$ -	\$ 13,498.79

1.1.4 Unexplained variance of \$21,072.51 between ANZ bank confirmation and Council report on cash at bank.

The audit found a difference of \$21,072.51 between the reported cash at bank balance for the year ended 2023 and ANZ Bank confirmation. ANZ bank confirmed a balance of \$77,867.74, while the Council reported only \$56,795.23. The existing variance cannot be explained due to Abemama island council CFC and MCIA staffs fail to perform a daily or a monthly bank reconciliation.

Recommendations

The audit recommends management to do the following.

- MCIA should continue providing refresher training to CFCs on basic accounting principles and compliance with the LGFI.
- Bank confirmations from ANZ should be treated as a mandatory requirement. Management should also arrange with ANZ to identify a contact person for providing confirmations to the KAO when requested.
- Request bank statements from ANZ bank to perform a daily or a monthly reconciliation of their cash at bank balances with bank statements.
- Any discrepancies found, management should investigate the matter, document, and make corrections.
- Strengthening oversight of bank reconciliation will help prevent future misstatements.

Management response

2.1 Significant Audit Findings: Expenditures

2.1.1 \$4,450.04¹ salaries not signed by Clerk.

Findings and Analysis:

The audit found that salaries totaling \$4,450.04 were paid to officers without the approval of the clerk, which is a deviation from LGFI Part II section 35 which stated that “The clerk being the authorized officer must sign the payment voucher before payment is made”. salaries that were already paid to officers without the approval of the clerk.

Recommendations:

- It is recommended that management should reinforce payroll approval by ensuring no salary payments are processed and paid out without the prior approval of the

¹ PV5/1/2021, PV6/1/2021 & PV7/1/2021

authorized officer (Clerk).

- Disciplinary actions should be considered for staff involved in bypassing established controls.

Management response:

A kona n reke kanganga aikai are aki tianakin bwakabwai tabeua ngkana e mwaiti PVs ker bwaai ake a nikiraki ioura n teuana te tai bwa tina na signed ngaira Clerk, bwa kanga aei tein te taniai ae ti teimatoa inanona ngkai, are ngkana tia nang busy n tebong anne bwa tao ti meeting ker niira te official functions ao ena kona are a bon paid naba bwakamwane CFC n akea ara approved moa, ibukin totokoan karongoan te botan aomata. N te aro aei ao e kona n ae tia overlooked PVs ker beebwan bwakamane tabeua, ma te bwai ae nang kakawaki bwa bon taben te CFC bwa ena tuoia raii ana beebwa ni kabane imwain ae kanakoan ana return, ikai are aki kona iai n reke te mistake aei. Ena riai ni matoa te tuua iaon aei nakoia kae tabeia te Mwane, ao n reke bwa te kabwaka nakon aia work performance. Tao ena bon riai ni kamatoaki te tuai iaon aei nakoia naba CFC ker taan acting CFC, are ana aki kona ni karaoa te payments until e verified te clerk ao tao ikai are aki manga reke te aekan kanganga aio. Ngkana iai ae riki aei ao ena kona waekoa n report te clerk nakon MCIA. Bubuti bwa ngkana e kunei aika Internal Audit n MCIA, ao ea waekoa kaoki nakoira bwa tina manga moan mwakuri imwain ae roko inanon bain te audit.

2.1.2 \$30.00² unclaimed salaries that were not receipt back to island fund.

Findings and Analysis:

- The audit found that \$30.00 in unclaimed salaries was not returned to the island fund as required by financial regulations. These unclaimed salaries occurred because some officers did not sign the salary list to confirm they had received their pay.

Recommendations

The audit recommend management and island treasurer to do the followings;

- Ensure that all unclaimed salaries are promptly returned to island fund in accordance with financial regulation.
- The current LGFI should established clear policies and procedures for handling unclaimed payments to ensure that all such payments are properly recorded in the appropriate accounts.

Management response:

² PV3/19/2021

2.1.3 \$2,100.00 incentive allowance payment to staff names not on the establishment register

Findings and Analysis:

- A total of \$2,100.00 in salary payments was made to individuals whose names do not appear on the approved establishment register.

Date	Pv#	Code	Amount Paid	Staff names do not appear on the ER
28/2/20	22/2	2203	\$ 300.00	Tekori Bwatimea
			\$ 300.00	Nanomarawa loaa
			\$ 300.00	Baaueri Teakin
19/01/2021	9/1		\$ 300.00	Afuan Taeuea
			\$ 300.00	Miire Kauriri
			\$ 300.00	Tekibaiti Ibeara
			\$ 300.00	Tumai Taua

Recommendations:

The audit recommends that management.

- Reconcile all payroll records with the approved establishment register.
- Kept a filing documentation for all new employees before they are added to the payroll records.

Management Response:

Tia kabwara bure n aio ngaira Clerk ao acting Clerk bwa are akea copies iaon aikai n te office ao akea naba CFC inanon ara tai ni mwakuria aei bwa e nako Tarawa.

2.1.4 \$565.84 salary payment made to staff names not on the establishment register.

Findings and Analysis:

The audit found that a total of \$565.84 salaries were paid to council officers whose names do not appear on the approved establishments register.

Date	Pv#	Code	Gross Paid	Staff Names do not appear on the ER
28/2/2020	25/2	2112	\$52.00	Baueri Teakin
15/01/2021	5/1	2119	\$124.10	Afuan Tauea
6/05/2022	4/5	2111	\$123.31	Katangaua Tiobai
6/05/2023	5/5	2113	\$67.60	Teroateata Kabuaua

25/02/2023	13/2	2113	\$67.60	Teroateata Kabuaua
15/12/2023	14/12	2108	\$131.23	Teriaki Tebetinako

Recommendations:

The audit recommends that management:

- Reconcile all payroll records with the approved establishment register.
- Kept a filing documentation for all new employees before they are added to the payroll records.

2.1.5 A total of \$10,744.45 of payment vouchers that are missing.

Findings and Analysis

The audit identified several transactions for which PV's were missing, preventing the audit team from verifying the existence and accuracy of related expenditures. The details of the missing PV's are provided in the table below.

Year	PV#	Code	Sub heads	Amount
2022	PV 11/15/2022	2806	Te buoka ibukin	\$ 868.00
2022	PV 11/27/2022		school truck	\$1,736.00
2020	PV 5/13/2020	2113		\$ 728.00
2022	PV 1/10/2022	2803	Onobwaian autin	
			Tautaeka	\$ 809.45
2020	PV 4/26/2020	2329	Bao nako	
			atimwakoro	\$ 216.00
2022	PV 11/15/2022	Deposits		\$ 250.00
2022	PV 11/27/2022		Dep Mini	\$6,097.00
2022	PV 11/15/2022	Deposits	Dep Avia	\$ 40.00

Due to the absence of these PVs, the audit cannot substantiate the legitimacy, existence or accuracy of these expenditures.

Recommendation

It is strongly recommended that management.

- Train and remind responsible staff on the importance of recordkeeping and compliance with financial policies.
- Maintain a separate copies for all scan PV's.

- Take corrective or disciplinary action if negligence or misconduct is found in the handling of PV's.

Management Response

Tia nang kabwarabure naba n aki reken kaekaan aikai ngkai akea CFC are na kona buoka ka-kaean aikai n ana office. Ma ara babaronga nakon ae ngkai bwa ana bane ni karekeaki copies ibukin payments, PVs, supporting documents ao ni kawakinaki n te aro are ngkana iai ae oti n aron aei ao ea kona naba n tauraoi te kaeka iaona bwa are iai supporting documents aika bon tauraoi iroura.

2.1.6 A total of \$22,875.78 payments that are collected by individuals other than rightful recipients.

Findings and Analysis

The audits identified a total of \$22,875.78³ salaries, incentive and allowances payments that were taken by someone else other than the rightful recipients and in most cases without the consent of the employee. This practice violates Part II of the LGFI section 46.

Recommendation

The audit recommend management to

1. Adhere on compliance with LGFI.
2. Enforce strict payroll collection procedures to ensure only the rightful employee collects their paycheck, supported with valid identification and a signed acknowledgement.
3. Introducing the online banking system by transferring all salary paycheck to individuals bank accounts.

Management Response

Aio te kanganga ae a bon nang manrea n ara tabo aei, ao a bon moamoa riki karaoan aei ara kauntira, are aki toki naba n ananai aia bwakabwai kain aia kaawa ni kaineti ma kangangan te mwamananga bwa tao e aitara ma taren te bwaa bwa are kanga aei te kanganga n taai aika nako e tatara te bwaa. N tabetai bon aomata are a roko naba imanono man bubuti anakin aia mane kain aia auti, buuia ke natia ibukin angaraoi rokoia n te office, ni bane n akea aia reta ake bon aia mwane te mwane. N tabetai taan business are a roko anai aia bwakabwai taan mwakuri ake a tarau n aia store. Man te tai naba aei ao ena toki karaoan aei riki, tia kanakoa naba bwa te

³ Refer to Table 1 in appendices.

kabanea ni kauring nakoia ake bon tabeia te mwane n aron CFC, are akea aena angan temanna ana mane temanna,, ngkana ti kunea aei ao tina bon report naba taekan te tia mwakuri anne nakon ana mother ministry MCIA.

2.1.7 Control weaknesses in the disbursement of \$161,932.30⁴ for housing maintenance (2403&2803)

Findings and Analysis

The audit found a weakness in internal control process, as the payment was authorized and processed without proper verification. There was no detailed list of the local materials needed for the maintenance work, no cost or rate specified for each item, and no information identifying the contractors who were supposed to receive the payment. without the breakdown for each of the materials provided and their individual cost, the audit can't substantiate further testing whether the payment was legitimate and accurate.

Recommendations

The audit recommends the management to do the following to strengthen internal controls and ensure transparency and accountability in future disbursement for housing maintenance.

1. A mandatory document that must include a detailed breakdown of materials used, including descriptions, quantities, units cost and total amounts.
2. Verification of contractor information.
3. Assigning an officer who will be responsible for reviewing and approval process that ensures all supporting documentation is complete and verified before authorizing disbursement.

Management response

Bobou- first time, kanga akea te break down ae e required man te MCIA ibukina bwa bon iai aia rate ae a kataua man aia revised plan are a karaoia man aia plan Abemama.

Onobwai – e kainanoa te breakdown n taainako.

2.1.8 A total of \$3,798.15⁵ of Payment Vouchers that were approved by CFC.

Findings and Analysis

⁴ Refer to Table 2 in appendices.

⁵ PV4/6/22, PV4/18/22, PV11/12/23, PV11/20/23, & PV1/9/23.

The audit found that the CFC, who is responsible for verifying invoices and preparing payment vouchers, is also approving these vouchers. This breaches the segregation of duties principle and contradicts LGFI Part II, Section 35, which states, *“The Clerk must sign the voucher before payment.”*

Recommendations

The audit recommends that management should do the following to strengthen internal controls over payments.

1. Have the Clerk approve all payment vouchers.
2. Make sure that CFC is only responsible for checking invoices, preparing payment vouchers and Clerk is responsible for approving vouchers based on valid and relevant documents.

Management response

2.1.9 Control weaknesses in the disbursement of \$15,610⁶ for loan (katangomwane 2709)

Findings and Analysis

The audit found the following control weaknesses in the disbursement of loan.

Loan approvals without limits: The audit found that Abemama Island Council issue loans without setting a limit and approves all requests without checking or clearing outstanding debts.

- Lack of segregation of duties: CFC approved loan request, prepared payment vouchers (PVs), and also disbursed the loans.
- Conflicts of interest: The clerk approved his/her own loan request.
- Loan forms not used: Required loan forms were not followed during the process. As a result, key details such as repayments amounts, interests' rates, and outstanding balances were missing.

Recommendation

The audit recommends management to

⁶ Refer to Table 3 in appendices.

1. Strengthen loan committee approval where all loan requests must be reviewed and signed by the committee. The clerk cannot sign the payment if the loan application form is not signed by the committee.
2. All loan applicants must sign their loan application forms before submission. Unsigned forms should be automatically rejected to maintain accountability and compliance.
3. Any personal loan application by loan committee members should be reviewed and approved by an independent authority to ensure objectivity.
4. Assigned personnel who will perform a standard checklist review to ensure that all loan policies and guidelines are properly followed.

Management response

Ti kabwarabure n aei bwa kanga akea te babaronga iaona bon mai imwaira are loan anne ao tao e karina ana kanganga ea manga kona top up bwa akea te limit are baireaki iroun te kauntira. Ao ibukin Acting clerk are manga bon approved ana loan anne e bon aware te mayor bwa are ake a kariaiaki n tangomwane n te kauntira bon taan mwakuri n te tautaeka ake mena n te council office. Otara ae memere ao kanga e tabuaki n te mayor n approved iaon te reta ker te PVs bwa tii clerk ma e memere ara kantaninga n are ena manga karekeaki te supporting tao ma iroun te Mayor. Ao e rabwa bwa aei e reke bwa te reirei nakoira ngaira ke tao tina acting clerk bwa tina bon riai n supported by someone n aron te Mayor ngknaa arona bwa iai ara claims ae bon ngaira ke ara loan naba Ma e itiaki aron karekean ara loan bwa e bon aware aei te Mayor ngke tina process if ena kainanoaki aei ao e kona katauraoa ana supporting letter te former mayor ibukin aei.

3.1 Audit Significant Findings: Revenue

3.1.1 Missing Departmental Warrants for MCIA & MHMS grants revenues.

Findings and Analysis

The audit found that a total of \$95,506.00 in council revenue received from MCIA and MHMS could not be verified due to missing departmental warrant documents. These documents are needed to confirm the amounts granted from MCIA & MHMS to Abemama Council for the following:

- 1301 Buoka man te tautaeka – \$32,116.00
- 1302 Buoka man te postal – \$2,140.00
- 1303 Buoka man te tautaeka ibukin onobwaian autin tautaeka – \$20,000.00
- 1525 Tangoan Mwaneaba (warranted from MHMS) – \$41,250.00

Management response

Tia kabwarabure n aikai bwa tao tina kakaae mwiina tiaki kona atai ngkai akea moa ara CFC bwa e teimatoa n tuai oki ao aika ake na bon bane riki n atai rongorongoia bwa are ngaia ae mwakuria. E tau bwa na mwakuri aikai mai Tarawa ao ara kantaninga bwa ea tia naba ngkai ni waaaki ni mwakuri aikai ma ikekei.

3.1.2 A total of \$67,002.05 of te mwane n tania (1610), have no supporting documents.

Findings and Analysis

The audit found that Te mwane n tania (1610) of \$67,002.05 had no supporting documents, making it impossible to substantiate the validity and accuracy of these funds. The table below details the issue

Year	Code	Amount Financial statement
2021	1610	\$32,935.75
2022	1610	\$14,545.80
2023	1610	\$19,520.50
		\$67,002.05

Management responses.

Ti kabwara bure naba n aei bwa are imwaira ao kanga tiaki kona raoi n ata kaboana ma tao ea bon bae n tia n reply aei CFC.

3.1.3 Untimely deposit of Council revenues by revenue collectors.

Findings and Analysis

The audit found that a total of \$107,376.29 in island council revenue collected by revenue collectors was deposited late. According to LGFI Part II, Section 25, "The revenue collector will pay his collections to the Clerk at least weekly or as soon as the cash exceeds \$50.00." Not following this rule increases the risk of public funds being mismanaged or lost.

Recommendation

1. Management should ensure that all revenue collectors strictly comply with the LGFI requirements and apply appropriate disciplinary actions for any breaches.

2. Management should remind revenue collectors at the end of each week to deposit all revenue collected in accordance with the regulations.

Management response.

Aio kanga bon te kanganga n taai aika nako ao aio ena bon kona n taetae iaona CFC bwa are due ma ana revenue collectors ni katoabong. Ma aron ae tia karekea ma irouia Revenue collectors aika boou aikai ao a taku bwa e kona are tikunako te mane inanon baia ae raka iaon 50.00 ngkana e tabetabe CFC ker nakonako ao aki kona ni Karin mane, e kona n tiku irouia 2 ke 3 ao ea tibwa butimwaea aia mane. Ao rimoa ke n taai aika nako kanga bon te kanganga are a bon aki kona n deposit aia rikoriko a kona n taua nako, ma ngke arona bwa e ririboti tia mane aron kangang aikai ao ena kaman tobwaki naba ao n toki te kanganga aei.

4.1 Audit significant matter: Balance sheet/Statement of Financial Position

4.1.1 No third-party confirmation for reported cash at bank.

Finding & Analysis.

The audit could not verify the accuracy and completeness of \$127,252.18 in reported cash-at-bank balances because no third-party confirmation was received from ANZ Bank of Kiribati to confirm Abemama Island Council's reported balances. The table below shows the reported cash-at-bank balances for Abemama Island Council.

Year	Cash at bank Balances
2020	\$ 33,059.73
2021	\$ 66,515.52
2022	\$ 27,676.93

Recommendation

Management should follow up with ANZ Bank of Kiribati to obtain confirmation of the Council's year-end balances. The Clerk should treat this as a standard audit requirement and, at the end of each financial year, send a request letter to ANZ Bank asking them to provide confirmation directly to the Kiribati Audit Office, even if the financial year has not yet been audited.

4.1.2 Control weaknesses and misallocation for advances, deposits, imprests, loan and losses.

Findings and Analysis

The audit identified weaknesses in the control and monitoring of Below the Line (BTL) codes. Specifically, there are no sub-ledger accounts in place for these BTL codes to accurately track

individual debit and credit transactions. As a result, balances reported under these codes are incomplete and misleading.

- The imprest account typically classified as an asset was found to reflect both debit and credit balances at the end of the financial year. This is inconsistent with the nature of imprest accounts, which should either have a **debit balance** or a **zero balance**, depending on whether funds have been fully retired or not. A credit balance of \$54,616.40 for 2020, \$7,135.65 for 2021, \$8,840.65 for 2022 & \$60,153.35 for 2023 is inappropriate, as it implies a liability, which contradicts the account's intended purpose.
- Deposits accounts total of \$15,282.35 that accounted as account receivables which contradicts the nature of deposits account which a liability to Abemama island council.
- Loss of \$25,486.90 reported as an account payable which contradicts with the nature of this account which is an asset to Abemama Island Council because when a loss of funds is identified during an internal audit by MCIA, the loss is recorded under the responsible officer. The responsible officer is expected to repay the amount either by making a full payment or through salary deductions. Additionally, this balance had been carried forward since as far back from 2019.
- Loan of \$10,083.98 reported as an account payable which contradicts the nature of this accounts which is an asset to Abemama Island Council. This balance had been carried forward since as far back from 2019.

Audit Recommendation

The audit recommends management to do the following.

1. Management should establish and maintain proper sub-ledger accounts for all Below the line (BTL) codes. The sub-ledger accounts will enable tracking of individual debit and credit transactions and ensure the integrity of balances reported for each of BTL codes.
2. Regular reconciliations—either weekly or monthly—should be conducted for all BTL codes to ensure timely identification and correction of discrepancies.
3. MCIA should organize training sessions or refresher courses for relevant staff on the proper accounting treatment and management of BTL codes.
4. MCIA, in collaboration with the Abemama Full Council, should agree on writing off balances that cannot be substantiated due to the absence of supporting documents.

Management Response

4.1.3 A total of \$1,999.00 KOIFAWB deposits to Abemama island fund.

Findings & Analysis

The supporting document TV01/20, which represents a \$1,999.00 deposit from KOIFAWP to the Abemama Island fund, is missing. As a result, the audit could not perform further testing to verify the accuracy and completeness of the KOIFAWP accounts payable balance of \$2,109.00 at year-end 2020.

Recommendation

Managements are strongly encouraged to do the following to tackle issues related above.

- The audit recommend management to implement procedures to securely retain all deposits documents for future audits.
- The full council, together with MCIA staff, should reconcile BTL codes and write off any brought-forward balances that cannot be substantiated. New records should be maintained for BTL balances that are properly supported.

5. Appendices

Table 1: List of salaries, incentives and allowances payments that are collected by others other than rightful recipients.

2201-Arauenti full council meeting			
Date	PV #	Code	Net signed without consent
21/04/2021	PV 4/18	2201	\$ 150.00
24/05/2021	PV 5/20	2201	\$ 80.00
16/12/2021	PV 12/12	2201	\$ 250.00
31/01/2022	PV 1/15	2201	\$ 100.00
22/02/2022	PV 2/3	2201	\$ 150.00
20/04/2022	PV 4/9	2201	\$ 50.00
17/06/2021	PV 6/16	2201	\$ 50.00
06/07/2022	PV 7/6	2201	\$ 200.00
21/04/2021	PV 4/18	2201	\$ 150.00
24/05/2021	PV 5/20	2201	\$ 80.00
16/12/2021	PV 12/12	2201	\$ 250.00
31/01/2022	PV 1/15	2201	\$ 100.00
22/02/2022	PV 2/3	2201	\$ 150.00
20/04/2022	PV 4/9	2201	\$ 50.00
17/06/2021	PV 6/16	2201	\$ 50.00
06/07/2022	PV 7/6	2201	\$ 200.00
23/09/2022	PV 11/25	2201	\$ 100.00

07/12/2023	PV 12/7	2201	\$ 50.00
27/12/2023	PV 12/32	2201	\$ 50.00
2203-Incentive allowance			
Date	PV #	Code	Net signed without consent
28/02/2020	22/2	2203	\$ 2,280.00
19/01/2021	9/1	2203	\$ 3,600.00
2020	PV2/22	2203	\$ 2,880.00
2021	Pv1/19	2203	\$ 3,600.00
2410-Aia bwakabwai taan karaoa Kawai & Kotiweei			
Date	PV #	Code	Net signed without consent
16/04/2021	4/16	2410	\$ 350.00
21/04/2021	4/18	2410	\$ 100.00
07/04/2021	4/4	2410	\$ 200.00
08/04/2021	4/6	2410	\$ 180.00
30/04/2021	4/29	2410	\$ 250.00
28/05/2021	5/23	2410	\$ 50.00
14/12/2023	12/10	2410	\$ 250.00
29/12/2023	12/38	2410	\$ 325.00
2100-Bwakabwai			
Month	PV #	Code	Net pay
28/02/2022	25/2	2112	\$ 48.10
	25/2	2112	\$ 48.10

	25/2	2112	\$ 48.10
	25/2	2112	\$ 48.10
	25/2	2112	\$ 48.10
	25/2	2112	\$ 48.10
	25/2	2112	\$ 48.10
	25/2	2112	\$ 48.10
	25/2	2112	\$ 48.10
25/02/2022	10/2	2102	\$ 100.00
	10/2	2102	\$ 100.00
	10/2	2102	\$ 100.00
	10/2	2102	\$ 100.00
	10/2	2102	\$ 100.00
25/02/2022	11/2	2108	\$ 113.36
	11/2	2109	\$ 84.06
	11/2	2109	\$ 111.56
	11/2	2111	\$ 77.06
	11/2	2127	\$ 76.69
	11/2	2133	\$ 80.09
	11/2	2150	\$ 78.06
25/02/2022	12/2	2112	\$ 62.53
	12/2	2112	\$ 62.53

	12/2	2112	\$ 27.03
	12/2	2112	\$ 62.53
	12/2	2112	\$ 62.53
	12/2	2112	\$ 62.53
	12/2	2112	\$ 62.53
	12/2	2112	\$ 32.53
	12/2	2112	\$ 27.03
	12/2	2112	\$ 62.53
	12/2	2112	\$ 62.53
25/02/2022	13/2	2113	\$ 27.03
	13/2	2113	\$ 32.53
	13/2	2113	\$ 27.03
06/05/2022	3/5	2102	\$ 100.00
	3/5	2102	\$ 60.00
	3/5	2102	\$ 55.00
	3/5	2102	\$ 100.00
06/05/2022	4/5	2104	\$ 86.06
	4/5	2109	\$ 81.06
	4/5	2127	\$ 76.09
	4/5	2133	\$ 85.09
	4/5	2150	\$ 76.06

	4/5	2154	\$ 76.06
06/05/2022	5/5	2113	\$ 26.03
	5/5	2113	\$ 31.03
	5/5	2113	\$ 21.03
	5/5	2113	\$ 21.03
6/5/2022	6/5	2112	\$ 62.53
	6/5	2112	\$ 21.03
	6/5	2102	\$ 200.00
	6/5	2102	\$ 200.00
	6/5	2102	\$ 200.00
1/12/23	1/12	2102	\$ 300.00
	1/12	2102	\$ 200.00
	1/12	2102	\$ 300.00
	1/12	2102	\$ 200.00
	1/12	2102	\$ 200.00
	1/12	2102	\$ 180.00
	1/12	2102	\$ 200.00
	1/12	2102	\$ 195.00
03/11/2020	11/2	2109	\$ 82.08
		2109	\$ 87.84
		2111	\$ 101.39

		2133	\$ 85.04
		2150	\$ 98.05
		2154	\$ 91.05
15/01/2021	5/01	2103	\$ 110.57
	5/01	2104	\$ 100.76
	5/01	2108	\$ 113.35
	5/01	2154	\$ 100.35
			\$ 22,875.78

Table 2: Weak controls in verifying housing maintenance materials and costs.

Date	PV #	Codes	Amount GL	Audit comments
16/01/2020	PV 1/12	2403	\$ 2,650.00	Acquire letter for the acting Clerk
20/01/2022	1/9	2403	\$ 1,935.50	Akea ana breakdown te mwaiti ane e oti
21/07/2022	7/21	2403	\$ 2,018.60	Akea Onobwai form as required ibukin te code 2403.
21/07/2022	7/21	2403	\$ 4,022.65	Akea Onobwai form ma te breakdown as required ibukin te code 2403.
09/04/2020	4/4	2803	\$ 8,135.30	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
09/04/2020	4/5	2803	\$ 1,350.05	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
05/05/2020	5/2	2803	\$ 7,297.40	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
02/06/2020	6/1	2803	\$ 10,247.15	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process

08/06/2020	6/7	2803	\$ 658.65	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
08/06/2020	6/12	2803	\$ 5,339.85	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
12/06/2020	6/16	2803	\$ 3,493.25	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
26/06/2020	6/29	2803	\$ 6,895.30	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
26/06/2020	6/30	2803	\$ 2,201.85	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
03/07/2020	7/3	2803	\$ 5,451.90	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
16/07/2020	7/17	2803	\$ 3,160.05	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
29/06/2020	7/27	2803	\$ 3,160.05	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
30/07/2020	7/34	2803	\$ 4,022.65	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
05/08/2020	8/1	2803	\$ 1,935.50	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
06/08/2020	8/3	2803	\$ 4,022.65	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
24/08/2020	8/18	2803	\$ 4,228.65	Te mwaiti ae \$4022.65 akea ana supporting documents ibukin te onobwai
24/09/2002	8/19	2803	\$ 2,201.85	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
28/08/2020	8/29	2803	\$ 658.65	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process

04/09/2020	9/3	2803	\$ 90.00	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
16/09/2020	9/10	2803	\$ 1,935.50	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
30/09/2020	9/24	2803	\$ 60.00	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
16/02/2021	2/20	2803	\$ 45.00	Akea form attached ibukin onobwai
10/05/2021	5/10	2803	\$ 4,022.65	Akea ana breakdown te mwaiti ae 60 n aron are a taekinna n aia process
23/07/2021	7/17	2803	\$ 3,160.05	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
07/07/2021	7/3	2803	\$ 1,276.85	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
23/09/2021	9/13	2803	\$ 936.15	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
13/09/2021	9/9	2803	\$ 658.65	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
06/09/2021	9/2	2803	\$ 1,036.15	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
27/10/2021	10/27	2803	\$ 1,935.50	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
06/10/2021	10/15	2803	\$ 629.30	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
05/10/2021	10/3	2803	\$ 135.00	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
05/10/2021	10/1	2803	\$ 4,022.65	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process

22/10/2021	10/18	2803	\$ 1,935.50	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
25/11/2021	11/26	2803	\$ 360.00	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
15/11/2021	11/13	2803	\$ 4,022.65	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
28/02/2022	2/16	2803	\$ 3,160.05	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process
22/04/2022	4/15	2803	\$ 749.35	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process, and PV signed or approved by CFC as an Acting clerk
22/04/2022	4/16	2803	\$ 4,022.65	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process, and PV signed or approved by CFC as an Acting clerk
25/04/2022	4/17	2803	\$ 1,935.50	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process, and PV signed or approved by CFC as an Acting clerk
27/04/2022	4/19	2803	\$ 240.00	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process, and PV signed or approved by CFC as an Acting clerk
28/04/2022	4/20	2803	\$ 1,935.50	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process, and PV signed or approved by CFC as an Acting clerk
20/05/2022	5/11	2803	\$ 3,530.30	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process, and PV signed or approved by CFC as an Acting clerk

23/05/2022	5/13	2803	\$ 2,931.65	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process, and PV signed or approved by CFC as an Acting clerk
27/05/2022	5/19	2803	\$ 2,201.85	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process, and PV signed or approved by CFC as an Acting clerk
30/05/2022	5/22	2803	\$ 658.65	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process.
20/05/2022	5/12	2803	\$ 3,186.35	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process.
02/06/2022	6/1	2803	\$ 4,172.65	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process.
02/06/2022	6/2	2803	\$ 3,776.90	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process.
10/06/2022	6/10	2803	\$ 1,024.35	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process.
14/06/2022	6/12	2803	\$ 934.35	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process.
16/06/2022	6/23	2803	\$ 305.75	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process.
30/06/2022	6/27	2803	\$ 70.00	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process.
01/07/2022	7/1	2803	\$ 1,995.50	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process.
28/07/2022	7/22	2803	\$ 2,475.50	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process.

04/08/2022	8/1	2803	\$ 2,594.15	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process.
16/08/2022	8/5	2803	\$ 4,796.00	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process.
16/08/2022	8/6	2803	\$ 3,076.20	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process.
30/08/2022	8/23	2803	\$ 90.00	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process.
23/09/2022	9/24	2803	\$ 240.00	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process.
23/09/2022	9/25	2803	\$ 240.00	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process.
26/09/2022	9/28	2803	\$ 240.00	Akea ana breakdown te mwaiti anne n aron are a taekinna n aia process.
			\$ 161,932.30	

Table 3: list of payments for allowances – (control deviation on allowance disbursement)

2020	2221 Unimwaane	27/04/2020	\$ 620.00	There were no minutes or report provided to confirm that the meeting with the Unimwaane and councilors actually took place. In addition, the number of Unimwaane who attended the meeting exceeded the approved limit of 32
2020	2201 Kauntira	PV11/10/2020	\$ 1,010.00	
2020	2221 Unimwaane	PV11/10/2020	\$ 720.00	
2020	2201 Kauntira	PV26/12/2020	\$ 1,015.00	
2020	2201 Kauntira	PV26/12/2020	\$ 925.00	
2021	221 Unimwaane	V 8 -17	720	No minute attached
2021	2221 Unimwaane	V 7-56	640	No minute attached
2021	2201 Kauntira	29/01	915.00	
2021	2201 Kauntira	V 6/26	915	
2021	2201 Kauntira	V 6/35	815	
2021	2221 Unimwaane	31/09	600	no minute attached
2022	2221 Unimwaane	10/23/2022	\$ 700.00	no minute attached, no signed attendance list
2023	2221 Unimwaane	18/06	760.00	There were no minutes or report provided to confirm that the meeting with the Unimwaane
2023	2221 Unimwaane	10/09	760.00	
2023	2201 Kauntira	28/11	1,185.00	no minute attached
2022	2221 Unimwaane	10/05/2022	\$ 680.00	No signed list to confirm Unimwaane attendance and no minute
2021	2201 Kauntira	31/09	865	No record of signed attendance for councilors and no minute attached too

Table 4: Control deviation on loan disbursement.

Year	PV #	Code	Amount GL	Amount attached	Amount in voucher	Comments
2020	PV 1/23	2709	\$ 110.00	\$ 110.00	\$ -	Acquire letter for the acting Clerk
2023	1/20	2709	\$ 1,550.00	\$ 1,550.00	\$ -	CFC becomes an OIC for Clerk
2023	1/23	2709	\$ 2,400.00	\$ 2,400.00	\$ -	CFC becomes an OIC for Clerk
2023	1/14	2709	\$ 3,200.00	\$ 3,200.00	\$ -	CFC becomes an OIC for Clerk
2023	1/24	2709	\$ 1,200.00	\$ 1,200.00	\$ -	CFC becomes an OIC for Clerk
2023	1/12	2709	\$ 2,250.00	\$ 2,250.00	\$ -	CFC becomes an OIC for Clerk
2023	1/2	2709	\$ 400.00	\$ 400.00	\$ -	Ok, Tauai has now become OIC (Clerk).
06/02/2023	2/5	2709	\$ 4,500.00	\$ 4,500.00	\$ -	Ag Clerk, Ag CFC and Former CFC aika a loan aikai, taraan ae akea obstruction nakon aia loan.
			\$ 15,610.00	\$ 15,610.00		
			Grand total	\$ 15,610.00		

Table 5: Overspend Expenditure Codes

Year	2100	sub heads	Actual	Budget	Variances
2020	2102	Aia bwakabwai Kauntira	\$ 41,795.97	\$ 40,758.00	-\$ 1,037.97
2020	2103	Kauoman ni Kiraka	\$ 3,672.64	\$ 2,780.00	-\$ 892.64
2020	2104	Kauoman n Tia Mwane	\$ 3,654.00	\$ 2,730.00	-\$ 924.00
2020	2106	Tia Taibi	\$ 3,275.76	\$ 2,466.00	-\$ 809.76
2020	2108	Kabentaa	\$ 3,280.33	\$ 2,451.00	-\$ 829.33
2020	2109	Turaiwa	\$ 9,868.06	\$ 7,579.00	-\$ 2,289.06
2020	2111	Tibi kaubure	\$ 3,300.78	\$ 2,466.00	-\$ 834.78
2020	2112	Kaubure	\$ 37,378.74	\$ 28,487.00	-\$ 8,891.74
2020	2113	Neeti ni kaawa	\$ 24,557.13	\$ 18,928.00	-\$ 5,629.13
2020	2119	Mwakaeneke	\$ 2,930.20	\$ 2,482.00	-\$ 448.20
2020	2127	Tia Tararua te Auti ni Iruwa	\$ 3,322.03	\$ 2,482.00	-\$ 840.03
2020	2133	Tia Uaereti	\$ 3,312.04	\$ 2,482.00	-\$ 830.04
2020	2140	Kauoman ni mwakaeneke	\$ 3,253.05	\$ 2,466.00	-\$ 787.05
2020	2148	Watiman (Tarawa maneaba)	\$ 3,280.58	\$ 2,451.00	-\$ 829.58
2020	2150	Saw mill operators	\$ 3,257.23	\$ 2,451.00	-\$ 806.23
2020	2154	Piggery project	\$ 6,505.51	\$ 4,902.00	-\$ 1,603.51

2020	2157	Manager Ice plant	3,787.98	2,830.00	-\$ 957.98
2020	2306	Tareboon / Uaereti	\$ 1,186.40	\$ 1,000.00	-\$ 186.40
2020	2312	Rinerine	\$ 2,445.40	\$ 2,000.00	-\$ 445.40
2020	2313	Kainaomata (Bingo)	\$ 10,451.80	\$ 6,000.00	-\$ 4,451.80
2020	2326	Bwain te aobiti	\$ 1,802.70	\$ 1,526.00	-\$ 276.70
2020	2403	Auti ni maeka	\$ 21,012.15	\$ 20,585.00	-\$ 427.15
2020	2702	Bwaan te waa-uowa/booti/kaa/reb-werebwe/etc	\$ 8,245.80	\$ 8,000.00	-\$ 245.80
2020	2709	Katangomwane	\$ 16,804.00	\$ 16,000.00	-\$ 804.00
2020	2803	Onobwaian autin Tautaeka	\$ 113,416.75	\$ 21,567.00	-\$ 91,849.75
	2100	sub heads	Actual	Budget	Variances
2021	2106	Tia Taibi	\$ 3,204.24	\$ 3,204.00	-\$ 0.24
2021	2108	Kabentaa	\$ 3,186.24	\$ 3,186.00	-\$ 0.24
2021	2109	Turaiwa	\$ 9,859.91	\$ 9,853.00	-\$ 6.91
2021	2148	Watiman (Tarawa maneaba)	\$ 3,186.30	\$ 3,186.00	-\$ 0.30
2021	2150	Saw mill operators	\$ 3,186.30	\$ 3,186.00	-\$ 0.30
2021	2157	Manager Ice plant	3,679.26	3,679.00	-\$ 0.26
2021	2202	Kaniwangan te Mayor/Deputy Mayor	\$ 2,250.00	\$ 2,160.00	-\$ 90.00
2021	2306	Tareboon / Uaereti	\$ 1,691.10	\$ 1,000.00	-\$ 691.10
2021	2313	Kainaomata (Bingo)	\$ 11,321.80	\$ 6,500.00	-\$ 4,821.80
2021	2322	Kakukurei / Kairuaa	\$ 642.00	\$ 500.00	-\$ 142.00
2021	2329	Bao nako atimwakoro	\$ 5,026.40	\$ 3,702.00	-\$ 1,324.40

2021	2702	Bwaan te waa-uowa/booti/kaa/reb-werebwe/etc	\$ 6,425.30	\$ 2,000.00	-\$ 4,425.30
2021	2803	Onobwaian autin Tautaeka	\$ 55,280.23	\$ 21,567.00	-\$ 33,713.23
	2100	sub heads	Actual	Budget	Variances
2022	2106	Tia Taibi	\$ 3,204.24	\$ 3,204.00	-\$ 0.24
2022	2148	Watiman (Tarawa maneaba)	\$ 3,186.30	\$ 3,186.00	-\$ 0.30
2022	2157	Manager Ice plant	3,679.26	-	-\$ 3,679.26
2022	2216	Selection komete	750.00	\$ 600.00	-\$ 150.00
2022	2306	Tareboon / Uaereti	\$ 2,253.50	\$ 1,650.00	-\$ 603.50
2022	2322	Kakukurei / Kairuaa	\$ 611.30	\$ 500.00	-\$ 111.30
2022	2329	Bao nako atimwakoro	\$ 6,040.00	\$ 5,457.00	-\$ 583.00
2022	2403	Auti ni maeka	\$ 21,903.75	\$ 20,585.00	-\$ 1,318.75
2022	2407	Ana mwaneaba te Kauntira	\$ 4,351.35	\$ 4,000.00	-\$ 351.35
2022	2711	LC Abemama	\$ 432.00		-\$ 432.00
2022	2803	Onobwaian autin Tautaeka	\$ 112,066.20	\$ 21,567.00	-\$ 90,499.20
	2100	sub heads	Actual	Budget	Variance
2023	2148	Watiman (Tarawa maneaba)	\$ 3,186.05	\$ 3,186.00	-\$ 0.05
2023	2150	Saw mill operators	\$ 3,186.05	\$ 3,186.00	-\$ 0.05
2023	2154	Piggery project	\$ 3,186.05	\$ 3,186.00	-\$ 0.05
2023	2201	Kauntira	15,495.00	\$ 15,385.00	-\$ 110.00
2023	2216	Selection komete	630.00	\$ 360.00	-\$ 270.00
2023	2221	Unimwane	2,980.00	\$ 2,400.00	-\$ 580.00

2023	2303	Bwaai ni mwakuri	\$ 2,327.00	\$ 2,000.00	-\$ 327.00
2023	2322	Kakukurei / Kairuaa	\$ 4,050.50	\$ 1,000.00	-\$ 3,050.50
2023	2326	Bwain te aobiti	\$ 4,079.90	\$ 3,526.00	-\$ 553.90
2023	2329	Bao nako atimwakoro	\$ 4,043.00	\$ 3,702.00	-\$ 341.00
2023	2702	Bwaan te waa-uowa/booti/kaa/reb-werebwe/etc	\$ 9,510.50	\$ 8,406.00	-\$ 1,104.50
2023	2709	Katangomwane	\$ 48,132.00	-	-\$ 48,132.00
2023	2803	Onobwaian autin Tautaeka	\$ 53,905.75	-	-\$ 53,905.75

Table 6: Revenue Shortfall collection.

Year	Codes	Heads/Sub-heads	Actual	Budget	Variances
2020	1103	Angabwain Rabwata	\$ 1,627.00	\$ 2,000.00	\$ 373.00
2020	1104	Roon te Kiba	\$ 8,466.00	\$ 20,000.00	\$ 11,534.00
2020	1201	Motoka/Rebwerebwe	\$ 2,367.00	\$ 3,500.00	\$ 1,133.00
2020	1203	Bwatika	\$ 75.00	\$ 120.00	\$ 45.00
2020	1204	Kamea	\$ 58.00	\$ 300.00	\$ 242.00
2020	1205	Titoa (bobwai n te mae ao te bwanin)	\$ 7,600.00	\$ 11,400.00	\$ 3,800.00
2020	1207	Kakukurei, tangoan video ao katangitang	\$ 29.60	\$ 50.00	\$ 20.40
2020	1208	Kamanging (Kaokioki)	\$ -	\$ 10.00	\$ 10.00
2020	1209	Taabo ni kamanging	\$ -	\$ 35.00	\$ 35.00

2020	1210	Auti ni irua	\$ -	\$ 250.00	\$ 250.00
2020	1211	Hawker	\$ 625.00	\$ 1,200.00	\$ 575.00
2020	1214	Karikirake man te burawa (Bakery)	\$ 340.00	\$ 900.00	\$ 560.00
2020	1220	Booti/Waa aika a tatangoaki	\$ 160.00	\$ 300.00	\$ 140.00
2020	1221	Kaa& Rebwerebwe aika tatangoaki	\$ 300.00	\$ 520.00	\$ 220.00
2020	1233	Contractors	\$ -	\$ 150.00	\$ 150.00
2020	1254	Karikirake man marin taari	\$ 546.00	\$ 1,000.00	\$ 454.00
2020	1256	Nangkona	\$ 75.00	\$ 125.00	\$ 50.00
2020	1302	Buoka man te Postal	\$ -	\$ 1,000.00	\$ 1,000.00
2020	1501	Kabonakoan Bwaai	\$ 1,228.00	\$ 1,500.00	\$ 272.00
2020	1504	Roon Auti ni Maeka	\$ 460.00	\$ 500.00	\$ 40.00
2020	1505	Roon maekaia irua	\$ 4,430.00	\$ 5,000.00	\$ 570.00
2020	1509	Tangoan te rebwerebwe	\$ -	\$ 500.00	\$ 500.00
2020	1518	Kabomwi (hardware/Bwaraki)	\$ -	\$ 2,000.00	\$ 2,000.00
2020	1520	Metal Work	\$ 30.00	\$ 1,000.00	\$ 970.00
2020	1521	Kabonakoan beeki/kamea	\$ 50.00	\$ 1,000.00	\$ 950.00
2020	1522	Katangomwane	\$ 15,846.20	\$ 16,000.00	\$ 153.80

2020	1523	Bingo	\$ -	\$ 3,000.00	\$ 3,000.00
2020	1535	Te iti ao te Solar	\$ -	\$ 200.00	\$ 200.00
2020	1541	Karikirake aika uarereke	\$ 545.00	\$ 800.00	\$ 255.00
2020	1542	Catering	\$ 47.60	\$ 500.00	\$ 452.40
2020	1545	Fish Centre	\$ 1,415.00	\$ 10,000.00	\$ 8,585.00
2020	1547	Saw mill	\$ -	\$ 500.00	\$ 500.00
2020	1548	Kabonganan te roki	\$ -	\$ 500.00	\$ 500.00
2020	1550	Karikirake man te beeki	\$ 60.00	\$ 500.00	\$ 440.00
2020	1603	Boon te bowi	\$ -	\$ 100.00	\$ 100.00
	Codes	Heads/Sub-heads	Actual	Budget	Variances
2021	1104	Roon te Kiba	10,211.50	14,800.00	\$ 4,588.50
2021	1105	Roon te nako nte kaibuke	568.50	750.00	\$ 181.50
2021	1203	Bwatika	192.00	360.00	\$ 168.00
2021	1206	Kaoti tamnei	45.00	50.00	\$ 5.00
2021	1207	Kakukurei, tangoan video ao katangitang	20.00	50.00	\$ 30.00
2021	1208	Kamanging (Kaokioki)	-	10.00	\$ 10.00
2021	1211	Hawker	1,080.00	1,200.00	\$ 120.00

2021	1214	Karikirake man te burawa (Bakery)	270.00	900.00	\$ 630.00
2021	1227	Taan akawa	300.00	500.00	\$ 200.00
2021	1233	Contractors	-	150.00	\$ 150.00
2021	1254	Karikirake man marin taari	593.00	1,000.00	\$ 407.00
2021	1301	Buoka man te Tautaeka	174,049.47	\$ 194,207.00	\$ 20,157.53
2021	1306	Te buoka ibukin baoia ataein te reirei	-	\$ 26,000.00	\$ 26,000.00
2021	1402	Loan Interest	\$ 916.70	2,000.00	\$ 1,083.30
2021	1502	Tangoan booti wa-uoua	\$ 720.00	1,000.00	\$ 280.00
2021	1504	Roon Auti ni Maeka	\$ 427.50	500.00	\$ 72.50
2021	1505	Roon maekaia irua	\$ 2,120.00	5,000.00	\$ 2,880.00
2021	1506	Tangoan te kaa ao Kantoka nte bus	\$ 3,272.10	4,000.00	\$ 727.90
2021	1509	Tangoan te rebwerebwe	\$ -	500.00	\$ 500.00
2021	1510	Tangoan ana tabo te Kauntira	\$ 892.00	2,000.00	\$ 1,108.00
2021	1518	Kabomwi (hardware/Bwaraki)	\$ -	2,000.00	\$ 2,000.00
2021	1520	Metal Work	\$ 134.00	1,000.00	\$ 866.00
2021	1521	Kabonakoan beeki/kamea	\$ 360.00	1,000.00	\$ 640.00
2021	1523	Bingo	\$ -	3,000.00	\$ 3,000.00

2021	1525	Tangoan te mwaneaba (Ta-rawa)	\$ -	18,250.00	\$ 18,250.00
2021	1535	Te iti ao te Solar	\$ 50.00	200.00	\$ 150.00
2021	1547	Saw mill	\$ -	500.00	\$ 500.00
2021	1548	Kabonganan te roki	\$ 14.00	500.00	\$ 486.00
2021	1550	Karikirake man te beeki	\$ -	1,500.00	\$ 1,500.00
2021	1551	LC Abemama	\$ 5,938.50	8,000.00	\$ 2,061.50
2021	1601	Mwane n Raka	332.15	500.00	\$ 167.85
2021	1602	Tuaa n te Bowi/ Boon te bowi	62.40	100.00	\$ 37.60
2021	1603	Boon te bowi	-	100.00	\$ 100.00
2021	1701	Kaintabwi	\$ 12,092.70	12,783.00	\$ 690.30
	Codes	Heads/Sub-heads	Actual	Budget	Variances
2022	1105	Roon te nako nte kaibuke	281.00	750.00	\$ 469.00
2022	1201	Motoka/Rebwerebwe	4,768.00	5,400.00	\$ 632.00
2022	1203	Bwatika	154.00	240.00	\$ 86.00
2022	1206	Kaoti tamnei	-	50.00	\$ 50.00
2022	1207	Kakukurei, tangoan video ao katangitang	10.80	60.00	\$ 49.20
2022	1208	Kamanging (Kaokioki)	-	10.00	\$ 10.00

2022	1211	Hawker	325.00	600.00	\$ 275.00
2022	1213	Botaki aika a tauaki mwia	450.00	500.00	\$ 50.00
2022	1214	Karikirake man te burawa (Bakery)	405.00	450.00	\$ 45.00
2022	1227	Taan akawa	150.00	500.00	\$ 350.00
2022	1233	Contractors	-	150.00	\$ 150.00
2022	1258	Boboti n takataka	2,800.00	3,000.00	\$ 200.00
2022	1301	Buoka man te Tautaeka	150,798.99	\$ 193,824.00	\$ 43,025.01
2022	1306	Te buoka ibukin baoia ataein te reirei	-	\$ 26,000.00	\$ 26,000.00
2022	1402	Loan Interest	\$ 2,297.40	6,000.00	\$ 3,702.60
2022	1501	Kabonakoan Bwaai	\$ 1,178.00	1,500.00	\$ 322.00
2022	1502	Tangoan booti wa-uoua	\$ 200.00	1,000.00	\$ 800.00
2022	1504	Roon Auti ni Maeka	\$ 372.50	1,800.00	\$ 1,427.50
2022	1505	Roon maekaia irua	\$ 895.00	2,000.00	\$ 1,105.00
2022	1506	Tangoan te kaa ao Kantoka nte bus	\$ 3,485.90	4,000.00	\$ 514.10
2022	1509	Tangoan te rebwerebwe	\$ 5.50	500.00	\$ 494.50
2022	1518	Kabomwi (hardware/Bwaraki)	\$ -	2,000.00	\$ 2,000.00
2022	1520	Metal Work	\$ 55.00	200.00	\$ 145.00

2022	1521	Kabonakoan beeki/kamea	\$ -	400.00	\$ 400.00
2022	1522	Katangomwane	\$ 35,659.66	50,000.00	\$ 14,340.34
2022	1523	Bingo	\$ -	3,000.00	\$ 3,000.00
2022	1525	Tangoan te mwaneaba (Ta-rawa)	\$ 10,750.00	18,250.00	\$ 7,500.00
2022	1531	Nangkona	\$ -	300.00	\$ 300.00
2022	1535	Te iti ao te Solar	\$ -	200.00	\$ 200.00
2022	1542	Catering	\$ 80.00	500.00	\$ 420.00
2022	1547	Saw mill	\$ 80.00	500.00	\$ 420.00
2022	1548	Kabonganana te roki	\$ 73.00	500.00	\$ 427.00
2022	1550	Karikirake man te beeki	\$ -	1,500.00	\$ 1,500.00
2022	1601	Mwane n Raka	220.76	500.00	\$ 279.24
2022	1602	Tuaa n te Bowi/ Boon te bowi	-	100.00	\$ 100.00
2022	1603	Boon te bowi	-	100.00	\$ 100.00
2022	1701	Kaintabwi	\$ 11,873.02	12,783.00	\$ 909.98
	Codes	Heads/Sub-heads	Actual	Budget	Variances
2023	1103	Angabwain Rabwata	2,297.00	3,000.00	\$ 703.00
2023	1105	Roon te nako nte kaibuke	7.00	200.00	\$ 193.00

2023	1201	Motoka/Rebwerebwe	4,910.50	5,400.00	\$ 489.50
2023	1202	Beba ni kabubuti	985.50	1,900.00	\$ 914.50
2023	1203	Bwatika	174.00	240.00	\$ 66.00
2023	1206	Kaoti tamnei	-	50.00	\$ 50.00
2023	1207	Kakukurei, tangoan video ao katangitang	-	60.00	\$ 60.00
2023	1210	Auti ni irua	500.00	1,000.00	\$ 500.00
2023	1212	Taabo ni bwa	8,925.00	11,000.00	\$ 2,075.00
2023	1213	Botaki aika a tauaki mwii	160.00	500.00	\$ 340.00
2023	1214	Karikirake man te burawa (Bakery)	440.00	750.00	\$ 310.00
2023	1215	Taabo ni kamwarake	-	10.00	\$ 10.00
2023	1216	Kirabu ni kamwarake	-	78.00	\$ 78.00
2023	1220	Booti/Waa aika a tatangoaki	230.00	300.00	\$ 70.00
2023	1227	Taan akawa	50.00	150.00	\$ 100.00
2023	1233	Contractors	-	150.00	\$ 150.00
2023	1257	Karikirake man te timanti	-	50.00	\$ 50.00
2023	1258	Boboti n takataka	2,600.00	3,400.00	\$ 800.00
2023	1260	Bwaai aika tatangoaki	-	50.00	\$ 50.00

2023	1261	Boobai mai iaan te auti	25.00	500.00	\$ 475.00
2023	1302	Buoka man te Postal	640.00	\$ 1,000.00	\$ 360.00
2023	1306	Te buoka ibukin baoia ataein te reirei	-	\$ 26,000.00	\$ 26,000.00
2023	1501	Kabonakoan Bwaai	\$ 52.00	500.00	\$ 448.00
2023	1502	Tangoan booti wa-uoua	\$ -	300.00	\$ 300.00
2023	1504	Roon Auti ni Maeka	\$ 442.50	1,380.00	\$ 937.50
2023	1505	Roon maekaia irua	\$ -	2,000.00	\$ 2,000.00
2023	1507	Kabonakoan te Bwaa	\$ 493.50	8,000.00	\$ 7,506.50
2023	1509	Tangoan te rebwerebwe	\$ -	100.00	\$ 100.00
2023	1511	Internet	\$ -	2,040.00	\$ 2,040.00
2023	1518	Kabomwi (hardware/Bwaraki)	\$ -	2,500.00	\$ 2,500.00
2023	1520	Metal Work	\$ 12.00	200.00	\$ 188.00
2023	1521	Kabonakoan beeki/kamea	\$ 1.00	400.00	\$ 399.00
2023	1523	Bingo	\$ -	3,000.00	\$ 3,000.00
2023	1525	Tangoan te mwaneaba (Ta-rawa)	\$ 7,650.00	18,250.00	\$ 10,600.00
2023	1531	Nangkona	\$ -	300.00	\$ 300.00
2023	1535	Te iti ao te Solar	\$ -	200.00	\$ 200.00

2023	1542	Catering	\$ 80.00	300.00	\$ 220.00
2023	1547	Saw mill	\$ -	500.00	\$ 500.00
2023	1548	Kabonganan te roki	\$ -	500.00	\$ 500.00
2023	1550	Karikirake man te beeki	\$ -	1,500.00	\$ 1,500.00
2023	1551	LC Abemama		2,500.00	\$ 2,500.00
2023	1601	Mwane n Raka	37.96	500.00	\$ 462.04
2023	1602	Tuaa n te Bowi/ Boon te bowi	-	100.00	\$ 100.00
2023	1610	Mwanen tania	19,520.50	20,000.00	\$ 479.50
2023	1701	Kaintabwi	\$ 15,056.52	15,687.11	\$ 630.59

Abemama Island Council

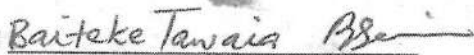
The following certify that the attached statements (revealing a surplus Account Balance \$ **28,719.28** for the year ended 31st December 2020 are correct.

Signed by:

Clerk to Island Council



Mayor to Island Council



Secretary



*Enochy
Feyna*

18/7



Abemama Island Council			
Surplus Account			
As at 31/12/2020			
Surplus 01/01/20			28,569.12
Add: Total Current Revenues 2020			419,226.92
Total			447,796.04
Less: Total Current Expenditures 2020			419,076.76
Surplus End 31/12/20			28,719.28
Statement of Ledger balances 31/12/20			
Details		Debit	Credit
Surplus Account for 31/12/20			28,719.28
Below the line			
Adv-Akoia		110.00	0
Adv-Alice		195.00	0
Adv-AMAK		23.00	0
Adv-Anne		5.20	0
Adv-ATL		621.90	0
Adv-Aus Aid		225.00	0
Adv-Aviation		-	0
Adv-Batitebwa A		2.50	0
Adv-Beru		60.00	0
Adv-Bingo		600.00	0
Adv-Bireka Been		35.00	0
Adv-Boutoka		1,920.50	0
Adv-Bureang		5.00	0
Adv-Canteen		1,127.80	0
Adv-Catholic Baretoa		55.00	0
Adv-Cement		-	0
Adv-Cevil		10.00	0
Adv-Chevalier Canteen		5.00	0
Adv-Election		1,532.00	0
Adv-H/Hour		757.00	0
Adv-Ice Plant		248.00	0
Adv-Iekimwa		369.80	0
Adv-Irauea Mikaere		100.00	0
Adv-Itaia		184.40	0
Adv-Ilinimarawa		10.00	0
Adv-Katangaua		7.80	0
Adv-Kirareei		60.00	0
Adv-KIT		399.65	0
Adv-KOILFAWP		155.70	0

Adv-KPC Tekatirake		7.50	0
Adv-Labour		105.50	0
Adv-Maaman Kaburere		60.00	0
Adv-Magistrate		205.00	0
Adv-Maman Kabu		1,020.80	0
Adv-Maria M		2.50	0
Adv-MCIC		97.00	0
Adv-Medical		286.35	0
Adv-Mere Store		5.00	0
Adv-MESD		28.00	0
Adv-MHARD		197.25	0
Adv-MIA		150.00	0
Adv-MISA		1,233.18	0
Adv-Monika T		12.50	0
Adv-Motirake		336.06	0
Adv-Mwamwau		289.40	0
Adv-Ngauea		60.00	0
Adv-Nutrition		80.00	0
Adv-OB		721.80	0
Adv-R2 Meang		175.50	0
Adv-Reona		269.89	0
Adv-Riita Natau		5.00	0
Adv-Ritia		60.00	0
Adv-Taabia		30.00	0
Adv-Taia		-	0
Adv-Taata Taboia		95.46	0
Adv-Takabwere		5.00	0
Adv-Tanimaiaki		5.00	0
Adv-Tannakoroa		5.00	0
Adv-Taom		300.00	0
Adv-Tarawa Motors		955.00	0
Adv-Tauci		20.70	0
Adv-Tebwata		-	0
Adv-Teebete Baringa		50.00	0
Adv-Teeira		60.00	0
Adv-Tekautu		40.00	0
Adv-Tion		30.90	0
Adv-Tirenga R		14.84	0
Adv-Titera		300.00	0
Adv-Toaiti		30.00	0
Adv-Tourism (Tarataake)		50.00	0
Adv-Trust Fund		480.00	0

Adv-Tubeta R		21.50	0
Adv-Works		688.50	0
Adv-Abemama Shipping		236.25	0
Adv-Alexander		1.00	0
Adv-Afuan		12.40	0
Adv-Anterea		390.00	0
Adv-ATL		470.00	0
Adv-Barebutana		1,078.70	0
Adv-BBT		10.00	0
Adv-Boutokaan Takakaro		900.00	0
Adv-Bwaieta		7.20	0
Adv-Bweeri		40.00	0
Adv-DBK		932.80	0
Adv-H/Hour		63.55	0
Adv-Henry		50.00	0
Adv-HK Shipping		19.80	0
Adv-Iatinta		38.50	0
Adv-Iekimwa		33.25	0
Adv-JSS		48.40	0
Adv-Ka 50th anniversary		622.25	0
Adv-Kabangaki		240.00	0
Adv-Kabinea		50.00	0
Adv-Kabwearuru K		200.00	0
Adv-Kamon		51.60	0
Adv-Kaukuuki		14.95	0
Adv-Koifawp		1,433.00	0
Adv-Maan		9.50	0
Adv-Manika		10.00	0
Adv-Manoku		100.00	0
Adv-Mareta		241.25	0
Adv-MIA		100.00	0
Adv-Motirake		87.20	0
Adv-Moutu		50.00	0
Adv-Mwakatae		3.80	0
Adv-Mweaka		460.00	0
Adv-Overstated B/Bal		71.30	0
Adv-P: Ioane		1.70	0
Adv-Parish Catholic		250.00	0
Adv-Reona		1.82	0
Adv-Robwati		712.40	0
Adv-Runway Mai		1,094.30	0
Adv-Rutee		50.00	0

Adv-Screen		70.00	0
Adv-Seawall Cement		422.00	0
Adv-Seawall Project		134.65	0
Adv-Surplus		11.20	0
Adv-Taiwan Beeki		126.00	0
Adv-Takiakia Matia		0.50	0
Adv-Teakoaki Group		72.70	0
Adv-Tebano Taie		201.95	0
Adv-Tebantaake		50.00	0
Adv-Teera		44.50	0
Adv-Teinai		-	0
Adv-Teitia		7.50	0
Adv-Tekamaiti		102.00	0
Adv-Tekieru		1,961.05	0
Adv-Tekori		83.60	0
Adv-Temoua		50.00	0
Adv-Tilwere		218.40	0
Adv-Tooma		2.50	0
Adv-Torea		-	0
Adv-Training Poll		550.00	0
Adv-Ubaitoi		98.80	0
Adv-Unicef		45.00	0
Adv-V/Warden		157.76	0
Adv-Vaisamoa		10.00	0
Adv-Volleyball		24.00	0
Adv-Waining		292.00	0
Adv-Women Centre		79.30	0
Adv-W-shop		410.00	0
Adv-Youth		70.30	0
Dep-Abikaira		0	30.00
Dep-AHDT		0	500.00
Dep-Allowance		0	400.00
Dep-AMAK		0	100.00
Dep-AMIFA		0	47.80
Dep-Aren		0	150.00
Dep-Aukitino		0	2.20
Dep-Aus High Com		0	161.90
Dep-Bareaka		0	50.60
Dep-Baretoa		0	-
Dep-Berenike		0	35.60
Dep-Bingo		0	1,650.10
Dep-Binoka		0	5.00

Dep-BKL		0	99.20
Dep-Bobotin akawa		0	90.00
Dep-Boutara		0	150.00
Dep-Boutoka		0	8,498.16
Dep-Bukare		0	40.00
Dep-Butiboro		0	870.50
Dep-Bwaiota		0	7.20
Dep-Canteen		0	253.30
Dep-Card		0	278.80
Dep-Cement		0	3,459.00
Dep-Chain Saw		0	40.00
Dep-Chong		0	50.00
Dep-CICD		0	80.00
Dep-Copra mill		0	760.85
Dep-Council Fuel		0	240.00
Dep-Drivers		0	51.40
Dep-Edma		0	35.65
Dep-Election		0	1,765.90
Dep-Eria T		0	354.65
Dep-Finance		0	26.80
Dep-Football		0	50.00
Dep-FSP		0	47.50
Dep-FSPK 4CA		0	428.50
Dep-Fuel		0	231.50
Dep-Grass cutter		0	5.00
Dep-Hardware		0	2.00
Dep-IBD		0	4.90
Dep-Ice plant		0	16,770.95
Dep-leera		0	330.00
Dep-Incentive allowance		0	3,075.00
Dep-loane		0	2.80
Dep-Ionatan		0	50.00
Dep-Iotebwa		0	26,103.10
Dep-Irauea		0	34.20
Dep-JackPot		0	406.25
Dep-Kaatoa		0	1,903.50
Dep-Kaetitaeka K		0	1.20
Dep-Kaitiaki		0	954.10
Dep-Kamwea		0	770.00
Dep-Kariatebike community		0	492.20
Dep-Katekeraoi Presidents		0	-
Dep-Katorika		0	350.00

Dep-Kaua		0	10.00
Dep-Kaunfira		0	329.40
Dep-Kaunfira n aine		0	20.00
Dep-Kaunfira n takakaro		0	1,659.70
Dep-Kenna Bridge		0	0.08
Dep-KIFHA		0	80.30
Dep-Kirimwae		0	-
Dep-KIT		0	2,543.25
Dep-KOIL		0	50.00
Dep-KoilFawb		0	2,109.00
Dep-Komake		0	80.00
Dep-KPF Teba		0	100.00
Dep-Kunro		0	33.80
Dep-LDCF		0	824.00
Dep-Maeao		0	57.28
Dep-Maintanance		0	650.00
Dep-Mamau		0	428.50
Dep-Mayor		0	-
Dep-MCTTD		0	1,094.30
Dep-MFMRD		0	270.27
Dep-Mikaere		0	20.00
Dep-Min of Finance		0	3,357.00
Dep-Mofite		0	50.00
Dep-Motor charger		0	50.00
Dep-Motorman		0	-
Dep-MTSC		0	138.10
Dep-Mv Betiraoi		0	242.00
Dep-MV Mataburo		0	0.50
Dep-MWYSA		0	320.00
Dep-N/O		0	-
Dep-Ngauea		0	8.38
Dep-Nood		0	10.20
Dep-Nutrition		0	611.00
Dep-Overstated O/Cash		0	0.85
Dep-Overtime		0	22.00
Dep-Pig's food		0	102.85
Dep-Police		0	13.90
Dep-Pre - School		0	40.00
Dep-Printery		0	40.70
Dep-Reba		0	13.00
Dep-Rereiti		0	30.00
Dep-Rerua		0	1.00

Dep-Retire		0	50.00
Dep-Rine		0	3.40
Dep-Ruite		0	67.60
Dep-Runga		0	338.00
Dep-Ruuta		0	50.00
Dep-Saw Mil		0	1,731.66
Dep-Social Committee		0	110.50
Dep-Solars		0	1,339.35
Dep-Taabua		0	0.80
Dep-Taala		0	9.20
Dep-Taarai		0	129.00
Dep-Tabiang Maneaba		0	50.00
Dep-Tabontebike		0	13.60
Dep-Taimanuokinai		0	30.00
Dep-Takakaro		0	1,350.00
Dep-Takamaiti		0	28.00
Dep-Takenibeia T		0	80.00
Dep-Taneti		0	50.00
Dep-Tanimaiaki		0	124.50
Dep-Tararua Aine/Ataei		0	234.00
Dep-Tauai		0	16.70
Dep-Taumatoa		0	110.20
Dep-Tauna		0	2.00
Dep-Taungaga		0	188.80
Dep-Tawita		0	60.10
Dep-Tebau		0	210.00
Dep-Tebure		0	30.50
Dep-Tebwaitabu		0	72.00
Dep-Tebwe		0	39.15
Dep-Teebete		0	707.00
Dep-Teinai		0	-
Dep-Tekautu		0	3.40
Dep-Temaere B		0	10.00
Dep-Temone		0	50.00
Dep-Terereiti		0	30.00
Dep-Terikakai		0	30.00
Dep-Teruru		0	200.00
Dep-Tiare		0	30.00
Dep-Ticket		0	5.00
Dep-Tonika B		0	149.40
Dep-Torea		0	-
Dep-Truck Screen		0	80.00

Dep-Trust Fund		0	11.35
Dep-TSKL		0	240.00
Dep-Uekera		0	44.25
Dep-Ueue		0	-
Dep-Unclaim Ionatan Kirata (Sit alws)		0	45.00
Dep-Understated RR		0	445.00
Dep-Waa-n-O		0	6,400.00
Dep-Alice (refund imprest)		0	195.00
Dep-Binataake (refund imprest)		0	100.00
Dep-Kabwearuru K (refund imprest)		0	26.90
Dep-Kataua (refund imprest)		0	80.00
Dep-Manikaoti (refund imprest)		0	250.00
Dep-Nabouataake (refund imprest)		0	141.75
Dep-Ngauea (refund imprest)		0	226.00
Dep-Reona (refund imprest)		0	1.50
Dep-Robati (refund imprest)		0	1.50
Dep-Ruite (refund imprest)		0	1.50
Dep-Tarai (refund imprest)		0	160.00
Dep-Tauai T (refund imprest)		0	4.00
Dep-Teebete (refund imprest)		0	2,643.70
Dep-Tekieru (refund imprest)		0	2,559.35
Dep-Tibwere (refund imprest)		0	350.45
Dep-Tirenga R (refund imprest)		0	97.50
Dep-Tooma (refund imprest)		0	1.50
Dep-Arinteiti		0	10.50
Dep-Bairenga		0	5.00
Dep-Bakoauca		0	20.00
Dep-Bibitaki		0	44.00
Dep-Burantiti Maunana		0	213.00
Dep-Enriki Tearoa		0	20.00
Dep-Erofi		0	110.00
Dep-Iatintia		0	175.65
Dep-Iotebwa T		0	80.85
Dep-Kaie		0	22.25
Dep-Katino Tebwaki		0	191.30
Dep-Katoa Iabeta		0	128.00
Dep-Kirnaere Abiata		0	44.00
Dep-Kiraara		0	40.00
Dep-Maereiti Kaiteie		0	153.00
Dep-Mareta		0	5.00
Dep-Merite		0	20.00
Dep-N.Tiin		0	132.00

Dep-Rinan Kaitu		0	236.00
Dep-Ritewe		0	38.00
Dep-Ruite Taboia		0	10.00
Dep-Tabeaua T		0	15.00
Dep-Taibo		0	176.00
Dep-Takaio		0	20.00
Dep-Takiakia Matia		0	132.00
Dep-Taorike		0	40.00
Dep-Tebure		0	36.50
Dep-Teera		0	20.00
Dep-Telmarawa		0	10.00
Dep-Tekaai		0	6.00
Dep-Tenanoia Kiaruru		0	40.00
Dep-Tooma Taake		0	26.00
Dep-Uriana		0	20.00
Dep-Uruaba		0	8.75
Dep-Abemama Shipping		0	5,965.57
Dep-Aberaam		0	180.00
Dep-BKL		0	1,618.70
Dep-Bwebwenimweang		0	161.30
Dep-Bweete		0	522.10
Dep-Copra		0	206.43
Dep-Coral Sun Airways		0	110.00
Dep-Council Fuel		0	90.00
Dep-Hardware		0	289.30
Dep-Iotebwa		0	104.00
Dep-JSS		0	204.60
Dep-Kaua		0	105.00
Dep-MFMRD		0	16.80
Dep-Moel		0	37.60
Dep-MV Mataburo		0	0.05
Dep-Reefire Teera		0	40.00
Dep-Robwati		0	1.40
Dep-Seawall		0	500.00
Dep-Takaia		0	20.00
Dep-Tauraoi		0	100.00
Dep-UNICEF		0	1,631.00
Imp-Aren T		210.00	0
Imp-Ataake Kamoriki		2,066.70	0
Imp-Bairenga		34.00	0
Imp-Barantiti		200.00	0
Imp-Bweeri		33.80	0

Imp-Eliza		200.00	0
Imp-leera		1,535.20	0
Imp-lekimwa		48.50	0
Imp-loane		200.00	0
Imp-loobi		45.00	0
Imp-Irauea		160.00	0
Imp-Kanta		50.00	0
Imp-Kauriri		45.00	0
Imp-Kautu Teebaki		8,278.20	0
Imp-Kunro		290.00	0
Imp-Linda		1,527.80	0
Imp-Marlon		1,410.20	0
Imp-Mere		626.50	0
Imp-Motirake		13,006.80	0
Imp-Mwakatae		1,290.00	0
Imp-Mwamwau		21.00	0
Imp-Nabera		150.00	0
Imp-Natan Teewe		4.25	0
Imp-Nooa		365.30	0
Imp-Raarua		240.00	0
Imp-Rine		200.00	0
Imp-Roiti		200.00	0
Imp-Taake		2,026.00	0
Imp-Taarai		160.00	0
Imp-Tabera U		100.00	0
Imp-Tabukataake		150.00	0
Imp-Takala		270.00	0
Imp-Takiakia		2,009.75	0
Imp-Tearawa T		1,180.00	0
Imp-Tebaraai N		54.80	0
Imp-Tebwe		200.00	0
Imp-Teera		48.50	0
Imp-Teitiaki		170.00	0
Imp-Tekakia		935.55	0
Imp-Tekautu		300.00	0
Imp-Tekoba		620.00	0
Imp-Tene Bonteman		170.00	0
Imp-Tianeti		611.00	0
Imp-Tiare		410.00	0
Imp-Tiotati		45.00	0
Imp-Toaiti		3,146.00	0
Imp-Tonika B		1,795.00	0

Imp-Ubaitoi		1,266.65	0
Imp-Ueree		6,309.90	0
Imp-Uruaba		200.00	0
Loan-Akamatang		112.00	0
Loan-Atinta		18.80	0
Loan-Baretoa Store		2.50	0
Loan-Barry Nawere		44.00	0
Loan-Bio Kaaraiti		7.75	0
Loan-Edma Itinibeia		36.00	0
Loan-Iabeta		156.00	0
Loan-Itaia Kaono		44.00	0
Loan-Kaaraiti Sui		206.00	0
Loan-Kabwearuru K		557.10	0
Loan-Katarina Tanriki		418.15	0
Loan-Maara Arue		94.00	0
Loan-Maata Tooki		11.00	0
Loan-Makunita Tebiria		24.00	0
Loan-Mimitaake M		68.00	0
Loan-Motirake Atanati		335.20	0
Loan-Mweia		24.00	0
Loan-Neeteti Tekai		87.60	0
Loan-Riaua Temataake		2.90	0
Loan-Sungi Arue		26.00	0
Loan-Taumatoa		205.00	0
Loan-Tebiri		56.00	0
Loan-Tebwe Tawita		28.00	0
Loan-Teitirua		13.25	0
Loan-Tekieru		3.00	0
Loan-Tekouti		21.00	0
Loan-Temaiti Abiata		24.00	0
Loan-Tiare		24.00	0
Loan-Tiemaawa Matia		20.40	0
Loan-Timotee		84.00	0
Loan-Tirenga R		28.00	0
Loan-Titaake Nakau		67.00	0
Loan-Tumai		18.40	0
Loan-Turutinia Kaitara		246.00	0
Loan-Uakite		9.60	0
Loan-Uraira		150.00	0
Loan-Viane Tebwebwe		65.60	0
Loss-Iotebwa		20.10	0
Loss-Kautu		5.67	0

Loss-Matakite		2.00	0
Loss-Mawata		4,255.98	0
Loss-Motirake		12,121.01	0
Loss-Tauai T		7,349.27	0
Loss-Tirenga R		189.15	0
Loss-Ueree		1,538.72	0
Loss-Ueue		5.00	0
Closing Cash		3,021.42	
Closing Bank		33,059.73	
TOTAL		<u>152,420.71</u>	<u>152,420.71</u>

2102	Aia bwakabwai Kaunitira	40,758.00	41,795.97		1,037.97	
2103	Kauoman ni Kiraka	2,780.00	3,672.64		892.64	
2104	Kauoman n Tia Mwane	2,730.00	3,654.00		924.00	
2106	Tia Taibi	2,466.00	3,275.76		809.76	
2108	Kabentaa	2,451.00	3,280.33		829.33	
2109	Turaiva	7,579.00	9,868.06		2,289.06	
2111	Tibi kaubure	2,466.00	3,300.78		834.78	
2112	Kaubure	28,487.00	37,378.74		8,891.74	
2113	Neeiti ni kaawa	18,928.00	24,557.13		5,629.13	
2119	Mwakaeneke	2,482.00	2,930.20		448.20	
2122	Te tia riko mwane	2,466.00	-	2,466.00		
2127	Tia Taraua te Auri ni Iruwa	2,482.00	3,322.03		840.03	
2133	Tia Uaeteti	2,482.00	3,312.04		830.04	
2135	Taan reireinia ataei	3,752.00	124.86	3,627.14		
2140	Kauoman ni mwakaeneke	2,466.00	3,253.05		787.05	
2141	Handyman	-	-			
2145	Cleaner	-	-			
2148	Watiman (Tarawa maneaba)	2,451.00	3,280.58		829.58	
2150	Saw mill operators	2,451.00	3,257.23		806.23	
2154	Piggery project	4,902.00	6,505.51		1,603.51	
2157	Manager Ice plant	2,830.00	3,787.98		957.98	
2201	Kaunitira	13,040.00	11,385.00	1,655.00		
2202*	Kauiwangan te Mayor/Deputy Mayor	2,160.00	1,860.00	300.00		
2203	Incentive allowance	20,580.00	18,780.00	1,800.00		
2204	Boolia Reibwa	1,000.00	75.00	925.00		

2207	Kometen te Reirei (JSS/Primary)	2,040.00	-	2,040.00		
2208	Kometen te Karikirake IDC	420.00	-	420.00		
2209	Boneti/Bareka	1,000.00	262.50	737.50		
2210	Bonomwi	700.00	70.00	630.00		
2211	Mwengabuka	1,000.00	650.00	350.00		
2212	Finance Committee	300.00	-	300.00		
2214	Komete n Aine	1,080.00	1,000.00	80.00		
2216	Selection komete	360.00	140.00	220.00		
2218	Komete ibukin karua kabuanitowai	-	-			
2221	Unimwane	1,200.00	1,080.00	120.00		
2224	Liquor Board	-	-			
2225	Youth & Sport Committee	1,140.00	370.00	770.00		
2226	Kometen Akawa ao ununiki	250.00	130.00	120.00		
2227	Kometen tuan te marurung	300.00	-	300.00		
2228	Komete ibukia mwauku	-	-			
2229	Board of survey	150.00	-	150.00		
2301	Bao ao Mwamwananga	1,500.00	848.90	651.10		
2302	Riitin aba	-	-			
2303	Bwaa ni mwakuri	1,000.00	720.90	279.10		
2306	Tareboon / Uaereti	1,000.00	1,186.40		186.40	
2308	Buraeki / Kaboraoi	500.00	-	500.00		
2312	Rinetine	2,000.00	2,445.40		445.40	
2313	Kainaomata (Bingo)	6,000.00	10,451.80		4,451.80	
2314	Refund of revenue	300.00	-	300.00		
2315	Buoka nakon botaki	200.00	-	200.00		
2316	Kabwara tarau / tarau ni ikawai	500.00	-	500.00		
2318	Roon te bowi	200.00	-	200.00		
2320	Taruaia kamua / beeki	500.00	-	500.00		
2322	Kakukurei / Kauruaa	300.00	180.00	120.00		
2326	Bwain te aobiti	1,526.00	1,802.70	-	276.70	
2329	Bao nako atimwakoro	3,702.00	3,254.30	447.70		
2330	Boutokaan takakaro	1,000.00	-	1,000.00		

2332	Support to Elderly Fund distribution	1,200.00	210.80	989.20		
2333	Support to Copra Monitoring transport	-	-			
2335	Buoka nakon aia bong taan reirei	100.00	30.00	70.00		
2336	Boutokaan aia bong Mwauku	-	-			
2340	Boon kanaia beeki	650.00	523.00	127.00		
2402	Aobiti	1,000.00	10.00	990.00		
2403	Auti ni maeke	20,585.00	21,012.15		427.15	
2404	Auti ni Irua	3,000.00	535.40	2,464.60		
2405	Pre-School house	2,000.00	1,723.80	276.20		
2407	Ana mwaneaba te Kauntira	4,000.00	2,220.30	1,779.70		
2408	Rebwerebwe/Kaa	2,000.00	837.60	1,162.40		
2408a	School trucks contribution	2,000.00	1,302.60	697.40		
2410	Kawai & Kotiweei	4,700.00	3,408.75	1,291.25		
2412	Saw mill	1,500.00	-	1,500.00		
2701	Anwarake mmoi ibukia Irua	2,000.00	1,432.10	567.90		
2702	Bwaan te waa-uowa/booti/kaa/rebwerebwe/e	8,000.00	8,245.80		245.80	
2704	Bingo	1,500.00	-	1,500.00		
2707	Bwain akawa	1,500.00	-	1,500.00		
2709	Katangomwane	16,000.00	16,804.00		804.00	
2801	Kaitabwi	20,611.00	15,142.52	5,468.48		
2802	School trucks contribution	-	-			
2803	Onobwaian authn Tautaka	21,567.00	113,416.75		91,849.75	
2804	Bitimwane nakon te Kil GA	1,000.00	1,000.00			
2806	Te buoka ibukin school trucks	14,000.00	13,971.40	28.60		
2807	KPA	-	-			
	TOTAL EXPENDITURE		419,076.76			

1103	Angabwain Rabwata	2,000.00	1,627.00		373.00		
1104	Roon te Kiba	20,000.00	8,466.00		11,534.00		
1105	Roon te mako nte kabuke	100.00	206.00	106.00			
1201	Motoka/Rebwerchwe	3,500.00	2,367.00		1,133.00		
1202	Beda ni kabubutĩ	500.00	711.50	211.50			
1203	Bwatika	120.00	75.00		45.00		
1204	Kamea	300.00	58.00		242.00		
1205	Titca (bobwai n te mae ao te bwanin)	11,400.00	7,600.00		3,800.00		
1206	Kaoti tannei	50.00	127.80	77.80			
1207	Kakukurei, tangoan video no katang'rang	50.00	29.60		20.40		
1208	Kanang'ing (Kaokioiki)	10.00	-		10.00		
1209	Taabo ni kamang'ing	35.00	-		35.00		
1210	Auti ni irua	250.00	-		250.00		
1211	Hawker	1,200.00	625.00		575.00		
1212	Taabo ni bwa	1,250.00	2,750.00	1,500.00			
1213	Botaki aika a tauaki mwila	500.00	1,070.00	570.00			
1214	Karikirake man te burawa (Bakery)	900.00	340.00		560.00		
1217	Bitinei aika aki lei maan (Stalls)	500.00	1,000.00	500.00			
1220	Booti/Waa aika a tatangoaki	300.00	160.00		140.00		
1221	Kaade, Rebwerchwe aika tatangoaki	520.00	300.00		220.00		
1226	Katangomwane	-	-				
1227	Taan akawa	50.00	75.00	25.00			
1233	Contractors	150.00	-		150.00		
1248	Bus Service	-	-				
1254	Karikirake man marin taari	1,000.00	546.00		454.00		
1256	Nang'kona	125.00	75.00		50.00		
1258	Boboti n takaraka	200.00	2,600.00	2,400.00			

1301	Buoka man te Tautakea	162,316.00	175,076.52	12,760.52		
1302	Buoka man te Postal	1,000.00	-		1,000.00	
1303	Onobwaiian autin Tautakea	21,567.00	112,789.75	91,222.75		
1305	Te buoka man te kaibuke/tee plant	-	-			
1306	Te buoka ibukin baolia ataein te reirei	16,000.00	16,000.00			
1307	Te buoka ibukin te tineaime n te KPF	-	-			
1401	Boki ni mwane IBD	-	-			
1402	Loan Interest	300.00	614.20	314.20		
1501	Kabonakoan Bwaei	1,500.00	1,228.00		272.00	
1502	Tangoan booti wa-uoua	500.00	500.00			
1504	Roon Auti ni Maeka	500.00	460.00		40.00	
1505	Roon maekaia iuaa	5,000.00	4,430.00		570.00	
1506	Tangoan te kaa ao Kartoka nte bus	1,000.00	4,725.95	3,725.95		
1506a	School truck	-	-			
1507	Kabonakoan te Bwaa	3,000.00	3,651.80	651.80		
1509	Tangoan te rebwerebwe	500.00	-		500.00	
1510	Tangoan ana tabo te Kaunira	2,000.00	2,243.00	243.00		
1513	Kainaomata	8,000.00	12,239.50	4,239.50		
1518	Kabomwi (hardware/Bwaraki)	2,000.00	-		2,000.00	
1520	Metal Work	1,000.00	30.00		970.00	
1521	Kabonakoan beeki/kamea	1,000.00	50.00		950.00	
1522	Katangomwane	16,000.00	15,846.20		153.80	
1523	Bingo	3,000.00	-		3,000.00	
1525	Tangoan te mwaneaba (Tarawa)	18,250.00	22,850.00	4,600.00		
1531	Nangkona	300.00	425.00	125.00		
1535	Te iti ao te Solar	200.00	-		200.00	
1541	Karikirake aika uarekeke	800.00	545.00		255.00	
1542	Catering	500.00	47.60		452.40	
1543	Boboti n takataka	-	-			
1544	Ana contribute te Kaibuke	-	-			
1545	Fish Centre	10,000.00	1,415.00		8,585.00	

1547	Saw mill	500.00	-		500.00	
1548	Kabongaman te roki	500.00	-		500.00	
1550	Karikirake man te beeki	500.00	60.00		440.00	
1601	Mwane n Raka	500.00	817.55	317.55		
1602	Tuaa n te Bowi/ Boon te bowi	100.00	110.00	10.00		
1603	Boon te bowi	100.00	-		100.00	
1701	Kaintabwi	10,306.00	12,262.95	1,956.95		
	TOTAL REVENUE		419,226.92			



Abemama Island Council

Balance Sheet

as at 31/12/20



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank		33,059.73		
Cash on Hand		3,021.42		
Account Receivable	1	116,339.56	152,420.71	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				152,420.71
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	2	123,701.43	123,701.43	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				123,701.43
Net Asset				28,719.28
Equity				
Current Year Earning			150.16	
Historical Balancing			28,569.12	
Total Equity				28,719.28

Prepared by : LGD Internal Audit

Abemama Island Council				
Statement of Notes				
For the Period 01/01/20 to 31/12/20				
Note#	Account	Bot_Code	Amount	Total
			\$	\$
1	Account Receivable			
	Adv-Akoia		110	
	Adv-Alice		195	
	Adv-AMAK		23	
	Adv-Anne		5.2	
	Adv-ATL		621.9	
	Adv-Aus Aid		225	
	Adv-Aviation		0	
	Adv-Batitebwa A		2.5	
	Adv-Beru		60	
	Adv-Bingo		600	
	Adv-Bireka Been		35	
	Adv-Boutaka		1920.5	
	Adv-Bureang		5	
	Adv-Canteen		1127.8	
	Adv-Catholic Baretoa		55	
	Adv-Cement		0	
	Adv-Cevil		10	
	Adv-Chevalier Canteen		5	
	Adv-Election		1532	
	Adv-H/Hour		757	
	Adv-Ice Plant		248	
	Adv-Iekimwa		369.8	
	Adv-Irauea Mikaere		100	
	Adv-Itaia		184.4	
	Adv-Itinimarawa		10	
	Adv-Katangaua		7.8	
	Adv-Kirareei		60	
	Adv-KIT		399.65	
	Adv-KOILFAWP		155.7	
	Adv-KPC Tekatirake		7.5	
	Adv-Labour		105.5	
	Adv-Maaman Kaburere		60	
	Adv-Magistrate		205	
	Adv-Maman Kabu		1020.8	
	Adv-Maria M		2.5	
	Adv-MCIC		97	
	Adv-Medical		286.35	
	Adv-Mere Store		5	
	Adv-MESD		28	
	Adv-MHARD		197.25	
	Adv-MIA		150	
	Adv-MISA		1233.18	
	Adv-Monika T		12.5	

Adv-Motirake	336.06
Adv-Mwamwau	289.4
Adv-Ngauea	60
Adv-Nutrition	80
Adv-OB	721.8
Adv-R2 Meang	175.5
Adv-Reona	269.89
Adv-Riita Natau	5
Adv-Ritia	60
Adv-Taabia	30
Adv-Taala	0
Adv-Taata Taboia	95.4599
Adv-Takabwere	5
Adv-Tanimaiaki	5
Adv-Tannakoroa	5
Adv-Taom	300
Adv-Tarawa Motors	955
Adv-Tauai	20.7
Adv-Tebwata	0
Adv-Teebete Baringa	50
Adv-Teeira	60
Adv-Tekautu	40
Adv-Tion	30.9
Adv-Tirenga R	14.84
Adv-Titera	300
Adv-Toaiti	30
Adv-Tourism (Tarataake)	50
Adv-Trust Fund	480
Adv-Tubeta R	21.5
Adv-Works	688.5
Adv-Abemama Shipping	236.25
Adv-Alexander	1
Adv-Afuan	12.4
Adv-Anterea	390
Adv-ATL	470
Adv-Barebutana	1078.7
Adv-BBT	10
Adv-Boutokaan Takakara	900
Adv-Bwaleta	7.2
Adv-Bweeri	40
Adv-DBK	932.8
Adv-H/Hour	63.55
Adv-Henry	50
Adv-HK Shipping	19.8
Adv-Iatinta	38.5
Adv-Iekinwa	33.25
Adv-JSS	48.4
Adv-Ka 50th anniversary	622.25
Adv-Kabangaki	240
Adv-Kabinea	50

Adv-Kabwearuru K	200
Adv-Kamon	51.6
Adv-Kaukuuki	14.95
Adv-Koifawp	1433
Adv-Maan	9.5
Adv-Manika	10
Adv-Manoku	100
Adv-Mareta	241.25
Adv-MIA	100
Adv-Motirake	87.2
Adv-Moutu	50
Adv-Mwakatae	3.8
Adv-Mweaka	460
Adv-Overstated B/Bal	71.3
Adv-P: Ioane	1.7
Adv-Parish Catholic	250
Adv-Reona	1.82
Adv-Robwati	712.4
Adv-Runway Mai	1094.3
Adv-Rutee	50
Adv-Screen	70
Adv-Seawall Cement	422
Adv-Seawall Project	134.65
Adv-Surplus	11.2
Adv-Taiwan Beeki	126
Adv-Takiakia Matia	0.5
Adv-Teakoaki Group	72.7
Adv-Tebano Taie	201.95
Adv-Tebantaake	50
Adv-Teera	44.5
Adv-Teinai	0
Adv-Teitia	7.5
Adv-Tekamaiti	102
Adv-Tekieru	1961.05
Adv-Tekori	83.6
Adv-Temoua	50
Adv-Tibwere	218.4
Adv-Tooma	2.5
Adv-Torea	0
Adv-Training Poll	550
Adv-Ubaitoi	98.8
Adv-Unicef	45
Adv-V/Warden	157.76
Adv-Vaisamoa	10
Adv-Volleyball	24
Adv-Waining	292
Adv-Women Centre	79.3
Adv-W-shop	410
Adv-Youth	70.3
Imp-Aren T	210

Imp-Ataake Kamoriki	2066.7
Imp-Bairenga	34
Imp-Baranfiti	200
Imp-Bweeri	33.8
Imp-Eliza	200
Imp-leera	1535.2
Imp-lekimwa	48.5
Imp-loane	200
Imp-loobi	45
Imp-Irauea	160
Imp-Kanta	50
Imp-Kauriri	45
Imp-Kautu Teebaki	8278.2
Imp-Kunro	290
Imp-Linda	1527.8
Imp-Marion	1410.2
Imp-Mere	626.5
Imp-Motirake	13006.8
Imp-Mwakatae	1290
Imp-Mwamwau	21
Imp-Nabera	150
Imp-Natan Teewe	4.25
Imp-Nood	365.3
Imp-Raarua	240
Imp-Rine	200
Imp-Roiti	200
Imp-Taake	2026
Imp-Taarai	160
Imp-Tabera U	100
Imp-Tabukataake	150
Imp-Takaia	270
Imp-Takiakia	2009.75
Imp-Tearawa T	1180
Imp-Tebaraoi N	54.8
Imp-Tebwe	200
Imp-Teera	48.5
Imp-Teitiaki	170
Imp-Tekakia	935.55
Imp-Tekautu	300
Imp-Tekoba	620
Imp-Tene Bonteman	170
Imp-Tianeti	611
Imp-Tiare	410
Imp-Tiotati	45
Imp-Toaiti	3146
Imp-Tonika B	1795
Imp-Ubaitoi	1266.65
Imp-Ueree	6309.9
Imp-Uruaba	200
Loan-Akamatang	112

	Loan-Alinta		18.8	
	Loan-Barefoa Store		2.5	
	Loan-Barry Nawere		44	
	Loan-Bio Kaaraiti		7.75	
	Loan-Edma Itinibela		36	
	Loan-Iabeta		156	
	Loan-Itala Kaono		44	
	Loan-Kaaraiti Sui		206	
	Loan-Kabwearuru K		557.1	
	Loan-Katarina Taniriki		418.15	
	Loan-Maara Arue		94	
	Loan-Maata Tooki		11	
	Loan-Makuriita Tebira		24	
	Loan-Mimitaake M		68	
	Loan-Motirake Atanati		335.2	
	Loan-Mweia		24	
	Loan-Neeteti Tekaa		87.6	
	Loan-Riaua Temataake		2.9	
	Loan-Sungi Arue		26	
	Loan-Taumatoa		205	
	Loan-Tebiri		56	
	Loan-Tebwe Tawita		28	
	Loan-Teitirua		13.25	
	Loan-Tekieru		3	
	Loan-Tekouti		21	
	Loan-Temaiti Abiata		24	
	Loan-Tiare		24	
	Loan-Tiemaawa Matia		20.4	
	Loan-Timotee		84	
	Loan-Tirenga R		28	
	Loan-Titaake Nakau		67	
	Loan-Turnai		18.4	
	Loan-Turutinia Kaifara		246	
	Loan-Uakite		9.6	
	Loan-Urairo		150	
	Loan-Viane Tebwebwe		65.6	
	Loss-Iotebwa		20.1	
	Loss-Kautu		5.67	
	Loss-Matakite		2	
	Loss-Mawata		4255.98	
	Loss-Motirake		12121.01	
	Loss-Tauai T		7349.27	
	Loss-Tirenga R		189.15	
	Loss-Ueree		1538.72	
	Loss-Ueue		5	
				116,339.56
2	Account Payable			
	Dep-Abikaira		30	
	Dep-AHDT		500	
	Dep-Allowance		400	

Dep-AMAK	100
Dep-AMIFA	47.8
Dep-Aren	150
Dep-Aukilino	2.2
Dep-Aus High Corn	161.9
Dep-Bareaka	50.6
Dep-Baretoa	0
Dep-Berenike	35.6
Dep-Bingo	1650.1
Dep-Binoka	5
Dep-BKL	99.2
Dep-Bobotin akawa	90
Dep-Boutara	150
Dep-Boutoka	8498.16
Dep-Bukare	40
Dep-Butiboro	870.5
Dep-Bwaiota	7.2
Dep-Canteen	253.3
Dep-Card	278.8
Dep-Cement	3459
Dep-Chain Saw	40
Dep-Chong	50
Dep-CICD	80
Dep-Copra mill	760.85
Dep-Council Fuel	240
Dep-Drivers	51.4
Dep-Edma	35.65
Dep-Election	1765.9
Dep-Eria T	354.65
Dep-Finance	26.8
Dep-Football	50
Dep-FSP	47.5
Dep-FSPK 4CA	428.5
Dep-Fuel	231.5
Dep-Grass cutter	5
Dep-Hardware	2
Dep-IBD	4.9
Dep-Ice plant	16770.95
Dep-leera	330
Dep-Incentive allowance	3075
Dep-loane	2.8
Dep-lonatan	50
Dep-lotebwa	26103.1
Dep-lrauea	34.2
Dep-JackPot	406.25
Dep-Kaatoa	1903.5
Dep-Kaetitaeka K	1.2
Dep-Kaitiaki	954.1
Dep-Kamwea	770
Dep-Kariatebike community	492.2

Dep-Katekeraoi Presidents	0
Dep-Katorika	350
Dep-Kaua	10
Dep-Kauntira	329.4
Dep-Kauntira n aine	20
Dep-Kauntira n takakaro	1659.7
Dep-Kenna Bridge	0.08
Dep-KIFHA	80.3
Dep-Kirimwae	0
Dep-KIT	2543.25
Dep-KOIL	50
Dep-KoilFawb	2109
Dep-Komake	80
Dep-KPF Teba	100
Dep-Kunro	33.8
Dep-LDCF	824
Dep-Maeao	57.28
Dep-Maintanance	650
Dep-Mamau	428.5
Dep-Mayor	0
Dep-MCTTD	1094.3
Dep-MFMRD	270.27
Dep-Mikaere	20
Dep-Min of Finance	3357
Dep-Motile	50
Dep-Motor charger	50
Dep-Motorman	0
Dep-MTSC	138.1
Dep-Mv Betiraoi	242
Dep-MV Mataburo	0.5
Dep-MWYSA	320
Dep-N/O	0
Dep-Ngauea	8.38
Dep-Nood	10.2
Dep-Nutrition	611
Dep-Overstated O/Cash	0.85
Dep-Overtime	22
Dep-Pig's food	102.85
Dep-Police	13.9
Dep-Pre - School	40
Dep-Printery	40.7
Dep-Reba	13
Dep-Rereiti	30
Dep-Rerua	1
Dep-Retire	50
Dep-Rine	3.4
Dep-Ruite	67.6
Dep-Runga	338
Dep-Ruuta	50
Dep-Saw Mil	1731.66

Dep-Social Committee	110.5
Dep-Solars	1339.35
Dep-Taabua	0.8
Dep-Taala	9.2
Dep-Taarai	129
Dep-Tabiang Maneaba	50
Dep-Tabontebike	13.6
Dep-Taimanuokinai	30
Dep-Takakaro	1350
Dep-Takamaiti	28
Dep-Takenibeia T	80
Dep-Taneti	50
Dep-Tanimaiaki	124.5
Dep-Tararua Aine/Ataei	234
Dep-Tauai	16.7
Dep-Taumatoa	110.2
Dep-Tauna	2
Dep-Taungaga	188.8
Dep-Tawita	60.1
Dep-Tebau	210
Dep-Tebure	30.5
Dep-Tebwaitabu	72
Dep-Tebwe	39.15
Dep-Teebete	707
Dep-Teinai	0
Dep-Tekautu	3.4
Dep-Temaere B	10
Dep-Temone	50
Dep-Terereiti	30
Dep-Teriakai	30
Dep-Teruru	200
Dep-Tiare	30
Dep-Ticket	5
Dep-Tonika B	149.4
Dep-Torea	0
Dep-Truck Screen	80
Dep-Trust Fund	11.35
Dep-TSKL	240
Dep-Uekera	44.25
Dep-Ueue	0
Dep-Unclaim Ionatan Kirata (Sit alws)	45
Dep-Understated RR	445
Dep-Waa-n-O	6400
Dep-Alice (refund imprest)	195
Dep-Binataake (refund imprest)	100
Dep-Kabwearuru K (refund imprest)	26.9
Dep-Kataua (refund imprest)	80
Dep-Manikaoti (refund imprest)	250
Dep-Nabouataake (refund imprest)	141.75
Dep-Ngauea (refund imprest)	226

Dep-Reona (refund imprest)	1.5
Dep-Robati (refund imprest)	1.5
Dep-Ruite (refund imprest)	1.5
Dep-Tarai (refund imprest)	160
Dep-Tauai T (refund imprest)	4
Dep-Teebete (refund imprest)	2643.7
Dep-Tekieru (refund imprest)	2559.35
Dep-Tibwere (refund imprest)	350.45
Dep-Tirenga R (refund imprest)	97.5
Dep-Tooma (refund imprest)	1.5
Dep-Arinteiti	10.5
Dep-Bairenga	5
Dep-Bakoaua	20
Dep-Bibitaki	44
Dep-Burantiti Maunana	213
Dep-Enriki Tearoa	20
Dep-Erofi	110
Dep-Iafinta	175.65
Dep-Iotebwai T	80.85
Dep-Kaie	22.25
Dep-Kafina Tebwaki	191.3
Dep-Katoa Iabeta	128
Dep-Kimaere Abiata	44
Dep-Kiraara	40
Dep-Maereiti Kaiteie	153
Dep-Mareta	5
Dep-Merite	20
Dep-N.Tiin	132
Dep-Rinan Kaitu	236
Dep-Ritewe	38
Dep-Ruite Taboia	10
Dep-Tabeaua T	15
Dep-Taibo	176
Dep-Takaio	20
Dep-Taktakia Matia	132
Dep-Taorike	40
Dep-Tebure	36.5
Dep-Teera	20
Dep-Teimarawa	10
Dep-Tekaai	6
Dep-Tenanoia Kiaruru	40
Dep-Tooma Taake	26
Dep-Utana	20
Dep-Uruaba	8.75
Dep-Abemama Shipping	5965.57
Dep-Aberaam	180
Dep-BKL	1618.7
Dep-Bwebwenimweang	161.3
Dep-Bweete	522.1
Dep-Copra	206.43

	Dep-Coral Sun Airways		110	
	Dep-Council Fuel		90	
	Dep-Hardware		289.3	
	Dep-Iotebwa		104	
	Dep-JSS		204.6	
	Dep-Kaua		105	
	Dep-MFMRD		16.8	
	Dep-Moel		37.6	
	Dep-MV Mataburo		0.05	
	Dep-Reefire Teera		40	
	Dep-Robwafi		1.4	
	Dep-Seawall		500	
	Dep-Takaia		20	
	Dep-Tauraoi		100	
	Dep-UNICEF		1631	
				123,701.43

Abemama Island Council						
Accumulative Trial Balance						
As at 31/12/20						
				Debit	Credit	
	Surplus brought forward 01-Jan-2020				28,569.12	
Codes	Details	Estimate	Amount	Debit	Credit	
1100	Angabwai					
1103	Angabwaiin Rabwata	2,000.00	1627	0	1627	
1104	Roan te Kiba	20,000.00	8466	0	8466	
1105	Roan te nako nte kaibuke	100	206	0	206	
1200	Rafienit					
1201	Motoka/Rebwerewe	3,500.00	2367	0	2367	
1202	Beba ni kabubuti	500	711.5	0	711.5	
1203	Bwatika	120	75	0	75	
1204	Kamea	300	58	0	58	
1205	Itioa (boobwai n te mae oo te bwonin)	11,400.00	7600	0	7600	
1206	Kaoti kamrei	50	127.8	0	127.8	
1207	Kakukurei, tangoon video ao katangiang	50	29.6	0	29.6	
1208	Kamangiang (Kakikoki)	10	0	0	0	
1209	Taabo ni kamangiang	35	0	0	0	
1210	Auli ni iwa	250	0	0	0	
1211	Hawker	1,200.00	625	0	625	
1212	Taabo ni bwa	1,250.00	2750	0	2750	
1213	Botaki aika o tauaki mwila	500	1070	0	1070	
1214	Konikroke man te burowa (Bakery)	900	340	0	340	
1217	Bitineit aika aki tel maan (Stalls)	500	1000	0	1000	
1220	Booti/Waa aika o tatangooki	300	160	0	160	
1221	Kaak, Rebwerewe aika tatangooki	520	300	0	300	
1226	Katangomwane	0	0	0	0	
1227	Toan akawa	50	75	0	75	
1233	Contractors	150	0	0	0	
1248	Bus Service	0	0	0	0	
1254	Konikroke man man taari	1,000.00	546	0	546	
1256	Nangkono	125	75	0	75	
1258	Boboti n takafoka	200	2600	0	2600	
1300	Mane ni bueka					

1301	Buoka man te Taulaeka	162,316.00	175076.52	0	175076.52
1302	Buoka man te Postal	1,000.00	0	0	0
1303	Onebwajan auhin Taulaeka	21,567.00	112789.75	0	112789.75
1305	Te buoka man te kaibuke/ice plant	0	0	0	0
1306	Te buoka ibukin bacia otaein te reirei	16,000.00	16000	0	16000
1307	Te buoka ibukin te finetine n te KPF	0	0	0	0
1400	Rakan karinmwane				
1401	Baki ni mwane iBD	0	0	0	0
1402	Loan Interest	300	614.2	0	614.2
1500	Waki ni lokinbwai				
1501	Kabonakoan Bwaci	1,500.00	1228	0	1228
1502	Tangoan boofi wa-uoua	500	500	0	500
1504	Roon Auli ni Mokea	500	460	0	460
1505	Roon maeakia itua	5,000.00	4430	0	4430
1506	Tangoan te kaa oo Kaitoka nte bus	1,000.00	4725.95	0	4725.95
1507	Kabonakoan te Bwaci	3,000.00	3651.8	0	3651.8
1509	Tangoan te rebwerabwe	500	0	0	0
1510	Tangoan ana tobo te Kaunthra	2,000.00	2243	0	2243
1513	Kainaoana	8,000.00	12239.5	0	12239.5
1518	Kabomwi (hardware/bwaraki)	2,000.00	0	0	0
1520	Metel Work	1,000.00	30	0	30
1521	Kabonakoan beeki/komeo	1,000.00	50	0	50
1522	Katangamwane	16,000.00	15846.2	0	15846.2
1523	Bingo	3,000.00	0	0	0
1525	Tangoan te mwanaboa (Tarawa)	18,250.00	22850	0	22850
1531	Nangokona	300	425	0	425
1535	Te ili oo te Soler	200	0	0	0
1541	Karikirake oika uarekeke	800	545	0	545
1542	Catering	500	47.6	0	47.6
1543	Boboifi n takatoka	0	0	0	0
1544	Ana contribute te Kaibuke	0	0	0	0
1545	Fish Centre	10,000.00	1415	0	1415
1547	Saw mill	500	0	0	0
1548	Kabongaran te roki	500	0	0	0
1550	Karikirake man te beeki	500	60	0	60
1600	Mahe tabeua				

1601	Mwane n Raka	500	817.55	0	817.55
1602	Tuca n te Bow/ Boon te bow/	100	110	0	110
1603	Boon te bowi	100	0	0	0
1700	Karafi mwane				
1701	Kaiblabwi	10,306.00	12262.95	0	12262.95
2100	Sakabai				
2102	Aia bwakobwai Kaunifira	40,758.00	41795.97	41795.97	0
2103	Kauoman ni Kiraka	2,780.00	3672.64	3672.64	0
2104	Kauoman n Tia Mwane	2,730.00	3654	3654	0
2106	Tia Taibi	2,466.00	3275.76	3275.76	0
2108	Kabentaa	2,451.00	3280.33	3280.33	0
2109	Turawa	7,579.00	9868.0599	9868.0599	0
2111	Tioi kaubure	2,466.00	3300.78	3300.78	0
2112	Kaubure	28,487.00	37378.74	37378.74	0
2113	Neeti ni Kacwa	18,928.00	24557.13	24557.13	0
2119	Mwakaeneke	2,482.00	2930.1986	2930.1986	0
2122	Te Tia nko mwane	2,466.00	0	0	0
2127	Tia Taraua te Aui ni huwa	2,482.00	3322.0281	3322.0281	0
2133	Tia Uderei	2,482.00	3312.0382	3312.0382	0
2135	Taan reireira aloe	3,752.00	124.86	124.86	0
2140	Kauoman ni mwakaeneke	2,466.00	3253.05	3253.05	0
2141	Handyman	0	0	0	0
2145	Cleaner	0	0	0	0
2148	Waltman (Tarawa manabai)	2,451.00	3280.58	3280.58	0
2150	Saw mill operators	2,451.00	3257.23	3257.23	0
2154	Piggery project	4,902.00	6505.51	6505.51	0
2157	Manager Ice plant	2,830.00	3787.98	3787.98	0
2200	Arcuenti				
2201	Kaunifira	13,040.00	11385	11385	0
2202	Kaunwangan te Mayor/Deputy Mayor	2,160.00	1860	1860	0
2203	Incentive allowance	20,580.00	18780	18780	0
2204	Booia Reibwa	1,000.00	75	75	0
2207	Kometen te Reirei (JSS/Primary)	2,040.00	0	0	0
2208	Kometen te Karikidake IDC	420	0	0	0
2209	Boneit/Bareka	1,000.00	262.5	262.5	0
2210	Bonomwi	700	70	70	0

2211	Mwengubuuka	1,000.00	650	650	0
2212	Finance Committee	300	0	0	0
2214	Komeje n Aine	1,080.00	1080	1000	0
2216	Selection komeje	360	140	140	0
2218	Komeje ibukin kama kabunibwaj	0	0	0	0
2221	Uninwame	1,200.00	1080	1080	0
2224	Liquor Boord	0	0	0	0
2225	Youth & Sport Committee	1,140.00	370	370	0
2226	Komejen Akawa oo uniniki	250	130	130	0
2227	Komejen tuon te ndurung	300	0	0	0
2228	Komeje ibukia mwauku	0	0	0	0
2229	Boord of survey	150	0	0	0
2300	Kabulan te waki				
2301	Bac oo Mwamwamanga	1,500.00	848.9	848.9	0
2302	Kiitin obo	0	0	0	0
2303	Bwaj ni mwakuri	1,000.00	720.9	720.9	0
2306	Tareboon / Uareji	1,000.00	1186.4	1186.4	0
2308	Bureki / Kaboraji	500	0	0	0
2312	Rineine	2,000.00	2445.4	2445.4	0
2313	Kainomota ibingol	6,000.00	10451.8	10451.8	0
2314	Refund of revenue	300	0	0	0
2315	Buoka nokon botaki	200	0	0	0
2316	Kabwara ianau / tarau ni ikawaj	500	0	0	0
2318	Roon te bowi	200	0	0	0
2320	Taratuja kamea / beeki	500	0	0	0
2322	Kakukurei / Kailuoa	300	180	180	0
2326	Bwain te abiji	1,526.00	1802.7035	1802.7035	0
2329	Bac nake aitimwakoro	3,702.00	3254.3	3254.3	0
2330	Boutokaon takakoro	1,000.00	0	0	0
2332	Support to Elderly Fund distribution	1,200.00	210.8	210.8	0
2333	Support to Copra Monitoring transport	0	0	0	0
2335	Buoka nokon oia bong iagan reirei	100	30	30	0
2336	Boutokaon aia bong mwauku	0	0	0	0
2340	Boon kamaia beeki	650	523	523	0
2400	Onobai				
2402	Aobiti	1,000.00	10	10	0

2403	Aufi ni moeka	20,585.00	21012.15	21012.15		0
2404	Aufi ni luga	3,000.00	535.4	535.4		0
2405	Pre-School house	2,000.00	1723.8	1723.8		0
2407	Ana mwaneba te Kautira	4,000.00	2220.3	2220.3		0
2408	Rebwarebwe/Koa	2,000.00	837.6	837.6		0
2408a	School truck competition	2,000.00	1302.6	1302.6		0
2410	Kawai & Kofiweli	4,700.00	3408.75	3408.75		0
2412	Saw mill	1,500.00	0	0		0
2700	Iokritbwai					
2701	Amwara ke mool ibukia luga	2,000.00	1432.1	1432.1		0
2702	Bwara te waa-	8,000.00	8245.8	8245.8		0
2704	Bingo	1,500.00	0	0		0
2707	Bwain akawa	1,500.00	0	0		0
2709	Katongamiwane	16,000.00	1680.4	1680.4		0
2800	Karail mwane					
2801	Kaitibwai	20,611.00	15142.52	15142.52		0
2802	School trucks contribution	0	0	0		0
2803	Onobwai onufin Fouiceka	21,567.00	113416.75	113416.75		0
2804	Birmwane nakon te KILGA	1,000.00	1000	1000		0
2806	Te buaka ibukin school trucks	14,000.00	13971.4	13971.4		0
2807	KPA	0	0	0		0
	Below the line					
	Adv-Akoia	0.00	110.00	110.00		0
	Adv-Alice	0.00	195.00	195.00		0
	Adv-AWAK	0.00	23.00	23.00		0
	Adv-Anne	0.00	5.20	5.20		0
	Adv-ATL	0.00	621.90	621.90		0
	Adv-Aus Aid	0.00	225.00	225.00		0
	Adv-Aviation	0.00	-	-		0
	Adv-Baitibwai A	0.00	2.50	2.50		0
	Adv-Beru	0.00	60.00	60.00		0
	Adv-Bingo	0.00	600.00	600.00		0
	Adv-Bireka Been	0.00	35.00	35.00		0
	Adv-Boutoka	0.00	1,920.50	1,920.50		0
	Adv-Bureang	0.00	5.00	5.00		0

	Adv-Canteen	0.00	1,127.80	1,127.80	0
	Adv-Catholic Baretha	0.00	55.00	55.00	0
	Adv-Cement	0.00	-	-	0
	Adv-Cevil	0.00	10.00	10.00	0
	Adv-Cheydler Canteen	0.00	5.00	5.00	0
	Adv-Election	0.00	1,532.00	1,532.00	0
	Adv-H/Hour	0.00	757.00	757.00	0
	Adv-Ice Plant	0.00	248.00	248.00	0
	Adv-Iekmwa	0.00	369.80	369.80	0
	Adv-Iloved Mikoere	0.00	100.00	100.00	0
	Adv-Itoja	0.00	184.40	184.40	0
	Adv-Ilimmarawa	0.00	10.00	10.00	0
	Adv-Kotangua	0.00	7.80	7.80	0
	Adv-Koraree	0.00	60.00	60.00	0
	Adv-KIT	0.00	399.65	399.65	0
	Adv-KOIL FWP	0.00	155.70	155.70	0
	Adv-KPC Tekalirake	0.00	7.50	7.50	0
	Adv-Labour	0.00	105.50	105.50	0
	Adv-Moaman Koburere	0.00	60.00	60.00	0
	Adv-Magistate	0.00	205.00	205.00	0
	Adv-Mama Kebu	0.00	1,020.80	1,020.80	0
	Adv-Maria M	0.00	2.50	2.50	0
	Adv-MCIC	0.00	97.00	97.00	0
	Adv-Medical	0.00	286.35	286.35	0
	Adv-Mere Store	0.00	5.00	5.00	0
	Adv-MESD	0.00	28.00	28.00	0
	Adv-MHARD	0.00	197.25	197.25	0
	Adv-MIA	0.00	150.00	150.00	0
	Adv-MISA	0.00	1,233.18	1,233.18	0
	Adv-Monika T	0.00	12.50	12.50	0
	Adv-Motiroke	0.00	336.06	336.06	0
	Adv-Mwamwau	0.00	289.40	289.40	0
	Adv-Ngaued	0.00	60.00	60.00	0
	Adv-Nutrition	0.00	80.00	80.00	0
	Adv-OB	0.00	721.80	721.80	0
	Adv-R2 Meang	0.00	175.50	175.50	0

Adv-Reona	0.00	269.89	269.89	0
Adv-Rira Natou	0.00	5.00	5.00	0
Adv-Rita	0.00	60.00	60.00	0
Adv-Rabio	0.00	30.00	30.00	0
Adv-Radia	0.00	-	-	0
Adv-Ratia Tabala	0.00	95.45	95.45	0
Adv-Rakabwere	0.00	5.00	5.00	0
Adv-Ranimolaki	0.00	5.00	5.00	0
Adv-Ranokoro	0.00	5.00	5.00	0
Adv-Raom	0.00	300.00	300.00	0
Adv-Rarawa Motors	0.00	955.00	955.00	0
Adv-Rauci	0.00	20.70	20.70	0
Adv-Rewata	0.00	-	-	0
Adv-Rebete Baringa	0.00	50.00	50.00	0
Adv-Reira	0.00	60.00	60.00	0
Adv-Rekaulu	0.00	40.00	40.00	0
Adv-Rion	0.00	30.90	30.90	0
Adv-Riranga R	0.00	14.84	14.84	0
Adv-Riera	0.00	300.00	300.00	0
Adv-Rioiti	0.00	30.00	30.00	0
Adv-Rourism (Iorotake)	0.00	50.00	50.00	0
Adv-Trust Fund	0.00	480.00	480.00	0
Adv-Tubeia R	0.00	21.50	21.50	0
Adv-Works	0.00	688.50	688.50	0
Adv-Abemama Shipping	0.00	236.25	236.25	0
Adv-Alexander	0.00	1.00	1.00	0
Adv-Atiuan	0.00	12.40	12.40	0
Adv-Anterea	0.00	390.00	390.00	0
Adv-ATL	0.00	470.00	470.00	0
Adv-Barebutana	0.00	1,078.70	1,078.70	0
Adv-BBT	0.00	10.00	10.00	0
Adv-Boutokaoa Takakoro	0.00	900.00	900.00	0
Adv-Bwaleia	0.00	7.20	7.20	0
Adv-Bweeri	0.00	40.00	40.00	0
Adv-DBK	0.00	932.80	932.80	0
Adv-H/Hour	0.00	63.55	63.55	0

Adv-Henry	0.00	50.00	50.00	0
Adv-HK Shipping	0.00	19.80	19.80	0
Adv-Iatinta	0.00	38.50	38.50	0
Adv-Iekmwa	0.00	33.25	33.25	0
Adv-JSS	0.00	48.40	48.40	0
Adv-Ka 50th anniversary	0.00	622.25	622.25	0
Adv-Kabangaki	0.00	240.00	240.00	0
Adv-Kobined	0.00	50.00	50.00	0
Adv-Kabwemuru K	0.00	200.00	200.00	0
Adv-Kamon	0.00	51.60	51.60	0
Adv-Kakukuki	0.00	14.95	14.95	0
Adv-Kaitawp	0.00	1,433.00	1,433.00	0
Adv-Moon	0.00	9.50	9.50	0
Adv-Manika	0.00	10.00	10.00	0
Adv-Monoku	0.00	100.00	100.00	0
Adv-Moreta	0.00	241.25	241.25	0
Adv-MIA	0.00	100.00	100.00	0
Adv-Motirake	0.00	87.20	87.20	0
Adv-Moutu	0.00	50.00	50.00	0
Adv-Mwakafoe	0.00	3.80	3.80	0
Adv-Mwecka	0.00	460.00	460.00	0
Adv-Overstated B/Bal	0.00	71.30	71.30	0
Adv-P. loone	0.00	1.70	1.70	0
Adv-Parish Catholic	0.00	250.00	250.00	0
Adv-Reena	0.00	1.82	1.82	0
Adv-Robwoti	0.00	712.40	712.40	0
Adv-Runway Mui	0.00	1,094.30	1,094.30	0
Adv-Rutse	0.00	50.00	50.00	0
Adv-Screen	0.00	70.00	70.00	0
Adv-Seowall Cement	0.00	422.00	422.00	0
Adv-Seowall Project	0.00	134.65	134.65	0
Adv-Surplus	0.00	11.20	11.20	0
Adv-Taiwan Beeki	0.00	126.00	126.00	0
Adv-Tokioika Matia	0.00	0.50	0.50	0
Adv-Teckodki Group	0.00	72.70	72.70	0
Adv-Tebano Tale	0.00	201.95	201.95	0

Adv-Iebantatke	0.00	50.00	50.00	0
Adv-Ieera	0.00	44.50	44.50	0
Adv-Ieinci	0.00	-	-	0
Adv-Ieijia	0.00	7.50	7.50	0
Adv-Iekamali	0.00	102.00	102.00	0
Adv-Iekeru	0.00	1,961.05	1,961.05	0
Adv-Iekorl	0.00	83.60	83.60	0
Adv-Iemoua	0.00	50.00	50.00	0
Adv-Iibwere	0.00	218.40	218.40	0
Adv-Iiooma	0.00	2.50	2.50	0
Adv-Iorea	0.00	-	-	0
Adv-Iraining Pol	0.00	550.00	550.00	0
Adv-Iubatol	0.00	98.80	98.80	0
Adv-Unicef	0.00	45.00	45.00	0
Adv-V/Warden	0.00	157.76	157.76	0
Adv-V/aisamoa	0.00	10.00	10.00	0
Adv-Volleyball	0.00	24.00	24.00	0
Adv-Wairing	0.00	292.00	292.00	0
Adv-Women Centre	0.00	79.30	79.30	0
Adv-W-shop	0.00	410.00	410.00	0
Adv-Youth	0.00	70.30	70.30	0
Dep-Abikaifo	0.00	30.00	0	30.00
Dep-AHDI	0.00	500.00	0	500.00
Dep-Allowance	0.00	400.00	0	400.00
Dep-AMAK	0.00	100.00	0	100.00
Dep-AMFA	0.00	47.80	0	47.80
Dep-Aren	0.00	150.00	0	150.00
Dep-Aukino	0.00	2.20	0	2.20
Dep-Aus High Com	0.00	161.90	0	161.90
Dep-Bareaka	0.00	50.60	0	50.60
Dep-Baretoa	0.00	-	0	-
Dep-Berenike	0.00	35.60	0	35.60
Dep-Bingo	0.00	1,650.10	0	1,650.10
Dep-Binoka	0.00	5.00	0	5.00
Dep-BKL	0.00	99.20	0	99.20
Dep-Bobotin akaiva	0.00	90.00	0	90.00

	Dep-Boutara	0.00	150.00	0	150.00
	Dep-Boutoka	0.00	8,498.16	0	8,498.16
	Dep-Bukare	0.00	40.00	0	40.00
	Dep-Buthoro	0.00	870.50	0	870.50
	Dep-Bwaiota	0.00	7.20	0	7.20
	Dep-Canteen	0.00	253.30	0	253.30
	Dep-Card	0.00	278.80	0	278.80
	Dep-Cement	0.00	3,459.00	0	3,459.00
	Dep-Chain Saw	0.00	40.00	0	40.00
	Dep-Chong	0.00	50.00	0	50.00
	Dep-CICD	0.00	80.00	0	80.00
	Dep-Copro mill	0.00	760.85	0	760.85
	Dep-Council Fuel	0.00	240.00	0	240.00
	Dep-Divers	0.00	51.40	0	51.40
	Dep-Edmo	0.00	35.65	0	35.65
	Dep-Election	0.00	1,765.90	0	1,765.90
	Dep-Eric T	0.00	354.65	0	354.65
	Dep-Finance	0.00	26.80	0	26.80
	Dep-Football	0.00	50.00	0	50.00
	Dep-FSP	0.00	47.50	0	47.50
	Dep-FSPK ACA	0.00	428.50	0	428.50
	Dep-Fuel	0.00	231.50	0	231.50
	Dep-Gross cutter	0.00	5.00	0	5.00
	Dep-Hardware	0.00	2.00	0	2.00
	Dep-IBD	0.00	4.90	0	4.90
	Dep-Ice plant	0.00	16,770.95	0	16,770.95
	Dep-Iera	0.00	330.00	0	330.00
	Dep-Incentive allowance	0.00	3,075.00	0	3,075.00
	Dep-Ioane	0.00	2.80	0	2.80
	Dep-Ionatan	0.00	50.00	0	50.00
	Dep-Iolebwa	0.00	26,103.10	0	26,103.10
	Dep-Iouea	0.00	34.20	0	34.20
	Dep-Jackpot	0.00	406.25	0	406.25
	Dep-Katoba	0.00	1,903.50	0	1,903.50
	Dep-Kaetiadeka K	0.00	1.20	0	1.20
	Dep-Kaifick	0.00	954.10	0	954.10

Dep-Karawa	0.00	770.00	0	770.00
Dep-Karitebiki community	0.00	492.20	0	492.20
Dep-Katekeraci Presidents	0.00	-	0	-
Dep-Katoika	0.00	350.00	0	350.00
Dep-Kaua	0.00	10.00	0	10.00
Dep-Kauntia	0.00	329.40	0	329.40
Dep-Kauntia n gine	0.00	20.00	0	20.00
Dep-Kauntia n takakaro	0.00	1,659.70	0	1,659.70
Dep-Kenna Bridge	0.00	0.08	0	0.08
Dep-KiHA	0.00	80.30	0	80.30
Dep-Kirinwae	0.00	-	0	-
Dep-Kiri	0.00	2,543.25	0	2,543.25
Dep-KOIL	0.00	50.00	0	50.00
Dep-Koifow/b	0.00	2,109.00	0	2,109.00
Dep-Komake	0.00	80.00	0	80.00
Dep-KPF Teba	0.00	100.00	0	100.00
Dep-Kunro	0.00	33.80	0	33.80
Dep-LDCF	0.00	824.00	0	824.00
Dep-Moeco	0.00	57.28	0	57.28
Dep-Maintenance	0.00	650.00	0	650.00
Dep-Mamau	0.00	428.50	0	428.50
Dep-Mayor	0.00	-	0	-
Dep-MCITD	0.00	1,094.30	0	1,094.30
Dep-MFMRD	0.00	270.27	0	270.27
Dep-Mikaere	0.00	20.00	0	20.00
Dep-Min of Finance	0.00	3,357.00	0	3,357.00
Dep-Moite	0.00	50.00	0	50.00
Dep-Motor charger	0.00	50.00	0	50.00
Dep-Motorman	0.00	-	0	-
Dep-MTSC	0.00	138.10	0	138.10
Dep-Mv Belicaci	0.00	242.00	0	242.00
Dep-MV Matdburo	0.00	0.50	0	0.50
Dep-MWYSA	0.00	320.00	0	320.00
Dep-N/O	0.00	-	0	-
Dep-Ngauer	0.00	8.38	0	8.38
Dep-Nooa	0.00	10.20	0	10.20

Dep-Nutrition	0.00	611.00	0	611.00
Dep-Overstated O/Cash	0.00	0.85	0	0.85
Dep-Overtime	0.00	22.00	0	22.00
Dep-Pigs food	0.00	102.85	0	102.85
Dep-Police	0.00	13.90	0	13.90
Dep-Pre - School	0.00	40.00	0	40.00
Dep-Printing	0.00	40.70	0	40.70
Dep-Reba	0.00	13.00	0	13.00
Dep-Rereti	0.00	30.00	0	30.00
Dep-Reruc	0.00	1.00	0	1.00
Dep-Retire	0.00	50.00	0	50.00
Dep-Rine	0.00	3.40	0	3.40
Dep-Ruite	0.00	67.60	0	67.60
Dep-Runga	0.00	338.00	0	338.00
Dep-Ruita	0.00	50.00	0	50.00
Dep-Sow Mil	0.00	1,731.66	0	1,731.66
Dep-Social Committee	0.00	110.50	0	110.50
Dep-Solars	0.00	1,339.35	0	1,339.35
Dep-Taabua	0.00	0.80	0	0.80
Dep-Tadga	0.00	9.29	0	9.29
Dep-Tarai	0.00	129.00	0	129.00
Dep-Tobiang Maneoba	0.00	50.00	0	50.00
Dep-Tobontebike	0.00	13.60	0	13.60
Dep-Taimanuokina	0.00	30.00	0	30.00
Dep-Takakaro	0.00	1,350.00	0	1,350.00
Dep-Takamaiti	0.00	28.00	0	28.00
Dep-Takenibela I	0.00	80.00	0	80.00
Dep-Tonefi	0.00	50.00	0	50.00
Dep-Tonimaiki	0.00	124.50	0	124.50
Dep-Tarua Aine/Ataei	0.00	234.00	0	234.00
Dep-Tauai	0.00	16.70	0	16.70
Dep-Taumatoa	0.00	110.20	0	110.20
Dep-Tauno	0.00	2.00	0	2.00
Dep-Taungaga	0.00	188.80	0	188.80
Dep-Tawito	0.00	60.10	0	60.10
Dep-Tebou	0.00	210.00	0	210.00

Dep-Tebure	0.00	30.50	0	30.50
Dep-Tebwalcibu	0.00	72.00	0	72.00
Dep-Tebwe	0.00	39.15	0	39.15
Dep-Teebete	0.00	707.00	0	707.00
Dep-Telnci	0.00	-	0	-
Dep-Tekauu	0.00	3.40	0	3.40
Dep-Temagere B	0.00	10.00	0	10.00
Dep-Temone	0.00	50.00	0	50.00
Dep-Terecifi	0.00	30.00	0	30.00
Dep-Terickai	0.00	30.00	0	30.00
Dep-Teruru	0.00	200.00	0	200.00
Dep-Tikere	0.00	30.00	0	30.00
Dep-Ticket	0.00	5.00	0	5.00
Dep-Tonika B	0.00	149.40	0	149.40
Dep-Torea	0.00	-	0	-
Dep-Truck Screen	0.00	80.00	0	80.00
Dep-Trust Fund	0.00	11.35	0	11.35
Dep-TSKL	0.00	240.00	0	240.00
Dep-Tsikera	0.00	44.25	0	44.25
Dep-Tleue	0.00	-	0	-
Dep-Uncclaim Jonathan Kiratia (Sif. akws)	0.00	45.00	0	45.00
Dep-Understated RR	0.00	445.00	0	445.00
Dep-Waa-n-O	0.00	6,400.00	0	6,400.00
Dep-Alice (refund imprest)	0.00	195.00	0	195.00
Dep-Binatooke (refund imprest)	0.00	100.00	0	100.00
Dep-Kabweeruru K (refund imprest)	0.00	26.90	0	26.90
Dep-Katoua (refund imprest)	0.00	80.00	0	80.00
Dep-Manikaoti (refund imprest)	0.00	250.00	0	250.00
Dep-Nabouatooke (refund imprest)	0.00	141.75	0	141.75
Dep-Ngagua (refund imprest)	0.00	226.00	0	226.00
Dep-Reona (refund imprest)	0.00	1.50	0	1.50
Dep-Robafii (refund imprest)	0.00	1.50	0	1.50
Dep-Ruite (refund imprest)	0.00	1.50	0	1.50
Dep-Tarai (refund imprest)	0.00	160.00	0	160.00
Dep-Tauci I (refund imprest)	0.00	4.00	0	4.00
Dep-Teebete (refund imprest)	0.00	2,643.70	0	2,643.70

Dep-Takeru (refund imprest)	0.00	2,559.35	0	2,559.35
Dep-Ilowere (refund imprest)	0.00	350.45	0	350.45
Dep-Iiranga R (refund imprest)	0.00	97.50	0	97.50
Dep-Toama (refund imprest)	0.00	1.50	0	1.50
Dep-Ariteti	0.00	10.50	0	10.50
Dep-Bairenga	0.00	5.00	0	5.00
Dep-Bakouea	0.00	20.00	0	20.00
Dep-Bibitoki	0.00	44.00	0	44.00
Dep-Buranihi Maunara	0.00	213.00	0	213.00
Dep-Eniki Teoraa	0.00	20.00	0	20.00
Dep-Erohi	0.00	110.00	0	110.00
Dep-Iaitinia	0.00	175.65	0	175.65
Dep-Iotebwa T	0.00	80.85	0	80.85
Dep-Kaie	0.00	22.25	0	22.25
Dep-Kaitino Tebwaki	0.00	191.30	0	191.30
Dep-Kaitoa Iabeta	0.00	128.00	0	128.00
Dep-Kingaere Abiata	0.00	44.00	0	44.00
Dep-Kiraaro	0.00	40.00	0	40.00
Dep-Maereiti Kaitie	0.00	153.00	0	153.00
Dep-Mareta	0.00	5.00	0	5.00
Dep-Merite	0.00	20.00	0	20.00
Dep-N.Ilin	0.00	132.00	0	132.00
Dep-Rinan Kaitu	0.00	236.00	0	236.00
Dep-Ritewe	0.00	38.00	0	38.00
Dep-Rute Taboia	0.00	10.00	0	10.00
Dep-Tabeaqa T	0.00	15.00	0	15.00
Dep-Taiho	0.00	176.00	0	176.00
Dep-Takaio	0.00	20.00	0	20.00
Dep-Takikia Matia	0.00	132.00	0	132.00
Dep-Taoike	0.00	40.00	0	40.00
Dep-Tepure	0.00	36.50	0	36.50
Dep-Teera	0.00	20.00	0	20.00
Dep-Teimawqa	0.00	10.00	0	10.00
Dep-Tekaoi	0.00	6.00	0	6.00
Dep-Tenaraoi Kiaruru	0.00	40.00	0	40.00
Dep-Toama Taake	0.00	26.00	0	26.00

Dep-Uhanga	0.00	20.00	0		20.00
Dep-Uhumba	0.00	8.75	0		8.75
Dep-Abernama Shipping	0.00	5,965.57	0		5,965.57
Dep-Abercam	0.00	180.00	0		180.00
Dep-BKL	0.00	1,618.70	0		1,618.70
Dep-Bwedwenimweang	0.00	161.30	0		161.30
Dep-Bweete	0.00	522.10	0		522.10
Dep-Copra	0.00	206.43	0		206.43
Dep-Coral Sun Airways	0.00	110.00	0		110.00
Dep-Council Fuel	0.00	90.00	0		90.00
Dep-Hardware	0.00	289.30	0		289.30
Dep-Isobwa	0.00	104.00	0		104.00
Dep-JSS	0.00	204.60	0		204.60
Dep-Kaua	0.00	105.00	0		105.00
Dep-MFARD	0.00	16.80	0		16.80
Dep-Moel	0.00	37.60	0		37.60
Dep-MV Mataburo	0.00	0.05	0		0.05
Dep-Reetire Teera	0.00	40.00	0		40.00
Dep-Robwafi	0.00	1.40	0		1.40
Dep-Seawall	0.00	500.00	0		500.00
Dep-Takaia	0.00	20.00	0		20.00
Dep-Tauraoi	0.00	100.00	0		100.00
Dep-UNICEF	0.00	1,631.00	0		1,631.00
Imp-Aren T	0.00	210.00		210.00	0
Imp-Atoka Kamotiki	0.00	2,066.70		2,066.70	0
Imp-Baitenga	0.00	34.00		34.00	0
Imp-Borantiti	0.00	200.00		200.00	0
Imp-Bweeri	0.00	33.80		33.80	0
Imp-Eliza	0.00	200.00		200.00	0
Imp-Ieera	0.00	1,535.20		1,535.20	0
Imp-Iekimwa	0.00	48.50		48.50	0
Imp-Ioane	0.00	200.00		200.00	0
Imp-Ioobi	0.00	45.00		45.00	0
Imp-Iraued	0.00	160.00		160.00	0
Imp-Kaita	0.00	50.00		50.00	0
Imp-Kaunti	0.00	45.00		45.00	0

Imp-Kautu Teebaki	0.00	8,278.20	8,278.20	0
Imp-Kunro	0.00	290.00	290.00	0
Imp-Linda	0.00	1,527.80	1,527.80	0
Imp-Marion	0.00	1,410.20	1,410.20	0
Imp-Mere	0.00	626.50	626.50	0
Imp-Motitake	0.00	13,006.80	13,006.80	0
Imp-Mwakatae	0.00	1,290.00	1,290.00	0
Imp-Mwamvou	0.00	21.00	21.00	0
Imp-Nobera	0.00	150.00	150.00	0
Imp-Nofan Teewe	0.00	4.25	4.25	0
Imp-Nooa	0.00	365.30	365.30	0
Imp-Rocraua	0.00	240.00	240.00	0
Imp-Rine	0.00	200.00	200.00	0
Imp-Rofi	0.00	200.00	200.00	0
Imp-Toake	0.00	2,026.00	2,026.00	0
Imp-Tarai	0.00	160.00	160.00	0
Imp-Tobera U	0.00	100.00	100.00	0
Imp-Tabukataake	0.00	150.00	150.00	0
Imp-Takaia	0.00	270.00	270.00	0
Imp-Takakia	0.00	2,009.75	2,009.75	0
Imp-Tearowa I	0.00	1,180.00	1,180.00	0
Imp-Tebarai N	0.00	54.80	54.80	0
Imp-Teuwe	0.00	200.00	200.00	0
Imp-Teera	0.00	48.50	48.50	0
Imp-Teitiki	0.00	170.00	170.00	0
Imp-Tekakia	0.00	935.55	935.55	0
Imp-Tekutu	0.00	300.00	300.00	0
Imp-Tekoba	0.00	620.00	620.00	0
Imp-Tene Bonteman	0.00	170.00	170.00	0
Imp-Tianeti	0.00	611.00	611.00	0
Imp-Tiore	0.00	410.00	410.00	0
Imp-Tiotati	0.00	45.00	45.00	0
Imp-Toaiti	0.00	3,146.00	3,146.00	0
Imp-Tonika B	0.00	1,795.00	1,795.00	0
Imp-Uboitai	0.00	1,266.65	1,266.65	0
Imp-Ueree	0.00	6,309.90	6,309.90	0

Imp-Ihudo	0.00	200.00	200.00	0
Loan-Akamafang	0.00	112.00	112.00	0
Loan-Ahla	0.00	18.80	18.80	0
Loan-Boretoa Store	0.00	2.50	2.50	0
Loan-Bary Nowere	0.00	44.00	44.00	0
Loan-Bio Kaaraili	0.00	7.75	7.75	0
Loan-Eama Ithibela	0.00	36.00	36.00	0
Loan-Iabeta	0.00	156.00	156.00	0
Loan-Ilaia Kaono	0.00	44.00	44.00	0
Loan-Kaaraili Sui	0.00	206.00	206.00	0
Loan-Kabwagaruru K	0.00	557.10	557.10	0
Loan-Kataringa Tarrik	0.00	418.15	418.15	0
Loan-Maara Aue	0.00	94.00	94.00	0
Loan-Mocta Tooki	0.00	11.00	11.00	0
Loan-Mokurita Jebria	0.00	24.00	24.00	0
Loan-Mintocke M	0.00	68.00	68.00	0
Loan-Morirake Atanafi	0.00	335.20	335.20	0
Loan-Mweia	0.00	24.00	24.00	0
Loan-Neelesi Tekoi	0.00	87.60	87.60	0
Loan-Rkua Temloacke	0.00	2.90	2.90	0
Loan-Sungi Aue	0.00	26.00	26.00	0
Loan-Taunatod	0.00	205.00	205.00	0
Loan-Tebili	0.00	56.00	56.00	0
Loan-Tebwe Tawito	0.00	28.00	28.00	0
Loan-Telitua	0.00	13.25	13.25	0
Loan-Tekieru	0.00	3.00	3.00	0
Loan-Tekoufi	0.00	21.00	21.00	0
Loan-Temaiti Abiata	0.00	24.00	24.00	0
Loan-Tiare	0.00	24.00	24.00	0
Loan-Tiemaqwa Melia	0.00	20.40	20.40	0
Loan-Timolee	0.00	84.00	84.00	0
Loan-Tirenga R	0.00	28.00	28.00	0
Loan-Titacke Nakau	0.00	67.00	67.00	0
Loan-Tumoi	0.00	18.40	18.40	0
Loan-Turujinia Kaitara	0.00	246.00	246.00	0
Loan-Uakite	0.00	9.60	9.60	0

Loss-Ukairo	0.00	150.00	150.00	0
Loss-Viane Tebwebwe	0.00	65.60	65.60	0
Loss-Iotebwa	0.00	20.10	20.10	0
Loss-Kauu	0.00	5.67	5.67	0
Loss-Matokitie	0.00	2.00	2.00	0
Loss-Mawala	0.00	4,255.98	4,255.98	0
Loss-Motitake	0.00	12,121.01	12,121.01	0
Loss-Tavci T	0.00	7,349.27	7,349.27	0
Loss-Tengca R	0.00	189.15	189.15	0
Loss-Uere	0.00	1,538.72	1,538.72	0
Loss-Uye	0.00	5.00	5.00	0
Closing Cash		3,021.42		
Closing Bank		33,059.73		
Grand Total		571,497.47	571,497.47	

Abemama Island Council

The following certify that the attached statements (revealing a surplus Account Balance \$55,941.18 for the year ended 31st December 2021 are correct.

Signed by:

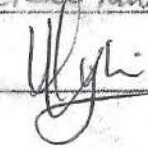
Clerk to Island Council



Mayor to Island Council

Baitaka Tawaisa

Secretary



Eneley

Fyua



ABENAMA ISLAND COUNCIL			
SURPLUS ACCOUNT			
AS AT 31/12/2021			
Surplus 2020			28,719.28
Add: Total Current Revenues 2021			387,581.75
Total			416,301.03
Less: Total Current Expenditures 2021			360,359.85
Surplus End 31/12/2021			55,941.18
Statement of Ledger Balances 31/12/2021			
Details		Debit	Credit
Surplus account as at 31/12/2021			55,941.18
Below The Line			
ADVANCE			
Adv Akoia		110.00	0
Adv Alice		195.00	0
Adv AMAK		23.00	0
Adv Anne		5.20	0
Adv ATI		621.90	0
Adv Aus Aid		225.00	0
Adv Aviation		-	0
Adv Bailebwa A		2.50	0
Adv Beru		60.00	0
Adv Bingo		600.00	0
Adv Bireka Baen		35.00	0
Adv Boutoka		1,920.50	0
Adv Bureang		5.00	0
Adv Canteen		1,127.80	0
Adv Catholic Barefori		55.00	0
Adv Cement		-	0
Adv Civil		10.00	0
Adv Chevalier Canteen		5.00	0
Adv Election		1,532.00	0
Adv H/Hour		757.00	0
Adv Ice Plant		248.00	0
Adv Iekinwa		369.80	0
Adv Irauea Mikaere		100.00	0
Adv Itata		184.40	0
Adv Ihinimarawa		10.00	0
Adv Kiraeei		60.00	0
Adv KOILFAWP		155.70	0
Adv KPC Tekatirake		7.50	0
Adv KII		399.65	0
Adv Kalongaua		7.80	0
Adv Labour		105.50	0
Adv Maaman Kaburere		60.00	0
Adv Magistrate		205.00	0
Adv Maaman Kabu		1,020.80	0
Adv Maria M		2.50	0
Adv MCIC		97.00	0

Adv Medical	286.35	0
Adv Mere Store	5.00	0
Adv MESD	28.00	0
Adv MHARD	197.25	0
Adv MIA	150.00	0
Adv MISA	1,233.18	0
Adv Monika T	12.50	0
Adv Motirake	336.06	0
Adv Mwamwau	289.40	0
Adv Ngauoa	60.00	0
Adv Nutrition	80.00	0
Adv OB	721.80	0
Adv R2 Meang	175.50	0
Adv Reona	269.89	0
Adv Riita Natau	5.00	0
Adv Riita	60.00	0
Adv Taaboa	30.00	0
Adv Taata	-	0
Adv Taata Taboia	95.46	0
Adv Takabwere	5.00	0
Adv Tanimaiaki	5.00	0
Adv Tannakoroo	5.00	0
Adv Taorn	300.00	0
Adv Tarawa Motors	955.00	0
Adv Tauai	20.70	0
Adv Tebwata	-	0
Adv Teabete Baringa	50.00	0
Adv Teairo	60.00	0
Adv Tekautu	40.00	0
Adv Tion	30.90	0
Adv Tirenga R	14.84	0
Adv Titera	300.00	0
Adv Toari	30.00	0
Adv Tourism (Taralake)	50.00	0
Adv Trust Fund	480.00	0
Adv Tubeta R	21.50	0
Adv Works	688.50	0
Abemama Shipping	236.25	0
Afuan	12.40	0
Alexander	1.00	0
Anterea	390.00	0
ATL	470.00	0
Barebutana	1,078.70	0
BBT	10.00	0
Bwaieto	7.20	0
Bween	20.80	0
Catering	300.00	0
DBK	932.80	0
H/Hour	63.55	0
Henry	50.00	0

Hk Shipping	19.80	0
Iafinia	38.50	0
Iekimwa	33.25	0
JSS	48.40	0
Ka 50th anniversary	622.25	0
Kabangaki	240.00	0
Kabinea	50.00	0
Kabwearuru K	200.00	0
Kamon	51.60	0
Kaukuuki	14.95	0
KPC	40.00	0
K/STAFF	954.10	0
Maan	9.50	0
Manika	10.00	0
Manoku	100.00	0
Mareta	241.25	0
MIA	100.00	0
MISE	100.00	0
Mofirake	87.20	0
Moulu	50.00	0
Mwakatae	3.80	0
Mweaka	460.00	0
Overstated B/Bai	71.30	0
P: loane	1.70	0
Parish Catholic	250.00	0
Rawatia	320.00	0
Robwati	712.40	0
Runway Mai	1,094.30	0
Rutee	50.00	0
Screen	70.00	0
Seawall Cement	422.00	0
Seawall Project	134.65	0
Surplus	11.20	0
Taiwan Beeki	126.00	0
Takiakia Matia	0.50	0
Teakoaki Group	72.70	0
Tebano Tate	201.95	0
Tebantake	50.00	0
Teera	44.50	0
Teitia	7.50	0
Tekamarii	102.00	0
Tekieru	1,961.05	0
Tekori	83.60	0
Temoua	50.00	0
Tibwere	218.40	0
Touaiti	280.00	0
Tooma	2.50	0
Training Poll	550.00	0
Ubaitoi	98.80	0
Ueue	40.00	0

Unicef		45.00	0
V/Warden		157.76	0
Vaisamoa		10.00	0
Volleyball		24.00	0
Waining		292.00	0
W-shop		410.00	0
Water Sanitation		170.00	0
Youth		70.30	0
TOTAL			
Dep Abikaira		0	30.00
Dep AHDIT		0	500.00
Dep Allowance		0	400.00
Dep'AMAK		0	100.00
Dep AMIFA		0	47.80
Dep Anna		0	
Dep Aren		0	
Dep Aukilino		0	2.20
Dep Aus High Com		0	161.90
Dep Bareaka		0	50.60
Dep Baretoa		0	
Dep Berenike		0	35.60
Dep Belesero		0	
Dep Billa T		0	
Dep Bingo		0	1,650.10
Dep Binoka		0	5.00
Dep BKL		0	99.20
Dep Bobolin akawa		0	545.00
Dep Boularo		0	150.00
Dep Boulaka		0	7,900.16
Dep Bukore		0	40.00
Dep Buliboro		0	870.50
Dep Bwalota		0	7.20
Dep Canteen		0	253.30
Dep Card		0	278.80
Dep Cement		0	3,459.00
Dep Chain Saw		0	40.00
Dep Chong		0	50.00
Dep CIGD		0	80.00
Dep Copra mill		0	760.85
Dep Council Fuel		0	240.00
Dep Drivers		0	51.40
Dep Edma		0	35.65
Dep Election		0	1,765.90
Dep Eria T		0	354.65
Dep Eritai		0	
Dep Finance		0	26.80
Dep Football		0	50.00
Dep FSP		0	47.50
Dep FSPK 4CA		0	428.50
Dep Fuel		0	231.50

Dep GCCC	0	
Dep Grass cutter	0	5.00
Dep Hardware	0	2.00
Dep IBD	0	4.90
Dep ice plant	0	16,770.95
Dep leera	0	330.00
Dep Incentive allowance	0	3,075.00
Dep loane	0	2.80
Dep lonatan	0	50.00
Dep lotebwa	0	26,103.10
Dep Irauea	0	34.20
Dep JackPot	0	406.25
Dep'Kaafaa	0	1,903.50
Dep Kaetitaeka K	0	1.20
Dep Kaitiaki nie marae	0	1,888.15
Dep Kamwea	0	770.00
Dep Kamawwa	0	256.50
Dep Karakaua	0	
Dep Karatebike Community	0	1,240.70
Dep Kafekeeraoi Presidents	0	
Dep Katorika	0	350.00
Dep Kaua	0	10.00
Dep Kaunlira	0	279.40
Dep Kaunlira n aine	0	20.00
Dep Kaunlira n lakakara	0	1,659.70
Dep Kenna Bridge	0	0.08
Dep KIFFA	0	80.30
Dep Kirimwae	0	
Dep KIT	0	2,463.25
Dep KOIL	0	50.00
Dep KoiFawb	0	152.00
Dep Komake	0	80.00
Dep KPF Teba	0	100.00
Dep Kunro	0	33.80
Dep Kamwaitoro	0	6,475.00
Dep LDCF	0	0.10
Dep Loto	0	
Dep Maeco	0	57.28
Dep Maintenance	0	650.00
Dep Marau	0	517.10
Dep Mayor	0	
Dep Mechanic	0	200.00
Dep MC	0	20.00
Dep MCTD	0	1,094.30
Dep MFMRD	0	270.27
Dep Mikaere	0	20.00
Dep Min of Finance	0	3,357.00
Dep Miriam	0	
Dep Motie	0	50.00
Dep Motor charger	0	50.00

Dep Motorman	0	240.00
Dep MISC	0	138.10
Dep My Bettrani	0	242.00
Dep MV Mataburu	0	0.50
Dep MWYSA	0	320.00
Dep Ngauen	0	8.38
Dep Nutrition	0	611.00
Dep Nood	0	130.20
Dep N/O	0	
Dep Overstated O/Cash	0	0.85
Dep Overtime	0	22.00
Dep Pig's food	0	102.85
Dep Police	0	13.90
Dep Printery	0	40.70
Dep Pre - School	0	202.30
Dep PA System	0	
Dep Rdummo	0	
Dep Reba	0	13.00
Dep Reona	0	65.98
Dep Rereiti	0	30.00
Dep Rerua	0	1.00
Dep Retire	0	50.00
Dep Rine	0	3.40
Dep Rufe	0	67.60
Dep Runga	0	338.00
Dep Ruuta	0	50.00
Dep Saw Mil	0	1,731.66
Dep Social Committee	0	343.50
Dep Solars	0	1,339.35
Dep Taabua	0	0.80
Dep Taala	0	9.20
Dep Taarai	0	129.00
Dep Tabiang Muneaba	0	50.00
Dep Tabomebike	0	13.60
Dep Taeilen	0	
Dep Taimanuokinai	0	30.00
Dep Takamaiti	0	28.00
Dep Takakaro	0	450.00
Dep Takenibela T	0	80.00
Dep Taneti	0	50.00
Dep Tanimaiaki	0	124.50
Dep Tararua Aine/Ataei	0	234.00
Dep Tauai	0	16.70
Dep Taubeaki	0	
Dep Taumatooa	0	110.20
Dep Tatua	0	2.00
Dep Taungaga	0	188.80
Dep Tauiongo	0	
Dep Tawila	0	60.10
Dep Taotia	0	320.00

Dep Tebau	0	210.00
Dep Tebure	0	30.50
Dep Tebwaitabu	0	72.00
Dep Tebwe	0	39.15
Dep Teebete	0	707.00
Dep Teinai	0	
Dep Teitirua	0	
Dep Tekautu	0	3.40
Dep Temare B	0	10.00
Dep Temone	0	50.00
Dep Terereiti	0	30.00
Dep Terokoi	0	30.00
Dep Teurua	0	200.00
Dep Terurua	0	
Dep Teuati	0	280.00
Dep Tlare	0	30.00
Dep Tibora	0	
Dep Ticket	0	5.00
Dep Toaiti	0	
Dep Tonika B	0	149.40
Dep Toreo	0	
Dep Truck Screen	0	80.00
Dep Trust Fund	0	11.35
Dep TSKL	0	240.00
Dep Uekora	0	44.25
Dep Uenaiti	0	
Dep Unclaim Ionatan Kirata (Sit alws)	0	45.00
Dep Understated RR	0	445.00
Dep WWDAY	0	30.00
Dep Waa-n-O	0	6,400.00
Dep Women Centre	0	580.70
Abermama Shipping	0	5,965.57
Aberdarn	0	180.00
BKL	0	1,618.70
Bwebwerimweang	0	161.30
Bweete	0	522.10
Copra	0	206.43
Coral Sun Airways	0	110.00
Council Fuel	0	90.00
Hardware	0	289.30
Iotebwa	0	104.00
JSS	0	204.60
Kaua	0	105.00
MFMRD	0	16.80
Moel	0	37.60
MV Mataburo	0	0.05
Reefire Teera	0	40.00
Robwali	0	1.40
Seawcil	0	500.00
Takao	0	20.00

Taurao	0	100.00
UNICEF	0	1,631.00
Alice (refund imprest)	0	195
Bindaka (refund imprest)	0	100
Kobwechru E (refund imprest)	0	26.9
Kolaua (refund imprest)	0	80
Manikooki (refund imprest)	0	250
Nabouatka (refund imprest)	0	141.75
Ngouea (refund imprest)	0	226
Reona (refund imprest)	0	1.5
Robali (refund imprest)	0	1.5
Ruite (refund imprest)	0	1.5
Tardi (refund imprest)	0	160
Taual T (refund imprest)	0	4
Teebere (refund imprest)	0	2643.7
Tekieru (refund imprest)	0	2559.35
Tekadi (refund imprest)	0	2000
Tlowere (refund imprest)	0	350.45
Tirenga R (refund imprest)	0	97.5
Tooma (refund imprest)	0	1.5
Arinfeli	0	10.5
Bahenga	0	5
Bakouea	0	20
Bibitaki	0	44
Burantili Maunana	0	213
Enriki Tearoa	0	20
Eroti	0	110
Ialitia	0	175.65
Iotebwa T	0	80.65
Kale	0	22.25
Katino Tebwaki	0	191.3
Katod labeta	0	128
Kimaere Abiala	0	44
Kiraara	0	40
Maerehi Kaitete	0	153
Mareta	0	5
Merita	0	20
N.Tiin	0	132
Rinan Kaitu	0	236
Rilewe	0	38
Ruite Tabola *	0	10
Tabeaua T	0	15
Taibo	0	176
Takaia	0	20
Takiakia Matia	0	132
Taorike	0	40
Tebure	0	36.5
Teera	0	20
Teimarawa	0	10
Tekadi	0	6

Tenancia Kiaruru	0	40
Toama Taake	0	26
Uriana	0	20
Uruaba	0	8.75
TOTAL		
Imp Areni	210	0
Imp Atake Kamariki	2923.15	0
Imp Bafanga	34	0
Imp Barontili	200	0
Imp Bwan	33.8	0
Imp Eliza	200	0
Imp Isera	1535.2	0
Imp Isimwa	48.5	0
Imp Isine	200	0
Imp Isobi	45	0
Imp Isuea	160	0
Imp Kania	50	0
Imp Kauri	45	0
Imp Kauru Tebaki	8278.2	0
Imp Kunro	290	0
Imp Linda	1527.8	0
Imp Marion	1410.2	0
Imp Motirake	13006.8	0
Imp Mwanwau	21	0
Imp Mwakatae	1290	0
Imp Mere	1307	0
Imp Nabera	150	0
Imp Nalan Leewe	4.25	0
Imp Noda	365.3	0
Imp Raarua	240	0
Imp Rine	200	0
Imp Roli	200	0
Imp Taake	2026	0
Imp Taarai	160	0
Imp Tabera U	100	0
Imp Tabukataake	150	0
Imp Taelilen	0	0
Imp Tala	0	0
Imp Takala	270	0
Imp Takakia	2009.75	0
Imp Tearawa F	1180	0
Imp Tebaraoi N	54.8	0
Imp Tebwa	200	0
Imp Tebwaki Burelia	600	0
Imp Teera	48.5	0
Imp Teiraki	170	0
Imp Tekakia	935.55	0
Imp Tekavlu	300	0
Imp Tekoba	620	0
Imp Tekeori	2000	0

Imp Tene Bonlemari	170	0
Imp Tiansiti	611	0
Imp Tiare	410	0
Imp Tiofati	45	0
Imp Toaiti	3146	0
Imp Tonika B	1795	0
Imp Ubatoti	1266.65	0
Imp Ueree	6309.9	0
Imp Ueue	0	0
Imp Uruoba	200	0
LOAN		
Loan Akamatang	112	0
Loan Afrifa	18.8	0
Loan Baretoa Store	2.5	0
Loan Barry Nawere	44	0
Loan Bia Kacarati	7.75	0
Loan Edma Ilinibeia	36	0
Loan Iobeia	156	0
Loan Iliia Koono	44	0
Loan Kacarati Sui	206	0
Loan Kabweanuru K	557.1	0
Loan Katarina Taniki	418.15	0
Loan Maara Arue	94	0
Loan Maata Tooki	11	0
Loan Makurita Tebiria	24	0
Loan Mimitaake M	68	0
Loan Motirake Atanati	335.2	0
Loan Mwela	24	0
Loan Nesteli Tekaci	87.6	0
Loan Riua Temataake	2.9	0
Loan Sungi Arue	26	0
Loan Taumafoa	205	0
Loan Tebiri	56	0
Loan Tebwa Tawita	28	0
Loan Teilirua	13.25	0
Loan Tekieru	3	0
Loan Tekouti	21	0
Loan Ternati Abiata	24	0
Loan Tiare	24	0
Loan Tiemarawa Mahia	20.4	0
Loan Timotee*	84	0
Loan Tirenga R	28	0
Loan Tiraake Nakau	67	0
Loan Tumai	18.4	0
Loan Turuiniia Kaitara	246	0
Loan Uakite	9.6	0
Loan Urairo	150	0
Loan Viane Tebwebwa	65.6	0
LOSS		
Loss Iotabwa	20.10	0

Loss Kautu		5.67	0
Loss Matokite		2.00	0
Loss Motirake		12,121.01	0
Loss Mawata		4,237.49	0
Loss Tabai T		7,442.22	0
Loss Tirenga R		189.15	0
Loss Uere		1,538.72	0
Loss Ueue		5.00	0
Closing Cash		1,456.07	
Closing Bank		66,515.52	
TOTAL		188,293.34	188,293.34

Kamukuru Community					
2021					
1103	Angabwain Rabwata	1,200.00	1,577.00	377.00	
1104	Roon te Kiba	14,800.00	10,211.50		4,588.50
1105	Roon te nako nte kaibuke	750.00	568.50		181.50
1201	Motoka/Rebwerewe	3,492.00	5,825.50	2,333.50	
1202	Beba ni kabubui	1,000.00	1,895.00	895.00	
1203	Bwatika	360.00	192.00		168.00
1204	Kamea	300.00	541.00	241.00	
1205	Tytoa (bobwai n te mae ao te bwanin)	9,900.00	9,996.00	96.00	
1206	Kaoti tamnei	50.00	45.00		5.00
1207	Kakukurei, tangoan video ao katangiang	50.00	20.00		30.00
1208	Kamanging (Kaokioki)	10.00	-		10.00
1209	Taabo ni kamanging	35.00	315.00	280.00	
1210	Auti ni irua	250.00	500.00	250.00	
1211	Hawker	1,200.00	1,080.00		120.00
1212	Taabo ni bwa	1,250.00	2,925.00	1,675.00	
1213	Botaki aika a tauaki mwita	500.00	795.00	295.00	
1214	Karikirake man te burawa (Bakery)	900.00	270.00		630.00
1217	Bitinefi aika aki tei maan (Stalls)	500.00	895.00	395.00	
1220	Booti/Waa aika a tatangoaki	300.00	340.00	40.00	
1221	Kaad Rebwerewe aika tatangoaki	300.00	1,649.00	1,349.00	
1226	Katangomwane	-	-		
1227	Taan akawa	500.00	300.00		200.00
1233	Contractors	150.00	-		150.00
1248	Bus Service	-	-		
1254	Karikirake man tuarin taari	1,000.00	593.00		407.00
1256	Nangkona	350.00	1,130.00	780.00	

Esimile Actual P.S. Spending

1257	Pre-School registration	-	-	-	-	-	-
1258	Boboti n takataka	3,000.00	3,500.00	500.00			
1300	Mwane ni Buoka						
1301	Buoka man te Tautaaka	194,207.00	174,049.47		20,157.53		
1302	Buoka man te Postal	1,000.00	10,500.00	9,500.00			
1303	Onobwaian autin Tautaaka	21,567.00	48,577.43	27,010.43			
1305	Te buoka man te kaibuke/ice plant	-	-				
1306	Te buoka ibukin baoia atacin te reirei	26,000.00	-		26,000.00		
1307	Te buoka ibukin te tinetine n te KPF	-	-				
1310	Mwane n tania	5,000.00	32,935.60	27,935.60			
1400	Rakan Karimwane						
1401	Boki ni mwane IBD	-	103.00	103.00			
1402	Loan Interest	2,000.00	916.70		1,083.30		
1500	Waaki ni Karikirake						
1501	Kabonakoan Bwaai	1,500.00	3,818.00	2,318.00			
1502	Tangoan booti wa-uoua	1,000.00	720.00		280.00		
1504	Roon Auti ni Maeka	500.00	427.50		72.50		
1505	Roon mackaia irua	5,000.00	2,120.00		2,880.00		
1506	Tangoan te kaa ao Kantoka nte bus	4,000.00	3,272.10		727.90		
1506a	School truck	-	-				
1507	Kabonakoan te Bwaa	2,000.00	9,678.80	7,678.80			
1509	Tangoan te rebwerebwe	500.00	-		500.00		
1510	Tangoan ana tabo te Kauntira	2,000.00	892.00		1,108.00		
1513	Kainaomata	8,000.00	9,854.45	1,854.45			
1518	Bwain akawa (hardware/Bwaraki)	2,000.00	-		2,000.00		
1520	Workshop charges	1,000.00	134.00		866.00		
1521	Ororakeaia Beeki ma Kamea	1,000.00	360.00		640.00		
1522	Katangomwane	16,640.00	19,049.25	2,409.25			
1523	Bingo	3,000.00	-		3,000.00		
1525	Tangoan te mwaneaba (Tarawa)	18,250.00	-		18,250.00		
1531	Nangkona	300.00	450.00	150.00			
1535	Te iti ao te Solar	200.00	50.00		150.00		
1541	Karikirake aika uarereke	300.00	375.00	75.00			

1542	Kanwarake ao Kamooi	500.00	2,300.00	1,800.00		
1543	Boboti n takataka	-	-			
1544	Ana contribute te Kalpuke	-	-			
1545	Fish Centre (Ice plant)	2,000.00	3,395.20	1,395.20		
1547	Saw mill	500.00	-		500.00	
1548	Kabonganan te roki	500.00	14.00		486.00	
1550	Karikirake man te beeki	1,500.00	-		1,500.00	
1551	LC Abernara	8,000.00	5,938.50		2,061.50	
1601	Mwane n Raka	500.00	332.15		167.85	
1602	Tuaa n te Bowi/ Boon te bowi	100.00	62.40		37.60	
1603	Boon te bowi	100.00	-		100.00	
1701	Kaintabwi	12,783.00	12,092.70		690.30	

2102	Aia bwakabwai Kauntira	46,608	43,568.98		3,039.02	
2103	Kauman ni Kiraka	3,614	3,599.83		14.17	
2104	Kauman n Tia Mwane	3,549	3,548.24		0.76	
2106	Tia Taibi	3,204	3,204.24	0.24		
2108	Kabentaa	3,186	3,186.24	0.24		
2109	Turawa	9,853	9,859.91	6.91		
2111	Tibi kabure	3,206	2,485.99		720.01	
2112	Kabure	36,910	34,411.81		2,498.19	
2113	Neeti ni kaawa	24,606	24,530.35		75.65	
2119	Mwakaeneke	3,227	3,226.60		0.40	
2122	Te tia riko mwane	3,206	2,915.62		290.38	
2127	Tia Tarua te Auti ni Iruwa	3,227	3,214.14		12.86	
2133	Tia Uaereti	3,227	3,226.60		0.40	
2135	Taan reireinia ataei	-	-			
2140	Kauman ni mwakaeneke	3,206	3,144.25		61.75	
2141	Handyman	-	-			
2145	Cleaner	-	-			
2148	Watiman (Tarawa maneaba)	3,186	3,186.30	0.30		
2150	Saw mill operators	3,186	3,186.30	0.30		
2154	Piggery project	6,372	3,296.50		3,075.50	
2157	Manager Ice plant	3,679	3,679.26	0.26		
2158	LC Motorman	3,186	1,225.48		1,960.52	
2201	Kauntira	14,480	14,470.00		10.00	
2202	Kaniwangan te Mayor/Deputy Mayor	2,160	2,250.00	90.00		

2203	Incentive allowance	20,880	18,780.00		2,100.00
2204	Booia Reibwa	1,000	-		1,000.00
2207	Kometen te Reirei (JSS/Primary)	-	-		
2208	Kometen te Karikirake IDC	400	230.00		170.00
2209	Boneti/Bareka	1,000	411.50		588.50
2210	Bonomwi	500	39.78		460.22
2211	Mwengabuaka	1,000	140.00		860.00
2212	Finance Committee	300	-		300.00
2214	Komete n Aine	1,200	1,050.00		150.00
2216	Selection komete	360	140.00		220.00
2218	Komete ibukin karina kabuanibwai	-	-		
2221	Unimwane	2,400	2,400.00		
2224	Liquor Board	-	-		
2225	Youth & Sport Committee	1,140	1,010.00		130.00
2226	Kometen Akawa ao ununiki	250	10.00		240.00
2227	Kometen tuan te marurung	-	-		
2228	Komete ibukia mwauku	-	-		
2229	Board of survey	150	100.00		50.00
2240	Health Committee	250	-		250.00
2301	Bao ao Mwamwananga	1,500	295.00		1,205.00
2302	Rititi aba	-	-		
2303	Bwaai ni mwakuri	2,000	1,644.30		355.70
2306	Tareboon / Uaereti	1,000	1,691.10	691.10	
2308	Buraeki / Kaboraoi	3,000	1,414.20		1,585.80
2312	Rinerine	1,500	-		1,500.00
2313	Kainaomata (Bingo)	6,500	11,321.80	4,821.80	
2314	Refund of revenue	300	128.20		171.80
2315	Buoka nakon botaki	200	50.00		150.00
2316	Kabwara tarau / tarau ni ikawai	1,500	-		1,500.00
2318	Roon te bowi	200	-		200.00

2320	Tararuaia kamaa / beeki	500	210.20		289.80	
2322	Kakukurei / Kairuaa	500	642.00	142.00		
2326	Bwain te aobiti	1,526	932.00		594.00	
2329	Bao nako atimwakoro	3,702	5,026.40	1,324.40		
2330	Boutokaan takakaro	1,000	182.10		817.90	
2332	Support to Elderly Fund distribution	1,200	712.00		488.00	
2333	Support to Copra Monitoring transport	-	-			
2335	Buoka nakon aia bong taan reirei	100	-		100.00	
2336	Boutokaan aia bong Mwauku	-	-			
2340	Boon kanaia beeki	1,500	99.95		1,400.05	
2402	Aobiti	1,000	-		1,000.00	
2403	Avu ni maeka	20,585	3,961.95		16,623.05	
2404	Avu ni Irua	3,000	209.10		2,790.90	
2405	Pre-School house	2,000	-		2,000.00	
2407	Ana mwaneaba te Kaunira	4,000	2,630.40		1,369.60	
2408	Rebwerewe/Kaa	2,000	186.90		1,813.10	
2408a	School trucks contribution	2,000	1,943.20		56.80	
2410	Kawai & Kotiweei	8,400	8,007.50		392.50	
2412	Saw mill	1,500	-		1,500.00	
2701	Amwarake mooi Ibukia Irua	2,000	1,078.00		922.00	
2702	Bwaan te waa-uowa/booi/Kaa/rebwerewe	2,000	6,425.30	4,425.30		
2704	Bingo	1,500	-		1,500.00	
2707	Bwain akawa	1,500	-		1,500.00	
2709	Katanguwane	16,000	15,992.00		8.00	
2711	LC Abernema	-	-			
2801	Kaintabwi	25,566	18,863.80		6,702.20	
2802	School trucks contribution	-	-			
2803	Onobwaian autin Tautaeaka	21,567	55,280.23	33,713.23		

2804	Birimwane nakon te KilGA	1,000	1,000.00			
2806	Te buoka ibukin school trucks	24,000	20,704.30		3,295.70	
2807	KPA	-	-			

Abemama Island Council

Balance Sheet

as at 31/12/21

	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	66,515.52		
Cash on Hand		1,456.07		
Account Receivable	2	121,393.15	189,364.74	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				189,364.74
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	133,423.56	133,423.56	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				133,423.56
Net Asset				55,941.18
Equity				
Current Year Earning			27,221.90	
Historical Balancing			28,719.28	
Total Equity				55,941.18

Abemama Island Council					
Accumulative Trial Balance					
As at 31/12/20					
			Debit	Credit	
	Surplus brought forward 01-Jan-2020			28,719.28	
Codes	Details	App Estimate	Debit	Credit	
1103	Angabwain Rabwata	1,200.00		1,577.00	
1104	Roon te Kiba	14,800.00		10,211.50	
1105	Roon te nako nte kalbuke	750.00		568.50	
1201	Motoka/Rebwerebwe	3,492.00		5,825.50	
1202	Beba ni kabubufi	1,000.00		1,895.00	
1203	Bwatika	360.00		192.00	
1204	Kamea	300.00		541.00	
1205	Titod (bobwot n te mae ao te bwatin)	9,900.00		9,996.00	
1206	Kaoti tamnei	50.00		45.00	
1207	Kakukurei, tangoan video ao katangitang	50.00		20.00	
1208	Kamanging (Kaakloki)	10.00		-	
1209	Taabo ni kamanging	35.00		315.00	
1210	Auti ni irua	250.00		500.00	
1211	Hawker	1,200.00		1,080.00	
1212	Taabo ni bwa	1,250.00		2,925.00	
1213	Botaki aika a tauaki mwila	500.00		795.00	
1214	Kankirake man te burawa (Bakery)	900.00		270.00	
1217	Bitinefi aika aki tei maan (Stalls)	500.00		895.00	
1220	Booti/Waa aika a tatangoaki	300.00		340.00	
1221	Kaa& Rebwerebwe aika tatangoaki	300.00		1,649.00	
1226	Katangomwane	-		-	
1227	Taan akawa	500.00		300.00	

1233	Contractors	150.00		-
1248	Bus Service	-		-
1254	Karikirake man marin taari	1,000.00		593.00
1256	Nangkona	350.00		1,130.00
1258	Babati n takafaka	3,000.00		3,500.00
1301	Buoka man te Tautaeke	194,207.00		174,049.47
1302	Buoka man te Postal	1,000.00		10,500.00
1303	Onobwaiian autin Tautaeke	21,567.00		48,577.43
1305	Te buoka man te kaibuke/lce plant	-		-
1306	Te buoka ibukin baota ataein te reirei	26,000.00		-
1307	Te buoka ibukin te tinfine n te KPF	-		-
1310	Mwane n tania	5,000.00		32,935.60
1401	Baki ni mwane BD	-		103.00
1402	Loan Interest	2,000.00		916.70
1501	Kabonakoan Bwaai	1,500.00		3,818.00
1502	Tangoan baati wa-uuaa	1,000.00		720.00
1504	Roon Auri ni Maeka	500.00		427.50
1505	Roon maekata irua	5,000.00		2,120.00
1506	Tangoan te kaa ao Kantoka nte bus	4,000.00		3,272.10
1506a	School truck	-		-
1507	Kabonakoan te Bwaa	2,000.00		9,678.80
1509	Tangoan te rebwerebwe	500.00		-
1510	Tangoan ana tabo te Kauntira	2,000.00		892.00
1513	Kainaomata	8,000.00		9,854.45
1518	Bwain akawa (hardware/Bwaraki)	2,000.00		-
1520	Workshop charges	1,000.00		134.00
1521	Ororakeia Beeki ma Kamea	1,000.00		360.00

1522	Katangomwane	16,640.00		19,049.25
1523	Bingo	3,000.00		-
1525	Tangoan te mwanebba (Tarawo)	18,250.00		-
1531	Nangkona	300.00		450.00
1535	Te iti ao te Solar	200.00		50.00
1541	Karikirake aika uareke	300.00		375.00
1542	Kamwarake ao Kamooi	500.00		2,300.00
1543	Boboti n takataka	-		-
1544	Ana contribute te Kaibuke	-		-
1545	Fish Centre (Ice plant)	2,000.00		3,395.20
1547	Saw mill	500.00		-
1548	Kabonganan te roki	500.00		14.00
1550	Karikirake man te beeki	1,500.00		-
1551	LC Abemama	8,000.00		5,938.50
1601	Mwane n Raka	500.00		332.15
1602	Tuac n te Bowi/ Boon te bowi	100.00		62.40
1603	Boon te bowi	100.00		-
1701	Kaintabwi	12,783.00		12,092.70
2102	Aia bwakabwai Kaunira	46,608.00	43,568.98	
2103	Kauoman ni Kiraka	3,614.00	3,599.83	
2104	Kauoman n Tia Mwane	3,549.00	3,548.24	
2106	Tia Tobi	3,204.00	3,204.24	*
2108	Kabentia	3,186.00	3,186.24	
2109	Turalwa	9,853.00	9,859.91	
2111	Tibi kaubure	3,206.00	2,485.99	
2112	Kaubure	36,910.00	34,411.81	

2113	Neefi ni kaawa	24,606.00	24,530.35	
2119	Mwakaeneke	3,227.00	3,226.60	
2122	Te tia riko mwane	3,206.00	2,915.62	
2127	Tia Taraua te Auti ni Iruwa	3,227.00	3,214.14	
2133	Tia Uaerefi	3,227.00	3,226.60	
2135	Toan reireinia ataei	-	-	
2140	Kauoman ni mwakaeneke	3,206.00	3,144.25	
2141	Handyman	-	-	
2145	Cleaner	-	-	
2148	Watiman (Tarawa maneabai)	3,186.00	3,186.30	
2150	Saw mill operators	3,186.00	3,186.30	
2154	Piggery project	6,372.00	3,296.50	
2157	Manager Ice plant	3,679.00	3,679.26	
2158	LC Motorman	3,186.00	1,225.48	
2201	Kauntira	14,480.00	14,470.00	
2202	Kariwangan te Mayor/Deputy Mayor	2,160.00	2,250.00	
2203	Incentive allowance	20,880.00	18,780.00	
2204	Boatia Reibwa	1,000.00	-	
2207	Kometen te Reirei (JSS/Primary)	-	-	
2208	Kometen te Karikake IDC	400.00	230.00	
2209	Boneti/Bareka	1,000.00	411.50	
2210	Bonamwi	500.00	39.78	
2211	Mwengabuaka	1,000.00	140.00	
2212	Finance Committee	300.00	-	
2214	Komete n Aine	1,200.00	1,050.00	
2216	Selection komete	360.00	140.00	
2218	Komete ibukin karina kabuanibwai	-	-	
2221	Unimwane	2,400.00	2,400.00	
2224	Liquor Board	-	-	

2225	Youth & Sport Committee	1,140.00	1,010.00	
2226	Kometen Akawa ao ununiki	250.00	10.00	
2227	Kometen tuan te marunung	-	-	
2228	Komete ibukia mwauku	-	-	
2229	Board of survey	150.00	100.00	
2301	Bao ao Mwamwananga	1,500.00	295.00	
2302	Ritlin oba	-	-	
2303	Bwaci ni mwakuri	2,000.00	1,644.30	
2306	Tareboon / Uderefi	1,000.00	1,691.10	
2308	Buraeki / Kaboraoi	3,000.00	1,414.20	
2312	Rinerine	1,500.00	-	
2313	Kainaomata (Bingo)	6,500.00	11,321.80	
2314	Refund of revenue	300.00	128.20	
2315	Buoka nikon botaki	200.00	50.00	
2316	Kabwara tarau / tarau ni ikawai	1,500.00	-	
2318	Roon te bowi	200.00	-	
2320	Tararuaja kamea / beeki	500.00	210.20	
2322	Kakukurei / Kairuoa	500.00	642.00	
2326	Bwain te aobiti	1,526.00	932.00	
2329	Bao noko aitimwakoro	3,702.00	5,026.40	
2330	Boutokaan takakoro	1,000.00	182.10	
2332	Support to Elderly Fund distribution	1,200.00	712.00	
2333	Support to Copra Monitoring transport	-	-	
2335	Buoka nikon aia bong taan reirei	100.00	-	
2336	Boutokaan aia bong Mwauku	-	-	
2340	Boon kanda beeki	1,500.00	99.95	
2402	Aobiti	1,000.00	-	
2403	Aufi ni maeka	20,585.00	3,961.95	

2404	Aufi ni Irua		3,000.00	209.10	
2405	Pre-School house		2,000.00	-	
2407	Ana mwaneba te Kauntira		4,000.00	2,630.40	
2408	Rebwerebwe/Kaa		2,000.00	186.90	
2408a	School trucks contribution		2,000.00	1,943.20	
2410	Kawai & Kofiweei		8,400.00	8,007.50	
2412	Saw mill		1,500.00	-	
2701	Amwarake mooi ibukia Irua		2,000.00	1,078.00	
2702	Bwaan te waa-uowa/booti/kaa/rebwerebwe/elc		2,000.00	6,425.30	
2704	Bingo		1,500.00	-	
2707	Bwain akawa		1,500.00	-	
2709	Katangomwane		16,000.00	15,992.00	
2801	Kaintabwi		25,566.00	18,863.80	
2802	School trucks contribution		-	-	
2803	Onobaian autin Tautaka		21,567.00	55,280.23	
2804	Birmwane nakon te KILGA		1,000.00	1,000.00	
2806	Te buoka ibukin school trucks		24,000.00	20,704.30	
2807	KPA		-	-	
Below The Line					
ADVANCE					
	Adv Akaia			110.00	0
	Adv Alice			195.00	0
	Adv AMAK			23.00	0
	Adv Anne			5.20	0
	Adv ATL			621.90	0
	Adv Aus Aid			225.00	0
	Adv Aviation			-	0
	Adv Batilebwa A			2.50	0

Adv Bern			60.00		0
Adv Bingo			600.00		0
Adv Bireka Been			35.00		0
Adv Boutoka			1,920.50		0
Adv Bureang			5.00		0
Adv Canteen			1,127.80		0
Adv Catholic Baretoa			55.00		0
Adv Cement			-		0
Adv Cevil			10.00		0
Adv Chevalier Canteen			5.00		0
Adv Election			1,532.00		0
Adv H/Hour			757.00		0
Adv Ice Plant			248.00		0
Adv Iekimwa			369.80		0
Adv Irauea Mlkaere			100.00		0
Adv Itala			184.40		0
Adv Ihirimarawa			10.00		0
Adv Kirareei			60.00		0
Adv KOLIFAWP			155.70		0
Adv KPC Takatirake			7.50		0
Adv KIT			399.65		0
Adv Katangaua			7.80		0
Adv Labour			105.50		0
Adv Maaman Kaburere			60.00		0
Adv Magistrate			205.00		0
Adv Maman Kabu			1,020.80		0
Adv Maria M			2.50		0
Adv MCIC			97.00		0
Adv Medical			286.35		0
Adv Mere Store			5.00		0

Adv MESD		28.00	0
Adv MHARD		197.25	0
Adv MIA		150.00	0
Adv MISA		1,233.18	0
Adv Monika T		12.50	0
Adv Motirake		336.06	0
Adv Mwamwau		289.40	0
Adv Ngauea		60.00	0
Adv Nutrition		80.00	0
Adv OB		721.80	0
Adv R2 Meang		175.50	0
Adv Reona		269.89	0
Adv Rilita Natau		5.00	0
Adv Riita		60.00	0
Adv Taapia		30.00	0
Adv Taia		-	0
Adv Taata Taboia		95.46	0
Adv Takabwere		5.00	0
Adv Tanimaiaki		5.00	0
Adv Tannakoroa		5.00	0
Adv Taom		300.00	0
Adv Tarawa Motors		955.00	0
Adv Tauai		20.70	0
Adv Tebwata		-	0
Adv Teebete Baringa		50.00	0
Adv Teeira		60.00	0
Adv Tekautu		40.00	0
Adv Tion		30.90	0
Adv Tienga R		14.84	0
Adv Titera		300.00	0

	Adv Tooliti		30.00	0
	Adv Tourism (Taradake)		50.00	0
	Adv Trust Fund		480.00	0
	Adv Tubeta R		21.50	0
	Adv Works		688.50	0
	Abemama Shipping		236.25	0
	Afuon		12.40	0
	Alexander		1.00	0
	Anterea		390.00	0
	ATL		470.00	0
	Barebutana		1,078.70	0
	BBT		10.00	0
	Bwaieta		7.20	0
	Bweeri		20.80	0
	Catering		300.00	0
	DBK		932.80	0
	H/Hour		63.55	0
	Henry		50.00	0
	HK Shipping		19.80	0
	Iaitita		38.50	0
	Iekimwa		33.25	0
	JSS		48.40	0
	Ka 50th anniversary		622.25	0
	Kabangaki		240.00	0
	Kabinea		50.00	0
	Kabwearuru K		200.00	0
	Kamon		51.60	0
	Kaukuki		14.95	0
	KPC		40.00	0
	K/STAFF		954.10	0

Maan			9.50	0
Manika			10.00	0
Manaku			100.00	0
Mareta			241.25	0
MIA			100.00	0
MISE			100.00	0
Motirake			87.20	0
Moutu			50.00	0
Mwakatae			3.80	0
Mweaka			460.00	0
Overstated B/Bal			71.30	0
P: loane			1.70	0
Parish Catholic			250.00	0
Rawatia			320.00	0
Robwati			712.40	0
Runway Mai			1,094.30	0
Rutee			50.00	0
Screen			70.00	0
Seawall Cement			422.00	0
Seawall Project			134.65	0
Surplus			11.20	0
Taiwan Beeki			126.00	0
Takiakia Matia			0.50	0
Teakoaki Group			72.70	0
Tebano Tate			201.95	0
Tebantaake			50.00	0
Teera			44.50	0
Teitia			7.50	0
Tekamaiti			102.00	0
Tekieru			1,961.05	0

	Tekori		83.60	0
	Temoua		50.00	0
	Tibwere		218.40	0
	Touciti		280.00	0
	Toomua		2.50	0
	Training Poll		550.00	0
	Upaitoi		98.80	0
	Ueue		40.00	0
	Unicef		45.00	0
	V/Warden		157.76	0
	Valisamoa		10.00	0
	Volleyball		24.00	0
	Waijning		292.00	0
	W-shop		410.00	0
	Water Sanitation		170.00	0
	Youth		70.30	0
	DEPOST			
	Dep Abikaira		0	30.00
	Dep AHDIT		0	500.00
	Dep Allowance		0	400.00
	Dep AMAK		0	100.00
	Dep AMIFA		0	47.80
	Dep Anna		0	
	Dep Aren		0	
	Dep Aukihno		0	2.20
	Dep Aus High Com		0	161.90
	Dep Bareaka		0	50.60
	Dep Baretoa		0	
	Dep Berenike		0	35.60
	Dep Beleteiro		0	

Dep Bifra T			0	
Dep Bingo			0	1,650.10
Dep Binoka			0	5.00
Dep BKL			0	99.20
Dep Bobotin akawa			0	545.00
Dep Boutara			0	150.00
Dep Boutoka			0	7,900.16
Dep Bukare			0	40.00
Dep Butiboro			0	870.50
Dep Bwaiota			0	7.20
Dep Canteen			0	253.30
Dep Card			0	278.80
Dep Cement			0	3,459.00
Dep Chain Saw			0	40.00
Dep Chong			0	50.00
Dep ClCD			0	80.00
Dep Copra mill			0	760.85
Dep Council Fuel			0	240.00
Dep Drivers			0	51.40
Dep Edma			0	35.65
Dep Election			0	1,765.90
Dep Eria T			0	354.65
Dep Entai			0	
Dep Finance			0	26.80
Dep Football			0	50.00
Dep FSP			0	47.50
Dep FSPK 4CA			0	428.50
Dep Fuel			0	231.50
Dep GCCC			0	
Dep Grass cutter			0	5.00

Dep Hardware			0	2.00
Dep IBD			0	4.90
Dep Ice plant			0	16,770.95
Dep leera			0	330.00
Dep Incentive allowance			0	3,075.00
Dep Iodine			0	2.80
Dep Iondan			0	50.00
Dep Iotebwa			0	26,103.10
Dep Irauea			0	34.20
Dep JackPot			0	406.25
Dep Kaiaoa			0	1,903.50
Dep Kaeitidaka K			0	1.20
Dep Kaifiaki nte marae			0	1,888.15
Dep Kamwea			0	770.00
Dep Kamacawa			0	256.50
Dep Karakaua			0	
Dep Karatebike Community			0	1,240.70
Dep Kalekeraoi Presidents			0	
Dep Katofika			0	350.00
Dep Kaua			0	10.00
Dep Kaunifira			0	279.40
Dep Kaunifira n aine			0	20.00
Dep Kaunifira n takakaro			0	1,659.70
Dep Kenna Bridge			0	0.08
Dep KIFHA			0	80.30
Dep Kiriwae			0	*
Dep KIT			0	2,463.25
Dep KOIL			0	50.00
Dep Koiifowb			0	152.00
Dep Komoke			0	80.00

Dep KPF Teba			0	100.00
Dep Kunro			0	33.80
Dep Kamwaitoro			0	6,475.00
Dep LDCF			0	0.10
Dep Loto			0	
Dep Maesao			0	57.28
Dep Maintenance			0	650.00
Dep Mamau			0	517.10
Dep Mayor			0	
Dep Mechanic			0	200.00
Dep MC			0	20.00
Dep MCTTD			0	1,094.30
Dep MFMRD			0	270.27
Dep Mikaere			0	20.00
Dep Min of Finance			0	3,357.00
Dep Miriam			0	
Dep Motite			0	50.00
Dep Motor charger			0	50.00
Dep Motorman			0	240.00
Dep MTSC			0	138.10
Dep Mv Betiraoi			0	242.00
Dep MV Mataburo			0	0.50
Dep MWYSA			0	320.00
Dep Ngauea			0	8.38
Dep Nutrition			0	611.00
Dep Noca			0	130.20
Dep N/O			0	
Dep Overstated O/Cash			0	0.85
Dep Overtime			0	22.00
Dep Pig's food			0	102.85

Dep Police			0	13.90
Dep Printery			0	40.70
Dep Pre - School			0	202.30
Dep PA System			0	
Dep Rouamo			0	
Dep Reba			0	13.00
Dep Reona			0	65.98
Dep Rereiti			0	30.00
Dep Rerua			0	1.00
Dep Retire			0	50.00
Dep Rine			0	3.40
Dep Rujite			0	67.60
Dep Runga			0	338.00
Dep Ruta			0	50.00
Dep Saw Mill			0	1,731.66
Dep Social Committee			0	343.50
Dep Solars			0	1,339.35
Dep Taabua			0	0.80
Dep Taala			0	9.20
Dep Taarai			0	129.00
Dep Tabiang Maneaba			0	50.00
Dep Tabontobike			0	13.60
Dep Taetiten			0	
Dep Taimanuokindai			0	30.00
Dep Takamoiti			0	28.00
Dep Takckaro			0	450.00
Dep Takenibela T			0	80.00
Dep Taneiti			0	50.00
Dep Tanimclaki			0	124.50
Dep Tararua Aine/Ataei			0	234.00

Dep Tauai			0	16.70
Dep Taubeaki			0	
Dep Taumatooa			0	110.20
Dep Tauna			0	2.00
Dep Taungaga			0	188.80
Dep Tautongo			0	
Dep Tawita			0	60.10
Dep Taafin			0	320.00
Dep Tebau			0	210.00
Dep Tebure			0	30.50
Dep Tebwaitabu			0	72.00
Dep Tebwe			0	39.15
Dep Teebete			0	707.00
Dep Teinai			0	
Dep Teitirua			0	
Dep Tekautu			0	3.40
Dep Temaere B			0	10.00
Dep Temone			0	50.00
Dep Terereiti			0	30.00
Dep Teniakai			0	30.00
Dep Teruru			0	200.00
Dep Teruruai			0	
Dep Teuafi			0	280.00
Dep Tiare			0	30.00
Dep Tibora			0	
Dep Ticket			0	5.00
Dep Toaiti			0	
Dep Tonika B			0	149.40
Dep Toreia			0	
Dep Truck Screen			0	80.00

Dep Trust Fund			0	11.35
Dep TSKL			0	240.00
Dep Uekera			0	44.25
Dep Uenaiti			0	
Dep Undclaim Ionatan Kirata (Sit atws)			0	45.00
Dep Understated RR			0	445.00
Dep WWDAY			0	30.00
Dep Waa-n-O			0	6,400.00
Dep Women Centre			0	580.70
Abemama Shipping			0	5,965.57
Aberaam			0	180.00
BKL			0	1,618.70
Bwebwenimweang			0	161.30
Bweele			0	522.10
Copra			0	206.43
Corol Sun Airways			0	110.00
Council Fuel			0	90.00
Hardware			0	289.30
Iotebwa			0	104.00
JSS			0	204.60
Kaua			0	105.00
MFMRD			0	16.80
Moel			0	37.60
MV Matoburo			0	0.05
Reetire Teera			0	40.00
Robwati			0	1.40
Seawall			0	500.00
Takala			0	20.00
Tauraoi			0	100.00
UNICEF			0	1,631.00

	Alice (refund imprest)		0	195
	Binataake (refund imprest)		0	100
	Kabwearuru K (refund imprest)		0	26.9
	Kataua (refund imprest)		0	80
	Manikaofi (refund imprest)		0	250
	Nabouataake (refund imprest)		0	141.75
	Ngauea (refund imprest)		0	226
	Reona (refund imprest)		0	1.5
	Robati (refund imprest)		0	1.5
	Ruite (refund imprest)		0	1.5
	Tarai (refund imprest)		0	160
	Tauai T (refund imprest)		0	4
	Teebele (refund imprest)		0	2643.7
	Tekieru (refund imprest)		0	2559.35
	Tekaai (refund imprest)		0	2000
	Tibwere (refund imprest)		0	350.45
	Tirenga R (refund imprest)		0	97.5
	Tooma (refund imprest)		0	1.5
	Arinteiti		0	10.5
	Bairenga		0	5
	Bakoauea		0	20
	Bibitaki		0	44
	Buranifiti Maunana		0	213
	Eniki Tearoa		0	20
	Erofi		0	110
	Iatinta		0	175.65
	Iotebwa T		0	80.85
	Kaie		0	22.25
	Katino Tebwaki		0	191.3
	Katoa Iabeta		0	128

	Kimwere Abiata			0	44
	Kirara			0	40
	Maereiti Kalteie			0	153
	Mareta			0	5
	Merite			0	20
	N.Tiin			0	132
	Rinan Kaitu			0	236
	Rirewe			0	38
	Ruite Taboia			0	10
	Tabeaua T			0	15
	Talbo			0	176
	Takaio			0	20
	Takiaka Matia			0	132
	Taorike			0	40
	Tebure			0	36.5
	Teera			0	20
	Teimaraawa			0	10
	Tekai			0	6
	Tenanola Kiaruru			0	40
	Tooma Toake			0	26
	Uiana			0	20
	Uruba			0	8.75
	Maereiti				
	Imp Aren T			210	0
	Imp Atacke Kamoriki			2923.15	0
	Imp Baienga			34	0
	Imp Baraniti			200	0
	Imp Bweeri			33.8	0
	Imp Eliza			200	0
	Imp leera			1535.2	0

	Imp Iekimwa		48.5	0
	Imp loane		200	0
	Imp loobi		45	0
	Imp Irauea		160	0
	Imp Kanta		50	0
	Imp Kauriri		45	0
	Imp Kautu Teebaki		8278.2	0
	Imp Kunro		290	0
	Imp Linda		1527.8	0
	Imp Marion		1410.2	0
	Imp Motirake		13006.8	0
	Imp Mwamwau		21	0
	Imp Mwakatae		1290	0
	Imp Mere		1307	0
	Imp Nabera		150	0
	Imp Natan Teewe		4.25	0
	Imp Nooa		365.3	0
	Imp Raaraua		240	0
	Imp Rine		200	0
	Imp Roiti		200	0
	Imp Taake		2026	0
	Imp Taarai		160	0
	Imp Tabera U		100	0
	Imp Tabukataake		150	0
	Imp Taetiten		0	0
	Imp Taia		0	0
	Imp Takaia		270	0
	Imp Takiakia		2009.75	0
	Imp Tearawa T		1180	0
	Imp Tebaraol N		54.8	0

Imp Tebwe			200		0
Imp Tebwaki Burelia			600		0
Imp Teera			48.5		0
Imp Teitaki			170		0
Imp Tekakia			935.55		0
Imp Tekautu			300		0
Imp Tekoba			620		0
Imp Tekeari			2000		0
Imp Tene Bonleman			170		0
Imp Tianeti			611		0
Imp Tiare			410		0
Imp Tiotati			45		0
Imp Tociti			3146		0
Imp Tonika B			1795		0
Imp Ubaitoi			1266.65		0
Imp Uere			6309.9		0
Imp Ueue			0		0
Imp Uruboa			200		0
LOAN					
Loan Akamalang			112		0
Loan Alinta			18.8		0
Loan Baretoa Store			2.5		0
Loan Barry Nawere			44		0
Loan Bio Kaaraiti			7.75		0
Loan Edma Ihinbeia			36		0
Loan Iabeta			156	*	0
Loan Itaita Kaono			44		0
Loan Kaaraiti Sui			206		0
Loan Kabwearuru K			557.1		0
Loan Katarino Taniki			418.15		0

Loan Maara Arue	94	0
Loan Maata Toaki	11	0
Loan Makurita Tebiria	24	0
Loan Mimitake M	68	0
Loan Motirake Atangiti	335.2	0
Loan Mweia	24	0
Loan Neeteti Tekai	87.6	0
Loan Riava Temataake	2.9	0
Loan Sungi Arue	26	0
Loan Taumatooa	205	0
Loan Tebiri	56	0
Loan Tebwe Tawita	28	0
Loan Tefirua	13.25	0
Loan Tekieru	3	0
Loan Tekouti	21	0
Loan Temaiti Abiata	24	0
Loan Tiare	24	0
Loan Tiemarawa Matia	20.4	0
Loan Timotee	84	0
Loan Tirenga R	28	0
Loan Titaake Nakau	67	0
Loan Tumai	18.4	0
Loan Turutinia Kaitara	246	0
Loan Uakite	9.6	0
Loan Urairo	150	0
Loan Viane Tebwebwe	65.6	0
Loss		
Loss Iotebwa	20.10	0
Loss Kautu	5.67	0
Loss Matakite	2.00	0

Loss Motirake		12,121.01	0
Loss Mawaita		4,237.49	0
Loss Tauai T		7,442.22	0
Loss Tirennga R		189.15	0
Loss Uere		1,538.72	0
Loss Ueue		5.00	0
Closing Cash		1,456.07	
Closing Bank		66,515.52	
Grand Total		548,653.19	548,653.19

Abemama Island Council

Balance Sheet

As at 31/12/21

	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	66,515.52		
Cash on Hand		1,456.07		
Account Receivable	2	120,321.75	188,293.34	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				188,293.34
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	132,352.16	132,352.16	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				132,352.16
Net Asset				55,941.18
Equity				
Current Year Earning			27,221.90	
Historical Balancing			28,719.28	
Total Equity				55,941.18

Abemama Island Council				
Statement of Notes				
For the Period 01/01/21 to 31/12/21				
Note#	Account	Bot_Code	Amount (\$)	Total (\$)
1	Account Receivable			
		Adv Akoia	110.00	
		Adv Alice	195.00	
		Adv AMAK	23.00	
		Adv Anne	5.20	
		Adv ATL	621.90	
		Adv Aus Aid	225.00	
		Adv Aviation	0.00	
		Adv Batilebwa A	2.50	
		Adv Beru	60.00	
		Adv Bingo	600.00	
		Adv Bireka Been	35.00	
		Adv Boutoka	1,920.50	
		Adv Bureang	5.00	
		Adv Canteen	1,127.80	
		Adv Catholic Baretoa	55.00	
		Adv Cement	0.00	
		Adv Cevil	10.00	
		Adv Chevalier Canteen	5.00	
		Adv Election	1,532.00	
		Adv H/Hour	757.00	
		Adv Ice Plant	248.00	
		Adv Iekimwa	369.80	
		Adv Irauea Mikaere	100.00	
		Adv Itaia	184.40	
		Adv Itinimarawa	10.00	
		Adv Kirareei	60.00	
		Adv KOILFAWP	155.70	
		Adv KPC Tekatirake	7.50	
		Adv KIT	399.65	
		Adv Katangaua	7.80	
		Adv Labour	105.50	
		Adv Maaman Kaburere	60.00	
		Adv Magistrate	205.00	
		Adv Maman Kabu	1,020.80	
		Adv Maria M	2.50	
		Adv MCIC	97.00	
		Adv Medical	286.35	
		Adv Mere Store	5.00	

	Adv MESD	28.00
	Adv MHARD	197.25
	Adv MIA	150.00
	Adv MISA	1,233.18
	Adv Monika T	12.50
	Adv Motirake	336.06
	Adv Mwamwau	289.40
	Adv Ngauea	60.00
	Adv Nutrition	80.00
	Adv OB	721.80
	Adv R2 Meang	175.50
	Adv Reona	269.89
	Adv Riita Natau	5.00
	Adv Ritia	60.00
	Adv Taabia	30.00
	Adv Taaia	0.00
	Adv Taata Taboia	95.46
	Adv Takabwere	5.00
	Adv Tanimaiaki	5.00
	Adv Tannakoroa	5.00
	Adv Taom	300.00
	Adv Tarawa Motors	955.00
	Adv Tauai	20.70
	Adv Tebwata	0.00
	Adv Teebete Baringa	50.00
	Adv Teeira	60.00
	Adv Tekautu	40.00
	Adv Tion	30.90
	Adv Tirenga R	14.84
	Adv Titera	300.00
	Adv Toaifi	30.00
	Adv Tourism (Tarataake)	50.00
	Adv Trust Fund	480.00
	Adv Tubeta R	21.50
	Adv Works	688.50
	Abemama Shipping	236.25
	Afuan	12.40
	Alexander	1.00
	Anterea	390.00
	ATL	470.00
	Barebutana	1,078.70
	BBT	10.00
	Bwaieta	7.20

	Bweeri	20.80
	Catering	300.00
	DBK	932.80
	H/Hour	63.55
	Henry	50.00
	HK Shipping	19.80
	Iatinta	38.50
	Iekimwa	33.25
	JSS	48.40
	Ka 50th annverssary	622.25
	Kabangaki	240.00
	Kabinea	50.00
	Kabwearuru K	200.00
	Kamon	51.60
	Kaukuuki	14.95
	KPC	40.00
	K/STAFF	954.10
	Maan	9.50
	Manika	10.00
	Manoku	100.00
	Mareta	241.25
	MIA	100.00
	MISE	100.00
	Motirake	87.20
	Moutu	50.00
	Mwakatae	3.80
	Mweaka	460.00
	Overstated B/Bal	71.30
	P: Ioane	1.70
	Parish Catholic	250.00
	Rawatia	320.00
	Robwati	712.40
	Runway Mai	1,094.30
	Rutee	50.00
	Screen	70.00
	Seawall Cement	422.00
	Seawall Project	134.65
	Surplus	11.20
	Taiwan Beeki	126.00
	Takiakia Matia	0.50
	Teakoaki Group	72.70
	Tebano Taie	201.95
	Tebantaake	50.00

	Teera	44.50
	Teitia	7.50
	Tekamaiti	102.00
	Tekieru	1,961.05
	Tekori	83.60
	Temoua	50.00
	Tibwere	218.40
	Touaiti	280.00
	Tooma	2.50
	Training Poll	550.00
	Ubaitoi	98.80
	Ueue	40.00
	Unicef	45.00
	V/Warden	157.76
	Vaisamoa	10.00
	Volleyball	24.00
	Waining	292.00
	W-shop	410.00
	Water Sanitation	170.00
	Youth	70.30
	Imp Aren T	210.00
	Imp Ataake Kamoriki	2,923.15
	Imp Bairenga	34.00
	Imp Barantiti	200.00
	Imp Bweeri	33.80
	Imp Eliza	200.00
	Imp leera	1,535.20
	Imp Iekimwa	48.50
	Imp Ioane	200.00
	Imp loobi	45.00
	Imp Irauea	160.00
	Imp Kanta	50.00
	Imp Kauriri	45.00
	Imp Kautu Teebaki	8,278.20
	Imp Kunro	290.00
	Imp Linda	1,527.80
	Imp Marion	1,410.20
	Imp Motirake	13,006.80
	Imp Mwamwau	21.00
	Imp Mwakatae	1,290.00
	Imp Mere	1,307.00
	Imp Nabera	150.00
	Imp Natan Teewe	4.25

	Imp Nooa	365.30
	Imp Raarua	240.00
	Imp Rine	200.00
	Imp Roiti	200.00
	Imp Taake	2,026.00
	Imp Taarai	160.00
	Imp Tabera U	100.00
	Imp Tabukataake	150.00
	Imp Taetiten	0.00
	Imp Taia	0.00
	Imp Takaia	270.00
	Imp Takiakia	2,009.75
	Imp Tearawa I	1,180.00
	Imp Tebaraoi N	54.80
	Imp Tebwe	200.00
	Imp Tebwaki Bureita	600.00
	Imp Teera	48.50
	Imp Teitiaki	170.00
	Imp Tekakia	935.55
	Imp Tekautu	300.00
	Imp Tekoba	620.00
	Imp Tekeari	2,000.00
	Imp Tene Bonteman	170.00
	Imp Tianeti	611.00
	Imp Tiare	410.00
	Imp Tiotati	45.00
	Imp Toaiti	3,146.00
	Imp Tonika B	1,795.00
	Imp Ubaitoi	1,266.65
	Imp Ueree	6,309.90
	Imp Ueue	0.00
	Imp Uruaba	200.00
	Loan Akamatang	112.00
	Loan Atinta	18.80
	Loan Baretoa Store	2.50
	Loan Barry Nawere	44.00
	Loan Bio Kaaraiti	7.75
	Loan Edma Itinibeia	36.00
	Loan Iabeta	156.00
	Loan Itaia Kaono	44.00
	Loan Kaaraiti Sui	206.00
	Loan Kabwearuru K	557.10
	Loan Katarina Tanriki	418.15

	Loan Maara Arue	94.00	
	Loan Maata Tooki	11.00	
	Loan Makuriita Tebiria	24.00	
	Loan Mimitaake M	68.00	
	Loan Motirake Atanati	335.20	
	Loan Mweia	24.00	
	Loan Neeteti Tekaa	87.60	
	Loan Riaua Temataake	2.90	
	Loan Sungi Arue	26.00	
	Loan Taumatoa	205.00	
	Loan Tebiri	56.00	
	Loan Tebwe Tawita	28.00	
	Loan Teitirua	13.25	
	Loan Tekieru	3.00	
	Loan Tekouti	21.00	
	Loan Temaiti Abiata	24.00	
	Loan Tiare	24.00	
	Loan Tiemarawa Matia	20.40	
	Loan Timotee	84.00	
	Loan Tirenga R	28.00	
	Loan Titaake Nakau	67.00	
	Loan Tumai	18.40	
	Loan Turutinia Kaitara	246.00	
	Loan Uakite	9.60	
	Loan Urairo	150.00	
	Loan Viane Tebwebwe	65.60	
	Loss Iotebwa	20.10	
	Loss Kautu	5.67	
	Loss Matakite	2.00	
	Loss Motirake	12,121.01	
	Loss Mawata	4,237.49	
	Loss Tauai T	7,442.22	
	Loss Tirenga R	189.15	
	Loss Ueree	1,538.72	
	Loss Ueue	5.00	
			120,321.75
2	Account Payable		
	Dep Abikaira	30.00	
	Dep AHDT	500.00	
	Dep Allowance	400.00	
	Dep AMAK	100.00	
	Dep AMIFA	47.80	
	Dep Anna		

	Dep Aren		
	Dep Aukitino	2.20	
	Dep Aus High Com	161.90	
	Dep Bareaka	50.60	
	Dep Baretoa		
	Dep Berenike	35.60	
	Dep Beteero		
	Dep Biita T		
	Dep Bingo	1,650.10	
	Dep Binoka	5.00	
	Dep BKL	99.20	
	Dep Bobolin akawa	545.00	
	Dep Boutara	150.00	
	Dep Boutoka	7,900.16	
	Dep Bukare	40.00	
	Dep Butiboro	870.50	
	Dep Bwaiota	7.20	
	Dep Canteen	253.30	
	Dep Card	278.80	
	Dep Cement	3,459.00	
	Dep Chain Saw	40.00	
	Dep Chong	50.00	
	Dep CICD	80.00	
	Dep Copra mill	760.85	
	Dep Council Fuel	240.00	
	Dep Drivers	51.40	
	Dep Edma	35.65	
	Dep Election	1,765.90	
	Dep Eria T	354.65	
	Dep Eritai		
	Dep Finance	26.80	
	Dep Football	50.00	
	Dep FSP	47.50	
	Dep FSPK 4CA	428.50	
	Dep Fuel	231.50	
	Dep GCCC		
	Dep Grass cutter	5.00	
	Dep Hardware	2.00	
	Dep IBD	4.90	
	Dep Ice plant	16,770.95	
	Dep leera	330.00	
	Dep Incentive allowance	3,075.00	
	Dep loane	2.80	

	Dep Ionatan	50.00	
	Dep Iotebwa	26,103.10	
	Dep Irauea	34.20	
	Dep JackPot	406.25	
	Dep Kaatoa	1,903.50	
	Dep Kaetitaeka K	1.20	
	Dep Kaitiaki nte marae	1,888.15	
	Dep Kamwea	770.00	
	Dep Kamaawa	256.50	
	Dep Karakaua		
	Dep Kariatebike Community	1,240.70	
	Dep Katekeraoi Presidents		
	Dep Katorika	350.00	
	Dep Kaua	10.00	
	Dep Kauntira	279.40	
	Dep Kauntira n aine	20.00	
	Dep Kauntira n takakaro	1,659.70	
	Dep Kenna Bridge	0.08	
	Dep KIFHA	80.30	
	Dep Kirmwae		
	Dep KIT	2,463.25	
	Dep KOIL	50.00	
	Dep KoilFawb	152.00	
	Dep Komake	80.00	
	Dep KPF Teba	100.00	
	Dep Kunro	33.80	
	Dep Kamwaitoro	6,475.00	
	Dep LDCE	0.10	
	Dep Loto		
	Dep Maeao	57.28	
	Dep Maintanance	650.00	
	Dep Mamau	517.10	
	Dep Mayor		
	Dep Machanic	200.00	
	Dep MC	20.00	
	Dep MCTD	1,094.30	
	Dep MFMRD	270.27	
	Dep Mikaere	20.00	
	Dep Min of Finance	3,357.00	
	Dep Miriam		
	Dep Motite	50.00	
	Dep Motor charger	50.00	
	Dep Motorman	240.00	

	Dep MTSC	138.10	
	Dep Mv Beliraoi	242.00	
	Dep MV Mataburo	0.50	
	Dep MWYSA	320.00	
	Dep Ngauea	8.38	
	Dep Nutrition	611.00	
	Dep Nood	130.20	
	Dep N/O		
	Dep Overstated O/Cash	0.85	
	Dep Overtime	22.00	
	Dep Pig's food	102.85	
	Dep Police	13.90	
	Dep Printery	40.70	
	Dep Pre - School	202.30	
	Dep PA System		
	Dep Rauamo		
	Dep Reba	13.00	
	Dep Reona	65.98	
	Dep Rereiti	30.00	
	Dep Rerua	1.00	
	Dep Retire	50.00	
	Dep Rine	3.40	
	Dep Ruite	67.60	
	Dep Runga	338.00	
	Dep Ruuta	50.00	
	Dep Saw Mil	1,731.66	
	Dep Social Committee	343.50	
	Dep Solars	1,339.35	
	Dep Taabua	0.80	
	Dep Taala	9.20	
	Dep Taarai	129.00	
	Dep Tabiang Maneaba	50.00	
	Dep Tabontebike	13.60	
	Dep Taetiten		
	Dep Taimanuokinai	30.00	
	Dep Takamaiti	28.00	
	Dep Takakaro	450.00	
	Dep Takenibeia T	80.00	
	Dep Taneti	50.00	
	Dep Tanimaiaki	124.50	
	Dep Tararua Aine/Ataei	234.00	
	Dep Tauai	16.70	
	Dep Taubeaki		

	Dep Taumatoa	110.20	
	Dep Tauna	2.00	
	Dep Taungaga	188.80	
	Dep Tautongo		
	Dep Tawifa	60.10	
	Dep Taotin	320.00	
	Dep Tebau	210.00	
	Dep Tebure	30.50	
	Dep Tebwaitabu	72.00	
	Dep Tebwe	39.15	
	Dep Teebete	707.00	
	Dep Teinai		
	Dep Teitirua		
	Dep Tekautu	3.40	
	Dep Temaere B	10.00	
	Dep Temone	50.00	
	Dep Terereiti	30.00	
	Dep Teriakai	30.00	
	Dep Teruru	200.00	
	Dep Teruruai		
	Dep Teuati	280.00	
	Dep Tiare	30.00	
	Dep Tibora		
	Dep Ticket	5.00	
	Dep Toaiti		
	Dep Tonika B	149.40	
	Dep Torea		
	Dep Truck Screen	80.00	
	Dep Trust Fund	11.35	
	Dep TSKL	240.00	
	Dep Uekera	44.25	
	Dep Uenaiti		
	Dep Unclaim Ionatan Kirata (Sit alv	45.00	
	Dep Understated RR	445.00	
	Dep WWDAY	30.00	
	Dep Waa-n-O	6,400.00	
	Dep Women Centre	580.70	
	Abemama Shipping	5,965.57	
	Aberaam	180.00	
	BKL	1,618.70	
	Bwebwenimweang	161.30	
	Bweete	522.10	
	Copra	206.43	

	Coral Sun Airways	110.00
	Council Fuel	90.00
	Hardware	289.30
	Iotebwa	104.00
	JSS	204.60
	Kaua	105.00
	MFMRD	16.80
	Moel	37.60
	MV Mataburo	0.05
	Reetire Teera	40.00
	Robwati	1.40
	Seawall	500.00
	Takaia	20.00
	Tauraoi	100.00
	UNICEF	1,631.00
	Alice (refund imprest)	195
	Binataake (refund imprest)	100
	Kabwearuru K (refund imprest)	26.9
	Kataua (refund imprest)	80
	Manikaoti (refund imprest)	250
	Nabouataake (refund imprest)	141.75
	Ngaua (refund imprest)	226
	Reona (refund imprest)	1.5
	Robati (refund imprest)	1.5
	Ruite (refund imprest)	1.5
	Tarai (refund imprest)	160
	Tauai T (refund imprest)	4
	Teebete (refund imprest)	2643.7
	Tekieru (refund imprest)	2559.35
	Tekaai (refund imprest)	2000
	Tibwere (refund imprest)	350.45
	Tirenga R (refund imprest)	97.5
	Tooma (refund imprest)	1.5
	Arinteiti	10.5
	Bairenga	5
	Bakoaua	20
	Bibitaki	44
	Burantiti Maunana	213
	Enriki Tearoa	20
	Eroti	110
	Iatinta	175.65
	Iotebwa T	80.85
	Kaie	22.25

	Katino Tebwaki	191.3	
	Katoa Iabeta	128	
	Kimaere Abiata	44	
	Kiraara	40	
	Maereiti Kaiteie	153	
	Mareta	5	
	Merite	20	
	N.Tiin	132	
	Rinan Kaitu	236	
	Rilewe	38	
	Ruite Taboia	10	
	Tabeaua T	15	
	Talbo	176	
	Takaio	20	
	Takiakia Matia	132	
	Taorike	40	
	Tebure	36.5	
	Teera	20	
	Teimarawa	10	
	Tekaai	6	
	Tenanoia Kiaruru	40	
	Tooma Taake	26	
	Urana	20	
	Uruaba	8.75	
			132,352.16

2/17/24

MINISTRY OF CULTURE AND INTERNAL AFFAIRS
INTERNAL MEMORANDUM

TO: OIC (MIA) *Approved*
FROM: SLGIA (RIARE MANUERA) *82 OIC*
FILE REF:
DATE: 01 FEBRUARY, 2024
UFS: DLGD

RE: Abernema Final Account 2022

Please find enclosed the above caption for your final scrutiny and approval

Enclosed are;

1. Profit and Loss account
2. Balance Sheet
3. Statement of Notes
4. Accumulative Trial Balance
5. Surplus Account

Yours faithfully,



Riare Manuera
(Senior Local Government Internal Auditor)

*Rec'd on
6/24
[Signature]*

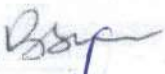
Rec'd 19/04/24

Abemama Island Council

The following certify that the attached statements (revealing a surplus account balance (\$15,024.07) for the Year ended 31st December 2022 are correct.

Signed by:

Clerk to Island Council 

Mayor to Island Council 

Secretary 



Abemama Island Council Profit and Loss Statement or the Period 1/1/22 to 12/31/22



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1103	Angabwain te rabwata	2,624.80		
		1104	Roon te kiba	11,613.00		
		1105	Roon te nako n te kaibuke	281.00		
					14,518.80	
	1200	Raitienti				
		1201	Motoka/Rebwerebwe	4,768.00		
		1202	Beba ni kabubuti	1,688.50		
		1203	Bwatika	154.00		
		1204	Kamea	454.00		
		1205	Titoo (bobwai n te mae ao te bwanin	12,050.00		
		1207	Kakukurei, tangoan video ao katangi	10.80		
		1209	Taabo ni kamanging	210.00		
		1210	Auti n irua	500.00		
		1211	Hawker	325.00		
		1212	Tabo ni bwa	8,375.00		
		1213	Botaki aika tauaki mwia	450.00		
		1214	Karikirake man te burawa (Bakery)	405.00		
		1217	Bitiniti aika aki teiman (stall)	535.00		
		1220	Boofi/Waa uoua aika tatangoaki	220.00		
		1221	Kaa & Rebwerebwe aika a tatango	1,550.00		
		1227	Taan akawa	150.00		
		1254	Karikirake man marin taari	1,525.00		
		1256	Nangkona	2,800.00		
		1257	Karikirake man te timanti	50.00		
		1258	Boboti n takataka	2,800.00		
		1260	Bwaai aika tatangoaki	30.00		
		1261	Boobai mai iaan te auti	100.00		
					39,150.30	
	1300	Mwane ni buoka				
		1301	Buoka man te Tautaeka	137,798.99		
		1302	Buoka man te Postal	1,000.00		
		1303	Buoka ibukin onobwaiian autin Tauta	107,890.18		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		1306	Te buoka ibukin baola ataein te reirei	13,000.00		
					259,689.17	
	1400		Bakao (Interest)			
		1402	Loan Interest	2,297.40		
					2,297.40	
	1500		Waaki ni Karikirake			
		1501	Kabonakoan bwai	1,178.00		
		1502	Tangoan booti wa-uowa	200.00		
		1504	Roon Auti ni maeka	372.50		
		1505	Roon tikum n te auti ni lrua	895.00		
		1506	Tangoan te Kaa & Kantoka n te bus	3,485.90		
		1507	Kabonakoan te bwaa	2,398.40		
		1509	Tangoan te rebwerebwe	5.50		
		1510	Tangoan te Mwaneaba/rental house	1,490.00		
		1512	Computer, Photocopy, Scan & Printin	633.90		
		1513	Kainaomata	4,330.00		
		1520	Workshop charges	55.00		
		1522	Katangomwane	35,659.66		
		1525	Hire - maneaba (Tarawa)	10,750.00		
		1541	Karikirake aika uarereke	535.00		
		1542	Kamwarake ao kamool	80.00		
		1545	Fish Centre (Ice plant)	3,300.00		
		1547	Saw Mill	80.00		
		1548	Kabonganaan te roki	73.00		
					65,521.86	
	1600		Mwane Tabeua			
		1601	Mwane n raka	220.76		
		1610	Mwane n tania	14,545.80		
					14,766.56	
	1700		Karail mwane			
		1701	Kaintabwi	11,873.02		
					11,873.02	
						407,817.11
Expenditure						
	2100		Bwakabwai			
		2102	Kauntira	43,568.98		
		2103	Kauoman ni Kiraka	3,613.74		
		2104	Kauoman Tia Mwane	3,083.96		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2106	Tia Taibi	3,204.24		
		2108	Kabenta	3,174.00		
		2109	Turaiwa	9,778.28		
		2111	Tiibi Kaubure	3,054.82		
		2112	Kaubure	34,721.38		
		2113	Neeti ni Kaawa	24,537.11		
		2119	Mwakaeneke	3,152.02		
		2122	Te tia riko-mwane	3,168.91		
		2127	Tia tararua te auti ni Irua	3,194.66		
		2133	Tia Uaereti	3,169.60		
		2140	Kauoman makaeneke	3,008.43		
		2148	Watiman (Tarawa maneaba)	3,186.30		
		2150	Saw mill Operators	3,174.00		
		2154	Piggery project	3,131.09		
		2157	Manager Ice Plant	3,679.26		
					157,600.78	
	2200	Arauenti				
		2201	Kauntira	14,310.00		
		2202	Kaniwangan te Mayor/Kauoman ni	2,050.00		
		2203	Incentive Allowance	17,880.00		
		2204	Booia reibwa	95.00		
		2208	Komete ni Karikirake (IDC)	200.00		
		2209	Bareka ao mwaimwai	361.50		
		2210	Bonomwi	100.00		
		2211	Mwengabuaka	860.00		
		2214	Komete Aine	1,270.00		
		2216	Selection komete	750.00		
		2221	Unimwane	2,000.00		
		2225	Youth & Sport Committee	1,140.00		
					41,016.50	
	2300	Kabutan te Waaki				
		2301	Mwamwananga	910.40		
		2303	Bwai ni makuri	2,314.60		
		2306	Uaereti & Tareboon	2,253.50		
		2313	Kainaomata	7,868.80		
		2314	Refund of revenue	166.80		
		2315	Buoka nakon Botaki	100.00		
		2322	Kairuaa	611.30		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2326	Bwain te Aobiti	2,442.50		
		2329	Bao nako atimwakoro (Ferry services)	6,040.00		
		2332	Support to Elderly Fund distribution	550.00		
		2333	Support to Copra Monitoring transpor	784.00		
		2335	Boutokaan aia bong taan reirei	75.00		
		2340	Boon kanaia beeki	399.50		
					24,516.40	
	2400	Onobwai				
		2402	Aobiti	90.00		
		2403	Auti ni maeka	21,903.75		
		2404	Auti ni Irua	348.00		
		2405	Pre-School house	500.00		
		2407	Ana mwaneaba te Kauntira	4,351.35		
		2408	Rebwerebwere/Kaa	431.50		
		2410	Kawai/Kotiwei	2,820.00		
					30,444.60	
	2700	Kabane mwane n te Karikir				
		2701	Amwarake mooi ibukia Irua	1,078.50		
		2702	Bwaan te wac-uowa/boofi/kaa/ reb	1,914.40		
		2709	Katangomwane	42,725.00		
		2711	LC Abemama	432.00		
					46,149.90	
	2800	Karail mwane				
		2801	Kaintabwi	17,953.84		
		2803	Onobwaiian autin Tautaeka	112,066.20		
		2804	Birimwane nakon KILGA	1,000.00		
		2806	Buoka ibukin school trucks	17,986.00		
					149,006.04	
						448,734.22
Net Profit/Loss						-40,917.11

Prepared by : LGD Internal Audit



Abemama Island Council Balance Sheet as at 12/31/22



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	27,676.93		
Cash on Hand		2,231.50		
Account Receivable	2	122,507.77	152,416.20	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				152,416.20
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	137,392.13	137,392.13	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				137,392.13
Net Asset				15,024.07
Equity				
Current Year Earning			-40,917.11	
Historical Balancing			55,941.18	
Total Equity				15,024.07

Prepared by : LGD Internal Audit



Abemama Island Council
Statement of Notes
For the Period 1/1/22 to 12/31/22



Note#	Account	Bot_Code	Amount \$	Total \$
1	Bank of Kiribati (ANZ)			
	Bank		23,376.62	
				<u>23,376.62</u>

Note#	Account	BTL Accounts	Amount \$	Total \$
2	Account Receivable			
		Adv Abemama Shipping	\$236.25	
		Adv Afuan	\$12.40	
		Adv Akoia	\$110.00	
		Adv Alexander	\$1.00	
		Adv Alice	\$195.00	
		Adv AMAK	\$23.00	
		Adv Anna	\$0.00	
		Adv Anne	\$5.20	
		Adv Anterea	\$390.00	
		Adv Aren	\$0.00	
		Adv ATL	\$1,091.90	
		Adv Aus Aid	\$225.00	
		Adv Avia	\$40.00	
		Adv Aviation	\$0.00	
		Adv Barebutana	\$1,078.70	
		Adv Baretoa	\$0.00	
		Adv Batitebwa A	\$2.50	
		Adv BBT	\$10.00	
		Adv Beru	\$60.00	
		Adv Beteero	\$0.00	
		Adv Biita T	\$0.00	
		Adv Bingo	\$600.00	
		Adv Bireka Been	\$35.00	
		Adv Boutoka	\$1,920.50	
		Adv Bureang	\$5.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Bwaieta	\$7.20	
		Adv Bweeri	\$20.80	
		Adv Canteen	\$1,127.80	
		Adv Catering	\$300.00	
		Adv Catholic Baretoa	\$55.00	
		Adv Cement	\$0.00	
		Adv Cevil	\$10.00	
		Adv Chevalier Canteen	\$5.00	
		Adv DBK	\$932.80	
		Adv Election	\$1,532.00	
		Adv Eritai	\$0.00	
		Adv GCCC	\$0.00	
		Adv H/Hour	\$820.55	
		Adv Henry	\$50.00	
		Adv HK Shipping	\$19.80	
		Adv Iatinta	\$38.50	
		Adv Ice Plant	\$248.00	
		Adv Iekimwa	\$403.05	
		Adv Irauea Mikaere	\$100.00	
		Adv Itaia	\$184.40	
		Adv Itinimarawa	\$10.00	
		Adv JSS	\$48.40	
		Adv K/STAFF	\$1,074.10	
		Adv K/Tebwaa	\$964.00	
		Adv Ka 50th annversary	\$622.25	
		Adv Kabangaki	\$240.00	
		Adv Kabinea	\$50.00	
		Adv Kabwearuru K	\$200.00	
		Adv Kainaomata	\$1,076.80	
		Adv Kamon	\$51.60	
		Adv Karakaua	\$0.00	
		Adv Katangaua	\$7.80	
		Adv Katekeraoi Presidents	\$0.00	
		Adv Kaukuuki	\$14.95	
		Adv Kirareei	\$60.00	
		Adv Kirimwae	\$0.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv KIT	\$399.65	
		Adv KOILFAWP	\$155.70	
		Adv KPC	\$40.00	
		Adv KPC Tekatirake	\$7.50	
		Adv Labour	\$105.50	
		Adv Loto	\$0.00	
		Adv Maaman Kaburere	\$60.00	
		Adv Maan	\$9.50	
		Adv Magistrate	\$205.00	
		Adv Maman Kabu	\$1,020.80	
		Adv Manika	\$10.00	
		Adv Manoku	\$100.00	
		Adv Mareta	\$241.25	
		Adv Maria M	\$2.50	
		Adv Mayor	\$0.00	
		Adv MCIC	\$97.00	
		Adv Medical	\$286.35	
		Adv Mere Store	\$5.00	
		Adv MESD	\$28.00	
		Adv MHARD	\$197.25	
		Adv MIA	\$250.00	
		Adv Miriam	\$0.00	
		Adv MISA	\$1,233.18	
		Adv MISE	\$100.00	
		Adv Monika T	\$12.50	
		Adv Motirake	\$423.26	
		Adv Moutu	\$50.00	
		Adv Mwakatae	\$3.80	
		Adv Mwamwau	\$289.40	
		Adv Mweaka	\$460.00	
		Adv N/O	\$0.00	
		Adv Ngauea	\$60.00	
		Adv Nutrition	\$80.00	
		Adv OB	\$721.80	
		Adv Overstated B/Bal	\$71.30	
		Adv P: Ioane	\$1.70	

Note# Account**BTL Accounts****Amount
\$****Total
\$**

Adv PA System	\$0.00
Adv Parish Catholic	\$250.00
Adv R2 Meang	\$175.50
Adv Rauamo	\$0.00
Adv Rawatia	\$320.00
Adv Reona	\$269.89
Adv Riita Natau	\$5.00
Adv Ritia	\$60.00
Adv Robwati	\$712.40
Adv Runway Mai	\$1,094.30
Adv Rutee	\$50.00
Adv Screen	\$70.00
Adv Seawall Cement	\$422.00
Adv Seawall Project	\$134.65
Adv Surplus	\$11.20
Adv Taabia	\$30.00
Adv Taaia	\$0.00
Adv Taata Taboia	\$95.46
Adv Taetiten	\$0.00
Adv Taiwan Beeki	\$126.00
Adv Takabwere	\$5.00
Adv Takiakia Matia	\$0.50
Adv Tanimaiaki	\$5.00
Adv Tannakoroa	\$5.00
Adv Taom	\$300.00
Adv Tarawa Motors	\$955.00
Adv Tauai	\$20.70
Adv Taubeaki	\$0.00
Adv Tautongo	\$0.00
Adv Teakoaki Group	\$72.70
Adv Tebano Taie	\$201.95
Adv Tebantaake	\$50.00
Adv Tebwata	\$0.00
Adv Teebete Baringa	\$50.00
Adv Teeira	\$60.00
Adv Teera	\$44.50

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Teinai	\$0.00	
		Adv Teitia	\$7.50	
		Adv Teitirua	\$0.00	
		Adv Tekamaiti	\$102.00	
		Adv Tekautu	\$40.00	
		Adv Tekieru	\$1,961.05	
		Adv Tekori	\$83.60	
		Adv Temoua	\$50.00	
		Adv Teruruai	\$0.00	
		Adv Tibora	\$0.00	
		Adv Tibwere	\$218.40	
		Adv Tion	\$30.90	
		Adv Tirenga R	\$14.84	
		Adv Tiitera	\$300.00	
		Adv Toaiti	\$30.00	
		Adv Tooma	\$2.50	
		Adv Torea	\$0.00	
		Adv Touaiti	\$280.00	
		Adv Tourism (Tarataake)	\$50.00	
		Adv Training Poll	\$550.00	
		Adv Trust Fund	\$480.00	
		Adv Tubeta R	\$21.50	
		Adv Ubaitoi	\$98.80	
		Adv Uenaiti	\$0.00	
		Adv Ueue	\$60.00	
		Adv Unicef	\$45.00	
		Adv V/Warden	\$157.76	
		Adv Vaisamoa	\$10.00	
		Adv Volleyball	\$24.00	
		Adv Waining	\$292.00	
		Adv Water Sanitation	\$170.00	
		Adv Works	\$688.50	
		Adv W-shop	\$410.00	
		Adv Youth	\$70.30	
		Imp Aren T	\$210.00	
		Imp Ataaake Kamoriki	\$2,923.15	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp Bairenga	\$34.00	
		Imp Barantiti	\$200.00	
		Imp Bweeri	\$33.80	
		Imp Eliza	\$200.00	
		Imp leera	\$1,535.20	
		Imp Iekimwa	\$48.50	
		Imp loane	\$200.00	
		Imp loobi	\$45.00	
		Imp Irauea	\$160.00	
		Imp Kanta	\$50.00	
		Imp Kauriri	\$45.00	
		Imp Kautu Teebaki	\$8,278.20	
		Imp Kunro	\$290.00	
		Imp Linda	\$1,527.80	
		Imp Marion	\$1,410.20	
		Imp Mayor	\$0.00	
		Imp Mere	\$1,307.00	
		Imp Motirake	\$13,006.80	
		Imp Mwakatae	\$1,290.00	
		Imp Mwamwau	\$21.00	
		Imp Nabera	\$150.00	
		Imp Natan Teewe	\$4.25	
		Imp Nooa	\$365.30	
		Imp Raaraua	\$240.00	
		Imp Rine	\$200.00	
		Imp Roiti	\$200.00	
		Imp Taake	\$2,026.00	
		Imp Taarai	\$160.00	
		Imp Tabera U	\$100.00	
		Imp Tabukataake	\$150.00	
		Imp Taetiten	\$0.00	
		Imp Taia	\$0.00	
		Imp Takaia	\$270.00	
		Imp Takiakia	\$2,009.75	
		Imp Tearawa T	\$1,180.00	
		Imp Tebaraoi N	\$54.80	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp Tebwaki Bureita	\$600.00	
		Imp Tebwe	\$200.00	
		Imp Teera	\$48.50	
		Imp Teitiaki	\$170.00	
		Imp Tekakia	\$935.55	
		Imp Tekautu	\$300.00	
		Imp Tekeari	\$2,000.00	
		Imp Tekoba	\$620.00	
		Imp Tene Bonteman	\$170.00	
		Imp Tianeti	\$611.00	
		Imp Tiare	\$410.00	
		Imp Tiotati	\$45.00	
		Imp Toaiti	\$3,146.00	
		Imp Tonika B	\$1,795.00	
		Imp Ubaitoi	\$1,266.65	
		Imp Ueree	\$6,309.90	
		Imp Ueue	\$0.00	
		Imp Uruaba	\$200.00	
		Loan Akamatang	\$112.00	
		Loan Atinta	\$18.80	
		Loan Baretoa Store	\$2.50	
		Loan Barry Nawere	\$44.00	
		Loan Bio Kaaraiti	\$7.75	
		Loan Edma Itinibeia	\$36.00	
		Loan Iabeta	\$156.00	
		Loan Itaia Kaono	\$44.00	
		Loan Kaaraiti Sui	\$206.00	
		Loan Kabwearuru K	\$557.10	
		Loan Katarina Tanriki	\$418.15	
		Loan Maara Arue	\$94.00	
		Loan Maata Tooki	\$11.00	
		Loan Makuriita Tebiria	\$24.00	
		Loan Mimitaake M	\$68.00	
		Loan Motirake Atanati	\$335.20	
		Loan Mweia	\$24.00	
		Loan Neeteti Tekaa	\$87.60	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loan Riaua Temataake	\$2.90	
		Loan Sungi Arue	\$26.00	
		Loan Taumatoa	\$205.00	
		Loan Tebiri	\$56.00	
		Loan Tebwe Tawita	\$28.00	
		Loan Teitirua	\$13.25	
		Loan Tekieru	\$3.00	
		Loan Tekouti	\$21.00	
		Loan Temaiti Abiata	\$24.00	
		Loan Tiare	\$24.00	
		Loan Tiemarawa Matia	\$20.40	
		Loan Timotee	\$84.00	
		Loan Tirenga R	\$28.00	
		Loan Titaake Nakau	\$67.00	
		Loan Tumai	\$18.40	
		Loan Turutinia Kaitara	\$246.00	
		Loan Uakite	\$9.60	
		Loan Urairo	\$150.00	
		Loan Viane Tebwebwe	\$65.60	
		Loss Iotebwa	\$20.10	
		Loss Kautu	\$5.67	
		Loss Matakite	\$2.00	
		Loss Mawata	\$4,360.15	
		Loss Motirake	\$12,121.01	
		Loss Tauai T	\$7,284.78	
		Loss Tirenga R	\$189.15	
		Loss Ueree	\$1,538.72	
		Loss Ueue	\$5.00	
				<u>122,507.77</u>
3	Account Payable			
		Dep Abermama Shipping	\$5,965.57	
		Dep Aberaam	\$180.00	
		Dep Abikaira	\$30.00	
		Dep AHDT	\$500.00	
		Dep Allowance	\$400.00	
		Dep AMAK	\$100.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep AMIFA	\$47.80	
		Dep Aukitino	\$2.20	
		Dep Aus High Com	\$161.90	
		Dep Bareaka	\$50.60	
		Dep Berenike	\$35.60	
		Dep Bingo	\$1,650.10	
		Dep Binoka	\$5.00	
		Dep BKL	\$1,717.90	
		Dep Bobotin akawa	\$545.00	
		Dep Boon te bwaa	\$2,548.30	
		Dep Boutara	\$150.00	
		Dep Boutoka	\$8,138.16	
		Dep Bukare	\$40.00	
		Dep Butiboro	\$870.50	
		Dep Bwaiota	\$7.20	
		Dep Bwebwenimweang	\$161.30	
		Dep Bweete	\$522.10	
		Dep Canteen	\$253.30	
		Dep Card	\$278.80	
		Dep Cement	\$3,459.00	
		Dep Chain Saw	\$40.00	
		Dep Chong	\$50.00	
		Dep CICD	\$80.00	
		Dep Copra	\$206.43	
		Dep Copra mill	\$760.85	
		Dep Coral Sun Airways	\$110.00	
		Dep Council Fuel	\$330.00	
		Dep Covid 19	\$2,799.10	
		Dep Drivers	\$51.40	
		Dep Edma	\$35.65	
		Dep Election	\$1,765.90	
		Dep Eria T	\$354.65	
		Dep Finance	\$26.80	
		Dep Football	\$50.00	
		Dep FSP	\$47.50	
		Dep FSPK 4CA	\$428.50	

Note# Account**BTL Accounts****Amount
\$****Total
\$**

Dep Fuel	\$231.50
Dep Grass cutter	\$5.00
Dep Hardware	\$291.30
Dep IBD	\$4.90
Dep Ice plant	\$16,770.95
Dep leera	\$330.00
Dep Incentive allowance	\$3,075.00
Dep loane	\$2.80
Dep Ionatan	\$50.00
Dep Iotebwa	\$26,207.10
Dep Irauea	\$34.20
Dep JackPot	\$406.25
Dep JSS	\$204.60
Dep Kaatoa	\$1,903.50
Dep Kaetitaeka K	\$1.20
Dep Kaitiaki nte marae	\$1,888.15
Dep Kamaawa	\$256.50
Dep Kamwaitoro	\$6,475.00
Dep Kamwea	\$770.00
Dep Kariatebike Community	\$1,240.70
Dep Katorika	\$350.00
Dep Kaua	\$115.00
Dep Kauntira	\$279.40
Dep Kauntira n aine	\$20.00
Dep Kauntira n takakaro	\$1,659.70
Dep Kenna Bridge	\$0.08
Dep KIFHA	\$80.30
Dep KIT	\$1,489.10
Dep KOIL	\$50.00
Dep KoilFawb	\$152.00
Dep Komake	\$80.00
Dep KPF Teba	\$100.00
Dep Kunro	\$33.80
Dep LDCF	\$0.10
Dep Machanic	\$200.00
Dep Maeao	\$57.28

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Maintanance	\$650.00	
		Dep Mamau	\$533.30	
		Dep MC	\$20.00	
		Dep MCTTD	\$1,094.30	
		Dep MFMRD	\$287.07	
		Dep Mikaere	\$20.00	
		Dep Min of Finance	\$3,357.00	
		Dep Mini	\$164.82	
		Dep Moel	\$37.60	
		Dep Motite	\$50.00	
		Dep Motor charger	\$50.00	
		Dep Motorman	\$260.00	
		Dep MTSC	\$138.10	
		Dep Mv Betiraoi	\$242.00	
		Dep MV Mataburo	\$0.55	
		Dep MWYSA	\$320.00	
		Dep Ngauea	\$8.38	
		Dep Nooa	\$130.20	
		Dep Nutrition	\$611.00	
		Dep Overstated O/Cash	\$0.85	
		Dep Overtime	\$22.00	
		Dep Pig's food	\$102.85	
		Dep Police	\$13.90	
		Dep Pre - School	\$202.30	
		Dep Printery	\$40.70	
		Dep Reba	\$13.00	
		Dep Reetire Teera	\$40.00	
		Dep Rema	\$30.00	
		Dep Reona	\$52.18	
		Dep Rereiti	\$30.00	
		Dep Rerua	\$1.00	
		Dep Retire	\$50.00	
		Dep Rine	\$3.40	
		Dep Robwati	\$1.40	
		Dep Ruite	\$67.60	
		Dep Runga	\$338.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Ruuta	\$50.00	
		Dep Saw Mil	\$1,731.66	
		Dep Seawall	\$500.00	
		Dep Social Committee	\$255.00	
		Dep Solars	\$1,339.35	
		Dep Taabua	\$0.80	
		Dep Taia	\$9.20	
		Dep Taarai	\$129.00	
		Dep Tabiang Maneaba	\$50.00	
		Dep Tabontebike	\$13.60	
		Dep Taimanuokinai	\$30.00	
		Dep Takaia	\$20.00	
		Dep Takakaro	\$450.00	
		Dep Takamaiti	\$28.00	
		Dep Takenibeia T	\$80.00	
		Dep Taneti	\$50.00	
		Dep Tanimaiaki	\$124.50	
		Dep Taotin	\$320.00	
		Dep Tararua Aine/Ataei	\$234.00	
		Dep Tauai	\$16.70	
		Dep Taumatoa	\$110.20	
		Dep Tauna	\$2.00	
		Dep Taungaga	\$188.80	
		Dep Tauraoi	\$100.00	
		Dep Tawita	\$60.10	
		Dep Tebau	\$210.00	
		Dep Tebure	\$30.50	
		Dep Tebwaitabu	\$72.00	
		Dep Tebwe	\$39.15	
		Dep Teebete	\$707.00	
		Dep Tekautu	\$3.40	
		Dep Temaere B	\$10.00	
		Dep Temone	\$50.00	
		Dep Terereiti	\$30.00	
		Dep Teriakai	\$30.00	
		Dep Teruru	\$200.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Teuati	\$280.00	
		Dep Tiare	\$30.00	
		Dep Ticket	\$5.00	
		Dep Tonika B	\$149.40	
		Dep Truck Screen	\$80.00	
		Dep Trust Fund	\$11.35	
		Dep TSKL	\$240.00	
		Dep Uekera	\$44.25	
		Dep Unclaim Ionatan Kirata (Sit alws	\$45.00	
		Dep Understated RR	\$445.00	
		Dep UNICEF	\$1,631.00	
		Dep Waa-n-O	\$6,600.00	
		Dep Women Centre	\$680.70	
		Dep WWDAY	\$30.00	
		Imp Alice	\$195.00	
		Imp Binataake	\$100.00	
		Imp Kabwearuru K	\$26.90	
		Imp Kataua	\$80.00	
		Imp Manikaoti	\$250.00	
		Imp Nabouataake	\$141.75	
		Imp Ngauea	\$226.00	
		Imp Reona	\$1.50	
		Imp Robati	\$1.50	
		Imp Ruite	\$1.50	
		Imp Tarai	\$160.00	
		Imp Tauai T	\$4.00	
		Imp Teebete	\$2,643.70	
		Imp Tekaai	\$2,000.00	
		Imp Tekieru	\$2,559.35	
		Imp Tibwere	\$350.45	
		Imp Tirenga R	\$97.50	
		Imp Tooma	\$1.50	
		Loan Arinteiti	\$10.50	
		Loan Bairenga	\$5.00	
		Loan Bakoavea	\$20.00	
		Loan Bibitaki	\$44.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loan Burantiti Maunana	\$213.00	
		Loan Enriki Tearoa	\$20.00	
		Loan Eroti	\$110.00	
		Loan Iatinta	\$175.65	
		Loan Iotebwa T	\$80.85	
		Loan Kaie	\$22.25	
		Loan Katino Tebwaki	\$191.30	
		Loan Katoa Iabeta	\$128.00	
		Loan Kimaere Abiata	\$44.00	
		Loan Kiraara	\$40.00	
		Loan Maereiti Kaiteie	\$153.00	
		Loan Marefa	\$5.00	
		Loan Merite	\$20.00	
		Loan N.Tiin	\$132.00	
		Loan Rinan Kaitu	\$236.00	
		Loan Ritewe	\$38.00	
		Loan Ruite Taboia	\$10.00	
		Loan Tabeaua T	\$15.00	
		Loan Taibo	\$176.00	
		Loan Takaio	\$20.00	
		Loan Takiakia Matia	\$132.00	
		Loan Taorike	\$40.00	
		Loan Tebure	\$36.50	
		Loan Teera	\$20.00	
		Loan Teimarawa	\$10.00	
		Loan Tekaa	\$6.00	
		Loan Tenanoia Kiaruru	\$40.00	
		Loan Tooma Taake	\$26.00	
		Loan Uria	\$20.00	
		Loan Uruaba	\$8.75	
				137,392.13

Prepared by : LGD Internal Audit



Abemama Island Council Accumulative Trial Balance As at 12/31/22



				Debit	Credit
Surplus brought forward 01-Jan-2022					55,941.18
Codes	Details	Estimate	Revised	Amount	Debit Credit
1100	Angabwai				
1103	Angabwain te rabwata	1,200.00	\$1,200.00	\$2,624.80	\$0.00 \$2,624.80
1104	Roon te kiba	8,000.00	\$8,000.00	\$11,613.00	\$0.00 \$11,613.00
1105	Roon te nako n te kaibuke	750.00	\$750.00	\$281.00	\$0.00 \$281.00
1200	Raitienti				
1201	Motoka/Rebwerebwe	5,400.00	\$5,400.00	\$4,768.00	\$0.00 \$4,768.00
1202	Beba ni kabubuti	1,000.00	\$1,000.00	\$1,688.50	\$0.00 \$1,688.50
1203	Bwatika	240.00	\$240.00	\$154.00	\$0.00 \$154.00
1204	Kamea	300.00	\$300.00	\$454.00	\$0.00 \$454.00
1205	Titoa (bobwai n te mae ao te bw	9,500.00	\$9,500.00	\$12,050.00	\$0.00 \$12,050.00
1206	Kaoti tamnei	50.00	\$50.00	\$0.00	\$0.00 \$0.00
1207	Kakukurei, tangoan video ao kat	60.00	\$60.00	\$10.80	\$0.00 \$10.80
1208	Kamanging (Kaokioki)	10.00	\$10.00	\$0.00	\$0.00 \$0.00
1209	Taabo ni kamanging	175.00	\$175.00	\$210.00	\$0.00 \$210.00
1210	Aufi n irua	500.00	\$500.00	\$500.00	\$0.00 \$500.00
1211	Hawker	600.00	\$600.00	\$325.00	\$0.00 \$325.00
1212	Tabo ni bwa	1,250.00	\$1,250.00	\$8,375.00	\$0.00 \$8,375.00
1213	Botaki aika tauaki mwia	500.00	\$500.00	\$450.00	\$0.00 \$450.00
1214	Karikirake man te burawa (Baker	450.00	\$450.00	\$405.00	\$0.00 \$405.00
1215	Taabo ni kamwarake	0.00	\$0.00	\$0.00	\$0.00 \$0.00
1216	Kirabu ni Kamwarake	0.00	\$0.00	\$0.00	\$0.00 \$0.00
1217	Bitiniti aika aki teiman (stall)	500.00	\$500.00	\$535.00	\$0.00 \$535.00
1220	Booti/Waa uoua aika tatangoaki	0.00	\$0.00	\$220.00	\$0.00 \$220.00
1221	Kaa & Rebwerebwe aika a tata	1,500.00	\$1,500.00	\$1,550.00	\$0.00 \$1,550.00
1226	Katangomwane	0.00	\$0.00	\$0.00	\$0.00 \$0.00
1227	Taan akawa	500.00	\$500.00	\$150.00	\$0.00 \$150.00
1233	Contractors	150.00	\$150.00	\$0.00	\$0.00 \$0.00
1248	Bus Services	0.00	\$0.00	\$0.00	\$0.00 \$0.00
1249	Stevedoring license	0.00	\$0.00	\$0.00	\$0.00 \$0.00
1254	Karikirake man marin taari	500.00	\$500.00	\$1,525.00	\$0.00 \$1,525.00
1255	Tutara	0.00	\$0.00	\$0.00	\$0.00 \$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1256	Nangkona	1,000.00	\$1,000.00	\$2,800.00	\$0.00	\$2,800.00
1257	Karikirake man te timanti	50.00	\$50.00	\$50.00	\$0.00	\$50.00
1258	Boboti n takataka	3,000.00	\$3,000.00	\$2,800.00	\$0.00	\$2,800.00
1259	Workshop	500.00	\$500.00	\$0.00	\$0.00	\$0.00
1260	Bwaai aika tatangoaki	500.00	\$500.00	\$30.00	\$0.00	\$30.00
1261	Boobai mai iaan te auti	500.00	\$500.00	\$100.00	\$0.00	\$100.00
1262	Kabonakoan bwaai ni Kiribati	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1300	Mwane ni buoka					
1301	Buoka man te Tautaeka	193,824.00	\$193,824.00	\$137,798.99	\$0.00	\$137,798.99
1302	Buoka man te Postal	1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
1303	Buoka ibukin onobwaiian autin Ta	21,567.00	\$21,567.00	\$107,890.18	\$0.00	\$107,890.18
1305	Birimwane te kaibuke/Ice Plant	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1306	Te buoka ibukin baoia ataein te r	26,000.00	\$26,000.00	\$13,000.00	\$0.00	\$13,000.00
1307	Te buoka ibukin te finetine n te K	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1310	Mwane n tania	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1400	Bakao (Interest)					
1401	Boki ni mwane IBD	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1402	Loan Interest	6,000.00	\$6,000.00	\$2,297.40	\$0.00	\$2,297.40
1500	Waaki ni Karikirake					
1501	Kabonakoan bwaai	1,500.00	\$1,500.00	\$1,178.00	\$0.00	\$1,178.00
1502	Tangoan booti wa-uowa	1,000.00	\$1,000.00	\$200.00	\$0.00	\$200.00
1504	Roon Auti ni maeka	1,800.00	\$1,800.00	\$372.50	\$0.00	\$372.50
1505	Roon tikum n te auti ni lrua	2,000.00	\$2,000.00	\$895.00	\$0.00	\$895.00
1506	Tangoan te Kaa & Kantoka n te	4,000.00	\$4,000.00	\$3,485.90	\$0.00	\$3,485.90
1506a	School Truck	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1507	Kabonakoan te bwaa	2,000.00	\$2,000.00	\$2,398.40	\$0.00	\$2,398.40
1509	Tangoan te rebwerebwe	500.00	\$500.00	\$5.50	\$0.00	\$5.50
1510	Tangoan te Mwaneaba/rental h	1,000.00	\$1,000.00	\$1,490.00	\$0.00	\$1,490.00
1512	Computer, Photocopy, Scan & Pr	500.00	\$500.00	\$633.90	\$0.00	\$633.90
1513	Kainaomata	8,000.00	\$8,000.00	\$4,330.00	\$0.00	\$4,330.00
1518	Bwain akawa, Hardware & Barak	2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
1520	Workshop charges	200.00	\$200.00	\$55.00	\$0.00	\$55.00
1521	Ororakeaia beeki/kamea	400.00	\$400.00	\$0.00	\$0.00	\$0.00
1522	Katangomwane	50,000.00	\$50,000.00	\$35,659.66	\$0.00	\$35,659.66
1523	Bingo	3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00
1525	Hire - maneaba (Tarawa)	18,250.00	\$18,250.00	\$10,750.00	\$0.00	\$10,750.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1531	Nangkona	300.00	\$300.00	\$0.00	\$0.00	\$0.00
1535	Te iti ao te Solar	200.00	\$200.00	\$0.00	\$0.00	\$0.00
1541	Karikirake aika uarereke	300.00	\$300.00	\$535.00	\$0.00	\$535.00
1542	Kamwarake ao kamooi	500.00	\$500.00	\$80.00	\$0.00	\$80.00
1543	Boboti n takataka	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1544	Ana contribution te kaibuke	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1545	Fish Centre (Ice plant)	2,000.00	\$2,000.00	\$3,300.00	\$0.00	\$3,300.00
1547	Saw Mill	500.00	\$500.00	\$80.00	\$0.00	\$80.00
1548	Kabonganaan te roki	500.00	\$500.00	\$73.00	\$0.00	\$73.00
1550	Karikirake man te beeki	1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00
1551	LC Abemama	5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00
1600	Mwane Tabeua					
1601	Mwane n raka	500.00	\$500.00	\$220.76	\$0.00	\$220.76
1602	Tuaa n te bowi/boon te bowi	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1603	Boon te bowi	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1610	Mwane n tania	25,000.00	\$25,000.00	\$14,545.80	\$0.00	\$14,545.80
1700	Karali mwane					
1701	Kaintabwi	12,783.00	\$12,783.00	\$11,873.02	\$0.00	\$11,873.02
2100	Bwakabwai					
2101	Backpay	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2102	Kauntira	43,568.98	\$43,568.98	\$43,568.98	\$43,568.98	\$0.00
2103	Kauoman ni Kiraka	3,613.74	\$3,613.74	\$3,613.74	\$3,613.74	\$0.00
2104	Kauoman Tia Mwane	3,549.00	\$3,549.00	\$3,083.96	\$3,083.96	\$0.00
2106	Tia Taibi	3,204.24	\$3,204.24	\$3,204.24	\$3,204.24	\$0.00
2108	Kabenta	3,185.99	\$3,185.99	\$3,174.00	\$3,174.00	\$0.00
2109	Turaiwa	9,853.04	\$9,853.04	\$9,778.28	\$9,778.28	\$0.00
2111	Tiibi Kaubure	3,205.93	\$3,205.93	\$3,054.82	\$3,054.82	\$0.00
2112	Kaubure	36,909.60	\$36,909.60	\$34,721.38	\$34,721.38	\$0.00
2113	Neeti ni Kaawa	24,606.40	\$24,606.40	\$24,537.11	\$24,537.11	\$0.00
2115	ICW	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2119	Mwakaeneke	3,226.55	\$3,226.55	\$3,152.02	\$3,152.02	\$0.00
2122	Te tia riko-mwane	3,205.80	\$3,205.80	\$3,168.91	\$3,168.91	\$0.00
2127	Tia taraua te auti ni Irua	3,226.55	\$3,226.55	\$3,194.66	\$3,194.66	\$0.00
2133	Tia Uaereti	3,226.55	\$3,226.55	\$3,169.60	\$3,169.60	\$0.00
2135	Taan Reireinia Ataei	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2140	Kauoman makaeneke	3,206.06	\$3,206.06	\$3,008.43	\$3,008.43	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2141	Handyman	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2145	Cleaner	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2148	Watiman (Tarawa maneaba)	3,186.33	\$3,186.33	\$3,186.30	\$3,186.30	\$0.00
2150	Saw mill Operators	3,186.33	\$3,186.33	\$3,174.00	\$3,174.00	\$0.00
2154	Piggery project	6,371.99	\$6,371.99	\$3,131.09	\$3,131.09	\$0.00
2157	Manager Ice Plant	3,679.00	\$3,679.00	\$3,679.26	\$3,679.26	\$0.00
2158	LC Motorman	3,185.99	\$1,185.99	\$0.00	\$0.00	\$0.00
2200	Arauenti					
2201	Kauntira	15,385.00	\$15,385.00	\$14,310.00	\$14,310.00	\$0.00
2202	Kaniwangan te Mayor/Kauoman	2,160.00	\$2,160.00	\$2,050.00	\$2,050.00	\$0.00
2203	Incentive Allowance	20,880.00	\$20,880.00	\$17,880.00	\$17,880.00	\$0.00
2204	Booia reibwa	1,500.00	\$1,500.00	\$95.00	\$95.00	\$0.00
2207	Kometen te reirei (JSS/Primary)	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2208	Komete ni Karikirake (IDC)	560.00	\$560.00	\$200.00	\$200.00	\$0.00
2209	Bareka ao mwaimwai	3,000.00	\$2,760.00	\$361.50	\$361.50	\$0.00
2210	Bonomwi	1,000.00	\$1,000.00	\$100.00	\$100.00	\$0.00
2211	Mwengabuaka	1,500.00	\$1,500.00	\$860.00	\$860.00	\$0.00
2212	Finance Committee	300.00	\$300.00	\$0.00	\$0.00	\$0.00
2214	Komete Aine	1,800.00	\$1,800.00	\$1,270.00	\$1,270.00	\$0.00
2216	Selection komete	360.00	\$600.00	\$750.00	\$750.00	\$0.00
2218	Komete ibukin karina kabuanibw	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2221	Unimwane	2,400.00	\$2,400.00	\$2,000.00	\$2,000.00	\$0.00
2224	Liquor Board	160.00	\$160.00	\$0.00	\$0.00	\$0.00
2225	Youth & Sport Committee	1,140.00	\$1,140.00	\$1,140.00	\$1,140.00	\$0.00
2226	Kometen Akawa ao Ununiki	250.00	\$250.00	\$0.00	\$0.00	\$0.00
2227	Kometen tuan te marurung	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2228	Komete ibukiia mwauku	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2229	Board of survey	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2240	Health Committee	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2300	Kabutan te Waaki					
2301	Mwamwananga	1,500.00	\$1,500.00	\$910.40	\$910.40	\$0.00
2302	Riitin aaba	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2303	Bwai ni makuri	2,000.00	\$3,000.00	\$2,314.60	\$2,314.60	\$0.00
2306	Uaereti & Tareboon	1,000.00	\$2,050.00	\$2,253.50	\$2,253.50	\$0.00
2308	Buraeki ao kaboraai	3,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
2312	Rinerine	700.00	\$700.00	\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2313	Kainaomata	8,000.00	\$8,000.00	\$7,868.80	\$7,868.80	\$0.00
2314	Refund of revenue	300.00	\$300.00	\$166.80	\$166.80	\$0.00
2315	Buoka nakon Botaki	200.00	\$200.00	\$100.00	\$100.00	\$0.00
2316	Kabwara tarau	1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00
2318	Roon te Bowi	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2320	Dog/Pig control	500.00	\$100.00	\$0.00	\$0.00	\$0.00
2322	Kairuaa	500.00	\$500.00	\$611.30	\$611.30	\$0.00
2326	Bwain te Aobiti	1,526.00	\$3,526.00	\$2,442.50	\$2,442.50	\$0.00
2329	Bao nako atimwakoro (Ferry servi	5,457.00	\$5,457.00	\$6,040.00	\$6,040.00	\$0.00
2330	Boutokaan te takakaro	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2332	Support to Elderly Fund distributio	1,200.00	\$1,200.00	\$550.00	\$550.00	\$0.00
2333	Support to Copra Monitoring tran	3,500.00	\$3,500.00	\$784.00	\$784.00	\$0.00
2335	Boutokaan aia bong taan reirei	100.00	\$100.00	\$75.00	\$75.00	\$0.00
2336	Boutokaan aia bong mauku	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2340	Boon kanaia beeki	1,500.00	\$850.00	\$399.50	\$399.50	\$0.00
2400	Onobwai					
2402	Aobiti	1,000.00	\$1,000.00	\$90.00	\$90.00	\$0.00
2403	Auti ni maeka	20,585.00	\$20,585.00	\$21,903.75	\$21,903.75	\$0.00
2404	Auti ni lua	3,000.00	\$3,000.00	\$348.00	\$348.00	\$0.00
2405	Pre-School house	2,000.00	\$2,000.00	\$500.00	\$500.00	\$0.00
2406	Auti n tatanninga (airport/seaport	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2407	Ana mwaneaba te Kauntira	4,000.00	\$4,000.00	\$4,351.35	\$4,351.35	\$0.00
2408	Rebwerebwere/Kaa	2,000.00	\$2,000.00	\$431.50	\$431.50	\$0.00
2408a	School Trucks	2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
2410	Kawai/Kotiwei	8,400.00	\$8,400.00	\$2,820.00	\$2,820.00	\$0.00
2412	Saw Mill	1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00
2700	Kabane mwane n te Karikirake					
2701	Amwarake mooi ibukia lua	2,000.00	\$2,000.00	\$1,078.50	\$1,078.50	\$0.00
2702	Bwaan te waa-uowa/booti/kaa/	2,000.00	\$2,000.00	\$1,914.40	\$1,914.40	\$0.00
2704	Bingo	1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00
2707	Bwaain akawa	2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
2709	Katangomwane	50,000.00	\$50,000.00	\$42,725.00	\$42,725.00	\$0.00
2711	LC Abemama	2,000.00	\$2,000.00	\$432.00	\$432.00	\$0.00
2800	Karali mwane					
2801	Kaintabwi	28,312.91	\$28,312.91	\$17,953.84	\$17,953.84	\$0.00
2802	School trucks Contribution	0.00	\$0.00	\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2803	Onobwaiian autin Tautaeka	21,567.00	\$21,567.00	\$112,066.20	\$112,066.20	\$0.00
2804	Birimwane nakon KILGA	1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
2806	Buoka ibukin school trucks	24,000.00	\$24,000.00	\$17,986.00	\$17,986.00	\$0.00
2807	Mwane n tania	0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Below the Line					
	Adv Surplus	0.00		\$11.20	\$11.20	\$0.00
	Adv Rauamo	0.00		\$0.00	\$0.00	\$0.00
	Adv Rawatia	0.00		\$320.00	\$320.00	\$0.00
	Adv Reona	0.00		\$269.89	\$269.89	\$0.00
	Adv Riita Natau	0.00		\$5.00	\$5.00	\$0.00
	Adv Ritia	0.00		\$60.00	\$60.00	\$0.00
	Adv Robwati	0.00		\$712.40	\$712.40	\$0.00
	Adv Runway Mai	0.00		\$1,094.30	\$1,094.30	\$0.00
	Adv Rutee	0.00		\$50.00	\$50.00	\$0.00
	Adv Screen	0.00		\$70.00	\$70.00	\$0.00
	Adv Seawall Project	0.00		\$134.65	\$134.65	\$0.00
	Adv P: loane	0.00		\$1.70	\$1.70	\$0.00
	Adv Taabia	0.00		\$30.00	\$30.00	\$0.00
	Adv Taaia	0.00		\$0.00	\$0.00	\$0.00
	Adv Taata Taboia	0.00		\$95.46	\$95.46	\$0.00
	Adv Taetiten	0.00		\$0.00	\$0.00	\$0.00
	Adv Taiwan Beeki	0.00		\$126.00	\$126.00	\$0.00
	Adv Takabwere	0.00		\$5.00	\$5.00	\$0.00
	Adv Seawall Cement	0.00		\$422.00	\$422.00	\$0.00
	Adv Mwamwau	0.00		\$289.40	\$289.40	\$0.00
	Adv MHARD	0.00		\$197.25	\$197.25	\$0.00
	Adv MIA	0.00		\$250.00	\$250.00	\$0.00
	Adv Miriam	0.00		\$0.00	\$0.00	\$0.00
	Adv MISA	0.00		\$1,233.18	\$1,233.18	\$0.00
	Adv MISE	0.00		\$100.00	\$100.00	\$0.00
	Adv Monika T	0.00		\$12.50	\$12.50	\$0.00
	Adv Motirake	0.00		\$423.26	\$423.26	\$0.00
	Adv Parish Catholic	0.00		\$250.00	\$250.00	\$0.00
	Adv Mwakatae	0.00		\$3.80	\$3.80	\$0.00
	Adv R2 Meang	0.00		\$175.50	\$175.50	\$0.00
	Adv Mweaka	0.00		\$460.00	\$460.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv N/O	0.00		\$0.00	\$0.00	\$0.00
	Adv Ngauea	0.00		\$60.00	\$60.00	\$0.00
	Adv Nutrition	0.00		\$80.00	\$80.00	\$0.00
	Adv OB	0.00		\$721.80	\$721.80	\$0.00
	Adv Overstated B/Bal	0.00		\$71.30	\$71.30	\$0.00
	Adv Tannakoroa	0.00		\$5.00	\$5.00	\$0.00
	Adv PA System	0.00		\$0.00	\$0.00	\$0.00
	Adv Moutu	0.00		\$50.00	\$50.00	\$0.00
	Adv Torea	0.00		\$0.00	\$0.00	\$0.00
	Adv Takiakia Matia	0.00		\$0.50	\$0.50	\$0.00
	Adv Teruruai	0.00		\$0.00	\$0.00	\$0.00
	Adv Tibora	0.00		\$0.00	\$0.00	\$0.00
	Adv Tibwere	0.00		\$218.40	\$218.40	\$0.00
	Adv Tion	0.00		\$30.90	\$30.90	\$0.00
	Adv Tirenga R	0.00		\$14.84	\$14.84	\$0.00
	Adv Titera	0.00		\$300.00	\$300.00	\$0.00
	Adv Tekori	0.00		\$83.60	\$83.60	\$0.00
	Adv Tooma	0.00		\$2.50	\$2.50	\$0.00
	Adv Tekieru	0.00		\$1,961.05	\$1,961.05	\$0.00
	Adv Touaiti	0.00		\$280.00	\$280.00	\$0.00
	Adv Tourism (Tarataake)	0.00		\$50.00	\$50.00	\$0.00
	Adv Training Poll	0.00		\$550.00	\$550.00	\$0.00
	Adv Trust Fund	0.00		\$480.00	\$480.00	\$0.00
	Adv Tubeta R	0.00		\$21.50	\$21.50	\$0.00
	Adv Ubaitoi	0.00		\$98.80	\$98.80	\$0.00
	Adv Uenaiti	0.00		\$0.00	\$0.00	\$0.00
	Adv Ueue	0.00		\$60.00	\$60.00	\$0.00
	Adv Toaiti	0.00		\$30.00	\$30.00	\$0.00
	Adv Tebwata	0.00		\$0.00	\$0.00	\$0.00
	Adv MCIC	0.00		\$97.00	\$97.00	\$0.00
	Adv Taom	0.00		\$300.00	\$300.00	\$0.00
	Adv Tarawa Motors	0.00		\$955.00	\$955.00	\$0.00
	Adv Tauai	0.00		\$20.70	\$20.70	\$0.00
	Adv Taubeaki	0.00		\$0.00	\$0.00	\$0.00
	Adv Tautongo	0.00		\$0.00	\$0.00	\$0.00
	Adv Teakoaki Group	0.00		\$72.70	\$72.70	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Temoua	0.00		\$50.00	\$50.00	\$0.00
	Adv Tebantaake	0.00		\$50.00	\$50.00	\$0.00
	Adv Tanimaiaki	0.00		\$5.00	\$5.00	\$0.00
	Adv Teebete Baringa	0.00		\$50.00	\$50.00	\$0.00
	Adv Teeira	0.00		\$60.00	\$60.00	\$0.00
	Adv Teera	0.00		\$44.50	\$44.50	\$0.00
	Adv Teinai	0.00		\$0.00	\$0.00	\$0.00
	Adv Teitia	0.00		\$7.50	\$7.50	\$0.00
	Adv Teitirua	0.00		\$0.00	\$0.00	\$0.00
	Adv Tekamaiti	0.00		\$102.00	\$102.00	\$0.00
	Adv Tekautu	0.00		\$40.00	\$40.00	\$0.00
	Adv Tebano Taie	0.00		\$201.95	\$201.95	\$0.00
	Adv Catering	0.00		\$300.00	\$300.00	\$0.00
	Adv H/Hour	0.00		\$820.55	\$820.55	\$0.00
	Adv Biita T	0.00		\$0.00	\$0.00	\$0.00
	Adv Bingo	0.00		\$600.00	\$600.00	\$0.00
	Adv Bireka Been	0.00		\$35.00	\$35.00	\$0.00
	Adv Boutoka	0.00		\$1,920.50	\$1,920.50	\$0.00
	Adv Bureang	0.00		\$5.00	\$5.00	\$0.00
	Adv Bwaieta	0.00		\$7.20	\$7.20	\$0.00
	Adv Beru	0.00		\$60.00	\$60.00	\$0.00
	Adv Canteen	0.00		\$1,127.80	\$1,127.80	\$0.00
	Adv BBT	0.00		\$10.00	\$10.00	\$0.00
	Adv Catholic Baretoa	0.00		\$55.00	\$55.00	\$0.00
	Adv Cement	0.00		\$0.00	\$0.00	\$0.00
	Adv Cevil	0.00		\$10.00	\$10.00	\$0.00
	Adv Chevalier Canteen	0.00		\$5.00	\$5.00	\$0.00
	Adv DBK	0.00		\$932.80	\$932.80	\$0.00
	Adv Election	0.00		\$1,532.00	\$1,532.00	\$0.00
	Adv Eritai	0.00		\$0.00	\$0.00	\$0.00
	Adv Mere Store	0.00		\$5.00	\$5.00	\$0.00
	Adv Bweeri	0.00		\$20.80	\$20.80	\$0.00
	Adv Anterea	0.00		\$390.00	\$390.00	\$0.00
	Adv Vaisamoa	0.00		\$10.00	\$10.00	\$0.00
	Adv Abemama Shipping	0.00		\$236.25	\$236.25	\$0.00
	Adv Afuan	0.00		\$12.40	\$12.40	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Akoia	0.00		\$110.00	\$110.00	\$0.00
	Adv Alexander	0.00		\$1.00	\$1.00	\$0.00
	Adv Alice	0.00		\$195.00	\$195.00	\$0.00
	Adv AMAK	0.00		\$23.00	\$23.00	\$0.00
	Adv Beteero	0.00		\$0.00	\$0.00	\$0.00
	Adv Anne	0.00		\$5.20	\$5.20	\$0.00
	Adv Henry	0.00		\$50.00	\$50.00	\$0.00
	Adv Aren	0.00		\$0.00	\$0.00	\$0.00
	Adv ATL	0.00		\$1,091.90	\$1,091.90	\$0.00
	Adv Aus Aid	0.00		\$225.00	\$225.00	\$0.00
	Adv Avia	0.00		\$40.00	\$40.00	\$0.00
	Adv Aviation	0.00		\$0.00	\$0.00	\$0.00
	Adv Barebutana	0.00		\$1,078.70	\$1,078.70	\$0.00
	Adv Baretoa	0.00		\$0.00	\$0.00	\$0.00
	Adv Batitebwa A	0.00		\$2.50	\$2.50	\$0.00
	Adv Anna	0.00		\$0.00	\$0.00	\$0.00
	Adv Maan	0.00		\$9.50	\$9.50	\$0.00
	Adv GCCC	0.00		\$0.00	\$0.00	\$0.00
	Adv Kirimwae	0.00		\$0.00	\$0.00	\$0.00
	Adv KIT	0.00		\$399.65	\$399.65	\$0.00
	Adv KOILFAWP	0.00		\$155.70	\$155.70	\$0.00
	Adv KPC	0.00		\$40.00	\$40.00	\$0.00
	Adv KPC Tekatirake	0.00		\$7.50	\$7.50	\$0.00
	Adv Labour	0.00		\$105.50	\$105.50	\$0.00
	Adv Kaukuuki	0.00		\$14.95	\$14.95	\$0.00
	Adv Maaman Kaburere	0.00		\$60.00	\$60.00	\$0.00
	Adv Katekeraoi Presidents	0.00		\$0.00	\$0.00	\$0.00
	Adv Magistrate	0.00		\$205.00	\$205.00	\$0.00
	Adv Maman Kabu	0.00		\$1,020.80	\$1,020.80	\$0.00
	Adv Manika	0.00		\$10.00	\$10.00	\$0.00
	Adv Manoku	0.00		\$100.00	\$100.00	\$0.00
	Adv Mareta	0.00		\$241.25	\$241.25	\$0.00
	Adv Maria M	0.00		\$2.50	\$2.50	\$0.00
	Adv Mayor	0.00		\$0.00	\$0.00	\$0.00
	Adv Medical	0.00		\$286.35	\$286.35	\$0.00
	Adv Loto	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv K/Tebwaa	0.00		\$964.00	\$964.00	\$0.00
	Adv HK Shipping	0.00		\$19.80	\$19.80	\$0.00
	Adv latinta	0.00		\$38.50	\$38.50	\$0.00
	Adv Ice Plant	0.00		\$248.00	\$248.00	\$0.00
	Adv Iekimwa	0.00		\$403.05	\$403.05	\$0.00
	Adv Irauea Mikaere	0.00		\$100.00	\$100.00	\$0.00
	Adv Itaia	0.00		\$184.40	\$184.40	\$0.00
	Adv Itinimarawa	0.00		\$10.00	\$10.00	\$0.00
	Adv Kirareei	0.00		\$60.00	\$60.00	\$0.00
	Adv K/STAFF	0.00		\$1,074.10	\$1,074.10	\$0.00
	Adv MESD	0.00		\$28.00	\$28.00	\$0.00
	Adv Ka 50th anniversary	0.00		\$622.25	\$622.25	\$0.00
	Adv Kabangaki	0.00		\$240.00	\$240.00	\$0.00
	Adv Kabinea	0.00		\$50.00	\$50.00	\$0.00
	Adv Kabwearuru K	0.00		\$200.00	\$200.00	\$0.00
	Adv Kainaomata	0.00		\$1,076.80	\$1,076.80	\$0.00
	Adv Kamon	0.00		\$51.60	\$51.60	\$0.00
	Adv Karakaua	0.00		\$0.00	\$0.00	\$0.00
	Adv Katangaua	0.00		\$7.80	\$7.80	\$0.00
	Adv JSS	0.00		\$48.40	\$48.40	\$0.00
	Imp Tabukataake	0.00		\$150.00	\$150.00	\$0.00
	Dep Trust Fund	0.00		-\$11.35	\$0.00	\$11.35
	Imp Tebaraoi N	0.00		\$54.80	\$54.80	\$0.00
	Imp Tearawa T	0.00		\$1,180.00	\$1,180.00	\$0.00
	Imp Tauai T	0.00		-\$4.00	\$0.00	\$4.00
	Imp Tarai	0.00		-\$160.00	\$0.00	\$160.00
	Imp Takiakia	0.00		\$2,009.75	\$2,009.75	\$0.00
	Imp Takaia	0.00		\$270.00	\$270.00	\$0.00
	Imp Tebwe	0.00		\$200.00	\$200.00	\$0.00
	Imp Taeliten	0.00		\$0.00	\$0.00	\$0.00
	Imp Teebete	0.00		-\$2,643.70	\$0.00	\$2,643.70
	Imp Tabera U	0.00		\$100.00	\$100.00	\$0.00
	Imp Taarai	0.00		\$160.00	\$160.00	\$0.00
	Imp Taake	0.00		\$2,026.00	\$2,026.00	\$0.00
	Imp Ruite	0.00		-\$1.50	\$0.00	\$1.50
	Imp Roifi	0.00		\$200.00	\$200.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp Robati	0.00		-\$1.50	\$0.00	\$1.50
	Imp Rine	0.00		\$200.00	\$200.00	\$0.00
	Imp Reona	0.00		-\$1.50	\$0.00	\$1.50
	Imp Taia	0.00		\$0.00	\$0.00	\$0.00
	Imp Tene Bonteman	0.00		\$170.00	\$170.00	\$0.00
	Imp Ubaitoi	0.00		\$1,266.65	\$1,266.65	\$0.00
	Imp Tooma	0.00		-\$1.50	\$0.00	\$1.50
	Imp Tonika B	0.00		\$1,795.00	\$1,795.00	\$0.00
	Imp Toaiti	0.00		\$3,146.00	\$3,146.00	\$0.00
	Imp Tirenga R	0.00		-\$97.50	\$0.00	\$97.50
	Imp Tiotati	0.00		\$45.00	\$45.00	\$0.00
	Imp Tibwere	0.00		-\$350.45	\$0.00	\$350.45
	Imp Tebwaki Bureita	0.00		\$600.00	\$600.00	\$0.00
	Imp Tianeti	0.00		\$611.00	\$611.00	\$0.00
	Imp Ngauea	0.00		-\$226.00	\$0.00	\$226.00
	Imp Tekoba	0.00		\$620.00	\$620.00	\$0.00
	Imp Tekieru	0.00		-\$2,559.35	\$0.00	\$2,559.35
	Imp Tekeari	0.00		\$2,000.00	\$2,000.00	\$0.00
	Imp Tekautu	0.00		\$300.00	\$300.00	\$0.00
	Imp Tekakia	0.00		\$935.55	\$935.55	\$0.00
	Imp Tekaa	0.00		-\$2,000.00	\$0.00	\$2,000.00
	Imp Teitiaki	0.00		\$170.00	\$170.00	\$0.00
	Imp Teera	0.00		\$48.50	\$48.50	\$0.00
	Imp Tiare	0.00		\$410.00	\$410.00	\$0.00
	Imp Alice	0.00		-\$195.00	\$0.00	\$195.00
	Imp Iekimwa	0.00		\$48.50	\$48.50	\$0.00
	Imp Ieera	0.00		\$1,535.20	\$1,535.20	\$0.00
	Imp Eliza	0.00		\$200.00	\$200.00	\$0.00
	Imp Bweeri	0.00		\$33.80	\$33.80	\$0.00
	Imp Binataake	0.00		-\$100.00	\$0.00	\$100.00
	Imp Barantiti	0.00		\$200.00	\$200.00	\$0.00
	Imp Bairenga	0.00		\$34.00	\$34.00	\$0.00
	Imp Raarava	0.00		\$240.00	\$240.00	\$0.00
	Imp Aren T	0.00		\$210.00	\$210.00	\$0.00
	Imp Irauea	0.00		\$160.00	\$160.00	\$0.00
	Dep WWDAY	0.00		-\$30.00	\$0.00	\$30.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Women Centre	0.00		-\$680.70	\$0.00	\$680.70
	Dep Waa-n-O	0.00		-\$6,600.00	\$0.00	\$6,600.00
	Dep UNICEF	0.00		-\$1,631.00	\$0.00	\$1,631.00
	Dep Understated RR	0.00		-\$445.00	\$0.00	\$445.00
	Dep Unclaim Ionatan Kirata (Sit a	0.00		-\$45.00	\$0.00	\$45.00
	Dep Uekera	0.00		-\$44.25	\$0.00	\$44.25
	Adv Unicef	0.00		\$45.00	\$45.00	\$0.00
	Imp Ataake Kamoriki	0.00		\$2,923.15	\$2,923.15	\$0.00
	Imp Manikaoti	0.00		-\$250.00	\$0.00	\$250.00
	Imp Uruaba	0.00		\$200.00	\$200.00	\$0.00
	Imp Natan Teewe	0.00		\$4.25	\$4.25	\$0.00
	Imp Nabouataake	0.00		-\$141.75	\$0.00	\$141.75
	Imp Nabera	0.00		\$150.00	\$150.00	\$0.00
	Imp Mwamwau	0.00		\$21.00	\$21.00	\$0.00
	Imp Mwakatae	0.00		\$1,290.00	\$1,290.00	\$0.00
	Imp Motirake	0.00		\$13,006.80	\$13,006.80	\$0.00
	Imp Mere	0.00		\$1,307.00	\$1,307.00	\$0.00
	Imp Ioane	0.00		\$200.00	\$200.00	\$0.00
	Imp Marion	0.00		\$1,410.20	\$1,410.20	\$0.00
	Imp Ioobi	0.00		\$45.00	\$45.00	\$0.00
	Imp Linda	0.00		\$1,527.80	\$1,527.80	\$0.00
	Imp Kunro	0.00		\$290.00	\$290.00	\$0.00
	Imp Kautu Teebaki	0.00		\$8,278.20	\$8,278.20	\$0.00
	Imp Kauriri	0.00		\$45.00	\$45.00	\$0.00
	Imp Kataua	0.00		-\$80.00	\$0.00	\$80.00
	Imp Kanta	0.00		\$50.00	\$50.00	\$0.00
	Imp Kabwearuru K	0.00		-\$26.90	\$0.00	\$26.90
	Imp Nooa	0.00		\$365.30	\$365.30	\$0.00
	Imp Mayor	0.00		\$0.00	\$0.00	\$0.00
	Loan Tebure	0.00		-\$36.50	\$0.00	\$36.50
	Loan Tenanoia Kiaruru	0.00		-\$40.00	\$0.00	\$40.00
	Loan Temaiti Abiata	0.00		\$24.00	\$24.00	\$0.00
	Loan Tekouti	0.00		\$21.00	\$21.00	\$0.00
	Loan Tekieru	0.00		\$3.00	\$3.00	\$0.00
	Loan Tekaa	0.00		-\$6.00	\$0.00	\$6.00
	Loan Teitirua	0.00		\$13.25	\$13.25	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan Teimarawa	0.00		-\$10.00	\$0.00	\$10.00
	Loan Ruite Taboia	0.00		-\$10.00	\$0.00	\$10.00
	Loan Tebwe Tawita	0.00		\$28.00	\$28.00	\$0.00
	Loan Timotee	0.00		\$84.00	\$84.00	\$0.00
	Loan Tebiri	0.00		\$56.00	\$56.00	\$0.00
	Loan Taumatooa	0.00		\$205.00	\$205.00	\$0.00
	Loan Taorike	0.00		-\$40.00	\$0.00	\$40.00
	Loan Takiakia Matia	0.00		-\$132.00	\$0.00	\$132.00
	Loan Takaio	0.00		-\$20.00	\$0.00	\$20.00
	Loan Taiho	0.00		-\$176.00	\$0.00	\$176.00
	Loan Tabeaua T	0.00		-\$15.00	\$0.00	\$15.00
	Imp Ueree	0.00		\$6,309.90	\$6,309.90	\$0.00
	Loan Teera	0.00		-\$20.00	\$0.00	\$20.00
	Loan Uriana	0.00		-\$20.00	\$0.00	\$20.00
	Loss Ueree	0.00		\$1,538.72	\$1,538.72	\$0.00
	Loss Tirenga R	0.00		\$189.15	\$189.15	\$0.00
	Loss Tauai T	0.00		\$7,284.78	\$7,284.78	\$0.00
	Loss Motirake	0.00		\$12,121.01	\$12,121.01	\$0.00
	Loss Mawata	0.00		\$4,360.15	\$4,360.15	\$0.00
	Loss Matakite	0.00		\$2.00	\$2.00	\$0.00
	Loss Kautu	0.00		\$5.67	\$5.67	\$0.00
	Loss Iotebwa	0.00		\$20.10	\$20.10	\$0.00
	Loan Tiare	0.00		\$24.00	\$24.00	\$0.00
	Loan Uruaba	0.00		-\$8.75	\$0.00	\$8.75
	Loan Tiemarawa Matia	0.00		\$20.40	\$20.40	\$0.00
	Loan Urairo	0.00		\$150.00	\$150.00	\$0.00
	Loan Uakite	0.00		\$9.60	\$9.60	\$0.00
	Loan Turutinia Kaitara	0.00		\$246.00	\$246.00	\$0.00
	Loan Tumai	0.00		\$18.40	\$18.40	\$0.00
	Loan Tooma Taake	0.00		-\$26.00	\$0.00	\$26.00
	Loan Titaake Nakau	0.00		\$67.00	\$67.00	\$0.00
	Loan Tirenga R	0.00		\$28.00	\$28.00	\$0.00
	Loan Ritewe	0.00		-\$38.00	\$0.00	\$38.00
	Loan Viane Tebwebwe	0.00		\$65.60	\$65.60	\$0.00
	Loan Bibitaki	0.00		-\$44.00	\$0.00	\$44.00
	Loan Itaia Kaono	0.00		\$44.00	\$44.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan Iotebwa T	0.00		-\$80.85	\$0.00	\$80.85
	Loan Iatinta	0.00		-\$175.65	\$0.00	\$175.65
	Loan Iabeta	0.00		\$156.00	\$156.00	\$0.00
	Loan Eroti	0.00		-\$110.00	\$0.00	\$110.00
	Loan Enriki Tearoa	0.00		-\$20.00	\$0.00	\$20.00
	Loan Edma Itinibeia	0.00		\$36.00	\$36.00	\$0.00
	Loan Sungi Arue	0.00		\$26.00	\$26.00	\$0.00
	Loan Bio Kaaraiti	0.00		\$7.75	\$7.75	\$0.00
	Loan Kaie	0.00		-\$22.25	\$0.00	\$22.25
	Loan Barry Nawere	0.00		\$44.00	\$44.00	\$0.00
	Loan Baretoa Store	0.00		\$2.50	\$2.50	\$0.00
	Loan Bakoavea	0.00		-\$20.00	\$0.00	\$20.00
	Loan Bairenga	0.00		-\$5.00	\$0.00	\$5.00
	Loan Atinta	0.00		\$18.80	\$18.80	\$0.00
	Loan Arinteiti	0.00		-\$10.50	\$0.00	\$10.50
	Loan Akamatang	0.00		\$112.00	\$112.00	\$0.00
	Dep Truck Screen	0.00		-\$80.00	\$0.00	\$80.00
	Loan Burantiti Maunana	0.00		-\$213.00	\$0.00	\$213.00
	Loan Maereiti Kaiteie	0.00		-\$153.00	\$0.00	\$153.00
	Loan Rinan Kaitu	0.00		-\$236.00	\$0.00	\$236.00
	Loan Riaua Temataake	0.00		\$2.90	\$2.90	\$0.00
	Loan Neeteti Tekaa	0.00		\$87.60	\$87.60	\$0.00
	Loan N.Tiin	0.00		-\$132.00	\$0.00	\$132.00
	Loan Mweia	0.00		\$24.00	\$24.00	\$0.00
	Loan Motirake Atanati	0.00		\$335.20	\$335.20	\$0.00
	Loan Mimitaake M	0.00		\$68.00	\$68.00	\$0.00
	Loan Merite	0.00		-\$20.00	\$0.00	\$20.00
	Loan Kaaraiti Sui	0.00		\$206.00	\$206.00	\$0.00
	Loan Makuriita Tebiria	0.00		\$24.00	\$24.00	\$0.00
	Loan Kabwearuru K	0.00		\$557.10	\$557.10	\$0.00
	Loan Maata Tooki	0.00		\$11.00	\$11.00	\$0.00
	Loan Maara Arue	0.00		\$94.00	\$94.00	\$0.00
	Loan Kiraara	0.00		-\$40.00	\$0.00	\$40.00
	Loan Kimaere Abiata	0.00		-\$44.00	\$0.00	\$44.00
	Loan Katoa Iabeta	0.00		-\$128.00	\$0.00	\$128.00
	Loan Katino Tebwaki	0.00		-\$191.30	\$0.00	\$191.30

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan Katarina Tanriki	0.00		\$418.15	\$418.15	\$0.00
	Imp Ueue	0.00		\$0.00	\$0.00	\$0.00
	Loan Mareta	0.00		-\$5.00	\$0.00	\$5.00
	Dep Fuel	0.00		-\$231.50	\$0.00	\$231.50
	Dep TSKL	0.00		-\$240.00	\$0.00	\$240.00
	Dep Ionatan	0.00		-\$50.00	\$0.00	\$50.00
	Dep loane	0.00		-\$2.80	\$0.00	\$2.80
	Dep Incentive allowance	0.00		-\$3,075.00	\$0.00	\$3,075.00
	Dep leera	0.00		-\$330.00	\$0.00	\$330.00
	Dep Ice plant	0.00		-\$16,770.95	\$0.00	\$16,770.95
	Dep IBD	0.00		-\$4.90	\$0.00	\$4.90
	Dep Irauea	0.00		-\$34.20	\$0.00	\$34.20
	Dep Grass cutter	0.00		-\$5.00	\$0.00	\$5.00
	Dep JackPot	0.00		-\$406.25	\$0.00	\$406.25
	Dep FSPK 4CA	0.00		-\$428.50	\$0.00	\$428.50
	Dep FSP	0.00		-\$47.50	\$0.00	\$47.50
	Dep Football	0.00		-\$50.00	\$0.00	\$50.00
	Dep Finance	0.00		-\$26.80	\$0.00	\$26.80
	Dep Eria T	0.00		-\$354.65	\$0.00	\$354.65
	Dep Election	0.00		-\$1,765.90	\$0.00	\$1,765.90
	Dep Edma	0.00		-\$35.65	\$0.00	\$35.65
	Dep Drivers	0.00		-\$51.40	\$0.00	\$51.40
	Dep Hardware	0.00		-\$291.30	\$0.00	\$291.30
	Dep Katorika	0.00		-\$350.00	\$0.00	\$350.00
	Dep KoilFawb	0.00		-\$152.00	\$0.00	\$152.00
	Dep KOIL	0.00		-\$50.00	\$0.00	\$50.00
	Dep KIT	0.00		-\$1,489.10	\$0.00	\$1,489.10
	Dep KIFHA	0.00		-\$80.30	\$0.00	\$80.30
	Dep Kenna Bridge	0.00		-\$0.08	\$0.00	\$0.08
	Dep Kauntira n takakaro	0.00		-\$1,659.70	\$0.00	\$1,659.70
	Dep Kauntira n aine	0.00		-\$20.00	\$0.00	\$20.00
	Dep Iotebwa	0.00		-\$26,207.10	\$0.00	\$26,207.10
	Dep Kava	0.00		-\$115.00	\$0.00	\$115.00
	Dep Coral Sun Airways	0.00		-\$110.00	\$0.00	\$110.00
	Dep Kariatebike Community	0.00		-\$1,240.70	\$0.00	\$1,240.70
	Dep Kamwea	0.00		-\$770.00	\$0.00	\$770.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Kamwaitoro	0.00		-\$6,475.00	\$0.00	\$6,475.00
	Dep Kamaawa	0.00		-\$256.50	\$0.00	\$256.50
	Dep Kaitiaki nte marae	0.00		-\$1,888.15	\$0.00	\$1,888.15
	Dep Kaetitaeka K	0.00		-\$1.20	\$0.00	\$1.20
	Dep Kaatoa	0.00		-\$1,903.50	\$0.00	\$1,903.50
	Dep JSS	0.00		-\$204.60	\$0.00	\$204.60
	Dep Kauntira	0.00		-\$279.40	\$0.00	\$279.40
	Dep Aberaam	0.00		-\$180.00	\$0.00	\$180.00
	Dep Berenike	0.00		-\$35.60	\$0.00	\$35.60
	Dep Bareaka	0.00		-\$50.60	\$0.00	\$50.60
	Dep Aus High Com	0.00		-\$161.90	\$0.00	\$161.90
	Dep Aukitino	0.00		-\$2.20	\$0.00	\$2.20
	Dep AMIFA	0.00		-\$47.80	\$0.00	\$47.80
	Dep AMAK	0.00		-\$100.00	\$0.00	\$100.00
	Dep Allowance	0.00		-\$400.00	\$0.00	\$400.00
	Dep Covid 19	0.00		-\$2,799.10	\$0.00	\$2,799.10
	Dep Abikaira	0.00		-\$30.00	\$0.00	\$30.00
	Dep BKL	0.00		-\$1,717.90	\$0.00	\$1,717.90
	Dep Abemama Shipping	0.00		-\$5,965.57	\$0.00	\$5,965.57
	Adv Youth	0.00		\$70.30	\$70.30	\$0.00
	Adv W-shop	0.00		\$410.00	\$410.00	\$0.00
	Adv Works	0.00		\$688.50	\$688.50	\$0.00
	Adv Water Sanitation	0.00		\$170.00	\$170.00	\$0.00
	Adv Waining	0.00		\$292.00	\$292.00	\$0.00
	Adv Volleyball	0.00		\$24.00	\$24.00	\$0.00
	Loss Ueue	0.00		\$5.00	\$5.00	\$0.00
	Dep AHDT	0.00		-\$500.00	\$0.00	\$500.00
	Dep Bwebwenimweang	0.00		-\$161.30	\$0.00	\$161.30
	Dep Kunro	0.00		-\$33.80	\$0.00	\$33.80
	Dep Copra mill	0.00		-\$760.85	\$0.00	\$760.85
	Dep Copra	0.00		-\$206.43	\$0.00	\$206.43
	Dep CICD	0.00		-\$80.00	\$0.00	\$80.00
	Dep Chong	0.00		-\$50.00	\$0.00	\$50.00
	Dep Chain Saw	0.00		-\$40.00	\$0.00	\$40.00
	Dep Cement	0.00		-\$3,459.00	\$0.00	\$3,459.00
	Dep Card	0.00		-\$278.80	\$0.00	\$278.80

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Bingo	0.00		-\$1,650.10	\$0.00	\$1,650.10
	Dep Bweete	0.00		-\$522.10	\$0.00	\$522.10
	Dep Binoka	0.00		-\$5.00	\$0.00	\$5.00
	Dep Bwaiota	0.00		-\$7.20	\$0.00	\$7.20
	Dep Butiboro	0.00		-\$870.50	\$0.00	\$870.50
	Dep Bukare	0.00		-\$40.00	\$0.00	\$40.00
	Dep Boutoka	0.00		-\$8,138.16	\$0.00	\$8,138.16
	Dep Boutara	0.00		-\$150.00	\$0.00	\$150.00
	Dep Boon te bwaa	0.00		-\$2,548.30	\$0.00	\$2,548.30
	Dep Bobotin akawa	0.00		-\$545.00	\$0.00	\$545.00
	Dep Council Fuel	0.00		-\$330.00	\$0.00	\$330.00
	Dep Canteen	0.00		-\$253.30	\$0.00	\$253.30
	Dep Tabontebike	0.00		-\$13.60	\$0.00	\$13.60
	Dep Tararua Aine/Ataei	0.00		-\$234.00	\$0.00	\$234.00
	Dep Taotin	0.00		-\$320.00	\$0.00	\$320.00
	Dep Tanimaiaki	0.00		-\$124.50	\$0.00	\$124.50
	Dep Taneti	0.00		-\$50.00	\$0.00	\$50.00
	Dep Takenibeia T	0.00		-\$80.00	\$0.00	\$80.00
	Dep Takamaiti	0.00		-\$28.00	\$0.00	\$28.00
	Dep Takakaro	0.00		-\$450.00	\$0.00	\$450.00
	Dep Ruuta	0.00		-\$50.00	\$0.00	\$50.00
	Dep Taimanuokinai	0.00		-\$30.00	\$0.00	\$30.00
	Dep Tauna	0.00		-\$2.00	\$0.00	\$2.00
	Dep Tabiang Maneaba	0.00		-\$50.00	\$0.00	\$50.00
	Dep Taarai	0.00		-\$129.00	\$0.00	\$129.00
	Dep Taiaia	0.00		-\$9.20	\$0.00	\$9.20
	Dep Taabua	0.00		-\$0.80	\$0.00	\$0.80
	Dep Solars	0.00		-\$1,339.35	\$0.00	\$1,339.35
	Dep Social Committee	0.00		-\$255.00	\$0.00	\$255.00
	Dep Seawall	0.00		-\$500.00	\$0.00	\$500.00
	Dep Komake	0.00		-\$80.00	\$0.00	\$80.00
	Dep Takaia	0.00		-\$20.00	\$0.00	\$20.00
	Dep Teebete	0.00		-\$707.00	\$0.00	\$707.00
	Dep Tonika B	0.00		-\$149.40	\$0.00	\$149.40
	Dep Ticket	0.00		-\$5.00	\$0.00	\$5.00
	Dep Tiare	0.00		-\$30.00	\$0.00	\$30.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Teuati	0.00		-\$280.00	\$0.00	\$280.00
	Dep Teruru	0.00		-\$200.00	\$0.00	\$200.00
	Dep Teriakai	0.00		-\$30.00	\$0.00	\$30.00
	Dep Terereiti	0.00		-\$30.00	\$0.00	\$30.00
	Dep Temone	0.00		-\$50.00	\$0.00	\$50.00
	Dep Tauai	0.00		-\$16.70	\$0.00	\$16.70
	Dep Tekautu	0.00		-\$3.40	\$0.00	\$3.40
	Dep Taumatoa	0.00		-\$110.20	\$0.00	\$110.20
	Dep Tebwe	0.00		-\$39.15	\$0.00	\$39.15
	Dep Tebwaitabu	0.00		-\$72.00	\$0.00	\$72.00
	Dep Tebure	0.00		-\$30.50	\$0.00	\$30.50
	Dep Tebau	0.00		-\$210.00	\$0.00	\$210.00
	Dep Tawita	0.00		-\$60.10	\$0.00	\$60.10
	Dep Tauraoi	0.00		-\$100.00	\$0.00	\$100.00
	Dep Taungaga	0.00		-\$188.80	\$0.00	\$188.80
	Dep Runga	0.00		-\$338.00	\$0.00	\$338.00
	Dep Temaere B	0.00		-\$10.00	\$0.00	\$10.00
	Dep MFMRD	0.00		-\$287.07	\$0.00	\$287.07
	Dep Mv Betiraoi	0.00		-\$242.00	\$0.00	\$242.00
	Dep MTSC	0.00		-\$138.10	\$0.00	\$138.10
	Dep Motorman	0.00		-\$260.00	\$0.00	\$260.00
	Dep Motor charger	0.00		-\$50.00	\$0.00	\$50.00
	Dep Motite	0.00		-\$50.00	\$0.00	\$50.00
	Dep Moel	0.00		-\$37.60	\$0.00	\$37.60
	Dep Mini	0.00		-\$164.82	\$0.00	\$164.82
	Dep Saw Mil	0.00		-\$1,731.66	\$0.00	\$1,731.66
	Dep Mikaere	0.00		-\$20.00	\$0.00	\$20.00
	Dep Ngauea	0.00		-\$8.38	\$0.00	\$8.38
	Dep MCTTD	0.00		-\$1,094.30	\$0.00	\$1,094.30
	Dep MC	0.00		-\$20.00	\$0.00	\$20.00
	Dep Mamau	0.00		-\$533.30	\$0.00	\$533.30
	Dep Maintanance	0.00		-\$650.00	\$0.00	\$650.00
	Dep Maeco	0.00		-\$57.28	\$0.00	\$57.28
	Dep Machanic	0.00		-\$200.00	\$0.00	\$200.00
	Dep LDCF	0.00		-\$0.10	\$0.00	\$0.10
	Adv V/Warden	0.00		\$157.76	\$157.76	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Min of Finance	0.00		-\$3,357.00	\$0.00	\$3,357.00
	Dep Printery	0.00		-\$40.70	\$0.00	\$40.70
	Dep Ruite	0.00		-\$67.60	\$0.00	\$67.60
	Dep Robwati	0.00		-\$1.40	\$0.00	\$1.40
	Dep Rine	0.00		-\$3.40	\$0.00	\$3.40
	Dep Retire	0.00		-\$50.00	\$0.00	\$50.00
	Dep Rerua	0.00		-\$1.00	\$0.00	\$1.00
	Dep Rereiti	0.00		-\$30.00	\$0.00	\$30.00
	Dep Reona	0.00		-\$52.18	\$0.00	\$52.18
	Dep Rema	0.00		-\$30.00	\$0.00	\$30.00
	Dep MV Mataburo	0.00		-\$0.55	\$0.00	\$0.55
	Dep Reba	0.00		-\$13.00	\$0.00	\$13.00
	Dep MWYSA	0.00		-\$320.00	\$0.00	\$320.00
	Dep Pre - School	0.00		-\$202.30	\$0.00	\$202.30
	Dep Police	0.00		-\$13.90	\$0.00	\$13.90
	Dep Pig's food	0.00		-\$102.85	\$0.00	\$102.85
	Dep Overtime	0.00		-\$22.00	\$0.00	\$22.00
	Dep Overstated O/Cash	0.00		-\$0.85	\$0.00	\$0.85
	Dep Nutrition	0.00		-\$611.00	\$0.00	\$611.00
	Dep Nooa	0.00		-\$130.20	\$0.00	\$130.20
	Dep KPF Teba	0.00		-\$100.00	\$0.00	\$100.00
	Dep Reetire Teera	0.00		-\$40.00	\$0.00	\$40.00
	Closing Cash				2231.50	0.00
	Closing Bank				27676.93	0.00
	Grand Total				601,150.42	601,150.42

Prepared by : LGD Internal Audit



**Abemama Island Council
Surplus Account
As at 12/31/22**



Surplus 01/01/22	55,941.18
Add: Total Current Revenues 2022	407,817.11
Total	463,758.29
Less: Total Current Expenditures 2022	448,734.22
Surplus End 12/31/22	<u>15,024.07</u>

Statement of Ledger balances 12/31/22

Details	Debit	Credit
Surplus Account for 12/31/22		15,024.07
Below the Line		
Adv Abemama Shipping	236.25	0.00
Adv Afuan	12.40	0.00
Adv Akoia	110.00	0.00
Adv Alexander	1.00	0.00
Adv Alice	195.00	0.00
Adv AMAK	23.00	0.00
Adv Anna	0.00	0.00
Adv Anne	5.20	0.00
Adv Anterea	390.00	0.00
Adv Aren	0.00	0.00
Adv ATL	1,091.90	0.00
Adv Aus Aid	225.00	0.00
Adv Avia	40.00	0.00
Adv Aviation	0.00	0.00
Adv Barebutana	1,078.70	0.00
Adv Baretoa	0.00	0.00
Adv Batitebwa A	2.50	0.00
Adv BBT	10.00	0.00
Adv Beru	60.00	0.00
Adv Beteero	0.00	0.00
Adv Biita T	0.00	0.00
Adv Bingo	600.00	0.00
Adv Bireka Been	35.00	0.00
Adv Boutoka	1,920.50	0.00
Adv Bureang	5.00	0.00
Adv Bwaieta	7.20	0.00

Adv Bweeri	20.80	0.00
Adv Canteen	1,127.80	0.00
Adv Catering	300.00	0.00
Adv Catholic Baretoa	55.00	0.00
Adv Cement	0.00	0.00
Adv Cevil	10.00	0.00
Adv Chevalier Canteen	5.00	0.00
Adv DBK	932.80	0.00
Adv Election	1,532.00	0.00
Adv Eritai	0.00	0.00
Adv GCCC	0.00	0.00
Adv H/Hour	820.55	0.00
Adv Henry	50.00	0.00
Adv HK Shipping	19.80	0.00
Adv Iatinta	38.50	0.00
Adv Ice Plant	248.00	0.00
Adv Iekimwa	403.05	0.00
Adv Irauea Mikaere	100.00	0.00
Adv Itaia	184.40	0.00
Adv Itinimarawa	10.00	0.00
Adv JSS	48.40	0.00
Adv K/STAFF	1,074.10	0.00
Adv K/Tebwaa	964.00	0.00
Adv Ka 50th annversary	622.25	0.00
Adv Kabangaki	240.00	0.00
Adv Kabinea	50.00	0.00
Adv Kabwearuru K	200.00	0.00
Adv Kainaomata	1,076.80	0.00
Adv Kamon	51.60	0.00
Adv Karakaua	0.00	0.00
Adv Katangaua	7.80	0.00
Adv Katekeraoi Presidents	0.00	0.00
Adv Kaukuuki	14.95	0.00
Adv Kirareei	60.00	0.00
Adv Kirimwae	0.00	0.00
Adv KIT	399.65	0.00
Adv KOILFAWP	155.70	0.00
Adv KPC	40.00	0.00
Adv KPC Tekatirake	7.50	0.00
Adv Labour	105.50	0.00

Adv Loto	0.00	0.00
Adv Maaman Kaburere	60.00	0.00
Adv Maan	9.50	0.00
Adv Magistrate	205.00	0.00
Adv Maman Kabu	1,020.80	0.00
Adv Manika	10.00	0.00
Adv Manoku	100.00	0.00
Adv Marefa	241.25	0.00
Adv Maria M	2.50	0.00
Adv Mayor	0.00	0.00
Adv MCIC	97.00	0.00
Adv Medical	286.35	0.00
Adv Mere Store	5.00	0.00
Adv MESD	28.00	0.00
Adv MHARD	197.25	0.00
Adv MIA	250.00	0.00
Adv Miriam	0.00	0.00
Adv MISA	1,233.18	0.00
Adv MISE	100.00	0.00
Adv Monika T	12.50	0.00
Adv Motirake	423.26	0.00
Adv Moutu	50.00	0.00
Adv Mwakatae	3.80	0.00
Adv Mwamwau	289.40	0.00
Adv Mweaka	460.00	0.00
Adv N/O	0.00	0.00
Adv Ngauea	60.00	0.00
Adv Nutrition	80.00	0.00
Adv OB	721.80	0.00
Adv Overstated B/Bal	71.30	0.00
Adv P: Ioane	1.70	0.00
Adv PA System	0.00	0.00
Adv Parish Catholic	250.00	0.00
Adv R2 Meang	175.50	0.00
Adv Rauamo	0.00	0.00
Adv Rawatia	320.00	0.00
Adv Reona	269.89	0.00
Adv Riita Natau	5.00	0.00
Adv Ritia	60.00	0.00
Adv Robwati	712.40	0.00

Adv Runway Mai	1,094.30	0.00
Adv Rutee	50.00	0.00
Adv Screen	70.00	0.00
Adv Seawall Cement	422.00	0.00
Adv Seawall Project	134.65	0.00
Adv Surplus	11.20	0.00
Adv Taabia	30.00	0.00
Adv Taaia	0.00	0.00
Adv Taata Taboia	95.46	0.00
Adv Taetiten	0.00	0.00
Adv Taiwan Beeki	126.00	0.00
Adv Takabwere	5.00	0.00
Adv Takiakia Matia	0.50	0.00
Adv Tanimaiaki	5.00	0.00
Adv Tannakoroa	5.00	0.00
Adv Taom	300.00	0.00
Adv Tarawa Motors	955.00	0.00
Adv Tauai	20.70	0.00
Adv Taubeaki	0.00	0.00
Adv Tautongo	0.00	0.00
Adv Teakoaki Group	72.70	0.00
Adv Tebano Taie	201.95	0.00
Adv Tebantaake	50.00	0.00
Adv Tebwata	0.00	0.00
Adv Teebete Baringa	50.00	0.00
Adv Teeira	60.00	0.00
Adv Teera	44.50	0.00
Adv Teinai	0.00	0.00
Adv Teitia	7.50	0.00
Adv Teitirua	0.00	0.00
Adv Tekamaiti	102.00	0.00
Adv Tekautu	40.00	0.00
Adv Tekieru	1,961.05	0.00
Adv Tekori	83.60	0.00
Adv Temoua	50.00	0.00
Adv Teruruai	0.00	0.00
Adv Tibora	0.00	0.00
Adv Tibwere	218.40	0.00
Adv Tion	30.90	0.00
Adv Tirenga R	14.84	0.00

Adv Titera	300.00	0.00
Adv Toaiti	30.00	0.00
Adv Tooma	2.50	0.00
Adv Torea	0.00	0.00
Adv Touaiti	280.00	0.00
Adv Tourism (Tarataake)	50.00	0.00
Adv Training Poll	550.00	0.00
Adv Trust Fund	480.00	0.00
Adv Tubeta R	21.50	0.00
Adv Ubaitoi	98.80	0.00
Adv Uenaiti	0.00	0.00
Adv Ueue	60.00	0.00
Adv Unicef	45.00	0.00
Adv V/Warden	157.76	0.00
Adv Vaisamoa	10.00	0.00
Adv Volleyball	24.00	0.00
Adv Waining	292.00	0.00
Adv Water Sanitation	170.00	0.00
Adv Works	688.50	0.00
Adv W-shop	410.00	0.00
Adv Youth	70.30	0.00
Dep Abemama Shipping	0.00	5,965.57
Dep Aberaam	0.00	180.00
Dep Abikaira	0.00	30.00
Dep AHDT	0.00	500.00
Dep Allowance	0.00	400.00
Dep AMAK	0.00	100.00
Dep AMIFA	0.00	47.80
Dep Aukitino	0.00	2.20
Dep Aus High Com	0.00	161.90
Dep Bareaka	0.00	50.60
Dep Berenike	0.00	35.60
Dep Bingo	0.00	1,650.10
Dep Binoka	0.00	5.00
Dep BKL	0.00	1,717.90
Dep Bobotin akawa	0.00	545.00
Dep Boon te bwaa	0.00	2,548.30
Dep Boutara	0.00	150.00
Dep Boutoka	0.00	8,138.16
Dep Bukare	0.00	40.00

Dep Butiboro	0.00	870.50
Dep Bwaiota	0.00	7.20
Dep Bwebwenimweang	0.00	161.30
Dep Bweete	0.00	522.10
Dep Canteen	0.00	253.30
Dep Card	0.00	278.80
Dep Cement	0.00	3,459.00
Dep Chain Saw	0.00	40.00
Dep Chong	0.00	50.00
Dep CICD	0.00	80.00
Dep Copra	0.00	206.43
Dep Copra mill	0.00	760.85
Dep Coral Sun Airways	0.00	110.00
Dep Council Fuel	0.00	330.00
Dep Covid 19	0.00	2,799.10
Dep Drivers	0.00	51.40
Dep Edma	0.00	35.65
Dep Election	0.00	1,765.90
Dep Eria T	0.00	354.65
Dep Finance	0.00	26.80
Dep Football	0.00	50.00
Dep FSP	0.00	47.50
Dep FSPK 4CA	0.00	428.50
Dep Fuel	0.00	231.50
Dep Grass cutter	0.00	5.00
Dep Hardware	0.00	291.30
Dep IBD	0.00	4.90
Dep Ice plant	0.00	16,770.95
Dep leera	0.00	330.00
Dep Incentive allowance	0.00	3,075.00
Dep loane	0.00	2.80
Dep Ionatan	0.00	50.00
Dep Iotebwa	0.00	26,207.10
Dep Irauea	0.00	34.20
Dep JackPot	0.00	406.25
Dep JSS	0.00	204.60
Dep Kaatoa	0.00	1,903.50
Dep Kaetitaeka K	0.00	1.20
Dep Kaitiaki nte marae	0.00	1,888.15
Dep Kamaawa	0.00	256.50

Dep Kamwaitoro	0.00	6,475.00
Dep Kamwea	0.00	770.00
Dep Kariatebike Community	0.00	1,240.70
Dep Katorika	0.00	350.00
Dep Kaua	0.00	115.00
Dep Kauntira	0.00	279.40
Dep Kauntira n aine	0.00	20.00
Dep Kauntira n takakaro	0.00	1,659.70
Dep Kenna Bridge	0.00	0.08
Dep KIFHA	0.00	80.30
Dep KIT	0.00	1,489.10
Dep KOIL	0.00	50.00
Dep KoilFawb	0.00	152.00
Dep Komake	0.00	80.00
Dep KPF Teba	0.00	100.00
Dep Kunro	0.00	33.80
Dep LDCF	0.00	0.10
Dep Machanic	0.00	200.00
Dep Maeao	0.00	57.28
Dep Maintanance	0.00	650.00
Dep Mamau	0.00	533.30
Dep MC	0.00	20.00
Dep MCTTD	0.00	1,094.30
Dep MFMRD	0.00	287.07
Dep Mikaere	0.00	20.00
Dep Min of Finance	0.00	3,357.00
Dep Mini	0.00	164.82
Dep Moel	0.00	37.60
Dep Motite	0.00	50.00
Dep Motor charger	0.00	50.00
Dep Motorman	0.00	260.00
Dep MTSC	0.00	138.10
Dep Mv Betiraoi	0.00	242.00
Dep MV Mataburo	0.00	0.55
Dep MWYSA	0.00	320.00
Dep Ngauea	0.00	8.38
Dep Nooa	0.00	130.20
Dep Nutrition	0.00	611.00
Dep Overstated O/Cash	0.00	0.85
Dep Overtime	0.00	22.00

Dep Pig's food	0.00	102.85
Dep Police	0.00	13.90
Dep Pre - School	0.00	202.30
Dep Printery	0.00	40.70
Dep Reba	0.00	13.00
Dep Reetire Teera	0.00	40.00
Dep Rema	0.00	30.00
Dep Reona	0.00	52.18
Dep Rereiti	0.00	30.00
Dep Rerua	0.00	1.00
Dep Retire	0.00	50.00
Dep Rine	0.00	3.40
Dep Robwati	0.00	1.40
Dep Ruite	0.00	67.60
Dep Runga	0.00	338.00
Dep Ruuta	0.00	50.00
Dep Saw Mil	0.00	1,731.66
Dep Seawall	0.00	500.00
Dep Social Committee	0.00	255.00
Dep Solars	0.00	1,339.35
Dep Taabua	0.00	0.80
Dep Taaia	0.00	9.20
Dep Taarai	0.00	129.00
Dep Tabiang Maneaba	0.00	50.00
Dep Tabontebike	0.00	13.60
Dep Taimanuokinai	0.00	30.00
Dep Takaia	0.00	20.00
Dep Takakaro	0.00	450.00
Dep Takamaiti	0.00	28.00
Dep Takenibeia T	0.00	80.00
Dep Taneti	0.00	50.00
Dep Tanimaiaki	0.00	124.50
Dep Taotfin	0.00	320.00
Dep Tararua Aine/Ataei	0.00	234.00
Dep Tauai	0.00	16.70
Dep Taumatoa	0.00	110.20
Dep Tauna	0.00	2.00
Dep Taungaga	0.00	188.80
Dep Tauraoi	0.00	100.00
Dep Tawita	0.00	60.10

Dep Tebau	0.00	210.00
Dep Tebure	0.00	30.50
Dep Tebwaitabu	0.00	72.00
Dep Tebwe	0.00	39.15
Dep Teebete	0.00	707.00
Dep Tekautu	0.00	3.40
Dep Temaere B	0.00	10.00
Dep Temone	0.00	50.00
Dep Terereiti	0.00	30.00
Dep Teriakai	0.00	30.00
Dep Teruru	0.00	200.00
Dep Teuati	0.00	280.00
Dep Tiare	0.00	30.00
Dep Ticket	0.00	5.00
Dep Tonika B	0.00	149.40
Dep Truck Screen	0.00	80.00
Dep Trust Fund	0.00	11.35
Dep TSKL	0.00	240.00
Dep Uekera	0.00	44.25
Dep Unclaim Ionatan Kirata (Sit alws)	0.00	45.00
Dep Understated RR	0.00	445.00
Dep UNICEF	0.00	1,631.00
Dep Waa-n-O	0.00	6,600.00
Dep Women Centre	0.00	680.70
Dep WWDAY	0.00	30.00
Imp Alice	0.00	195.00
Imp Aren T	210.00	0.00
Imp Ataake Karnoriki	2,923.15	0.00
Imp Bairenga	34.00	0.00
Imp Barantiti	200.00	0.00
Imp Binataake	0.00	100.00
Imp Bweeri	33.80	0.00
Imp Eliza	200.00	0.00
Imp leera	1,535.20	0.00
Imp Iekimwa	48.50	0.00
Imp Ioane	200.00	0.00
Imp Ioobi	45.00	0.00
Imp Irauea	160.00	0.00
Imp Kabwearuru K	0.00	26.90
Imp Kanta	50.00	0.00

Imp Kataua	0.00	80.00
Imp Kauriri	45.00	0.00
Imp Kautu Teebaki	8,278.20	0.00
Imp Kunro	290.00	0.00
Imp Linda	1,527.80	0.00
Imp Manikaoti	0.00	250.00
Imp Marion	1,410.20	0.00
Imp Mayor	0.00	0.00
Imp Mere	1,307.00	0.00
Imp Motirake	13,006.80	0.00
Imp Mwakatae	1,290.00	0.00
Imp Mwamwau	21.00	0.00
Imp Nabera	150.00	0.00
Imp Nabouataake	0.00	141.75
Imp Natan Teewe	4.25	0.00
Imp Ngauea	0.00	226.00
Imp Nooa	365.30	0.00
Imp Raarua	240.00	0.00
Imp Reona	0.00	1.50
Imp Rine	200.00	0.00
Imp Robati	0.00	1.50
Imp Roiti	200.00	0.00
Imp Ruite	0.00	1.50
Imp Taake	2,026.00	0.00
Imp Taarai	160.00	0.00
Imp Tabera U	100.00	0.00
Imp Tabukataake	150.00	0.00
Imp Taetiten	0.00	0.00
Imp Taia	0.00	0.00
Imp Takaia	270.00	0.00
Imp Takiakia	2,009.75	0.00
Imp Tarai	0.00	160.00
Imp Tauai T	0.00	4.00
Imp Tearawa T	1,180.00	0.00
Imp Tebaraoi N	54.80	0.00
Imp Tebwaki Bureita	600.00	0.00
Imp Tebwe	200.00	0.00
Imp Teebete	0.00	2,643.70
Imp Teera	48.50	0.00
Imp Teitiaki	170.00	0.00

Imp Tekaai	0.00	2,000.00
Imp Tekakia	935.55	0.00
Imp Tekautu	300.00	0.00
Imp Tekeari	2,000.00	0.00
Imp Tekieru	0.00	2,559.35
Imp Tekoba	620.00	0.00
Imp Tene Bonteman	170.00	0.00
Imp Tianeti	611.00	0.00
Imp Tiare	410.00	0.00
Imp Tibwere	0.00	350.45
Imp Tiotati	45.00	0.00
Imp Tirenga R	0.00	97.50
Imp Toaiti	3,146.00	0.00
Imp Tonika B	1,795.00	0.00
Imp Tooma	0.00	1.50
Imp Ubaitoi	1,266.65	0.00
Imp Ueree	6,309.90	0.00
Imp Ueue	0.00	0.00
Imp Uruaba	200.00	0.00
Loan Akamatang	112.00	0.00
Loan Arinteiti	0.00	10.50
Loan Atinta	18.80	0.00
Loan Bairenga	0.00	5.00
Loan Bakoaua	0.00	20.00
Loan Baretoa Store	2.50	0.00
Loan Barry Nawere	44.00	0.00
Loan Bibitaki	0.00	44.00
Loan Bio Kaaraiti	7.75	0.00
Loan Burantiti Maunana	0.00	213.00
Loan Edma Itinibeia	36.00	0.00
Loan Enriki Tearoa	0.00	20.00
Loan Eroti	0.00	110.00
Loan Iabeta	156.00	0.00
Loan Iatinta	0.00	175.65
Loan Iotebwa T	0.00	80.85
Loan Itaia Kaono	44.00	0.00
Loan Kaaraiti Sui	206.00	0.00
Loan Kabwearuru K	557.10	0.00
Loan Kaie	0.00	22.25
Loan Katarina Tanriki	418.15	0.00

Loan Katino Tebwaki	0.00	191.30
Loan Katoa Iabeta	0.00	128.00
Loan Kimaere Abiata	0.00	44.00
Loan Kiraara	0.00	40.00
Loan Maara Arue	94.00	0.00
Loan Maata Tooki	11.00	0.00
Loan Maereiti Kaiteie	0.00	153.00
Loan Makuriita Tebiria	24.00	0.00
Loan Mareta	0.00	5.00
Loan Merite	0.00	20.00
Loan Mimitaake M	68.00	0.00
Loan Motirake Atanati	335.20	0.00
Loan Mweia	24.00	0.00
Loan N.Tiin	0.00	132.00
Loan Neeteti Tekaa	87.60	0.00
Loan Riaua Temataake	2.90	0.00
Loan Rinan Kaitu	0.00	236.00
Loan Ritewe	0.00	38.00
Loan Ruite Taboia	0.00	10.00
Loan Sungi Arue	26.00	0.00
Loan Tabeaua T	0.00	15.00
Loan Taibo	0.00	176.00
Loan Takaio	0.00	20.00
Loan Takiakia Matia	0.00	132.00
Loan Taorike	0.00	40.00
Loan Taumatoa	205.00	0.00
Loan Tebiri	56.00	0.00
Loan Tebure	0.00	36.50
Loan Tebwe Tawita	28.00	0.00
Loan Teera	0.00	20.00
Loan Teimarawa	0.00	10.00
Loan Teitirua	13.25	0.00
Loan Tekaa	0.00	6.00
Loan Tekieru	3.00	0.00
Loan Tekouti	21.00	0.00
Loan Temaiti Abiata	24.00	0.00
Loan Tenanoia Kiaruru	0.00	40.00
Loan Tiare	24.00	0.00
Loan Tiemarawa Matia	20.40	0.00
Loan Timotee	84.00	0.00

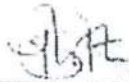
Loan Tirenga R	28.00	0.00
Loan Titaake Nakau	67.00	0.00
Loan Tooma Taake	0.00	26.00
Loan Tumai	18.40	0.00
Loan Turutinia Kaitara	246.00	0.00
Loan Uakite	9.60	0.00
Loan Urairo	150.00	0.00
Loan Uriana	0.00	20.00
Loan Uruaba	0.00	8.75
Loan Viane Tebwebwe	65.60	0.00
Loss Iotebwa	20.10	0.00
Loss Kautu	5.67	0.00
Loss Matakite	2.00	0.00
Loss Mawata	4,360.15	0.00
Loss Motirake	12,121.01	0.00
Loss Tauai T	7,284.78	0.00
Loss Tirenga R	189.15	0.00
Loss Ueree	1,538.72	0.00
Loss Ueue	5.00	0.00
Closing Cash	2231.50	0.00
Closing Bank	27676.93	0.00
Total	152,416.20	152,416.20

Abemama Island Council

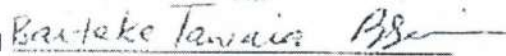
The following certify that the attached statements (revealing a surplus
account balance (\$59,614.26) for the Year ended 31st December 2023 are
correct.

Signed by:

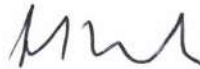
Clerk to Island Council



Mayor to Island Council



Secretary





**Abemama Island Council
Surplus Account
As at 12/31/23**



Surplus 01/01/23	15,024.07
Add: Total Current Revenues 2023	490,438.66
Total	505,462.73
Less: Total Current Expenditures 2023	445,848.47
Surplus End 12/31/23	<u>59,614.26</u>

Statement of Ledger balances 12/31/23

Details	Debit	Credit
Surplus Account for 12/31/23		59,614.26
Below the Line		
Adv Abemama Shipping	236.25	0.00
Adv Afuan	2.00	0.00
Adv Akoia	110.00	0.00
Adv Alexander	1.00	0.00
Adv Alice	195.00	0.00
Adv AMAK	23.00	0.00
Adv Anna	0.00	0.00
Adv Anne	5.20	0.00
Adv Anterea	390.00	0.00
Adv Aren	0.00	0.00
Adv ATL	1,091.90	0.00
Adv Aus Aid	225.00	0.00
Adv Avia	40.00	0.00
Adv Aviation	0.00	0.00
Adv Barebutana	1,078.70	0.00
Adv Baretoa	0.00	0.00
Adv Batitebwa A	2.50	0.00
Adv BBT	10.00	0.00
Adv Beru	60.00	0.00
Adv Beteero	0.00	0.00
Adv Biita T	0.00	0.00
Adv Bingo	600.00	0.00
Adv Bireka Been	35.00	0.00
Adv Boutoka	1,920.50	0.00
Adv Bureang	5.00	0.00
Adv Bwaieta	7.20	0.00

Adv Bweeri	20.80	0.00
Adv Canteen	1,127.80	0.00
Adv Catering	300.00	0.00
Adv Catholic Baretoa	55.00	0.00
Adv Cement	0.00	0.00
Adv Cevil	10.00	0.00
Adv Chevalier Canteen	5.00	0.00
Adv DBK	932.80	0.00
Adv Election	1,532.00	0.00
Adv Eritai	0.00	0.00
Adv GCCC	0.00	0.00
Adv H/Hour	820.55	0.00
Adv Henry	50.00	0.00
Adv HK Shipping	19.80	0.00
Adv Iatinta	38.50	0.00
Adv Ice Plant	248.00	0.00
Adv Iekimwa	403.05	0.00
Adv Irauea Mikaere	100.00	0.00
Adv Itaia	184.40	0.00
Adv Itinimarawa	10.00	0.00
Adv JSS	48.40	0.00
Adv K/STAFF	1,074.10	0.00
Adv K/Tebwaa	964.00	0.00
Adv Ka 50th annverssary	622.25	0.00
Adv Kabangaki	240.00	0.00
Adv Kabinea	50.00	0.00
Adv Kabwearuru K	200.00	0.00
Adv Kainaomata	4,003.30	0.00
Adv Kamon	51.60	0.00
Adv Karakaua	0.00	0.00
Adv Katangaua	0.60	0.00
Adv Katekeraoi Presidents	0.00	0.00
Adv Kaukuuki	14.95	0.00
Adv Kirareei	60.00	0.00
Adv Kirimwae	0.00	0.00
Adv KIT	627.05	0.00
Adv KOILFAWP	155.70	0.00
Adv KPC	40.00	0.00
Adv KPC Tekatirake	7.50	0.00
Adv Labour	105.50	0.00

Adv Loto	0.00	0.00
Adv Maaman Kaburere	60.00	0.00
Adv Maan	9.50	0.00
Adv Magistrate	205.00	0.00
Adv Maman Kabu	1,020.80	0.00
Adv Manika	10.00	0.00
Adv Manoku	100.00	0.00
Adv Mareta	241.25	0.00
Adv Maria M	2.50	0.00
Adv Mayor	0.00	0.00
Adv MCIC	97.00	0.00
Adv Medical	286.35	0.00
Adv Mere Store	5.00	0.00
Adv MESD	28.00	0.00
Adv MHARD	197.25	0.00
Adv MIA	250.00	0.00
Adv Miriam	0.00	0.00
Adv MISA	1,233.18	0.00
Adv MISE	100.00	0.00
Adv Monika T	12.50	0.00
Adv Motirake	423.26	0.00
Adv Moutu	50.00	0.00
Adv Mwakatae	3.80	0.00
Adv Mwamwau	289.40	0.00
Adv Mweaka	460.00	0.00
Adv N/O	0.00	0.00
Adv Ngauea	60.00	0.00
Adv Nutrition	80.00	0.00
Adv OB	721.80	0.00
Adv Overstated B/Bal	71.30	0.00
Adv P: Ioane	1.70	0.00
Adv PA System	0.00	0.00
Adv Parish Catholic	250.00	0.00
Adv R2 Meang	175.50	0.00
Adv Rauamo	0.00	0.00
Adv Rawatia	320.00	0.00
Adv Reona	269.89	0.00
Adv Riita Natau	5.00	0.00
Adv Ritia	60.00	0.00
Adv Robwati	712.40	0.00

Adv Runway Mai	1,094.30	0.00
Adv Rutee	50.00	0.00
Adv Screen	70.00	0.00
Adv Seawall Cement	422.00	0.00
Adv Seawall Project	134.65	0.00
Adv Surplus	11.20	0.00
Adv Taabia	30.00	0.00
Adv Taaia	0.00	0.00
Adv Taata Taboia	95.46	0.00
Adv Taetiten	0.00	0.00
Adv Taiwan Beeki	126.00	0.00
Adv Takabwere	5.00	0.00
Adv Takiakia Matia	0.50	0.00
Adv Tanimaiaki	5.00	0.00
Adv Tannakoroa	5.00	0.00
Adv Taom	300.00	0.00
Adv Tarawa Motors	955.00	0.00
Adv Tauai	20.70	0.00
Adv Taubeaki	0.00	0.00
Adv Tautongo	0.00	0.00
Adv Teakoaki Group	72.70	0.00
Adv Tebano Taie	201.95	0.00
Adv Tebantaake	50.00	0.00
Adv Tebwata	0.00	0.00
Adv Teebete Baringa	50.00	0.00
Adv Teeira	60.00	0.00
Adv Teera	44.50	0.00
Adv Teinai	0.00	0.00
Adv Teitia	7.50	0.00
Adv Teitirua	0.00	0.00
Adv Tekamaiti	102.00	0.00
Adv Tekautu	40.00	0.00
Adv Tekieru	1,961.05	0.00
Adv Tekori	83.60	0.00
Adv Temoua	50.00	0.00
Adv Teruruai	0.00	0.00
Adv Tibora	0.00	0.00
Adv Tibwere	218.40	0.00
Adv Tion	30.90	0.00
Adv Tirenga R	14.84	0.00

Adv Titera	300.00	0.00
Adv Toaiti	30.00	0.00
Adv Tooma	2.50	0.00
Adv Torea	0.00	0.00
Adv Touaiti	280.00	0.00
Adv Tourism (Tarataake)	50.00	0.00
Adv Training Poll	550.00	0.00
Adv Trust Fund	480.00	0.00
Adv Tubeta R	21.50	0.00
Adv Ubaitoi	98.80	0.00
Adv Uenaiti	0.00	0.00
Adv Ueue	60.00	0.00
Adv Unicef	45.00	0.00
Adv V/Warden	157.76	0.00
Adv Vaisamoa	10.00	0.00
Adv Volleyball	24.00	0.00
Adv Waining	292.00	0.00
Adv Water Sanitation	170.00	0.00
Adv Works	688.50	0.00
Adv W-shop	410.00	0.00
Adv Youth	70.30	0.00
Dep Abemama Shipping	0.00	5,965.57
Dep Aberaam	0.00	180.00
Dep Abikaira	0.00	30.00
Dep AHDT	0.00	500.00
Dep Allowance	0.00	400.00
Dep AMAK	0.00	100.00
Dep AMIFA	0.00	47.80
Dep Aukitino	0.00	2.20
Dep Aus High Com	0.00	161.90
Dep Bareaka	0.00	50.60
Dep Berenike	0.00	35.60
Dep Bingo	0.00	1,650.10
Dep Binoka	0.00	5.00
Dep BKL	0.00	1,717.90
Dep Bobotin akawa	0.00	545.00
Dep Boon te bwaa	0.00	2,548.30
Dep Boutara	0.00	150.00
Dep Boutoka	0.00	8,288.16
Dep Bukare	0.00	40.00

Dep Butiboro	0.00	870.50
Dep Bwaiota	0.00	7.20
Dep Bwebwenimweang	0.00	161.30
Dep Bweete	0.00	522.10
Dep Canteen	0.00	253.30
Dep Card	0.00	278.80
Dep Cement	0.00	3,459.00
Dep Chain Saw	0.00	40.00
Dep Chong	0.00	50.00
Dep CICD	0.00	80.00
Dep Copra	0.00	206.43
Dep Copra mill	0.00	760.85
Dep Coral Sun Airways	0.00	110.00
Dep Council Fuel	0.00	330.00
Dep Covid 19	0.00	20.00
Dep Drivers	0.00	51.40
Dep Edma	0.00	35.65
Dep Election	0.00	1,765.90
Dep Eria T	0.00	354.65
Dep Finance	0.00	26.80
Dep Football	0.00	50.00
Dep FSP	0.00	47.50
Dep FSPK 4CA	0.00	428.50
Dep Fuel	0.00	231.50
Dep Grass cutter	0.00	5.00
Dep Hardware	0.00	291.30
Dep IBD	0.00	4.90
Dep Ice plant	0.00	16,770.95
Dep leera	0.00	330.00
Dep Incentive allowance	0.00	3,075.00
Dep loane	0.00	2.80
Dep Ionatan	0.00	50.00
Dep Iotebwa	0.00	26,207.10
Dep Irauea	0.00	34.20
Dep JackPot	0.00	406.25
Dep JSS	0.00	204.60
Dep Kaatoa	0.00	1,903.50
Dep Kaetitaeka K	0.00	1.20
Dep Kaitiaki nte marae	0.00	1,888.15
Dep Kamaawa	0.00	256.50

Dep Kamwaitoro	0.00	6,475.00
Dep Kamwea	0.00	770.00
Dep Kariatebike Community	0.00	1,340.70
Dep Katorika	0.00	350.00
Dep Kaua	0.00	115.00
Dep Kauntira	0.00	279.40
Dep Kauntira n aine	0.00	20.00
Dep Kauntira n takakaro	0.00	1,659.70
Dep Kenna Bridge	0.00	0.08
Dep KIFHA	0.00	80.30
Dep KOIL	0.00	50.00
Dep KoilFawb	0.00	6,611.10
Dep Komake	0.00	80.00
Dep KPF Teba	0.00	100.00
Dep Kunro	0.00	33.80
Dep LDCF	0.00	0.10
Dep Machanic	0.00	200.00
Dep Maeao	0.00	57.28
Dep Maintanance	0.00	650.00
Dep Mamau	0.00	538.10
Dep MC	0.00	20.00
Dep MCTTD	0.00	1,094.30
Dep MFMRD	0.00	287.07
Dep Mikaere	0.00	20.00
Dep Min of Finance	0.00	3,357.00
Dep Mini	0.00	164.82
Dep Moel	0.00	37.60
Dep Motife	0.00	50.00
Dep Motor charger	0.00	50.00
Dep Motorman	0.00	260.00
Dep MTSC	0.00	138.10
Dep Mv Betiraoi	0.00	242.00
Dep MV Mataburo	0.00	0.55
Dep MWYSA	0.00	320.00
Dep Ngavea	0.00	8.38
Dep Nikira	0.00	49.50
Dep Nooa	0.00	144.60
Dep Nutrition	0.00	611.00
Dep Overstated O/Cash	0.00	0.85
Dep Overtime	0.00	22.00

Dep Pig's food	0.00	102.80
Dep Police	0.00	13.90
Dep Pre - School	0.00	202.30
Dep Printery	0.00	40.70
Dep Reba	0.00	13.00
Dep Reetire Teera	0.00	40.00
Dep Rema	0.00	30.00
Dep Reona	0.00	52.18
Dep Rereiti	0.00	30.00
Dep Rerua	0.00	1.00
Dep Retire	0.00	50.00
Dep Rine	0.00	3.40
Dep Robwati	0.00	1.40
Dep Ruite	0.00	67.60
Dep Runga	0.00	338.00
Dep Ruuta	0.00	50.00
Dep Saw Mil	0.00	1,731.66
Dep Seawall	0.00	500.00
Dep Social Committee	0.00	878.40
Dep Solars	0.00	1,339.35
Dep Taabua	0.00	0.80
Dep Taaia	0.00	9.20
Dep Taarai	0.00	129.00
Dep Tabiang Maneaba	0.00	50.00
Dep Tabontebike	0.00	13.60
Dep Taimanuokinai	0.00	30.00
Dep Takaia	0.00	20.00
Dep Takakaro	0.00	450.00
Dep Takamaiti	0.00	28.00
Dep Takenibeia T	0.00	80.00
Dep Taneti	0.00	50.00
Dep Tanimaiaki	0.00	124.50
Dep Taotin	0.00	320.00
Dep Tararua Aine/Ataei	0.00	234.00
Dep Tauai	0.00	16.70
Dep Taumatoa	0.00	110.20
Dep Tauna	0.00	2.00
Dep Taungaga	0.00	188.80
Dep Tauraoi	0.00	100.00
Dep Tawita	0.00	60.10

Dep Tebau	0.00	210.00
Dep Tebure	0.00	30.50
Dep Tebwaitabu	0.00	72.00
Dep Tebwe	0.00	39.15
Dep Teebete	0.00	707.00
Dep Tekautu	0.00	3.40
Dep Temaere B	0.00	10.00
Dep Temone	0.00	50.00
Dep Terereiti	0.00	30.00
Dep Teriakai	0.00	30.00
Dep Teruru	0.00	200.00
Dep Teuati	0.00	280.00
Dep Tiare	0.00	30.00
Dep Ticket	0.00	5.00
Dep Tonika B	0.00	149.40
Dep Truck Screen	0.00	80.00
Dep Trust Fund	0.00	11.35
Dep TSKL	0.00	240.00
Dep Uekera	0.00	44.25
Dep Unclaim Ionatan Kirata (Sit alws)	0.00	45.00
Dep Understated RR	0.00	445.00
Dep UNICEF	0.00	1,631.00
Dep Waa-n-O	0.00	6,600.00
Dep Women Centre	0.00	680.70
Dep WWDAY	0.00	30.00
Imp Alice	0.00	195.00
Imp Aren T	210.00	0.00
Imp Ataaake Kamoriki	3,623.15	0.00
Imp Bairenga	34.00	0.00
Imp Barantiti	200.00	0.00
Imp Binataake	0.00	100.00
Imp Bweeri	33.80	0.00
Imp Eliza	200.00	0.00
Imp leera	1,535.20	0.00
Imp Iekimwa	48.50	0.00
Imp Ioane	200.00	0.00
Imp loobi	45.00	0.00
Imp Irauea	160.00	0.00
Imp Kabwearuru K	0.00	26.90
Imp Kanta	50.00	0.00

Imp Kataua	0.00	80.00
Imp Kauriri	45.00	0.00
Imp Kautu Teebaki	8,278.20	0.00
Imp Kunro	290.00	0.00
Imp Linda	1,527.80	0.00
Imp Manikaoti	0.00	250.00
Imp Marion	1,410.20	0.00
Imp Mayor	0.00	0.00
Imp Mere	2,007.00	0.00
Imp Motirake	13,006.80	0.00
Imp Mwakatae	1,290.00	0.00
Imp Mwamwau	21.00	0.00
Imp Nabera	150.00	0.00
Imp Nabouataake	0.00	141.75
Imp Natan Teewe	4.25	0.00
Imp Ngauea	0.00	226.00
Imp Nooa	365.30	0.00
Imp Raarua	240.00	0.00
Imp Reona	0.00	1.50
Imp Rine	200.00	0.00
Imp Robati	0.00	1.50
Imp Roiti	200.00	0.00
Imp Ruite	0.00	1.50
Imp Taake	2,026.00	0.00
Imp Taarai	160.00	0.00
Imp Tabera U	100.00	0.00
Imp Tabukataake	150.00	0.00
Imp Taetiten	0.00	0.00
Imp Taia	0.00	0.00
Imp Takaia	270.00	0.00
Imp Takiakia	2,009.75	0.00
Imp Tarai	0.00	160.00
Imp Tauai T	0.00	4.00
Imp Tearawa T	1,180.00	0.00
Imp Tebaraoi N	54.80	0.00
Imp Tebwaki Bureita	600.00	0.00
Imp Tebwe	200.00	0.00
Imp Teebete	0.00	2,643.70
Imp Teera	48.50	0.00
Imp Teitiaki	170.00	0.00

Imp Tekaa	0.00	2,000.00
Imp Tekakia	935.55	0.00
Imp Tekautu	300.00	0.00
Imp Tekeari	2,000.00	0.00
Imp Tekieru	0.00	2,559.35
Imp Tekoba	620.00	0.00
Imp Tene Bonteman	170.00	0.00
Imp Tianeti	611.00	0.00
Imp Tiare	410.00	0.00
Imp Tibwere	0.00	350.45
Imp Tiotati	45.00	0.00
Imp Tirenga R	0.00	97.50
Imp Toaiti	3,146.00	0.00
Imp Tonika B	1,795.00	0.00
Imp Tooma	0.00	1.50
Imp Ubaitoi	1,266.65	0.00
Imp Ueree	6,309.90	0.00
Imp Ueue	0.00	0.00
Imp Uruaba	200.00	0.00
Loan Akamatang	112.00	0.00
Loan Arinteiti	0.00	10.50
Loan Atinta	18.80	0.00
Loan Bairenga	0.00	5.00
Loan Bakoaua	0.00	20.00
Loan Baretoa Store	2.50	0.00
Loan Barry Nawere	44.00	0.00
Loan Bibitaki	0.00	44.00
Loan Bio Kaaraiti	7.75	0.00
Loan Burantiti Maunana	0.00	213.00
Loan Edma Itinibeia	36.00	0.00
Loan Enriki Tearoa	0.00	20.00
Loan Eroti	0.00	110.00
Loan Iabeta	156.00	0.00
Loan Iatinta	0.00	175.65
Loan Iotebwa T	0.00	80.85
Loan Itaia Kaono	44.00	0.00
Loan Kaaraiti Sui	206.00	0.00
Loan Kabwearuru K	557.10	0.00
Loan Kaie	0.00	22.25
Loan Katarina Tanriki	418.15	0.00

Loan Katino Tebwaki	0.00	191.30
Loan Katoa Iabeta	0.00	128.00
Loan Kimaere Abiata	0.00	44.00
Loan Kiraara	0.00	40.00
Loan Maara Arue	94.00	0.00
Loan Maata Tooki	11.00	0.00
Loan Maereiti Kaiteie	0.00	153.00
Loan Makuriita Tebiria	24.00	0.00
Loan Mareta	0.00	5.00
Loan Merite	0.00	20.00
Loan Mimitaake M	68.00	0.00
Loan Motirake Atanati	335.20	0.00
Loan Mweia	24.00	0.00
Loan N.Tiin	0.00	132.00
Loan Neeteti Tekaa	87.60	0.00
Loan Riva Temataake	2.90	0.00
Loan Rinan Kaitu	0.00	236.00
Loan Ritewe	0.00	38.00
Loan Ruite Taboia	0.00	10.00
Loan Sungi Arue	26.00	0.00
Loan Tabeaua T	0.00	15.00
Loan Talbo	0.00	176.00
Loan Takaio	0.00	20.00
Loan Takiakia Matia	0.00	132.00
Loan Taorike	0.00	40.00
Loan Taumatoa	205.00	0.00
Loan Tebiri	56.00	0.00
Loan Tebure	0.00	36.50
Loan Tebwe Tawita	28.00	0.00
Loan Teera	0.00	20.00
Loan Teimarawa	0.00	10.00
Loan Teitirua	13.25	0.00
Loan Tekaa	0.00	6.00
Loan Tekieru	3.00	0.00
Loan Tekouti	21.00	0.00
Loan Temaiti Abiata	24.00	0.00
Loan Tenanoia Kiaruru	0.00	40.00
Loan Tiare	24.00	0.00
Loan Tiemarawa Matia	20.40	0.00
Loan Timotee	84.00	0.00

Loan Tirenga R	28.00	0.00
Loan Titaake Nakau	67.00	0.00
Loan Tooma Taake	0.00	26.00
Loan Tumai	18.40	0.00
Loan Turutinia Kaitara	246.00	0.00
Loan Uakite	9.60	0.00
Loan Urairo	150.00	0.00
Loan Uriana	0.00	20.00
Loan Uruaba	0.00	8.75
Loan Viane Tebwebwe	65.60	0.00
Loss Bweete	0.00	0.13
Loss Itebwa	20.10	0.00
Loss Kautu	5.67	0.00
Loss Matakite	2.00	0.00
Loss Mawata	4,394.14	0.00
Loss Motirake	12,121.01	0.00
Loss Tauai T	7,031.11	0.00
Loss Tirenga R	189.15	0.00
Loss Ueree	1,538.72	0.00
Loss Ueue	5.00	0.00
Closing Cash	14893.00	0.00
Closing Bank	56795.23	0.00
Total	198,512.62	200,139.52



Abemama Island Council Balance Sheet as at 12/31/23



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	56,795.23		
Cash on Hand		14,893.00		
Account Receivable	2	128,065.29	199,753.52	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				199,753.52
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	140,139.26	140,139.26	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				140,139.26
Net Asset				59,614.26
Equity				
Current Year Earning			44,590.19	
Historical Balancing			15,024.07	
Total Equity				59,614.26

Prepared by : LGD Internal Audit



Abemama Island Council
Profit and Loss Statement
or the Period 1/1/23 to 12/31/23



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1103	Angabwain te rabwata	2,297.00		
		1104	Roon te kiba	14,262.00		
		1105	Roon te nako n te kaibuke	7.00		
					16,566.00	
	1200	Raitienti				
		1201	Motoka/Rebwerebwe	4,910.50		
		1202	Beba ni kabubufi	985.50		
		1203	Bwatika	174.00		
		1204	Kamea	353.00		
		1205	Tifoa (bobwai n te mae ao te bwanin)	16,400.00		
		1208	Kamanging (Kaokioki)	35.00		
		1209	Taabo ni kamanging	210.00		
		1210	Auti n irua	500.00		
		1211	Hawker	910.00		
		1212	Tabo ni bwa	8,925.00		
		1213	Botaki aika tauaki mwia	160.00		
		1214	Karikirake man te burawa (Bakery)	440.00		
		1217	Bitiniti aika aki teiman (stall)	630.00		
		1220	Booti/Waa uoua aika tatangoaki	230.00		
		1221	Kaa & Rebwerebwe aika a tatango	1,512.50		
		1227	Taan akawa	50.00		
		1249	Stevedoring license	1,025.00		
		1254	Karikirake man marin taari	1,693.00		
		1256	Nangkona	2,775.00		
		1258	Boboti n takataka	2,600.00		
		1261	Boobai mai iaan te auti	25.00		
					44,543.50	
	1300	Mwane ni buoka				
		1301	Buoka man te Tautaeka	255,215.74		
		1302	Buoka man te Postal	640.00		
		1303	Buoka ibukin onobwaiian autin Tauta	60,000.00		
					315,855.74	

Account Typ	Mid_Code	Bof_Code	Description (B)	Amount \$	Block Total \$	Total \$
	1400		Bakao (interest)			
		1402	Loan Interest	1,681.80		
					1,681.80	
	1500		Waaki ni Karikirake			
		1501	Kabonakoan bwaai	52.00		
		1504	Roon Auti ni maeka	442.50		
		1506	Tangoan te Kaa & Kantoka n te bus	4,759.90		
		1507	Kabonakoan te bwaa	493.50		
		1510	Tangoan te Mwaneaba/rental house	5,024.50		
		1512	Computer, Photocopy, Scan & Printin	532.10		
		1513	Kainaomata	8,164.60		
		1520	Workshop charges	12.00		
		1521	Ororakeaia beeki/kamea	1.00		
		1522	Katangomwane	45,318.42		
		1525	Hire - maneaba (Tarawa)	7,650.00		
		1541	Karikirake aika uarekeke	445.00		
		1542	Kamwarake ao kamooi	80.00		
		1545	Fish Centre (Ice plant)	2,969.00		
					75,944.52	
	1600		Mwane Tabeua			
		1601	Mwane n raka	37.96		
		1610	Mwane n tania	19,520.50		
					19,558.46	
	1700		Karali mwane			
		1701	Kaintabwi	15,056.52		
					15,056.52	
	2100		Bwakabwai			
		2102	Kauntira	870.00		
		2112	Kaubure	174.62		
		2113	Neeti ni Kaawa	187.50		
					1,232.12	
						490,438.66

Expenditure

2100		Bwakabwai		
	2102	Kauntira	87,536.40	
	2103	Kauoman ni Kiraka	3,854.49	
	2104	Kauoman Tia Mwane	2,515.14	
	2106	Tia Taibi	3,404.08	

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2108	Kabenta	2,839.10		
		2109	Turaiwa	9,947.97		
		2111	Tiibi Kaubure	3,404.06		
		2112	Kaubure	36,550.16		
		2113	Neeti ni Kaawa	24,606.40		
		2119	Mwakaeneke	2,315.64		
		2122	Te tia riko-mwane	3,240.56		
		2127	Tia tararua te auti ni Irua	1,495.69		
		2133	Tia Uaereti	3,241.35		
		2140	Kauoman makaeneke	3,115.87		
		2148	Watiman (Tarawa maneaba)	3,186.05		
		2150	Saw mill Operators	3,186.05		
		2154	Piggery project	3,186.05		
		2157	Manager Ice Plant	3,694.51		
					201,319.57	
	2200	Arauenti				
		2201	Kauntira	15,495.00		
		2202	Kaniwangan te Mayor/Kauoman ni	2,040.00		
		2204	Booia reibwa	345.00		
		2208	Komete ni Karikirake (IDC)	500.00		
		2209	Bareka ao mwaimwai	310.00		
		2210	Bonomwi	113.90		
		2212	Finance Committee	120.00		
		2214	Komete Aine	780.00		
		2216	Selection komete	630.00		
		2221	Unimwane	2,980.00		
		2225	Youth & Sport Committee	610.00		
		2229	Board of survey	100.00		
					24,023.90	
	2300	Kabutan te Waaki				
		2301	Mwamwananga	315.00		
		2303	Bwai ni makuri	2,327.00		
		2306	Uaereti & Tareboon	2,672.20		
		2308	Buraeki ao kaboraoi	330.00		
		2313	Kainaomata	6,575.00		
		2314	Refund of revenue	204.00		
		2315	Buoka nakon Botaki	100.00		
		2322	Kairuaa	4,050.50		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2326	Bwain te Aobiti	4,079.90		
		2329	Bao nako atimwakoro (Ferry services)	4,043.00		
		2330	Boutokaan te takakaro	918.00		
		2332	Support to Elderly Fund distribution	767.50		
		2335	Boutokaan aia bong taan reirei	60.00		
		2340	Boon kanaia beeki	674.00		
					27,116.10	
	2400	Onobwai				
		2402	Aobiti	576.20		
		2403	Auti ni maeka	16,618.90		
		2404	Auti ni Irua	2,344.00		
		2405	Pre-School house	1,390.00		
		2407	Ana mwaneaba te Kauntira	3,875.30		
		2408a	School Trucks	1,823.30		
		2410	Kawai/Kotiwei	3,938.40		
					30,566.10	
	2700	Kabane mwane n te Kariki				
		2701	Amwarake moo i bukia Irua	1,684.50		
		2702	Bwaan te waa-uowa/booti/kaa/ reb warehous/ete	9,510.50		
		2704	Bingo	320.00		
		2709	Katangomwane	48,132.00		
		2711	LC Abemama	150.00		
					59,797.00	
	2800	Karaii mwane				
		2801	Kaintabwi	28,668.75		
		2803	Onobwaiian autin Tautaeka	53,905.75		
		2804	Birimwane nakon KiLGA	1,000.00		
		2806	Buoka ibukin school trucks	19,451.30		
					103,025.80	
						445,848.47
			Net Profit/Loss			44,590.19

Prepared by : LGD Internal Audit



Abemama Island Council Accumulative Trial Balance As at 12/31/23



				Debit	Credit
Surplus brought forward 01-Jan-2023					15,024.07
Codes	Details	Estimate	Revised	Amount	Credit
1100	Angabwai				
1103	Angabwain te rabwata	3,000.00	\$3,000.00	\$2,297.00	\$2,297.00
1104	Roon te kiba	13,000.00	\$13,000.00	\$14,262.00	\$14,262.00
1105	Roon te nako n te kaibuke	200.00	\$200.00	\$7.00	\$7.00
1200	Raitienti				
1201	Motoka/Rebwerebwe	5,400.00	\$5,400.00	\$4,910.50	\$4,910.50
1202	Beba ni kabubuti	1,900.00	\$1,900.00	\$985.50	\$985.50
1203	Bwatika	240.00	\$240.00	\$174.00	\$174.00
1204	Kamea	300.00	\$300.00	\$353.00	\$353.00
1205	Titoe (bobwai n te mae ao te bw	13,600.00	\$13,600.00	\$16,400.00	\$16,400.00
1206	Kaoti tamnei	50.00	\$50.00	\$0.00	\$0.00
1207	Kakukurei, tangoan video ao kat	60.00	\$60.00	\$0.00	\$0.00
1208	Kamanging (Kaokioki)	10.00	\$10.00	\$35.00	\$35.00
1209	Taabo ni kamanging	210.00	\$210.00	\$210.00	\$210.00
1210	Auti n irua	1,000.00	\$1,000.00	\$500.00	\$500.00
1211	Hawker	600.00	\$600.00	\$910.00	\$910.00
1212	Tabo ni bwa	11,000.00	\$11,000.00	\$8,925.00	\$8,925.00
1213	Botaki aika tauaki mwia	500.00	\$500.00	\$160.00	\$160.00
1214	Karikirake man te burawa (Baker	750.00	\$750.00	\$440.00	\$440.00
1215	Taabo ni kamwarake	10.00	\$10.00	\$0.00	\$0.00
1216	Kirabu ni Kamwarake	75.00	\$75.00	\$0.00	\$0.00
1217	Bitiniti aika aki teiman (stall)	500.00	\$500.00	\$630.00	\$630.00
1220	Booti/Waa uoua aika tatangoaki	300.00	\$300.00	\$230.00	\$230.00
1221	Kaa & Rebwerebwe aika a tata	1,500.00	\$1,500.00	\$1,512.50	\$1,512.50
1227	Taan akawa	150.00	\$150.00	\$50.00	\$50.00
1233	Contractors	150.00	\$150.00	\$0.00	\$0.00
1249	Stevedoring license	300.00	\$300.00	\$1,025.00	\$1,025.00
1254	Karikirake man marin taari	1,100.00	\$1,100.00	\$1,693.00	\$1,693.00
1255	Tutara	280.00	\$280.00	\$0.00	\$0.00
1256	Nangkona	2,000.00	\$2,000.00	\$2,775.00	\$2,775.00
1257	Karikirake man te timanti	50.00	\$50.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1258	Boboti n takataka	3,400.00	\$3,400.00	\$2,600.00	\$0.00	\$2,600.00
1259	Workshop	50.00	\$50.00	\$0.00	\$0.00	\$0.00
1260	Bwaai aika tatangoaki	50.00	\$50.00	\$0.00	\$0.00	\$0.00
1261	Boobai mai iaan te auti	500.00	\$500.00	\$25.00	\$0.00	\$25.00
1300	Mwane ni buoka					
1301	Buoka man te Tautaeka	223,944.00	\$223,944.00	\$255,215.74	\$0.00	\$255,215.74
1302	Buoka man te Postal	1,000.00	\$1,000.00	\$640.00	\$0.00	\$640.00
1303	Buoka ibukin onobwaiian autin T	0.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00
1305	Birimwane te kaibuke/Ice Plant	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1306	Te buoka ibukin baoia ataein te r	26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00
1307	Te buoka ibukin te tinetine n te K	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1400	Bakao (interest)					
1401	Boki ni mwane IBD	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1402	Loan Interest	0.00	\$0.00	\$1,681.80	\$0.00	\$1,681.80
1500	Waaki ni Karikirake					
1501	Kabonakoan bwaai	500.00	\$500.00	\$52.00	\$0.00	\$52.00
1502	Tangoan booti wa-uowa	300.00	\$300.00	\$0.00	\$0.00	\$0.00
1504	Roon Auti ni maeka	1,380.00	\$1,380.00	\$442.50	\$0.00	\$442.50
1505	Roon tikum n te auti ni lrua	2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
1506	Tangoan te Kaa & Kantoka n te	4,000.00	\$4,000.00	\$4,759.90	\$0.00	\$4,759.90
1506a	School Truck	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1507	Kabonakoan te bwaa	8,000.00	\$8,000.00	\$493.50	\$0.00	\$493.50
1509	Tangoan te rebwerebwe	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1510	Tangoan te Mwaneaba/rental h	1,000.00	\$1,000.00	\$5,024.50	\$0.00	\$5,024.50
1511	Internet	2,040.00	\$2,040.00	\$0.00	\$0.00	\$0.00
1512	Computer, Photocopy, Scan & Pr	500.00	\$500.00	\$532.10	\$0.00	\$532.10
1513	Kainaomata	8,000.00	\$8,000.00	\$8,164.60	\$0.00	\$8,164.60
1518	Bwain akawa, Hardware & Barak	2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00
1520	Workshop charges	200.00	\$200.00	\$12.00	\$0.00	\$12.00
1521	Ororakeaia beeki/kamea	400.00	\$400.00	\$1.00	\$0.00	\$1.00
1522	Katangomwane	0.00	\$0.00	\$45,318.42	\$0.00	\$45,318.42
1523	Bingo	3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00
1525	Hire - maneaba (Tarawa)	18,250.00	\$18,250.00	\$7,650.00	\$0.00	\$7,650.00
1531	Nangkona	300.00	\$300.00	\$0.00	\$0.00	\$0.00
1535	Te iti ao te Solar	200.00	\$200.00	\$0.00	\$0.00	\$0.00
1541	Karikirake aika uarereke	300.00	\$300.00	\$445.00	\$0.00	\$445.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1542	Kamwarake ao kamooi	300.00	\$300.00	\$80.00	\$0.00	\$80.00
1545	Fish Centre (Ice plant)	2,000.00	\$2,000.00	\$2,969.00	\$0.00	\$2,969.00
1547	Saw Mill	500.00	\$500.00	\$0.00	\$0.00	\$0.00
1548	Kabonganaan te roki	500.00	\$500.00	\$0.00	\$0.00	\$0.00
1550	Karikirake man te beeki	1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00
1551	LC Abemama	2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00
1600	Mwane Tabeua					
1601	Mwane n raka	500.00	\$500.00	\$37.96	\$0.00	\$37.96
1602	Tuaa n te bowi/boon te bowi	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1603	Drawdown	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1610	Mwane n tania	20,000.00	\$20,000.00	\$19,520.50	\$0.00	\$19,520.50
1700	Karaii mwane					
1701	Kaintabwi	15,687.11	\$15,687.11	\$15,056.52	\$0.00	\$15,056.52
2100	Bwakabwai					
2101	Backpay	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2102	Kauntira	87,136.40	\$87,136.40	\$86,666.40	\$86,666.40	\$0.00
2103	Kauoman ni Kiraka	3,864.00	\$3,864.00	\$3,854.49	\$3,854.49	\$0.00
2104	Kauoman Tia Mwane	3,638.00	\$3,638.00	\$2,515.14	\$2,515.14	\$0.00
2106	Tia Taibi	3,412.00	\$3,412.00	\$3,404.08	\$3,404.08	\$0.00
2108	Kabenta	3,412.00	\$3,412.00	\$2,839.10	\$2,839.10	\$0.00
2109	Turaiwa	9,952.00	\$9,952.00	\$9,947.97	\$9,947.97	\$0.00
2111	Tiibi Kaubure	3,412.00	\$3,412.00	\$3,404.06	\$3,404.06	\$0.00
2112	Kaubure	36,909.60	\$36,909.60	\$36,375.54	\$36,375.54	\$0.00
2113	Neeti ni Kaawa	24,606.40	\$24,606.40	\$24,418.90	\$24,418.90	\$0.00
2119	Mwakaeneke	3,412.00	\$3,412.00	\$2,315.64	\$2,315.64	\$0.00
2122	Te tia riko-mwane	3,242.00	\$3,242.00	\$3,240.56	\$3,240.56	\$0.00
2127	Tia tararua te auti ni Irua	3,242.00	\$3,242.00	\$1,495.69	\$1,495.69	\$0.00
2133	Tia Uaereti	3,242.00	\$3,242.00	\$3,241.35	\$3,241.35	\$0.00
2140	Kauoman makaeneke	3,242.00	\$3,242.00	\$3,115.87	\$3,115.87	\$0.00
2148	Watiman (Tarawa maneaba)	3,186.00	\$3,186.00	\$3,186.05	\$3,186.05	\$0.00
2150	Saw mill Operators	3,186.00	\$3,186.00	\$3,186.05	\$3,186.05	\$0.00
2154	Piggery project	3,186.00	\$3,186.00	\$3,186.05	\$3,186.05	\$0.00
2157	Manager Ice Plant	3,695.00	\$3,695.00	\$3,694.51	\$3,694.51	\$0.00
2158	LC Motorman	3,186.00	\$3,186.00	\$0.00	\$0.00	\$0.00
2200	Arauenti					

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2201	Kauntira	15,385.00	\$15,385.00	\$15,495.00	\$15,495.00	\$0.00
2202	Kaniwangan te Mayor/Kauoman	2,160.00	\$2,160.00	\$2,040.00	\$2,040.00	\$0.00
2203	Incentive Allowance	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2204	Booia reibwa	1,000.00	\$1,000.00	\$345.00	\$345.00	\$0.00
2208	Komete ni Karikirake (IDC)	840.00	\$840.00	\$500.00	\$500.00	\$0.00
2209	Bareka ao mwaimwai	2,300.00	\$2,300.00	\$310.00	\$310.00	\$0.00
2210	Bonomwi	1,000.00	\$1,000.00	\$113.90	\$113.90	\$0.00
2211	Mwengabuaka	1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00
2212	Finance Committee	300.00	\$300.00	\$120.00	\$120.00	\$0.00
2214	Komete Aine	2,400.00	\$2,400.00	\$780.00	\$780.00	\$0.00
2216	Selection komete	360.00	\$360.00	\$630.00	\$630.00	\$0.00
2221	Unimwane	2,400.00	\$2,400.00	\$2,980.00	\$2,980.00	\$0.00
2224	Liquor Board	160.00	\$160.00	\$0.00	\$0.00	\$0.00
2225	Youth & Sport Committee	1,140.00	\$1,140.00	\$610.00	\$610.00	\$0.00
2226	Kometen Akawa ao Ununiki	250.00	\$250.00	\$0.00	\$0.00	\$0.00
2229	Board of survey	100.00	\$100.00	\$100.00	\$100.00	\$0.00
2300	Kabutan te Waaki					
2301	Mwamwananga	1,500.00	\$1,500.00	\$315.00	\$315.00	\$0.00
2302	Riifin aaba	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2303	Bwai ni makuri	2,000.00	\$2,000.00	\$2,327.00	\$2,327.00	\$0.00
2306	Uaereti & Tareboon	3,000.00	\$3,000.00	\$2,672.20	\$2,672.20	\$0.00
2308	Buraeki ao kaboraoi	1,000.00	\$1,000.00	\$330.00	\$330.00	\$0.00
2312	Rinerine	2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
2313	Kainaomata	8,000.00	\$8,000.00	\$6,575.00	\$6,575.00	\$0.00
2314	Refund of revenue	300.00	\$300.00	\$204.00	\$204.00	\$0.00
2315	Buoka nakon Botaki	200.00	\$200.00	\$100.00	\$100.00	\$0.00
2316	Kabwara tarau	1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00
2318	Roon te Bowi	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2320	Dog/Pig control	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2322	Kairuaa	1,000.00	\$1,000.00	\$4,050.50	\$4,050.50	\$0.00
2326	Bwain te Aobiti	3,526.00	\$3,526.00	\$4,079.90	\$4,079.90	\$0.00
2329	Bao nako atimwakoro (Ferry servi	3,702.00	\$3,702.00	\$4,043.00	\$4,043.00	\$0.00
2330	Boutokaan te takakaro	1,000.00	\$1,000.00	\$918.00	\$918.00	\$0.00
2332	Support to Elderly Fund distributio	1,200.00	\$1,200.00	\$767.50	\$767.50	\$0.00
2333	Support to Copra Monitoring tra	3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00
2335	Boutokaan aia bong taan reirei	100.00	\$100.00	\$60.00	\$60.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2336	Boutokaan aia bong mauku	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2340	Boon kanaia beeki	1,400.00	\$1,400.00	\$674.00	\$674.00	\$0.00
0	Onobwai					
2402	Aobiti	1,000.00	\$1,000.00	\$576.20	\$576.20	\$0.00
2403	Auti ni maeka	20,585.00	\$20,585.00	\$16,618.90	\$16,618.90	\$0.00
2404	Auti ni Irua	3,000.00	\$3,000.00	\$2,344.00	\$2,344.00	\$0.00
2405	Pre-School house	2,000.00	\$2,000.00	\$1,390.00	\$1,390.00	\$0.00
2406	Auti n tataninga (airport/seaport	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2407	Ana mwaneaba te Kauntira	4,000.00	\$4,000.00	\$3,875.30	\$3,875.30	\$0.00
2408	Rebwerebwere/Kaa	2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
2408a	School Trucks	2,000.00	\$2,000.00	\$1,823.30	\$1,823.30	\$0.00
2410	Kawai/Kotiwei	7,400.00	\$7,400.00	\$3,938.40	\$3,938.40	\$0.00
2412	Saw Mill	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2700	Kabane mwane n te Karikirake					
2701	Amwarake mooi ibukia Irua	2,000.00	\$2,000.00	\$1,684.50	\$1,684.50	\$0.00
2702	Bwaan te waa-uowa/booti/kaa/	8,406.00	\$8,406.00	\$9,510.50	\$9,510.50	\$0.00
2703	Internet	2,040.00	\$2,040.00	\$0.00	\$0.00	\$0.00
2704	Bingo	1,500.00	\$1,500.00	\$320.00	\$320.00	\$0.00
2707	Bwaain akawa	2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
2709	Katangomwane	0.00	\$0.00	\$48,132.00	\$48,132.00	\$0.00
2711	LC Abemama	2,000.00	\$2,000.00	\$150.00	\$150.00	\$0.00
2800	Karali mwane					
2801	Kaintabwi	43,174.95	\$43,174.95	\$28,668.75	\$28,668.75	\$0.00
2802	School trucks Contribution	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2803	Onobwaian autin Tautaeka	0.00	\$0.00	\$53,905.75	\$53,905.75	\$0.00
2804	Birimwane nakon KiLGA	1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
2806	Buoka ibukin school trucks	24,000.00	\$24,000.00	\$19,451.30	\$19,451.30	\$0.00
2807	Mwane n tania	20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00
	Below the Line					
	Adv Seawall Project	0.00		\$134.65	\$134.65	\$0.00
	Adv Seawall Cement	0.00		\$422.00	\$422.00	\$0.00
	Adv Moutu	0.00		\$50.00	\$50.00	\$0.00
	Adv Screen	0.00		\$70.00	\$70.00	\$0.00
	Adv Surplus	0.00		\$11.20	\$11.20	\$0.00
	Adv Rutee	0.00		\$50.00	\$50.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Takabwere	0.00		\$5.00	\$5.00	\$0.00
	Adv Runway Mai	0.00		\$1,094.30	\$1,094.30	\$0.00
	Adv Tarawa Motors	0.00		\$955.00	\$955.00	\$0.00
	Adv Taabia	0.00		\$30.00	\$30.00	\$0.00
	Adv Taaia	0.00		\$0.00	\$0.00	\$0.00
	Adv Taata Taboia	0.00		\$95.46	\$95.46	\$0.00
	Adv Taiwan Beeki	0.00		\$126.00	\$126.00	\$0.00
	Adv Takiakia Matia	0.00		\$0.50	\$0.50	\$0.00
	Adv Tanimaiaki	0.00		\$5.00	\$5.00	\$0.00
	Adv Tannakoroa	0.00		\$5.00	\$5.00	\$0.00
	Adv Taom	0.00		\$300.00	\$300.00	\$0.00
	Adv Robwati	0.00		\$712.40	\$712.40	\$0.00
	Adv Taetiten	0.00		\$0.00	\$0.00	\$0.00
	Adv OB	0.00		\$721.80	\$721.80	\$0.00
	Adv MISE	0.00		\$100.00	\$100.00	\$0.00
	Adv Monika T	0.00		\$12.50	\$12.50	\$0.00
	Adv Motirake	0.00		\$423.26	\$423.26	\$0.00
	Adv Tibora	0.00		\$0.00	\$0.00	\$0.00
	Adv Mwakatae	0.00		\$3.80	\$3.80	\$0.00
	Adv Tauai	0.00		\$20.70	\$20.70	\$0.00
	Adv Mweaka	0.00		\$460.00	\$460.00	\$0.00
	Adv N/O	0.00		\$0.00	\$0.00	\$0.00
	Adv Mwamwau	0.00		\$289.40	\$289.40	\$0.00
	Adv Nutrition	0.00		\$80.00	\$80.00	\$0.00
	Adv Ritia	0.00		\$60.00	\$60.00	\$0.00
	Adv Overstated B/Bal	0.00		\$71.30	\$71.30	\$0.00
	Adv P: Ioane	0.00		\$1.70	\$1.70	\$0.00
	Adv PA System	0.00		\$0.00	\$0.00	\$0.00
	Adv Parish Catholic	0.00		\$250.00	\$250.00	\$0.00
	Adv R2 Meang	0.00		\$175.50	\$175.50	\$0.00
	Adv Rauamo	0.00		\$0.00	\$0.00	\$0.00
	Adv Rawatia	0.00		\$320.00	\$320.00	\$0.00
	Adv Reona	0.00		\$269.89	\$269.89	\$0.00
	Adv Riita Natau	0.00		\$5.00	\$5.00	\$0.00
	Adv Ngauea	0.00		\$60.00	\$60.00	\$0.00
	Adv AMAK	0.00		\$23.00	\$23.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Temoua	0.00		\$50.00	\$50.00	\$0.00
	Adv Torea	0.00		\$0.00	\$0.00	\$0.00
	Adv Touaiti	0.00		\$280.00	\$280.00	\$0.00
	Adv Tourism (Tarataake)	0.00		\$50.00	\$50.00	\$0.00
	Adv Training Poll	0.00		\$550.00	\$550.00	\$0.00
	Adv Trust Fund	0.00		\$480.00	\$480.00	\$0.00
	Adv Tubeta R	0.00		\$21.50	\$21.50	\$0.00
	Adv Ubaitoi	0.00		\$98.80	\$98.80	\$0.00
	Adv Toaiti	0.00		\$30.00	\$30.00	\$0.00
	Adv Ueue	0.00		\$60.00	\$60.00	\$0.00
	Adv Titera	0.00		\$300.00	\$300.00	\$0.00
	Adv Unicef	0.00		\$45.00	\$45.00	\$0.00
	Adv V/Warden	0.00		\$157.76	\$157.76	\$0.00
	Adv Vaisamoa	0.00		\$10.00	\$10.00	\$0.00
	Adv Volleyball	0.00		\$24.00	\$24.00	\$0.00
	Adv Waining	0.00		\$292.00	\$292.00	\$0.00
	Adv Water Sanitation	0.00		\$170.00	\$170.00	\$0.00
	Adv Works	0.00		\$688.50	\$688.50	\$0.00
	Adv MISA	0.00		\$1,233.18	\$1,233.18	\$0.00
	Adv Uenaiti	0.00		\$0.00	\$0.00	\$0.00
	Adv Teitirua	0.00		\$0.00	\$0.00	\$0.00
	Adv Tautongo	0.00		\$0.00	\$0.00	\$0.00
	Adv Teakoaki Group	0.00		\$72.70	\$72.70	\$0.00
	Adv Tebano Taie	0.00		\$201.95	\$201.95	\$0.00
	Adv Tebantaake	0.00		\$50.00	\$50.00	\$0.00
	Adv Tebwata	0.00		\$0.00	\$0.00	\$0.00
	Adv Teebete Baringa	0.00		\$50.00	\$50.00	\$0.00
	Adv Teeira	0.00		\$60.00	\$60.00	\$0.00
	Adv Teera	0.00		\$44.50	\$44.50	\$0.00
	Adv Tooma	0.00		\$2.50	\$2.50	\$0.00
	Adv Teitia	0.00		\$7.50	\$7.50	\$0.00
	Adv Taubeaki	0.00		\$0.00	\$0.00	\$0.00
	Adv Tekamaiti	0.00		\$102.00	\$102.00	\$0.00
	Adv Tekautu	0.00		\$40.00	\$40.00	\$0.00
	Adv Tekieru	0.00		\$1,961.05	\$1,961.05	\$0.00
	Adv Tekori	0.00		\$83.60	\$83.60	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Teruruai	0.00		\$0.00	\$0.00	\$0.00
	Adv Tibwere	0.00		\$218.40	\$218.40	\$0.00
	Adv Tion	0.00		\$30.90	\$30.90	\$0.00
	Adv Tirenga R	0.00		\$14.84	\$14.84	\$0.00
	Adv Teinai	0.00		\$0.00	\$0.00	\$0.00
	Adv Cevil	0.00		\$10.00	\$10.00	\$0.00
	Adv Bireka Been	0.00		\$35.00	\$35.00	\$0.00
	Adv Boutoka	0.00		\$1,920.50	\$1,920.50	\$0.00
	Adv Bureang	0.00		\$5.00	\$5.00	\$0.00
	Adv Bwaieta	0.00		\$7.20	\$7.20	\$0.00
	Adv Bweeri	0.00		\$20.80	\$20.80	\$0.00
	Adv Canteen	0.00		\$1,127.80	\$1,127.80	\$0.00
	Adv Catering	0.00		\$300.00	\$300.00	\$0.00
	Adv Anne	0.00		\$5.20	\$5.20	\$0.00
	Adv Cement	0.00		\$0.00	\$0.00	\$0.00
	Adv Beteero	0.00		\$0.00	\$0.00	\$0.00
	Adv Chevalier Canteen	0.00		\$5.00	\$5.00	\$0.00
	Adv DBK	0.00		\$932.80	\$932.80	\$0.00
	Adv Election	0.00		\$1,532.00	\$1,532.00	\$0.00
	Adv Eritai	0.00		\$0.00	\$0.00	\$0.00
	Adv GCCC	0.00		\$0.00	\$0.00	\$0.00
	Adv H/Hour	0.00		\$820.55	\$820.55	\$0.00
	Adv Henry	0.00		\$50.00	\$50.00	\$0.00
	Adv HK Shipping	0.00		\$19.80	\$19.80	\$0.00
	Adv Catholic Baretoa	0.00		\$55.00	\$55.00	\$0.00
	Adv Aus Aid	0.00		\$225.00	\$225.00	\$0.00
	Adv Abemama Shipping	0.00		\$236.25	\$236.25	\$0.00
	Adv Afuan	0.00		\$2.00	\$2.00	\$0.00
	Adv Akoia	0.00		\$110.00	\$110.00	\$0.00
	Adv Alexander	0.00		\$1.00	\$1.00	\$0.00
	Adv Alice	0.00		\$195.00	\$195.00	\$0.00
	Dep Abemama Shipping	0.00		-\$5,965.57	\$0.00	\$5,965.57
	Adv Anna	0.00		\$0.00	\$0.00	\$0.00
	Adv Anterea	0.00		\$390.00	\$390.00	\$0.00
	Adv Bingo	0.00		\$600.00	\$600.00	\$0.00
	Adv ATL	0.00		\$1,091.90	\$1,091.90	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Biita T	0.00		\$0.00	\$0.00	\$0.00
	Adv Avia	0.00		\$40.00	\$40.00	\$0.00
	Adv Aviation	0.00		\$0.00	\$0.00	\$0.00
	Adv Barebutana	0.00		\$1,078.70	\$1,078.70	\$0.00
	Adv Baretoa	0.00		\$0.00	\$0.00	\$0.00
	Adv Batitebwa A	0.00		\$2.50	\$2.50	\$0.00
	Adv BBT	0.00		\$10.00	\$10.00	\$0.00
	Adv Beru	0.00		\$60.00	\$60.00	\$0.00
	Adv Iekimwa	0.00		\$403.05	\$403.05	\$0.00
	Adv Aren	0.00		\$0.00	\$0.00	\$0.00
	Adv Mareta	0.00		\$241.25	\$241.25	\$0.00
	Adv Iatinta	0.00		\$38.50	\$38.50	\$0.00
	Adv KPC Tekatirake	0.00		\$7.50	\$7.50	\$0.00
	Adv Labour	0.00		\$105.50	\$105.50	\$0.00
	Adv Loto	0.00		\$0.00	\$0.00	\$0.00
	Adv Maaman Kaburere	0.00		\$60.00	\$60.00	\$0.00
	Adv Maan	0.00		\$9.50	\$9.50	\$0.00
	Adv Magistrate	0.00		\$205.00	\$205.00	\$0.00
	Adv Maman Kabu	0.00		\$1,020.80	\$1,020.80	\$0.00
	Adv KOILFAWP	0.00		\$155.70	\$155.70	\$0.00
	Adv Manoku	0.00		\$100.00	\$100.00	\$0.00
	Adv KIT	0.00		\$977.05	\$977.05	\$0.00
	Adv Maria M	0.00		\$2.50	\$2.50	\$0.00
	Adv Mayor	0.00		\$0.00	\$0.00	\$0.00
	Adv MCIC	0.00		\$97.00	\$97.00	\$0.00
	Adv Medical	0.00		\$286.35	\$286.35	\$0.00
	Adv Mere Store	0.00		\$5.00	\$5.00	\$0.00
	Adv MESD	0.00		\$28.00	\$28.00	\$0.00
	Adv MHARD	0.00		\$197.25	\$197.25	\$0.00
	Adv MIA	0.00		\$250.00	\$250.00	\$0.00
	Adv Manika	0.00		\$10.00	\$10.00	\$0.00
	Adv Kabwearuru K	0.00		\$200.00	\$200.00	\$0.00
	Adv Miriam	0.00		\$0.00	\$0.00	\$0.00
	Adv Irauea Mikaere	0.00		\$100.00	\$100.00	\$0.00
	Adv Itaia	0.00		\$184.40	\$184.40	\$0.00
	Adv Itinimarawa	0.00		\$10.00	\$10.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv JSS	0.00		\$48.40	\$48.40	\$0.00
	Adv K/STAFF	0.00		\$1,074.10	\$1,074.10	\$0.00
	Adv K/Tebwaa	0.00		\$964.00	\$964.00	\$0.00
	Adv Ka 50th anniversary	0.00		\$622.25	\$622.25	\$0.00
	Adv KPC	0.00		\$40.00	\$40.00	\$0.00
	Adv Kabinea	0.00		\$50.00	\$50.00	\$0.00
	Adv Ice Plant	0.00		\$248.00	\$248.00	\$0.00
	Adv Kainaomata	0.00		\$4,876.10	\$4,876.10	\$0.00
	Adv Kamon	0.00		\$51.60	\$51.60	\$0.00
	Adv Karakaua	0.00		\$0.00	\$0.00	\$0.00
	Adv Katangaua	0.00		\$0.60	\$0.60	\$0.00
	Adv Katekeraoi Presidents	0.00		\$0.00	\$0.00	\$0.00
	Adv Kaukuuki	0.00		\$14.95	\$14.95	\$0.00
	Adv Kirareei	0.00		\$60.00	\$60.00	\$0.00
	Adv Kirimwae	0.00		\$0.00	\$0.00	\$0.00
	Adv Kabangaki	0.00		\$240.00	\$240.00	\$0.00
	Imp Takaia	0.00		\$270.00	\$270.00	\$0.00
	Imp Robati	0.00		-\$1.50	\$0.00	\$1.50
	Imp Teebete	0.00		-\$2,643.70	\$0.00	\$2,643.70
	Imp Tebwe	0.00		\$200.00	\$200.00	\$0.00
	Imp Tebwaki Bureita	0.00		\$600.00	\$600.00	\$0.00
	Imp Tebaraoi N	0.00		\$54.80	\$54.80	\$0.00
	Imp Tearawa T	0.00		\$1,180.00	\$1,180.00	\$0.00
	Imp Tauai T	0.00		-\$4.00	\$0.00	\$4.00
	Imp Teitiaki	0.00		\$170.00	\$170.00	\$0.00
	Imp Takiakia	0.00		\$2,009.75	\$2,009.75	\$0.00
	Imp Tekaa	0.00		-\$2,000.00	\$0.00	\$2,000.00
	Imp Taia	0.00		\$0.00	\$0.00	\$0.00
	Imp Taefiten	0.00		\$0.00	\$0.00	\$0.00
	Imp Tabukataake	0.00		\$150.00	\$150.00	\$0.00
	Imp Tabera U	0.00		\$100.00	\$100.00	\$0.00
	Imp Taarai	0.00		\$160.00	\$160.00	\$0.00
	Imp Taake	0.00		\$2,026.00	\$2,026.00	\$0.00
	Imp Ruite	0.00		-\$1.50	\$0.00	\$1.50
	Loan Akamatang	0.00		\$112.00	\$112.00	\$0.00
	Imp Tarai	0.00		-\$160.00	\$0.00	\$160.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp Tibwere	0.00		-\$350.45	\$0.00	\$350.45
	Dep Understated RR	0.00		-\$445.00	\$0.00	\$445.00
	Imp Ueue	0.00		\$0.00	\$0.00	\$0.00
	Imp Ueree	0.00		\$6,309.90	\$6,309.90	\$0.00
	Imp Ubaitoi	0.00		\$1,266.65	\$1,266.65	\$0.00
	Imp Tooma	0.00		-\$1.50	\$0.00	\$1.50
	Imp Tonika B	0.00		\$1,795.00	\$1,795.00	\$0.00
	Imp Toaiti	0.00		\$3,146.00	\$3,146.00	\$0.00
	Imp Teera	0.00		\$48.50	\$48.50	\$0.00
	Imp Tiotati	0.00		\$45.00	\$45.00	\$0.00
	Imp Rine	0.00		\$200.00	\$200.00	\$0.00
	Imp Tiare	0.00		\$410.00	\$410.00	\$0.00
	Imp Tianeti	0.00		\$611.00	\$611.00	\$0.00
	Imp Tene Bonteman	0.00		\$170.00	\$170.00	\$0.00
	Imp Tekoba	0.00		\$620.00	\$620.00	\$0.00
	Imp Tekieru	0.00		-\$2,559.35	\$0.00	\$2,559.35
	Imp Tekeari	0.00		\$2,000.00	\$2,000.00	\$0.00
	Imp Tekautu	0.00		\$300.00	\$300.00	\$0.00
	Imp Tekakia	0.00		\$935.55	\$935.55	\$0.00
	Imp Tirenga R	0.00		-\$97.50	\$0.00	\$97.50
	Imp Barantiti	0.00		\$200.00	\$200.00	\$0.00
	Imp Roiti	0.00		\$200.00	\$200.00	\$0.00
	Imp Irauea	0.00		\$160.00	\$160.00	\$0.00
	Imp loobi	0.00		\$45.00	\$45.00	\$0.00
	Imp loane	0.00		\$200.00	\$200.00	\$0.00
	Imp lekimwa	0.00		\$48.50	\$48.50	\$0.00
	Imp leera	0.00		\$1,535.20	\$1,535.20	\$0.00
	Imp Eliza	0.00		\$200.00	\$200.00	\$0.00
	Imp Kanta	0.00		\$50.00	\$50.00	\$0.00
	Imp Binataake	0.00		-\$100.00	\$0.00	\$100.00
	Imp Kataua	0.00		-\$80.00	\$0.00	\$80.00
	Imp Bairenga	0.00		\$34.00	\$34.00	\$0.00
	Imp Ataake Kamoriki	0.00		\$3,623.15	\$3,623.15	\$0.00
	Imp Aren T	0.00		\$210.00	\$210.00	\$0.00
	Imp Alice	0.00		-\$195.00	\$0.00	\$195.00
	Dep WWDAY	0.00		-\$30.00	\$0.00	\$30.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Women Centre	0.00		-\$680.70	\$0.00	\$680.70
	Dep Waa-n-O	0.00		-\$6,600.00	\$0.00	\$6,600.00
	Adv W-shop	0.00		\$410.00	\$410.00	\$0.00
	Imp Bweeri	0.00		\$33.80	\$33.80	\$0.00
	Imp Motirake	0.00		\$13,006.80	\$13,006.80	\$0.00
	Imp Reona	0.00		-\$1.50	\$0.00	\$1.50
	Imp Raarua	0.00		\$240.00	\$240.00	\$0.00
	Imp Nooa	0.00		\$365.30	\$365.30	\$0.00
	Imp Ngauea	0.00		-\$226.00	\$0.00	\$226.00
	Imp Natan Teewe	0.00		\$4.25	\$4.25	\$0.00
	Imp Nabouataake	0.00		-\$141.75	\$0.00	\$141.75
	Imp Nabera	0.00		\$150.00	\$150.00	\$0.00
	Imp Kabwearuru K	0.00		-\$26.90	\$0.00	\$26.90
	Imp Mwakatae	0.00		\$1,290.00	\$1,290.00	\$0.00
	Loan Arinteiti	0.00		-\$10.50	\$0.00	\$10.50
	Imp Mere	0.00		\$2,007.00	\$2,007.00	\$0.00
	Imp Mayor	0.00		\$0.00	\$0.00	\$0.00
	Imp Marion	0.00		\$1,410.20	\$1,410.20	\$0.00
	Imp Manikaoti	0.00		-\$250.00	\$0.00	\$250.00
	Imp Linda	0.00		\$1,527.80	\$1,527.80	\$0.00
	Imp Kunro	0.00		\$290.00	\$290.00	\$0.00
	Imp Kautu Teebaki	0.00		\$8,278.20	\$8,278.20	\$0.00
	Imp Kauriri	0.00		\$45.00	\$45.00	\$0.00
	Imp Mwamwau	0.00		\$21.00	\$21.00	\$0.00
	Loan Teera	0.00		-\$20.00	\$0.00	\$20.00
	Loan Tabeaua T	0.00		-\$15.00	\$0.00	\$15.00
	Loan Tiare	0.00		\$24.00	\$24.00	\$0.00
	Loan Tenanoia Kiaruru	0.00		-\$40.00	\$0.00	\$40.00
	Loan Temaiti Abiata	0.00		\$24.00	\$24.00	\$0.00
	Loan Tekouti	0.00		\$21.00	\$21.00	\$0.00
	Loan Tekieru	0.00		\$3.00	\$3.00	\$0.00
	Loan Tekai	0.00		-\$6.00	\$0.00	\$6.00
	Loan Timotee	0.00		\$84.00	\$84.00	\$0.00
	Loan Teimarawa	0.00		-\$10.00	\$0.00	\$10.00
	Loan Tirenga R	0.00		\$28.00	\$28.00	\$0.00
	Loan Tebwe Tawita	0.00		\$28.00	\$28.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan Tebure	0.00		-\$36.50	\$0.00	\$36.50
	Loan Tebiri	0.00		\$56.00	\$56.00	\$0.00
	Loan Taumatoa	0.00		\$205.00	\$205.00	\$0.00
	Loan Taorike	0.00		-\$40.00	\$0.00	\$40.00
	Loan Takiakia Matia	0.00		-\$132.00	\$0.00	\$132.00
	Loan Takaio	0.00		-\$20.00	\$0.00	\$20.00
	Imp Uruaba	0.00		\$200.00	\$200.00	\$0.00
	Loan Teitirua	0.00		\$13.25	\$13.25	\$0.00
	Loan Viane Tebwebwe	0.00		\$65.60	\$65.60	\$0.00
	Loss Ueree	0.00		\$1,538.72	\$1,538.72	\$0.00
	Loss Tirenga R	0.00		\$189.15	\$189.15	\$0.00
	Loss Tauai T	0.00		\$7,049.21	\$7,049.21	\$0.00
	Loss Motirake	0.00		\$12,121.01	\$12,121.01	\$0.00
	Loss Mawata	0.00		\$4,394.14	\$4,394.14	\$0.00
	Loss Matakite	0.00		\$2.00	\$2.00	\$0.00
	Loss Kautu	0.00		\$5.67	\$5.67	\$0.00
	Loan Tiemarawa Matia	0.00		\$20.40	\$20.40	\$0.00
	Loss Bweete	0.00		-\$0.13	\$0.00	\$0.13
	Loan Sungi Arue	0.00		\$26.00	\$26.00	\$0.00
	Loan Uruaba	0.00		-\$8.75	\$0.00	\$8.75
	Loan Uriana	0.00		-\$20.00	\$0.00	\$20.00
	Loan Urairo	0.00		\$150.00	\$150.00	\$0.00
	Loan Uakite	0.00		\$9.60	\$9.60	\$0.00
	Loan Turutinia Kaitara	0.00		\$246.00	\$246.00	\$0.00
	Loan Tumai	0.00		\$18.40	\$18.40	\$0.00
	Loan Tooma Taake	0.00		-\$26.00	\$0.00	\$26.00
	Loan Titaake Nakau	0.00		\$67.00	\$67.00	\$0.00
	Loss Iotebwa	0.00		\$20.10	\$20.10	\$0.00
	Loan Edma Itinibeia	0.00		\$36.00	\$36.00	\$0.00
	Loan Taibo	0.00		-\$176.00	\$0.00	\$176.00
	Loan Kabwearuru K	0.00		\$557.10	\$557.10	\$0.00
	Loan Kaaraiti Sui	0.00		\$206.00	\$206.00	\$0.00
	Loan Itaia Kaono	0.00		\$44.00	\$44.00	\$0.00
	Loan Iotebwa T	0.00		-\$80.85	\$0.00	\$80.85
	Loan Iatinta	0.00		-\$175.65	\$0.00	\$175.65
	Loan Iabeta	0.00		\$156.00	\$156.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan Katarina Tanriki	0.00		\$418.15	\$418.15	\$0.00
	Loan Enriki Tearoa	0.00		-\$20.00	\$0.00	\$20.00
	Loan Katino Tebwaki	0.00		-\$191.30	\$0.00	\$191.30
	Loan Burantiti Maunana	0.00		-\$213.00	\$0.00	\$213.00
	Loan Bio Kaaraiti	0.00		\$7.75	\$7.75	\$0.00
	Loan Bibitaki	0.00		-\$44.00	\$0.00	\$44.00
	Loan Barry Nawere	0.00		\$44.00	\$44.00	\$0.00
	Loan Baretoa Store	0.00		\$2.50	\$2.50	\$0.00
	Loan Bakoavea	0.00		-\$20.00	\$0.00	\$20.00
	Loan Bairenga	0.00		-\$5.00	\$0.00	\$5.00
	Loan Atinta	0.00		\$18.80	\$18.80	\$0.00
	Loan Eroti	0.00		-\$110.00	\$0.00	\$110.00
	Loan Merite	0.00		-\$20.00	\$0.00	\$20.00
	Loan Ruite Taboia	0.00		-\$10.00	\$0.00	\$10.00
	Loan Ritewe	0.00		-\$38.00	\$0.00	\$38.00
	Loan Rinan Kaitu	0.00		-\$236.00	\$0.00	\$236.00
	Loan Riaua Temataake	0.00		\$2.90	\$2.90	\$0.00
	Loan Neeteti Tekaa	0.00		\$87.60	\$87.60	\$0.00
	Loan N.Tiin	0.00		-\$132.00	\$0.00	\$132.00
	Loan Mweia	0.00		\$24.00	\$24.00	\$0.00
	Loan Kaie	0.00		-\$22.25	\$0.00	\$22.25
	Loan Mimitaake M	0.00		\$68.00	\$68.00	\$0.00
	Dep Unclaim Ionatan Kirata (Sit	0.00		-\$45.00	\$0.00	\$45.00
	Loan Mareta	0.00		-\$5.00	\$0.00	\$5.00
	Loan Makuriita Tebiria	0.00		\$24.00	\$24.00	\$0.00
	Loan Maereiti Kaiteie	0.00		-\$153.00	\$0.00	\$153.00
	Loan Maata Tooki	0.00		\$11.00	\$11.00	\$0.00
	Loan Maara Arue	0.00		\$94.00	\$94.00	\$0.00
	Loan Kiraara	0.00		-\$40.00	\$0.00	\$40.00
	Loan Kimaere Abiata	0.00		-\$44.00	\$0.00	\$44.00
	Loan Katoa Iabeta	0.00		-\$128.00	\$0.00	\$128.00
	Loan Motirake Atanati	0.00		\$335.20	\$335.20	\$0.00
	Dep Incentive allowance	0.00		-\$3,075.00	\$0.00	\$3,075.00
	Dep Football	0.00		-\$50.00	\$0.00	\$50.00
	Dep Kaetitaeka K	0.00		-\$1.20	\$0.00	\$1.20
	Dep Kaatoa	0.00		-\$1,903.50	\$0.00	\$1,903.50

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep JSS	0.00		-\$204.60	\$0.00	\$204.60
	Dep JackPot	0.00		-\$406.25	\$0.00	\$406.25
	Dep Irauea	0.00		-\$34.20	\$0.00	\$34.20
	Dep Iotebwa	0.00		-\$26,207.10	\$0.00	\$26,207.10
	Dep Kamaawa	0.00		-\$256.50	\$0.00	\$256.50
	Dep loane	0.00		-\$2.80	\$0.00	\$2.80
	Dep Kamwaitoro	0.00		-\$6,475.00	\$0.00	\$6,475.00
	Dep leera	0.00		-\$330.00	\$0.00	\$330.00
	Dep Ice plant	0.00		-\$16,770.95	\$0.00	\$16,770.95
	Dep IBD	0.00		-\$4.90	\$0.00	\$4.90
	Dep Hardware	0.00		-\$291.30	\$0.00	\$291.30
	Dep Grass cutter	0.00		-\$5.00	\$0.00	\$5.00
	Dep Fuel	0.00		-\$231.50	\$0.00	\$231.50
	Dep FSPK 4CA	0.00		-\$428.50	\$0.00	\$428.50
	Dep Mamau	0.00		-\$538.10	\$0.00	\$538.10
	Dep Ionatan	0.00		-\$50.00	\$0.00	\$50.00
	Dep KIFHA	0.00		-\$80.30	\$0.00	\$80.30
	Dep UNICEF	0.00		-\$1,631.00	\$0.00	\$1,631.00
	Dep Maeao	0.00		-\$57.28	\$0.00	\$57.28
	Dep Machanic	0.00		-\$200.00	\$0.00	\$200.00
	Dep LDCF	0.00		-\$0.10	\$0.00	\$0.10
	Dep Kunro	0.00		-\$33.80	\$0.00	\$33.80
	Dep KPF Teba	0.00		-\$100.00	\$0.00	\$100.00
	Dep Komake	0.00		-\$80.00	\$0.00	\$80.00
	Dep Kaitiaki nte marae	0.00		-\$1,888.15	\$0.00	\$1,888.15
	Dep KOIL	0.00		-\$50.00	\$0.00	\$50.00
	Dep Finance	0.00		-\$26.80	\$0.00	\$26.80
	Dep Kenna Bridge	0.00		-\$0.08	\$0.00	\$0.08
	Dep Kauntira n takakaro	0.00		-\$1,659.70	\$0.00	\$1,659.70
	Dep Kauntira n aine	0.00		-\$20.00	\$0.00	\$20.00
	Dep Kauntira	0.00		-\$279.40	\$0.00	\$279.40
	Dep Kaua	0.00		-\$115.00	\$0.00	\$115.00
	Dep Katorika	0.00		-\$350.00	\$0.00	\$350.00
	Dep Kariatebike Community	0.00		-\$1,340.70	\$0.00	\$1,340.70
	Dep Kamwea	0.00		-\$770.00	\$0.00	\$770.00
	Dep KoilFawb	0.00		-\$6,375.10	\$0.00	\$6,375.10

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Aus High Com	0.00		-\$161.90	\$0.00	\$161.90
	Dep FSP	0.00		-\$47.50	\$0.00	\$47.50
	Dep Boutara	0.00		-\$150.00	\$0.00	\$150.00
	Dep Boon te bwaa	0.00		-\$2,548.30	\$0.00	\$2,548.30
	Dep Bobotin akawa	0.00		-\$545.00	\$0.00	\$545.00
	Dep BKL	0.00		-\$1,717.90	\$0.00	\$1,717.90
	Dep Binoka	0.00		-\$5.00	\$0.00	\$5.00
	Dep Bingo	0.00		-\$1,650.10	\$0.00	\$1,650.10
	Dep Bukare	0.00		-\$40.00	\$0.00	\$40.00
	Dep Bareaka	0.00		-\$50.60	\$0.00	\$50.60
	Dep Butiboro	0.00		-\$870.50	\$0.00	\$870.50
	Dep Aukitino	0.00		-\$2.20	\$0.00	\$2.20
	Dep AMIFA	0.00		-\$47.80	\$0.00	\$47.80
	Dep AMAK	0.00		-\$100.00	\$0.00	\$100.00
	Dep Allowance	0.00		-\$400.00	\$0.00	\$400.00
	Dep AHDT	0.00		-\$500.00	\$0.00	\$500.00
	Dep Abikaira	0.00		-\$30.00	\$0.00	\$30.00
	Dep Aberaam	0.00		-\$180.00	\$0.00	\$180.00
	Loss Ueue	0.00		\$5.00	\$5.00	\$0.00
	Dep Berenike	0.00		-\$35.60	\$0.00	\$35.60
	Dep CICD	0.00		-\$80.00	\$0.00	\$80.00
	Dep Eria T	0.00		-\$354.65	\$0.00	\$354.65
	Dep Election	0.00		-\$1,765.90	\$0.00	\$1,765.90
	Dep Edma	0.00		-\$35.65	\$0.00	\$35.65
	Dep Drivers	0.00		-\$51.40	\$0.00	\$51.40
	Dep Covid 19	0.00		-\$20.00	\$0.00	\$20.00
	Dep Council Fuel	0.00		-\$330.00	\$0.00	\$330.00
	Dep Coral Sun Airways	0.00		-\$110.00	\$0.00	\$110.00
	Dep Boutoka	0.00		-\$8,288.16	\$0.00	\$8,288.16
	Dep Copra	0.00		-\$206.43	\$0.00	\$206.43
	Dep MC	0.00		-\$20.00	\$0.00	\$20.00
	Dep Chong	0.00		-\$50.00	\$0.00	\$50.00
	Dep Chain Saw	0.00		-\$40.00	\$0.00	\$40.00
	Dep Cement	0.00		-\$3,459.00	\$0.00	\$3,459.00
	Dep Card	0.00		-\$278.80	\$0.00	\$278.80
	Dep Canteen	0.00		-\$253.30	\$0.00	\$253.30

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Bweete	0.00		-\$522.10	\$0.00	\$522.10
	Dep Bwebwenimweang	0.00		-\$161.30	\$0.00	\$161.30
	Dep Bwaiota	0.00		-\$7.20	\$0.00	\$7.20
	Dep Copra mill	0.00		-\$760.85	\$0.00	\$760.85
	Dep Takenibeia T	0.00		-\$80.00	\$0.00	\$80.00
	Dep Taabua	0.00		-\$0.80	\$0.00	\$0.80
	Dep Taungaga	0.00		-\$188.80	\$0.00	\$188.80
	Dep Tauna	0.00		-\$2.00	\$0.00	\$2.00
	Dep Taumatoa	0.00		-\$110.20	\$0.00	\$110.20
	Dep Tauai	0.00		-\$16.70	\$0.00	\$16.70
	Dep Tararua Aine/Ataei	0.00		-\$234.00	\$0.00	\$234.00
	Dep Taotin	0.00		-\$320.00	\$0.00	\$320.00
	Dep Tawita	0.00		-\$60.10	\$0.00	\$60.10
	Dep Taneti	0.00		-\$50.00	\$0.00	\$50.00
	Dep Tebau	0.00		-\$210.00	\$0.00	\$210.00
	Dep Takamaiti	0.00		-\$28.00	\$0.00	\$28.00
	Dep Takakaro	0.00		-\$450.00	\$0.00	\$450.00
	Dep Takaia	0.00		-\$20.00	\$0.00	\$20.00
	Dep Taimanuokinai	0.00		-\$30.00	\$0.00	\$30.00
	Dep Tabontebike	0.00		-\$13.60	\$0.00	\$13.60
	Dep Tabiang Maneaba	0.00		-\$50.00	\$0.00	\$50.00
	Dep Taarai	0.00		-\$129.00	\$0.00	\$129.00
	Dep Maintanance	0.00		-\$650.00	\$0.00	\$650.00
	Dep Tanimaiaki	0.00		-\$124.50	\$0.00	\$124.50
	Dep Teriakai	0.00		-\$30.00	\$0.00	\$30.00
	Dep Uekera	0.00		-\$44.25	\$0.00	\$44.25
	Dep TSKL	0.00		-\$240.00	\$0.00	\$240.00
	Dep Trust Fund	0.00		-\$11.35	\$0.00	\$11.35
	Dep Truck Screen	0.00		-\$80.00	\$0.00	\$80.00
	Dep Tonika B	0.00		-\$149.40	\$0.00	\$149.40
	Dep Ticket	0.00		-\$5.00	\$0.00	\$5.00
	Dep Tiare	0.00		-\$30.00	\$0.00	\$30.00
	Dep Tauraoi	0.00		-\$100.00	\$0.00	\$100.00
	Dep Teruru	0.00		-\$200.00	\$0.00	\$200.00
	Dep Solars	0.00		-\$1,339.35	\$0.00	\$1,339.35
	Dep Terereiti	0.00		-\$30.00	\$0.00	\$30.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Temone	0.00		-\$50.00	\$0.00	\$50.00
	Dep Temaere B	0.00		-\$10.00	\$0.00	\$10.00
	Dep Tekautu	0.00		-\$3.40	\$0.00	\$3.40
	Dep Teebete	0.00		-\$707.00	\$0.00	\$707.00
	Dep Tebwe	0.00		-\$39.15	\$0.00	\$39.15
	Dep Tebwaitabu	0.00		-\$72.00	\$0.00	\$72.00
	Dep Tebure	0.00		-\$30.50	\$0.00	\$30.50
	Dep Teuati	0.00		-\$280.00	\$0.00	\$280.00
	Dep Motorman	0.00		-\$260.00	\$0.00	\$260.00
	Dep Taaia	0.00		-\$9.20	\$0.00	\$9.20
	Dep Nutrition	0.00		-\$611.00	\$0.00	\$611.00
	Dep Nooa	0.00		-\$144.60	\$0.00	\$144.60
	Dep Nikira	0.00		-\$49.50	\$0.00	\$49.50
	Dep Ngauea	0.00		-\$8.38	\$0.00	\$8.38
	Dep MWYSA	0.00		-\$320.00	\$0.00	\$320.00
	Dep MV Mataburo	0.00		-\$0.55	\$0.00	\$0.55
	Dep Overtime	0.00		-\$22.00	\$0.00	\$22.00
	Dep MTSC	0.00		-\$138.10	\$0.00	\$138.10
	Dep Pig's food	0.00		-\$102.85	\$0.00	\$102.85
	Dep Motor charger	0.00		-\$50.00	\$0.00	\$50.00
	Dep Motite	0.00		-\$50.00	\$0.00	\$50.00
	Dep Moel	0.00		-\$37.60	\$0.00	\$37.60
	Dep Mini	0.00		-\$164.82	\$0.00	\$164.82
	Dep Min of Finance	0.00		-\$3,357.00	\$0.00	\$3,357.00
	Dep Mikaere	0.00		-\$20.00	\$0.00	\$20.00
	Dep MFMRD	0.00		-\$287.07	\$0.00	\$287.07
	Dep MCTTD	0.00		-\$1,094.30	\$0.00	\$1,094.30
	Dep Mv Betiraoi	0.00		-\$242.00	\$0.00	\$242.00
	Dep Rerua	0.00		-\$1.00	\$0.00	\$1.00
	Dep Social Committee	0.00		-\$728.40	\$0.00	\$728.40
	Dep Seawall	0.00		-\$500.00	\$0.00	\$500.00
	Dep Saw Mil	0.00		-\$1,731.66	\$0.00	\$1,731.66
	Dep Ruuta	0.00		-\$50.00	\$0.00	\$50.00
	Dep Runga	0.00		-\$338.00	\$0.00	\$338.00
	Dep Ruite	0.00		-\$67.60	\$0.00	\$67.60
	Dep Robwati	0.00		-\$1.40	\$0.00	\$1.40

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Overstated O/Cash	0.00		-\$0.85	\$0.00	\$0.85
	Dep Retire	0.00		-\$50.00	\$0.00	\$50.00
	Adv Youth	0.00		\$70.30	\$70.30	\$0.00
	Dep Rereiti	0.00		-\$30.00	\$0.00	\$30.00
	Dep Reona	0.00		-\$52.18	\$0.00	\$52.18
	Dep Rema	0.00		-\$30.00	\$0.00	\$30.00
	Dep Reetire Teera	0.00		-\$40.00	\$0.00	\$40.00
	Dep Reba	0.00		-\$13.00	\$0.00	\$13.00
	Dep Printery	0.00		-\$40.70	\$0.00	\$40.70
	Dep Pre - School	0.00		-\$202.30	\$0.00	\$202.30
	Dep Police	0.00		-\$13.90	\$0.00	\$13.90
	Dep Rine	0.00		-\$3.40	\$0.00	\$3.40
	Closing Cash				14893.00	0.00
	Closing Bank				56795.23	0.00
Grand Total					644,369.87	644,369.87

Prepared by : LGD Internal Audit



Abemama Island Council
Statement of Notes
For the Period 1/1/23 to 12/31/23



Note#	Account	Bot_Code	Amount \$	Total \$
1	Bank of Kiribati (ANZ)			
		Bank	56,795.23	
				<u>56,795.23</u>

Note#	Account	BTL Accounts	Amount \$	Total \$
2	Account Receivable			
		Adv Abemama Shipping	£236.25	
		Adv Afuan	£2.00	
		Adv Akoia	£110.00	
		Adv Alexander	£1.00	
		Adv Alice	£195.00	
		Adv AMAK	£23.00	
		Adv Anna	£0.00	
		Adv Anne	£5.20	
		Adv Anterea	£390.00	
		Adv Aren	£0.00	
		Adv ATL	£1,091.90	
		Adv Aus Aid	£225.00	
		Adv Avia	£40.00	
		Adv Aviation	£0.00	
		Adv Barebutana	£1,078.70	
		Adv Baretoa	£0.00	
		Adv Batitebwa A	£2.50	
		Adv BBT	£10.00	
		Adv Beru	£60.00	
		Adv Beteero	£0.00	
		Adv Biita T	£0.00	
		Adv Bingo	£600.00	
		Adv Bireka Been	£35.00	
		Adv Boutoka	£1,920.50	
		Adv Bureang	£5.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Bwaieta	£7.20	
		Adv Bweeri	£20.80	
		Adv Canteen	£1,127.80	
		Adv Catering	£300.00	
		Adv Catholic Baretoa	£55.00	
		Adv Cement	£0.00	
		Adv Cevil	£10.00	
		Adv Chevalier Canteen	£5.00	
		Adv DBK	£932.80	
		Adv Election	£1,532.00	
		Adv Eritai	£0.00	
		Adv GCCC	£0.00	
		Adv H/Hour	£820.55	
		Adv Henry	£50.00	
		Adv HK Shipping	£19.80	
		Adv Iatinta	£38.50	
		Adv Ice Plant	£248.00	
		Adv Iekimwa	£403.05	
		Adv Irauea Mikaere	£100.00	
		Adv Itaia	£184.40	
		Adv Itinimarawa	£10.00	
		Adv JSS	£48.40	
		Adv K/STAFF	£1,074.10	
		Adv K/Tebwaa	£964.00	
		Adv Ka 50th annversary	£622.25	
		Adv Kabangaki	£240.00	
		Adv Kabinea	£50.00	
		Adv Kabwearuru K	£200.00	
		Adv Kainaomata	£4,876.10	
		Adv Kamon	£51.60	
		Adv Karakaua	£0.00	
		Adv Katangaua	£0.60	
		Adv Katekeraoi Presidents	£0.00	
		Adv Kaukuuki	£14.95	
		Adv Kirareei	£60.00	
		Adv Kirimwae	£0.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv KIT	£977.05	
		Adv KOILFAWP	£155.70	
		Adv KPC	£40.00	
		Adv KPC Tekatirake	£7.50	
		Adv Labour	£105.50	
		Adv Loto	£0.00	
		Adv Maaman Kaburere	£60.00	
		Adv Maan	£9.50	
		Adv Magistrate	£205.00	
		Adv Maman Kabu	£1,020.80	
		Adv Manika	£10.00	
		Adv Manoku	£100.00	
		Adv Mareta	£241.25	
		Adv Maria M	£2.50	
		Adv Mayor	£0.00	
		Adv MCIC	£97.00	
		Adv Medical	£286.35	
		Adv Mere Store	£5.00	
		Adv MESD	£28.00	
		Adv MHARD	£197.25	
		Adv MIA	£250.00	
		Adv Miriam	£0.00	
		Adv MISA	£1,233.18	
		Adv MISE	£100.00	
		Adv Monika T	£12.50	
		Adv Motirake	£423.26	
		Adv Moutu	£50.00	
		Adv Mwakatae	£3.80	
		Adv Mwamwau	£289.40	
		Adv Mweaka	£460.00	
		Adv N/O	£0.00	
		Adv Ngavea	£60.00	
		Adv Nutrition	£80.00	
		Adv OB	£721.80	
		Adv Overstated B/Bal	£71.30	
		Adv P: Ioane	£1.70	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv PA System	£0.00	
		Adv Parish Catholic	£250.00	
		Adv R2 Meang	£175.50	
		Adv Rauamo	£0.00	
		Adv Rawatia	£320.00	
		Adv Reona	£269.89	
		Adv Riita Natau	£5.00	
		Adv Ritia	£60.00	
		Adv Robwati	£712.40	
		Adv Runway Mai	£1,094.30	
		Adv Rutee	£50.00	
		Adv Screen	£70.00	
		Adv Seawall Cement	£422.00	
		Adv Seawall Project	£134.65	
		Adv Surplus	£11.20	
		Adv Taabia	£30.00	
		Adv Taiaia	£0.00	
		Adv Taata Taboia	£95.46	
		Adv Taetiten	£0.00	
		Adv Taiwan Beeki	£126.00	
		Adv Takabwere	£5.00	
		Adv Takiakia Matia	£0.50	
		Adv Tanimaiaki	£5.00	
		Adv Tannakoroa	£5.00	
		Adv Taom	£300.00	
		Adv Tarawa Motors	£955.00	
		Adv Tauai	£20.70	
		Adv Taubeaki	£0.00	
		Adv Tautongo	£0.00	
		Adv Teakoaki Group	£72.70	
		Adv Tebano Taie	£201.95	
		Adv Tebantaake	£50.00	
		Adv Tebwata	£0.00	
		Adv Teebete Baringa	£50.00	
		Adv Teeira	£60.00	
		Adv Teera	£44.50	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Teinai	£0.00	
		Adv Teitia	£7.50	
		Adv Teitirua	£0.00	
		Adv Tekamaiti	£102.00	
		Adv Tekautu	£40.00	
		Adv Tekieru	£1,961.05	
		Adv Tekori	£83.60	
		Adv Temoua	£50.00	
		Adv Teruruai	£0.00	
		Adv Tibora	£0.00	
		Adv Tibwere	£218.40	
		Adv Tion	£30.90	
		Adv Tirenga R	£14.84	
		Adv Titera	£300.00	
		Adv Toaiti	£30.00	
		Adv Tooma	£2.50	
		Adv Torea	£0.00	
		Adv Touaiti	£280.00	
		Adv Tourism (Tarataake)	£50.00	
		Adv Training Poll	£550.00	
		Adv Trust Fund	£480.00	
		Adv Tubeta R	£21.50	
		Adv Ubaitoi	£98.80	
		Adv Uenaiti	£0.00	
		Adv Ueue	£60.00	
		Adv Unicef	£45.00	
		Adv V/Warden	£157.76	
		Adv Vaisamoa	£10.00	
		Adv Volleyball	£24.00	
		Adv Waining	£292.00	
		Adv Water Sanitation	£170.00	
		Adv Works	£688.50	
		Adv W-shop	£410.00	
		Adv Youth	£70.30	
		Imp Aren T	£210.00	
		Imp Ataake Kamoriki	£3,623.15	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp Bairenga	£34.00	
		Imp Barantiti	£200.00	
		Imp Bweeri	£33.80	
		Imp Eliza	£200.00	
		Imp leera	£1,535.20	
		Imp Iekimwa	£48.50	
		Imp loane	£200.00	
		Imp loobi	£45.00	
		Imp Irauea	£160.00	
		Imp Kanta	£50.00	
		Imp Kauriri	£45.00	
		Imp Kautu Teebaki	£8,278.20	
		Imp Kunro	£290.00	
		Imp Linda	£1,527.80	
		Imp Marion	£1,410.20	
		Imp Mayor	£0.00	
		Imp Mere	£2,007.00	
		Imp Motirake	£13,006.80	
		Imp Mwakatae	£1,290.00	
		Imp Mwamwau	£21.00	
		Imp Nabera	£150.00	
		Imp Natan Teewe	£4.25	
		Imp Nooa	£365.30	
		Imp Raarua	£240.00	
		Imp Rine	£200.00	
		Imp Roiti	£200.00	
		Imp Taake	£2,026.00	
		Imp Taarai	£160.00	
		Imp Tabera U	£100.00	
		Imp Tabukataake	£150.00	
		Imp Taetiten	£0.00	
		Imp Taia	£0.00	
		Imp Takaia	£270.00	
		Imp Takiakia	£2,009.75	
		Imp Tearawa T	£1,180.00	
		Imp Tebaraai N	£54.80	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp Tebwaki Bureita	£600.00	
		Imp Tebwe	£200.00	
		Imp Teera	£48.50	
		Imp Teitiaki	£170.00	
		Imp Tekakia	£935.55	
		Imp Tekautu	£300.00	
		Imp Tekeari	£2,000.00	
		Imp Tekoba	£620.00	
		Imp Tene Bonteman	£170.00	
		Imp Tianeti	£611.00	
		Imp Tiare	£410.00	
		Imp Tiotati	£45.00	
		Imp Toaiti	£3,146.00	
		Imp Tonika B	£1,795.00	
		Imp Ubaitoi	£1,266.65	
		Imp Ueree	£6,309.90	
		Imp Ueue	£0.00	
		Imp Uruaba	£200.00	
		Loan Akamatang	£112.00	
		Loan Atinta	£18.80	
		Loan Baretoa Store	£2.50	
		Loan Barry Nawere	£44.00	
		Loan Bio Kaaraiti	£7.75	
		Loan Edma Itinibeia	£36.00	
		Loan Iabeta	£156.00	
		Loan Itaia Kaono	£44.00	
		Loan Kaaraiti Sui	£206.00	
		Loan Kabwearuru K	£557.10	
		Loan Katarina Tanriki	£418.15	
		Loan Maara Arue	£94.00	
		Loan Maata Tooki	£11.00	
		Loan Makuriita Tebiria	£24.00	
		Loan Mimitaake M	£68.00	
		Loan Motirake Atanati	£335.20	
		Loan Mweia	£24.00	
		Loan Neeteti Tekaa	£87.60	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loan Riaua Temataake	£2.90	
		Loan Sungi Arue	£26.00	
		Loan Taumatoa	£205.00	
		Loan Tebiri	£56.00	
		Loan Tebwe Tawita	£28.00	
		Loan Teitirua	£13.25	
		Loan Tekieru	£3.00	
		Loan Tekouti	£21.00	
		Loan Temaiti Abiata	£24.00	
		Loan Tiare	£24.00	
		Loan Tiemarawa Matia	£20.40	
		Loan Timotee	£84.00	
		Loan Tirenga R	£28.00	
		Loan Titaake Nakau	£67.00	
		Loan Tumai	£18.40	
		Loan Turutinia Kaitara	£246.00	
		Loan Uakite	£9.60	
		Loan Urairo	£150.00	
		Loan Viane Tebwebwe	£65.60	
		Loss Iotebwa	£20.10	
		Loss Kautu	£5.67	
		Loss Matakite	£2.00	
		Loss Mawata	£4,394.14	
		Loss Motirake	£12,121.01	
		Loss Tauai T	£7,049.21	
		Loss Tirenga R	£189.15	
		Loss Ueree	£1,538.72	
		Loss Ueue	£5.00	
				128,065.29

3	Account Payable	
	Dep Abemama Shipping	£5,965.57
	Dep Aberaam	£180.00
	Dep Abikaira	£30.00
	Dep AHDT	£500.00
	Dep Allowance	£400.00
	Dep AMAK	£100.00

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep AMIFA	£47.80	
		Dep Aukitino	£2.20	
		Dep Aus High Com	£161.90	
		Dep Bareaka	£50.60	
		Dep Berenike	£35.60	
		Dep Bingo	£1,650.10	
		Dep Binoka	£5.00	
		Dep BKL	£1,717.90	
		Dep Bobotin akawa	£545.00	
		Dep Boon te bwaa	£2,548.30	
		Dep Boutara	£150.00	
		Dep Boutoka	£8,288.16	
		Dep Bukare	£40.00	
		Dep Butiboro	£870.50	
		Dep Bwaiota	£7.20	
		Dep Bwebwenimweang	£161.30	
		Dep Bweete	£522.10	
		Dep Canteen	£253.30	
		Dep Card	£278.80	
		Dep Cement	£3,459.00	
		Dep Chain Saw	£40.00	
		Dep Chong	£50.00	
		Dep CICD	£80.00	
		Dep Copra	£206.43	
		Dep Copra mill	£760.85	
		Dep Coral Sun Airways	£110.00	
		Dep Council Fuel	£330.00	
		Dep Covid 19	£20.00	
		Dep Drivers	£51.40	
		Dep Edma	£35.65	
		Dep Election	£1,765.90	
		Dep Eria T	£354.65	
		Dep Finance	£26.80	
		Dep Football	£50.00	
		Dep FSP	£47.50	
		Dep FSPK 4CA	£428.50	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Fuel	£231.50	
		Dep Grass cutter	£5.00	
		Dep Hardware	£291.30	
		Dep IBD	£4.90	
		Dep Ice plant	£16,770.95	
		Dep leera	£330.00	
		Dep Incentive allowance	£3,075.00	
		Dep loane	£2.80	
		Dep Ionatan	£50.00	
		Dep Iotebwa	£26,207.10	
		Dep Irauea	£34.20	
		Dep JackPot	£406.25	
		Dep JSS	£204.60	
		Dep Kaatoa	£1,903.50	
		Dep Kaetitaeka K	£1.20	
		Dep Kaitiaki nte marae	£1,888.15	
		Dep Kamaawa	£256.50	
		Dep Kamwaitoro	£6,475.00	
		Dep Kamwea	£770.00	
		Dep Kariatebike Community	£1,340.70	
		Dep Katorika	£350.00	
		Dep Kaua	£115.00	
		Dep Kauntira	£279.40	
		Dep Kauntira n aine	£20.00	
		Dep Kauntira n takakaro	£1,659.70	
		Dep Kenna Bridge	£0.08	
		Dep KIFHA	£80.30	
		Dep KOIL	£50.00	
		Dep KoilFawb	£6,375.10	
		Dep Komake	£80.00	
		Dep KPF Teba	£100.00	
		Dep Kunro	£33.80	
		Dep LDCF	£0.10	
		Dep Machanic	£200.00	
		Dep Maeao	£57.28	
		Dep Maintanance	£650.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Mamau	£538.10	
		Dep MC	£20.00	
		Dep MCTTD	£1,094.30	
		Dep MFMRD	£287.07	
		Dep Mikaere	£20.00	
		Dep Min of Finance	£3,357.00	
		Dep Mini	£164.82	
		Dep Moel	£37.60	
		Dep Motite	£50.00	
		Dep Motor charger	£50.00	
		Dep Motorman	£260.00	
		Dep MTSC	£138.10	
		Dep Mv Betiraoi	£242.00	
		Dep MV Mataburo	£0.55	
		Dep MWYSA	£320.00	
		Dep Ngauea	£8.38	
		Dep Nikira	£49.50	
		Dep Nooa	£144.60	
		Dep Nutrition	£611.00	
		Dep Overstated O/Cash	£0.85	
		Dep Overtime	£22.00	
		Dep Pig's food	£102.85	
		Dep Police	£13.90	
		Dep Pre - School	£202.30	
		Dep Printery	£40.70	
		Dep Reba	£13.00	
		Dep Reetire Teera	£40.00	
		Dep Rema	£30.00	
		Dep Reona	£52.18	
		Dep Rereiti	£30.00	
		Dep Rerua	£1.00	
		Dep Retire	£50.00	
		Dep Rine	£3.40	
		Dep Robwati	£1.40	
		Dep Ruite	£67.60	
		Dep Runga	£338.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Ruuta	£50.00	
		Dep Saw Mil	£1,731.66	
		Dep Seawall	£500.00	
		Dep Social Committee	£728.40	
		Dep Solars	£1,339.35	
		Dep Taabua	£0.80	
		Dep Taaia	£9.20	
		Dep Taarai	£129.00	
		Dep Tabiang Maneaba	£50.00	
		Dep Tabontebike	£13.60	
		Dep Taimanuokinai	£30.00	
		Dep Takaia	£20.00	
		Dep Takakaro	£450.00	
		Dep Takamaiti	£28.00	
		Dep Takenibeia T	£80.00	
		Dep Taneti	£50.00	
		Dep Tanimaiaki	£124.50	
		Dep Taotin	£320.00	
		Dep Tararua Aine/Ataei	£234.00	
		Dep Tauai	£16.70	
		Dep Taumatoa	£110.20	
		Dep Tauna	£2.00	
		Dep Taungaga	£188.80	
		Dep Tauraoi	£100.00	
		Dep Tawita	£60.10	
		Dep Tebau	£210.00	
		Dep Tebure	£30.50	
		Dep Tebwaitabu	£72.00	
		Dep Tebwe	£39.15	
		Dep Teebete	£707.00	
		Dep Tekautu	£3.40	
		Dep Temaere B	£10.00	
		Dep Temone	£50.00	
		Dep Terereiti	£30.00	
		Dep Teriakai	£30.00	
		Dep Teruru	£200.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Teuati	£280.00	
		Dep Tiare	£30.00	
		Dep Ticket	£5.00	
		Dep Tonika B	£149.40	
		Dep Truck Screen	£80.00	
		Dep Trust Fund	£11.35	
		Dep TSKL	£240.00	
		Dep Uekera	£44.25	
		Dep Unclaim Ionatan Kirata (Sit alws	£45.00	
		Dep Understated RR	£445.00	
		Dep UNICEF	£1,631.00	
		Dep Waa-n-O	£6,600.00	
		Dep Women Centre	£680.70	
		Dep WWDAY	£30.00	
		Imp Alice	£195.00	
		Imp Binataake	£100.00	
		Imp Kabwearuru K	£26.90	
		Imp Kataua	£80.00	
		Imp Manikaoti	£250.00	
		Imp Nabouataake	£141.75	
		Imp Ngauea	£226.00	
		Imp Reona	£1.50	
		Imp Robati	£1.50	
		Imp Ruite	£1.50	
		Imp Tarai	£160.00	
		Imp Tauai T	£4.00	
		Imp Teebete	£2,643.70	
		Imp Tekaa	£2,000.00	
		Imp Tekieru	£2,559.35	
		Imp Tibwere	£350.45	
		Imp Tirenga R	£97.50	
		Imp Tooma	£1.50	
		Loan Arinteiti	£10.50	
		Loan Bairenga	£5.00	
		Loan Bakoavea	£20.00	
		Loan Bibitaki	£44.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loan Burantiti Maunana	£213.00	
		Loan Enriki Tearoa	£20.00	
		Loan Eroti	£110.00	
		Loan Iatinta	£175.65	
		Loan Iotebwa T	£80.85	
		Loan Kaie	£22.25	
		Loan Katino Tebwaki	£191.30	
		Loan Katoa Iabeta	£128.00	
		Loan Kimaere Abiata	£44.00	
		Loan Kiraara	£40.00	
		Loan Maereiti Kaiteie	£153.00	
		Loan Mareta	£5.00	
		Loan Merite	£20.00	
		Loan N.Tiin	£132.00	
		Loan Rinan Kaitu	£236.00	
		Loan Ritewe	£38.00	
		Loan Ruite Taboia	£10.00	
		Loan Tabeaua T	£15.00	
		Loan Taibo	£176.00	
		Loan Takaio	£20.00	
		Loan Takiakia Matia	£132.00	
		Loan Taorike	£40.00	
		Loan Tebure	£36.50	
		Loan Teera	£20.00	
		Loan Teimarawa	£10.00	
		Loan Tekaai	£6.00	
		Loan Tenanoia Kiaruru	£40.00	
		Loan Tooma Taake	£26.00	
		Loan Uriana	£20.00	
		Loan Uruaba	£8.75	
		Loss Bweete	£0.13	
				140,139.26

Prepared by : LGD Internal Audit



Abemama Island Council

Balance Sheet

as at 12/31/23



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	56,795.23		
Cash on Hand		14,893.00		
Account Receivable	2	128,065.29	199,753.52	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				199,753.52
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	140,139.26	140,139.26	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				140,139.26
Net Asset				59,614.26
Equity				
Current Year Earning			44,590.19	
Historical Balancing			15,024.07	
Total Equity				59,614.26

Prepared by : LGD Internal Audit



Abemama Island Council
Profit and Loss Statement
or the Period 1/1/23 to 12/31/23



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1103	Angabwain te rabwata	2,297.00		
		1104	Roon te kiba	14,262.00		
		1105	Roon te nako n te kaibuke	7.00		
					16,566.00	
	1200	Raitienti				
		1201	Motoka/Rebwerebwe	4,910.50		
		1202	Beba ni kabubuti	985.50		
		1203	Bwatika	174.00		
		1204	Kamea	353.00		
		1205	Titoa (bobwai n te mae ao te bwanin	16,400.00		
		1208	Kamanging (Kaakioki)	35.00		
		1209	Taabo ni kamanging	210.00		
		1210	Auti n irua	500.00		
		1211	Hawker	910.00		
		1212	Tabo ni bwa	8,925.00		
		1213	Botaki aika tauaki mwila	160.00		
		1214	Karikirake man te burawa (Bakery)	440.00		
		1217	Bitiniti aika aki teiman (stall)	630.00		
		1220	Booti/Waa uoua aika tatangoaki	230.00		
		1221	Kaa & Rebwerebwe aika a tatango	1,512.50		
		1227	Taan akawa	50.00		
		1249	Stevedoring license	1,025.00		
		1254	Karikirake man marin taari	1,693.00		
		1256	Nangkona	2,775.00		
		1258	Boboti n takataka	2,600.00		
		1261	Boobai mai iaan te auti	25.00		
					44,543.50	
	1300	Mwane ni buoka				
		1301	Buoka man te Tautaeka	255,215.74		
		1302	Buoka man te Postal	640.00		
		1303	Buoka ibukin onobwaiian autin Tauta	60,000.00		
					315,855.74	

Account Typ	Mid_Code	Bof_Code	Description (B)	Amount \$	Block Total \$	Total \$
	1400	Bakao (interest)				
		1402	Loan Interest	1,681.80		
					1,681.80	
	1500	Waaki ni Karikirake				
		1501	Kabonakoan bwaai	52.00		
		1504	Roon Auti ni maeka	442.50		
		1506	Tangoan te Kaa & Kantoka n te bus	4,759.90		
		1507	Kabonakoan te bwaa	493.50		
		1510	Tangoan te Mwaneaba/rental house	5,024.50		
		1512	Computer, Photocopy, Scan & Printin	532.10		
		1513	Kainaomata	8,164.60		
		1520	Workshop charges	12.00		
		1521	Ororakeaia beeki/kamea	1.00		
		1522	Katangomwane	45,318.42		
		1525	Hire - maneaba (Tarawa)	7,650.00		
		1541	Karikirake aika uarereke	445.00		
		1542	Kamwarake ao kamooi	80.00		
		1545	Fish Centre (Ice plant)	2,969.00		
					75,944.52	
	1600	Mwane Tabeua				
		1601	Mwane n raka	37.96		
		1610	Mwane n tania	19,520.50		
					19,558.46	
	1700	Karali mwane				
		1701	Kaintabwi	15,056.52		
					15,056.52	
						489,206.54
Expenditure						
	2100	Bwakabwai				
		2102	Kauntira	86,666.40		
		2103	Kauoman ni Kiraka	3,854.49		
		2104	Kauoman Tia Mwane	2,515.14		
		2106	Tia Taibi	3,404.08		
		2108	Kabenta	2,839.10		
		2109	Turaiwa	9,947.97		
		2111	Tiibi Kaubure	3,404.06		
		2112	Kaubure	36,375.54		
		2113	Neeti ni Kaawa	24,418.90		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2119	Mwakaeneke	2,315.64		
		2122	Te tia riko-mwane	3,240.56		
		2127	Tia tararua te auti ni Irua	1,495.69		
		2133	Tia Uaereti	3,241.35		
		2140	Kauoman makaeneke	3,115.87		
		2148	Watiman (Tarawa maneaba)	3,186.05		
		2150	Saw mill Operators	3,186.05		
		2154	Piggery project	3,186.05		
		2157	Manager Ice Plant	3,694.51		
					200,087.45	
	2200	Arauenti				
		2201	Kauntira	15,495.00		
		2202	Kaniwangan te Mayor/Kauoman ni	2,040.00		
		2204	Booia reibwa	345.00		
		2208	Komete ni Karikirake (IDC)	500.00		
		2209	Bareka ao mwaimwai	310.00		
		2210	Bonomwi	113.90		
		2212	Finance Committee	120.00		
		2214	Komete Aine	780.00		
		2216	Selection komete	630.00		
		2221	Unimwane	2,980.00		
		2225	Youth & Sport Committee	610.00		
		2229	Board of survey	100.00		
					24,023.90	
	2300	Kabutan te Waaki				
		2301	Mwamwananga	315.00		
		2303	Bwai ni makuri	2,327.00		
		2306	Uaereti & Tareboon	2,672.20		
		2308	Buraeki ao kaboraoi	330.00		
		2313	Kainaomata	6,575.00		
		2314	Refund of revenue	204.00		
		2315	Buoka nakon Botaki	100.00		
		2322	Kairuaa	4,050.50		
		2326	Bwain te Aobiti	4,079.90		
		2329	Bao nako atimwakoro (Ferry services)	4,043.00		
		2330	Boutokaan te takakaro	918.00		
		2332	Support to Elderly Fund distribution	767.50		
		2335	Boutokaan aia bong taan reirei	60.00		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2340	Boon kanaia beeki	674.00		
					27,116.10	
	2400	Onobwai				
		2402	Aobiti	576.20		
		2403	Auti ni maeka	16,618.90		
		2404	Auti ni Irua	2,344.00		
		2405	Pre-School house	1,390.00		
		2407	Ana mwaneaba te Kauntira	3,875.30		
		2408a	School Trucks	1,823.30		
		2410	Kawai/Kotiwei	3,938.40		
					30,566.10	
	2700	Kabane mwane n te Kariki				
		2701	Amwarake mooi ibukia Irua	1,684.50		
		2702	Bwaan te waa-uowa/booti/kaa/ reb warabua/ete	9,510.50		
		2704	Bingo	320.00		
		2709	Katangomwane	48,132.00		
		2711	LC Abemama	150.00		
					59,797.00	
	2800	Karail mwane				
		2801	Kaintabwi	28,668.75		
		2803	Onobwaiian autin Tautaeka	53,905.75		
		2804	Birimwane nakon KILGA	1,000.00		
		2806	Buoka ibukin school trucks	19,451.30		
					103,025.80	
						444,616.35
Net Profit/Loss						44,590.19

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