

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



**Kiritimati Urban Council
Financial Statements for the Year Ended 31st
December 2018 to 31st December 2021**

**Kiribati Audit Office
December 2024**

KIRIBATI AUDIT OFFICE



P.O BOX 63
Bairiki, Tarawa
Kiribati

Tel1: (686)75021118
Tel2: (686)75021335
Email: support@kao.gov.ki

Audit for an impact for the public

INDEPENDENT AUDITOR'S REPORT

REPORT ON THE AUDIT OF KIRITIMATI URBAN COUNCIL' FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2018 TO 31ST DECEMBER 2021

I have audited the Financial Statements of Kiritimati Urban Council for the year ended 31st December 2018 to 31st December 2021 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 Kiritimati Urban Council for the year ended 31st December 2019 to 31st December 2021 comprised of the following.

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

Disclaimer of Opinion

I do not express an opinion on the accompanying financial statements of Kiritimati Urban Council. Because of the significance of the matters described in the *Basis for Disclaimer of Opinion* section of our report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an Opinion on the financial statement of Kiritimati Urban Council for the year ending 31st December 2018 to 31st December 2021.

Basis for Disclaimer of Opinion

Cash at Bank

- No third-party confirmation from ANZ Bank of Kiribati was received as a form of verification for Kiritimati Urban Council Cash at Bank balances below:

Year	Balance
2018	\$334,936.60
2019	\$241,585.79
2020	\$163,897.71
2021	\$208,765.71

Account Receivables

- In the Balance sheet under the Current Assets, an Account Receivables balance of **\$210,867.61** for 2018 shown on the Financial Statements of Kiritimati Urban Council consist of Deposit account balance of **\$121,632.83**. This contradicted the nature of the Deposit account which should always be a liability.
- In the Balance sheet under the Current Assets, an Account Receivables balance of **\$231,829.27** for 2019 shown on the Financial Statements of Kiritimati Urban Council consist of Deposit account balance of **\$120,594.71**. This contradicted the nature of the Deposit account which should always be a liability.
- Audit also noted that **\$75,547.57** (36% of Account Receivables 2018, 33% of Account Receivables 2019, 25% of Account Receivables 2020, and 23% of Account Receivables in 2021) were brought forward balances as far back as 2014, which cannot be substantiated due to unavailability of supporting documents.
- Audit noted the issues below for Account Receivables for the financial years 2018 to 2021:

2018 – Issues			
PV#	Code/Item	Amount	Remarks
PV61/01	Advance	\$127.45	Not well supported
PV16/06	Advance	\$1,238.00	Not well supported
2019 – Issues			
PV#	Code/Item	Amount	Remarks
PV76/12	Advance	\$595.00	Not well supported
PV69/04	Advance	\$4,060.00	Not well supported
PV02/05	Loss	\$100.00	Audit figure support CFC figure.

2020 – Misallocations			
PV#	Allocated Code	Amount	Correct Code
PV29/04	Advance	\$2,160.00	Adv-National Election
PV55/04	Advance	\$785.00	Adv-National Election
PV36/04	Advance	\$205.00	Adv-Business License
PV14/04	Deposit	\$667.00	Dep-DBK Loan
PV47/04	Deposit	\$505.00	Dep-DBK Loan
PV16/04	Deposit	\$105.00	Dep-KIC
PV50/04	Deposit	\$95.00	Dep-KIC

Account Payables

- In the Balance sheet under the Current Liabilities, an Account Payables balance of **\$162,686.45** for 2018 shown for Kiritimati Urban Council consist of Advance account balance of **\$2,739.88**. This contradicted the nature of the Advance account which should always be an asset.
- In the Balance sheet under the Current Liabilities, an Account Payables balance of **\$140,939.97** for 2019 shown for Kiritimati Urban Council consist of Advance account balance of **\$2,739.88**, and Loss account balance of **\$185.32**. This contradicted the nature of the Advance and Loss account which should always be an asset.
- Audit also noted that **\$11,978.99** (8% for Account Payables 2018, 8% of Account Payables 2019, 8% for Account Payables 2020, and 7% of Account Payables for 2021) were brought forward balances as far back as 2014, which cannot be substantiated due to unavailability of supporting documents.
- Audit noted the issues below for Account Payables for the financial year 2018 to 2021:

2018			
PV#	Code/Item	Amount	Remarks
PV02/09	Deposit	\$205.00	Not well supported
PV11/07	Advance	\$305.80	Charge allowances should be allocated as expenses, not Payables.
2019			
PV#	Code/Item	Amount	Remarks
PV70/12	Deposit	\$9,050.00	Did not follow procurement process

Expenses

- In 2018, audit noted a weakness in a total payment of **\$15,504.98**. The total amount comprised of the following:

PV#	Code	Amount	Remarks
PV02/19	2805	\$15,187.50	Did not follow procurement process
PV37/01	2217	\$500.00	Two employees did not sign for their leave grant. No receipt number noted.
	Total	\$15,687.50	

- In 2019, audit noted a weakness in a total payment of **\$6,035.30**. The total amount comprised of the following:

PV#	Code	Amount	Remarks
PV21/02	2235	\$158.80	PV not authorized
PV11/99	2235	\$300.00	PV not authorized
PV11/100	2235	\$190.00	PV not authorized
PV58/05	2301	\$266.00	No supporting documents
Sub764360	1301	\$4,550.00	Allocated to 2102
PV90/11	2301	\$70.50	PV amount is \$120.30 while supporting documents total is \$190.80.
PV01/07	2217	\$250.00	One employee signed leave grant for another without authority letter. Letter was dated in July whereas the payment was made in January.
	Total	\$6,035.30	

- Audit also noted in 2019 that original PV91/12 at **\$910.00** and PV95/12 at **\$1,500.00** were not authorized, but the island council provided the audit with authorized copies, however, these PVs were still charged as losses to CFC because they have not been submitted to MCIA.

- In 2020, audit noted a total of **\$504.90** (PV28/10 \$60.90, PV54/11 \$70.00, PV57/11 \$374.00) payment made where the receiver did not sign the payment voucher as stated on LGFI Part II Section 32 and 44 (b) *"With the exception of illiterates (Financial Instruction 33 refers), all other payees must sign the voucher in the space provided to acknowledge receipt of the sum received. On no account must one person sign on behalf of another e.g. foreman of gang leader signing on behalf of his labor force, except in accordance with Financial Instruction 46"*.
- In 2021, audit noted a payment of **\$4,722.00** on PV02/30 for code 2303 where the original invoice was not attached but a piece of note instead. However, the note was not certified by the Clerk as stated on LGFI Part II Section 42 *"Where invoices have been received from a supplier, these will be attached to the voucher and stamped 'Paid'. If the original invoices have been lost, then copy invoices should be attached, each copy bearing the following certificate: 'Certified that the original invoice is not available and that no previous payment has been made '. This certificate will be signed and dated by the Clerk."*

Payroll

- Audit noted a total payment of salary of **\$2,601.59** paid to others without an authority letter as stated on LGFI Part II Section 46 *"If through illness or other sufficient cause, the payee is unable to receive payment in person, a letter (L.C.6) written in ink authorizing the named representative to receive the money may be accepted. Such authorized representatives may no be persons under the apparent age of 16 years of age. The authorizing letter itself shall be attached to the voucher."*

Year	Code	Amount	Remarks
2018	2100	\$484.59	Taken by others without authority letter
2019	2100	\$224.87	Taken by others without authority letter
2020	2100	\$141.88	Taken by others without authority letter
2021	2100	\$1,619.11	Taken by others without authority letter
	Total	\$2,601.59	

- For 2019, audit noted the following mistakes made by the Island Council:

PV#	Code	Amount	Remarks
PV35/03	2112	\$37.70	Receiver did not sign. No receipt number noted.
PV35/03	2115	\$21.53	Receiver did not sign. No receipt number noted.
PV70/03	2115	\$37.70	Receiver did not sign. No receipt number noted.
PV51/03	2148	\$57.50	PV not signed/authorized
PV86/03	2115	\$21.53	PV not signed/authorized
	Total	\$175.96	

- For 2020, audit noted a total of **\$1,016.53** payment for salary made with the following mistakes.

PV#	Code	Amount	Remarks
PV8/16,	2135	\$600.00	Misallocation. Should charge code 2102.
PV8/41	2135	\$100.00	Misallocation. Should charge code 2102.
PV2/31	2113	\$141.88	Taken by someone without authority letter.
PV66/03	2122	\$174.65	Misallocation. Should charge code 2123.
	Total	\$1,016.53	

Budget Credibility

- Kiritimati Urban Council spent **\$29,992.92** as at 31st December 2018, **\$29,909.13** as at 31st December 2019, **\$21,989.80** as at 31st December 2020 and **\$22,713.80** as at 31st December 2021 beyond the approved estimates without Virement warrant or Special Warrant approved by the Minister of Internal Affairs. *Section 157-165 of XIV Estimates (LGFI)*. See [Appendix 1](#) for details.
- Kiritimati Urban Council did not reach its revenue budget target on a few revenue heads, not being able to collect the approved estimates target. The total under-collection of revenue was **\$28,231.49** for 2018, **\$97,322.40** for 2019, **\$75,488.67** for 2020 and **\$87,618.42** for 2021. See [Appendix 2](#) for details.

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

Report on Other Legal and Regulatory Requirements.

My office confirmed that the following practices by Kiritimati Urban 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: Vote book, Logbook, Revenue Register, and Council Meetings Minutes. These represented departure from the following sections of LGFI and Local Government Act respectively:
 - Part III of LGFI: Control of Expenditure section 49: Vote book
 - Part VIII of LGFI: Miscellaneous section 52: Logbook
 - Part II of LGFI: Receipts: Revenue Register Section 20
 - Local Government Act Section 27 and Section 71(1)

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.

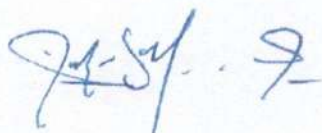
Auditor General's Responsibilities for the Audit of the Financial Statements of Kiritimati Urban Council

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

Communication With Those Charged with Governance.

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



Eriati Manaima
Auditor General
Kiribati Audit Office
26/11/2024

Appendices

Appendix 1

2018 Overspent

Code	Description	Estimate	Actual	Overspent
2148	Watchman	\$ 2,793.00	\$ 3,449.84	\$ 656.84
2201	Aia arauenti Kauntira	\$ 15,725.00	\$ 15,910.00	\$ 185.00
2202	Kaniwangan Mayor/ Vice	\$ 2,700.00	\$ 3,885.00	\$ 1,185.00
2203	Incentive Allowances	\$ 10,080.00	\$ 11,093.10	\$ 1,013.10
2205	Boia temporary (Labour)	\$ 500.00	\$ 2,281.61	\$ 1,781.61
2206	Aoataim	\$ 7,000.00	\$ 10,079.21	\$ 3,079.21
2224	Liquor Board	\$ 1,220.00	\$ 1,270.00	\$ 50.00
2226	Transport Committee	\$ 915.00	\$ 1,175.00	\$ 260.00
2230	Urgency Committee	\$ 615.00	\$ 1,480.00	\$ 865.00
2232	Business Licensing Committee	\$ 820.00	\$ 1,152.60	\$ 332.60
2235	Mayor's Entertainment	\$ 300.00	\$ 323.80	\$ 23.80
2301	Bao ao mwamwananga	\$ 20,000.00	\$ 22,599.50	\$ 2,599.50
2303	Bwai ni mwakuri	\$ 1,200.00	\$ 2,035.71	\$ 835.71
2304	Ana tiati te Bangke	\$ 550.00	\$ 686.60	\$ 136.60
2306	Ana tiati te ATHKL	\$ 1,000.00	\$ 1,219.56	\$ 219.56
2322	Kakukurei Kauntira (Entertainment)	\$ 1,000.00	\$ 2,352.70	\$ 1,352.70
2326	Bwai ni mwakuri n te aobiti	\$ 5,000.00	\$ 12,941.33	\$ 7,941.33
2408	Karaoan kaa/ Rebwerebwe	\$ 5,000.00	\$ 8,051.96	\$ 3,051.96
2408a	School Trucks	\$ 4,000.00	\$ 7,754.40	\$ 3,754.40
2702	Bwaan te waa-uowa/booti/kaa etc	\$ 1,000.00	\$ 1,481.50	\$ 481.50
2805	Loan Repayment	\$ 15,000.00	\$ 15,187.50	\$ 187.50
	Total	\$ 96,418.00	\$ 126,410.92	\$ 29,992.92

2019 Overspent

Code	Balance description	Estimate	Actual	Overspent
2202	Kaniwangan Mayor/ Vice	\$ 3,000.00	\$ 3,225.00	\$ 225.00
2205	Boia temporary (Labour)	\$ 3,800.00	\$ 4,324.28	\$ 524.28
2224	Liquor Board	\$ 915.00	\$ 2,235.00	\$ 1,320.00
2301	Bao ao mwamwananga	\$ 27,920.00	\$ 30,791.05	\$ 2,871.05
2303	Bwai ni mwakuri	\$ 7,000.00	\$ 8,193.38	\$ 1,193.38
2304	Ana tiati te Bangke	\$ 600.00	\$ 710.96	\$ 110.96
2322	Kakukurei Kauntira (Entertainment)	\$ -	\$ 1,399.20	\$ 1,399.20
2330	Youth Activities	\$ 6,000.00	\$ 7,563.35	\$ 1,563.35
2332	Support elderly fund distribution	\$ 1,920.00	\$ 3,235.40	\$ 1,315.40
2402	Onobwaian/ Bwain te Aobiti	\$ 3,000.00	\$ 5,128.29	\$ 2,128.29
2408	Karaoan kaa/ Rebwerebwe	\$ 9,000.00	\$ 9,779.52	\$ 779.52
2416	Timantin te Maniba	\$ -	\$ 640.00	\$ 640.00
2604	Materials	\$ 9,000.00	\$ 12,035.30	\$ 3,035.30
2806a	Booia ao overtime	\$ 2,000.00	\$ 5,661.50	\$ 3,661.50
2806b	Bwaan taian school trucks	\$ 2,000.00	\$ 2,141.90	\$ 141.90
	Total	\$ 76,155.00	\$ 97,064.13	\$ 20,909.13

2020 Overspent

Code	Balance description	Estimate	Actual	Overspent
2205	Boia temporary (Labour)	\$ 4,800.00	\$ 7,819.36	\$ 3,019.36

2209	Karaoan mwakuri aika bubuaka-boneti	\$ 7,600.00	\$ 9,016.50	\$ 1,416.50
2213	Selection Committee	\$ 820.00	\$ 875.00	\$ 55.00
2230	Urgency Committee	\$ 1,230.00	\$ 1,420.00	\$ 190.00
2235	Mayor's Entertainment	\$ -	\$ 1,430.00	\$ 1,430.00
2301	Bao ao mwamwananga	\$ 31,420.00	\$ 34,016.28	\$ 2,596.28
2304	Ana tiati te Bangke	\$ 600.00	\$ 2,272.50	\$ 1,672.50
2306	Ana tiati te ATHKL	\$ 9,480.00	\$ 10,902.27	\$ 1,422.27
2322	Kakukurei Kauntira (Entertainment)	\$ 4,200.00	\$ 6,496.25	\$ 2,296.25
2326	Bwai ni mwakuri n te aobiti	\$ 7,000.00	\$ 10,205.56	\$ 3,205.56
2402	Onobwaian/ Bwain te Aobiti	\$ 3,000.00	\$ 3,161.83	\$ 161.83
2408	Karaoan kaa/ Rebwerebwe	\$ 3,000.00	\$ 4,304.35	\$ 1,304.35
2416	Timantin te Maniba	\$ 6,000.00	\$ 9,220.00	\$ 3,220.00
	Total	\$ 79,150.00	\$ 101,139.90	\$ 21,989.90

2021 Overspent

Code	Description	Estimate	Actual Spending	Overspent
2105	Office Manager	6,003.00	\$ 6,336.96	\$ 333.96
2108	Carpenter	5,151.00	\$ 5,165.88	\$ 14.88
2135	Pre - School Teachers	3,190.00	\$ 4,542.44	\$ 1,352.44
2201	Arauenti Kauntira	18,105.00	\$ 18,240.00	\$ 135.00
2202	Kaniwangan Mayor/Deputy mayor	3,000.00	\$ 4,780.00	\$ 1,780.00
2205	Boia reibwa	6,732.00	\$ 8,246.39	\$ 1,514.39
2230	Urgency Committee	1,230.00	\$ 2,000.00	\$ 770.00
2235	Business Licensing Committee	1,530.00	\$ 1,785.00	\$ 255.00
2303	Bwai n mwakuri n te Aobiti	7,000.00	\$ 13,511.00	\$ 6,511.00
2304	Ana charges te Bank	480.00	\$ 1,193.60	\$ 713.60
2317	Mitan te iti ao te ran	2,200.00	\$ 3,153.26	\$ 953.26
2322	Entertainment (Kakukurei Kauntira)	4,200.00	\$ 4,418.80	\$ 218.80
2326	Bwai ni makuri nte Aobiiti	1,000.00	\$ 1,250.10	\$ 250.10
2332	Support to Elderly fund distribution	1,920.00	\$ 2,418.82	\$ 498.82
2408	Karaoan te Kaa/Rebwerebwe	3,000.00	\$ 4,565.05	\$ 1,565.05
2417	Cement for Well (Mwanibwa)	5,000.00	\$ 10,847.50	\$ 5,847.50
	Total	69,741.00	\$ 92,454.80	\$ 22,713.80

Appendix 2

2018 Undercollection

Code	Description	Estimate	Actual	Undercollection
1103	Angabwai n rabwata	2000.00	1155.00	845.00
1203	Bwatika	360.00	232.00	128.00
1206	Angabwain Kaotitamnei	50.00	0.00	50.00
1208	Kaokioki	2100.00	1074.00	1026.00
1212	Angabwain tabo ni bwaa	3400.00	1352.00	2048.00
1214	Angabwain Tonati/ Kariki/ Bwan	2500.00	2212.00	288.00
1217	Bitineti aika aki tei maan (Stalls)	3780.00	2664.00	1116.00
1220	Waa-uowa aika tatangoaki	1500.00	750.00	750.00
1221	Bus Operational	200.00	200.00	0.00
1222	Taabo ni karao motoka	1250.00	1227.00	23.00
1225	Uanikai ao Maan/ (Poultry/ Livestock)	500.00	75.00	425.00
1227	Kabonakoan te ika/ Iokinibwaian ika aika a uarereke	4500.00	2481.00	2019.00
1228	Tabo ni itutu	200.00	100.00	100.00
1229	Chain Saw ae e tatangoaki	30.00	0.00	30.00
1233	Aia kambwana aomata	2500.00	1256.00	1244.00
1236	Beba ni kaongora (Newspapers)	0.00	0.00	0.00
1237	Floating	1000.00	77.00	923.00
1244	Kaneweaba (Tour Guide/ Operator)	250.00	200.00	50.00
1246	Karao bwai man te Kai	50.00	0.00	50.00
1263	Katinemenaai Takataka	2000.00	924.00	1076.00
1267	PA systems aika a tatangoaki	500.00	177.00	323.00
1401	Bank account	10.00	0.00	10.00
1501	Kabonakoan b'ain te Kauntira ake a koro taia	200.00	0.00	200.00
1504	Roon ana ireiti te Kauntira	22200.00	13525.00	8675.00
1506	Kantoka n te kaa/ Hire truck	2000.00	820.56	1179.44
1517	Kabobwai (Hardware/ Bwaraki)	2000.00	950.00	1050.00
1519	Boon anaakin te maenge	1630.00	1565.90	64.10
1520	Kabonakoan bwain akawa	0.00	0.00	0.00
1521	Kaotinakoan beeki ao kamea	100.00	20.00	80.00
1527	Bwain Kiribati	50.00	0.00	50.00
1545	Tangoan ana tao te Kauntira (saw mill machine)	1190.00	0.00	1190.00
1602	Tua n te Bowi	100.00	0.01	99.99
1605	Rooia Ataei te Pre-School	200.00	42.00	158.00
1701	Kaintabwi	10149.00	7188.04	2960.96
	Total	68499.00	40267.51	28231.49

2019 Undercollection

Code	Description	Estimate	Actual	Undercollected
1106	Copra Commission	40000.00	18220.80	21779.20
1201	Angabwain Kaa/Rebwerebwe	33000.00	32442.50	557.50
1203	Bwatika	200.00	12.00	188.00
1204	Kamea	1500.00	600.00	900.00
1206	Angabwain Kaotitamnei	200.00	6.00	194.00
1207	Kakurerei (Entertainment)	3700.00	2731.00	969.00
1209	Angabwain kamanging (beer/matoatoa)	5200.00	4367.00	833.00
1210	Angabwain auti ni Iruwa (Hotel/Motel)	9650.00	6719.00	2931.00

1211	Kabobai Amarake n nakonako (Hawker)	4000.00	3406.00	594.00
1212	Angabwain tabo ni bwaa	2200.00	1640.00	560.00
1213	Tauan mwiin Botaki	500.00	350.00	150.00
1215	Roon Karikirake aika a uarereke	4500.00	3449.50	1050.50
1216	Roon kateitei/ Bitineti ni kateitei	20000.00	14145.86	5854.14
1220	Waa-uowa aika tatangoaki	1550.00	850.00	700.00
1221	Bus Operational	200.00	0.00	200.00
1222	Taabo ni karao motoka	2800.00	400.00	2400.00
1223	Bingo	1500.00	875.00	625.00
1224	Te Itabon (Agency) Inanoa & Iabatera	7700.00	4710.00	2990.00
1225	Uanikai ao Maan/ (Poultry/ Livestock)	180.00	0.00	180.00
1227	Kabonakoan te ika/ Iokinibwaian ika aika a uarereke	13000.00	2568.00	10432.00
1228	Tabo ni itutu	225.00	200.00	25.00
1233	Aia kambwana aomata	2250.00	1663.00	587.00
1236	Beba ni kaongora (Newspapers)	0.00	0.00	
1237	Floating	2000.00	0.00	2000.00
1238	Tutara (Second hand)	1500.00	808.00	692.00
1241	Kirabu n nangkona/ Yagona Sales	1400.00	1210.00	190.00
1245	Kaba Booti	100.00	0.00	100.00
1253	Kabo birim (Video Library)	100.00	0.00	100.00
1262	Design/ Paint	200.00	100.00	100.00
1263	Katinemenaai Takataka	1500.00	404.00	1096.00
1265	Photo shops	100.00	100.00	
1267	PA systems aika a tatangoaki	300.00	177.00	123.00
1401	Bank account	10.00	3.00	7.00
1402	IBDs	1000.00	0.00	1000.00
1403	Interest from Loans	2400.00	0.00	2400.00
1519	Boon anaakin te maenge	33350.00	1760.00	31590.00
1527	Bwain Kiribati	50.00	0.00	50.00
1546	Puclic Toilet (Tabwakea, London, Banana)	50.00	0.00	50.00
1602	Tua n te Bowi	100.00	0.00	100.00
1605	Rooia Ataei te Pre-School	120.00	0.00	120.00
1701	Kaintabwi	12643.00	9737.94	2905.06
	Total	210978.00	113655.60	97322.40

2020 Undercollection

Code	Description	Estimate	Actual	Undercollection
1201	Angabwain Kaa/Rebwerebwe	33000.00	26206.50	6793.50
1202	Beebwa ni Kabubuti Kaa/Rebwerebwe	29051.00	18723.00	10328.00
1203	Bwatika	200.00	0.00	200.00
1204	Kamea	1500.00	0.00	1500.00
1207	Kakurerei (Entertainment)	2800.00	2567.00	233.00
1209	Angabwain kamanging (beer/matoatoa)	9400.00	4411.00	4989.00
1210	Angabwain auti ni Iruwa (Hotel/Motel)	11500.00	10032.00	1468.00
1211	Kabobai Amarake n nakonako (Hawker)	5140.00	2913.00	2227.00
1214	Angabwain Tonati/ Kariki/ Bwan	1500.00	1327.00	173.00
1215	Roon Karikirake aika a uarereke	4500.00	3640.00	860.00

1218	Kirabu ni Kamwarake (Restaurant Café)	2600.00	1528.00	1072.00
1219	Kaa/ Rebwerebwe aika tatangoaki	11375.00	7333.00	4042.00
1220	Waa-uowa aika tatangoaki	1375.00	427.00	948.00
1221	Bus Operational	300.00	77.00	223.00
1224	Te Itabon (Agency) Inanoa & Iabatera	8000.00	2504.00	5496.00
1225	Uanikai ao Maan/ (Poultry/ Livestock)	60.00	17.00	43.00
1227	Kabonakoan te ika/ Iokinibwaian ika aika a uarereke	3900.00	2376.00	1524.00
1228	Tabo ni itutu	225.00	204.00	21.00
1230	Karikirake man te iti	1250.00	127.00	1123.00
1231	Kaobwai ao Iokinibwai mai itinaniku	4800.00	902.00	3898.00
1237	Floating	1000.00	0.00	1000.00
1238	Tutara (Second hand)	1550.00	0.00	1550.00
1245	Kaba Booti	100.00	0.00	100.00
1254	Karikirake man bwain taari	5400.00	0.00	5400.00
1259	Rooia Contractors	3600.00	52.00	3548.00
1262	Katinemenaai Takataka	600.00	306.00	294.00
1402	Interest from Loans	6000.00	0.00	6000.00
1504	Roon ana ireiti te Kauntira	22200.00	17640.00	4560.00
1510	Tangoan ana tabo te Kauntira	2000.00	452.50	1547.50
1521	Kaotinakoan beeki ao kamea	300.00	258.00	42.00
1527	Bwain Kiribati	50.00	0.00	50.00
1532	Number plate	5000.00	1884.00	3116.00
1546	Puclit Toilet (Tabwakea, London, Banana)	50.00	0.00	50.00
1602	Tua n te Bowi	100.00	0.00	100.00
1605	Rooia Ataei te Pre-School	120.00	40.00	80.00
1701	Kaintabwi	11761.00	10871.33	889.67
	Total	192307.00	116818.33	75488.67

2021 Undercollection

Code	Description	Estimate	Actual	Undercollection
1201	Motoka/Rebwerebwe	33000.00	27136.00	5864.00
1202	Beba ni kabubuti	29051.00	22429.55	6621.45
1206	Kaoti tamnei	50.00	0.00	50.00
1207	Kakukurei(entertainment,i/night	2800.00	1793.00	1007.00
1209	Kamanging/biia/matoatoa	5300.00	4072.00	1228.00
1210	Outero/auti ni irua/auti aika tata	12300.00	8750.00	3550.00
1213	Copra weigher code	500.00	403.00	97.00
1216	Kateitei/Contractors	27000.00	11218.70	15781.30
1217	Bitineti aika aki tei maan (stall)	7100.00	5362.00	1738.00
1219	Kaa/rebwerebwe tatangoaki	11375.00	9429.50	1945.50
1220	Booti aika a tatangoaki	575.00	175.00	400.00
1221	Bus Operational	150.00	77.00	73.00

1222	Taabo ni karao motokaa	2200.00	1769.00	431.00
1223	Bingo	1000.00	877.00	123.00
1224	Te Itabon (Agency) - Inanoa ao Iabatara	8300.00	2204.00	6096.00
1227	Kabonakoan ika	3790.00	2427.00	1363.00
1229	Saw Milling	75.00	0.00	75.00
1230	Sale of electronics	1200.00	250.00	950.00
1239	Contractors (Building)	3800.00	2680.00	1120.00
1244	Kaneweaba (Tour Guide/Operator)	6600.00	302.00	6298.00
1245	Kaaba Booti	100.00	0.00	100.00
1260	Karikirrake man marin taari	1800.00	0.00	1800.00
1401	Rakan boki ni mwane/IBD/others	1010.00	0.00	1010.00
1510	Tangoan ana tabo te Kauntira	1043.00	355.00	688.00
1519	Boon anaakin te mangee	22010.00	6.00	22004.00
1521	Kaotinakoan beeki ao Kamea	300.00	200.00	100.00
1527	Bwain Kiribati	50.00	0.00	50.00
1541	Ana karikirake aika uarereke	2050.00	0.00	2050.00
1550	Public Toilets,(London,Tabwakea,Banana)	50.00	45.00	5.00
1602	Tuua n te Bowi/Boon te Bowi	100.00	0.00	100.00
1603	Rooia ataein te pre-school	160.00	60.00	100.00
1701	Kaintabwi	15511.00	10710.83	4800.17
	Total	200350.00	112731.58	87618.42

Kiritimati Urban Council

The following certify that the attached statements (revealing a surplus Account Balance \$384,325.79) for the year ended 31st December 2018 are correct

Signed by:

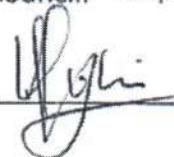
Clerk to Island Council:



Mayor to Island Council: Mayor: Mr. Naatua Teifi



Secretary



KIRITIMATI URBAN COUNCIL ACUMMULATIVE TRIAL BALANCE

AS AT DECEMBER 2018

Code	Details	Estimates	Amounts	Debit	Credit
Surplus brought forward - 01-01-18					272,951.53
1100	00 TAXATION				
1103	Angabwai n rabwata	2,000.00	1,155.00		1,155.00
1106	Copra Commission	53,000.00	93,764.20		93,764.20
1200	00 REGISTRATION AND LICENSES				
1201	Angabwain Kaa/Rebwerebwe	25,014.00	40,302.50		40,302.50
1202	Beebwa ni Kabubuti Kaa/Rebwerebwe	20,180.00	36,961.50		36,961.50
1203	Bwatika	360.00	232.00		232.00
1204	Kamea	1,000.00	1,523.00		1,523.00
1205	Titooa (retail and wholesale)	23,500.00	27,752.50		27,752.50
1206	Angabwain Kaotitamnei	50.00	0.00	0.00	
1207	Kakurerei (Entertainment)	2,100.00	3,377.00		3,377.00
1208	Kaokioki	2,100.00	1,074.00		1,074.00
1209	Angabwain kamanging (beer/matoatoa)	5,800.00	9,080.00		9,080.00
1210	Angabwain auti ni Iruwa (Hotel/Motel)	5,050.00	8,640.00		8,640.00
1211	Kabobai Amarake n nakonako (Hawker)	1,000.00	3,458.00		3,458.00
1212	Angabwain tabo ni bwaa	3,400.00	1,352.00		1,352.00
1213	Tauan mwiin Botaki	100.00	150.00		150.00
1214	Angabwain Tonati/ Kariki/ Bwan	2,500.00	2,212.00		2,212.00
1215	Roon Karikirake aika a uarereke	4,500.00	4,665.50		4,665.50
1216	Roon kateitei/ Bitineti ni kateitei	2,020.00	9,100.00		9,100.00
1217	Bitineti aika aki tei maan (Stalls)	3,780.00	2,664.00		2,664.00
1218	Kirabu ni Kamwarake (Restaurant Café)	2,500.00	4,058.00		4,058.00
1219	Kaa/ Rebwerebwe aika tatangoaki	6,000.00	10,036.50		10,036.50
1220	Waa-uowa aika tatangoaki	1,500.00	750.00		750.00
1221	Bus Operational	200.00	200.00		200.00
1222	Taabo ni karao motoka	1,250.00	1,227.00		1,227.00
1223	Bingo	750.00	977.00		977.00
1224	Te Itabon (Agency) Inanoa & labatera	1,000.00	1,504.00		1,504.00
1225	Uanikai ao Maan/ (Poultry/ Livestock)	500.00	75.00		75.00
1227	Kabonakoan te ika/ lokinibwaiian ika aika a uarereke	4,500.00	2,481.00		2,481.00
1228	Tabo ni itutu	200.00	100.00		100.00
1229	Chain Saw ae e tatangoaki	30.00	0.00	0.00	
1230	Karikirake man te iti	150.00	300.00		300.00
1231	Kaobwai ao lokinibwai mai Itinaniku	2,500.00	2,546.00		2,546.00
1233	Aia kambwana aomata	2,500.00	1,256.00		1,256.00
1236	Beba ni kaongora (Newspapers)	0.00	0.00	0.00	
1237	Floating	1,000.00	77.00		77.00
1238	Tutara (Second hand)	400.00	916.00		916.00
1239	Roon botaki ao boboti aika a kakaokoro	1,950.00	2,372.00		2,372.00
1241	Kirabu n nangkona/ Yagona Sales	600.00	660.00		660.00
1243	Kabonakoan bwaai ni mwakete	0.00	0.00	0.00	
1244	Kaneweaba (Tour Guide/ Operator)	250.00	200.00		200.00
1245	Kaba Booti	0.00	0.00	0.00	
1246	Karao bwai man te Kai	50.00	0.00	0.00	
1253	Kabo birim (Video Library)	100.00	100.00		100.00
1254	Karikirake man bwain taari	3,000.00	5,010.00		5,010.00
1257	Boon te Onibeeki	0.00	0.00	0.00	
1262	Design/ Paint	100.00	104.00		104.00
1263	Katinemenaai Takataka	2,000.00	924.00		924.00
1265	Photo shops	100.00	152.00		152.00
1267	PA systems aika a tatangoaki	500.00	177.00		177.00
1300	00 GRANTS AND LOANS				

1301	Mwane man te Tautaeka	58,704.00	62,314.64		62,314.64
1303	DBK Loan	15,000.00	0.00	0.00	
1306	Te buoka ibukin baoia ataein te reirei	16,000.00	0.00	0.00	
1307	Te buoka ibukin te taarau n te KPF	0.00	0.00	0.00	
1400	00 INTERESTS				
1401	Bank account	10.00	0.00	0.00	
1402	IBDs	0.00	0.00	0.00	
1500	00 COMMERCIAL ACTIVITIES				
1501	Kabonakoan b'ain te Kauntira ake a koro taia	200.00	0.00	0.00	
1504	Roon ana ireiti te Kauntira	22,200.00	13,525.00		13,525.00
1506	Kantoka n te kaa/ Hire truck	2,000.00	820.56		820.56
1510	Tangoan ana tabo te Kauntira	500.00	500.00		500.00
1511	Boon te intanete	201.00	209.00		209.00
1517	Kabobwai (Hardware/ Bwaraki)	2,000.00	950.00		950.00
1518	Telephone commission	50.00	254.00		254.00
1519	Boon anaakin te maenge	1,630.00	1,565.90		1,565.90
1520	Kabonakoan bwain akawa	0.00	0.00	0.00	
1521	Kaotinakoan beeki ao kamea	100.00	20.00		20.00
1527	Bwain Kiribati	50.00	0.00	0.00	
1532	Number plate	4,000.00	11,510.00		11,510.00
1541	Ana karikirake aika uarereke	500.00	1,330.60		1,330.60
1545	Tangoan ana tao te Kauntira (saw mill machine)	1,190.00	0.00	0.00	
1546	Puclic Toilet (Tabwakea, London, Banana)	50.00	105.00		105.00
1600	00 OTHERS				
1601	Mwane tabeua	100.00	363.57		363.57
1602	Tua n te Bowi	100.00	0.01		0.01
1605	Rooia Ataei te Pre-School	200.00	42.00		42.00
1700	00 CONTRIBUTION AND TRANSFERS				
1701	Kaintabwi	10,149.00	7,188.04		7,188.04
2100	00 BWAKABWAI				
2102	Councilors	26,704.00	13,225.00	13,225.00	
2103	Assistant Clerk	4,475.00	4,464.86	4,464.86	
2109	Drivers (5)	17,397.00	10,632.40	10,632.40	
2112	Village Wardens (9)	27,873.00	25,730.34	25,730.34	
2113	MCH Aides (4)	12,516.00	12,480.64	12,480.64	
2115	Island Community Worker	3,369.00	3,358.76	3,358.76	
2116	Garbage Collectors	14,253.00	10,034.71	10,034.71	
2119	Mechanic	3,801.00	3,632.68	3,632.68	
2124	Revenue Collector	3,585.00	3,575.58	3,575.58	
2134	Handyman	2,793.00	2,351.89	2,351.89	
2135	Pre-school Teachers	11,700.00	11,170.00	11,170.00	
2148	Watchman	2,793.00	3,449.84	3,449.84	
2157	Transport Officer	4,058.00	3,891.67	3,891.67	
2200	00 ARAUENTI				
2201	Aia arauenti Kauntira	15,725.00	15,910.00	15,910.00	
2202	Kaniwangan Mayor/ Vice	2,700.00	3,885.00	3,885.00	
2203	Incentive Allowances	10,080.00	11,093.10	11,093.10	
2205	Boia temporary (Labour)	500.00	2,281.61	2,281.61	
2206	Aoataim	7,000.00	10,079.21	10,079.21	
2208	Kometen Karikirake (IDC)	1,620.00	915.00	915.00	
2209	Karaoan mwakuri aika bubuaka-boneti	7,917.00	2,819.40	2,819.40	
2210	Bonomwi	120.00	0.00		0.00
2211	Subsistence Allowance	3,000.00	0.00		0.00
2213	Selection Committee	615.00	460.00	460.00	
2217	Leave Grant	9,750.00	7,750.00	7,750.00	
2222	Kanuanga ibukin karaoan te uatei	1,400.00	1,334.60	1,334.60	

2224	Liquor Board	1,220.00	1,270.00	1,270.00	
2226	Transport Committee	915.00	1,175.00	1,175.00	
2230	Urgency Committee	615.00	1,480.00	1,480.00	
2232	Business Licensing Committee	820.00	1,152.60	1,152.60	
2234	Area Committee	0.00	0.00		0.00
2235	Mayor's Entertainment	300.00	323.80	323.80	
2300	00 ADMINISTRATION				
2301	Bao ao mwamwananga	20,000.00	22,599.50	22,599.50	
2303	Bwai ni mwakuri	1,200.00	2,035.71	2,035.71	
2304	Ana tiati te Bangke	550.00	686.60	686.60	
2306	Ana tiati te ATHKL	1,000.00	1,219.56	1,219.56	
2308	Buraeki ao Kaboraoi	500.00	145.50	145.50	
2310	Boon turam ni maange	50.00	0.00		0.00
2312	Rinerine	500.00	0.00		0.00
2313	National Day Celebration (Ka-Inaomata)	1,000.00	1,000.00	1,000.00	
2315	Botaki iaan te Kauntira	500.00	200.00	200.00	
2316	Taarau n te KPF	0.00	0.00		0.00
2317	Mitan te Iti ao te ran	2,000.00	1,429.86	1,429.86	
2318	Roon te bowi	250.00	10.00	10.00	
2319	Reeta/ Katanoata	700.00	429.10	429.10	
2320	Tararuaia Kamea/ Beeki	500.00	0.00		0.00
2322	Kakukurei Kauntira (Entertainment)	1,000.00	2,352.70	2,352.70	
2326	Bwai ni mwakuri n te aobiti	5,000.00	12,941.33	12,941.33	
2330	Youth Activities	2,000.00	1,307.50	1,307.50	
2332	Support elderly fund distribution	1,920.00	1,191.45	1,191.45	
2400	00 REPAIR AND MAINTENANCE				
2401	Taabo ni mwakete	0.00	0.00		0.00
2402	Onobwaian/ Bwain te Aobiti	3,000.00	2,366.40	2,366.40	
2406	Onobwaian te mwakete	0.00	0.00		0.00
2407	Karaoan te Maneaba	1,000.00	170.00	170.00	
2408	Karaoan kaa/ Rebwerebwe	5,000.00	8,051.96	8,051.96	
2408a	School Trucks	4,000.00	7,754.40	7,754.40	
2410	Kawai/ Kotiweei	2,000.00	900.00	900.00	
2416	Timantin te Maniba	200.00	0.00		0.00
2600	00 UNFUNDED PROJECT				
2602	Labour	4,401.00	0.00		0.00
2603	Transport	600.00	0.00		0.00
2604	Materials	2,000.00	695.00	695.00	
2700	00 COMMERCIAL ACTIVITIES				
2702	Bwaan te waa-uowa/booti/kaa etc	1,000.00	1,481.50	1,481.50	
2703	Internet Charge	5,000.00	3,216.17	3,216.17	
2707	Bwain akawa	0.00	0.00		0.00
2711	Bwai ni Kiribati	1,000.00	0.00		0.00
2715	Assistance to copra service	10,000.00	0.00		0.00
2800	00 TRANSFER PAYMENTS	0.00	0.00		0.00
2801	Kaintabwi	20,298.00	15,424.33	15,424.33	
2803	Birimwane nakon KiLGA	1,000.00	0.00		0.00
2805	Loan Repayment	15,000.00	15,187.50	15,187.50	
2806	Buoka ibukin te School Trucks	12,000.00	266.00	266.00	
ADVANCE					
	Alice		8,188.80	8,188.80	
	ASWO		16.50	16.50	
	Binti T		162.90	162.90	
	CDSD		210.00	210.00	
	Council staff		2,100.00	2,100.00	
	CPPL		(640.00)		640.00

	General Election		(788.25)		788.25
	Kilga		1,238.00	1,238.00	
	Kiritimati Motors		180.00	180.00	
	Matereta		(1,205.28)		1,205.28
	MIA		4,410.25	4,410.25	
	MISA		2,758.55	2,758.55	
	Motorcycle		9,270.00	9,270.00	
	Tabuaeran		13.50	13.50	
	Tabureka T		218.73	218.73	
	Teewa		(106.35)		106.35
	Toromon T		729.00	729.00	
DEPOSIT					
	ANZ Bank		0.00		0.00
	Atanimango		(150.00)		150.00
	Banana Pre school		(39,006.32)		39,006.32
	Baneawa		100.00	100.00	
	Bank (Council staff)		46.16	46.16	
	Bank Account		(8,133.80)		8,133.80
	Bank discrepancy		232.91	232.91	
	Business License Comm (B/L)		(10,052.30)		10,052.30
	C/ Staff BOK Loan		0.00		0.00
	C/ Staff BOK Loan		(2,392.43)		2,392.43
	Comm Allowance		(253.50)		253.50
	Copra Fund		10,387.05	10,387.05	
	Council Tax		(1,041.97)		1,041.97
	Councillor's Allowance		397.50	397.50	
	DBK Loan		667.87	667.87	
	Driver O/time		62.71	62.71	
	Election MIA		578.30	578.30	
	Fetu		(150.00)		150.00
	Fuel		(816.80)		816.80
	Grass root project Fund		(38,118.23)		38,118.23
	House Rental		(15.50)		15.50
	Incentive		(1,804.81)		1,804.81
	Iotebwa		(15.00)		15.00
	Kainteaba		20.00	20.00	
	Kaoki Mange		19,223.22	19,223.22	
	Kaokioki		647.00	647.00	
	Katekita		20.00	20.00	
	KiLGA		1,240.83	1,240.83	
	Kiribati Insurance Coporation		(185.00)		185.00
	KPF Loan		(2.89)		2.89
	KUC Pre School		35,706.28	35,706.28	
	KUC Public		4,943.30	4,943.30	
	KUC Staff Catering		(210.00)		210.00
	LEL		(1,263.10)		1,263.10
	Liquor		50.00	50.00	
	Liquor Lic. Comm		1,324.50	1,324.50	
	M.Kokoria		0.00		0.00
	MIA		(2,256.44)		2,256.44
	Namaua		39.62	39.62	
	NCAF		180.00	180.00	
	Noran		55.84	55.84	
	O/time Kualavete		323.91	323.91	
	O/time Tautu R		224.68	224.68	
	O/time Teiaki		90.40	90.40	

	Overtime Teibouri		(9.38)		9.38
	Overtime		324.58	324.58	
	Overtime Tebao		22.65	22.65	
	Poland		(100.00)		100.00
	Pre- School Tabwakea		(3,500.13)		3,500.13
	Project		3,333.10	3,333.10	
	Public Toilet Project		16,848.27	16,848.27	
	Social		(3,826.00)		3,826.00
	Solar		0.00		0.00
	Sport Equipment		1,000.00	1,000.00	
	Staff fund		(183.00)		183.00
	Surplus		(200.93)		200.93
	Tabora		997.94	997.94	
	Te runga		0.00		0.00
	Teiange		(27.35)		27.35
	Tekanene		(70.00)		70.00
	Truck hire		(30.00)		30.00
	Understated Bank balance		21,565.41	21,565.41	
	UNDP		(300.00)		300.00
	Upgrading KUC Maneaba/Public		(38,587.25)		38,587.25
	VAT		(3,233.30)		3,233.30
	White Ribbon		0.00		0.00
	Youth Activities (Youth Day)		978.80	978.80	
IMPREST					
	Clerk Maraki Bokai		2,700.92	2,700.92	
	Ataake		200.00	200.00	
	Bakaia Kiabo		2,560.00	2,560.00	
	Binti T		100.00	100.00	
	Bouataake		350.00	350.00	
	Clerk - Kabwearuru K		1,800.00	1,800.00	
	Faioa		2,500.00	2,500.00	
	Mikarite		2,168.50	2,168.50	
	Taakiakia		250.00	250.00	
	Tearawa		180.00	180.00	
	Tirikan		500.00	500.00	
	Uritina		8.25	8.25	
LOSS					
	Binti T		35,765.72	35,765.72	
	Bwanian		3,807.93	3,807.93	
	Kaburere A		1.58	1.58	
	Matereta		201.10	201.10	
	Matereta Arawatau		1,065.00	1,065.00	
	Tantan		2,224.86	2,224.86	
	Toromon T		2,580.33	2,580.33	
SURPLUS					
	Surplus Audit		(103.28)		103.28
	Surplus Cash		774.36	774.36	
	UNACCOUNTED DEPOSIT		(3,907.86)		3,907.86
Closing Cash Balance			1,208.03	1,208.03	
Closing Bank Balance			334,936.60	334,936.60	
	Total			820,002.00	820,002.00

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

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
Revenue					
	1100	Angabwai			
	1103	Angabwai n rabwata	1,155.00		
	1106	Copra Commission	93,764.20		
				94,919.20	
	1200	Raitienti			
	1201	Angabwain Kaa/Rebwerebwe	40,302.50		
	1202	Beebwa ni Kabubuti Kaa/Rebw	36,961.50		
	1203	Bwatika	232.00		
	1204	Kamea	1,523.00		
	1205	Titooa (retail and wholesale)	27,752.50		
	1206	Angabwain Kaotitamnei	0.00		
	1207	Kakurerei (Entertainment)	3,377.00		
	1208	Kaokioki	1,074.00		
	1209	Angabwain kamanging (beer/	9,080.00		
	1210	Angabwain auti ni Iruwa (Hotel/	8,640.00		
	1211	Kabobai Amara ke n nakonako (	3,458.00		
	1212	Angabwain tabo ni bwaa	1,352.00		
	1213	Tauan mwiin Botaki	150.00		
	1214	Angabwain Tonati/ Kariki/ Bwan	2,212.00		
	1215	Roon Karikirake aika a uarereke	4,665.50		
	1216	Roon kateitei/ Bitineti ni kateitei	9,100.00		
	1217	Bitineti aika aki tei maan (Stalls)	2,664.00		
	1218	Kirabu ni Kamwarake (Restaura	4,058.00		
	1219	Kaa/ Rebwerebwe aika tatang	10,036.50		
	1220	Waa-uowa aika tatangoaki	750.00		
	1221	Bus Operational	200.00		
	1222	Taabo ni karao motoka	1,227.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1223	Bingo	977.00		
	1224	Te Itabon (Agency) Inanoa & Ia	1,504.00		
	1225	Uanikai ao Maan/ (Poultry/ Lives	75.00		
	1227	Kabonakoan te ika/ lokinibwaia	2,481.00		
	1228	Tabo ni itutu	100.00		
	1229	Chain Saw ae e tatangoaki	0.00		
	1230	Karikirake man te iti	300.00		
	1231	Kaobwai ao lokinibwai mai itina	2,546.00		
	1233	Aia kambwana aomata	1,256.00		
	1236	Beba ni kaongora (Newspapers	0.00		
	1237	Floating	77.00		
	1238	Tutara (Second hand)	916.00		
	1239	Roon botaki ao boboti aika a k	2,372.00		
	1241	Kirabu n nangkona/ Yagona Sal	660.00		
	1243	Kabonakoan bwaai ni mwakete	0.00		
	1244	Kanewababa (Tour Guide/ Oper	200.00		
	1245	Kaba Booti	0.00		
	1246	Karao bwai man te Kai	0.00		
	1253	Kabo birim (Video Library)	100.00		
	1254	Karikirake man bwain taari	5,010.00		
	1257	Boon te Onibeeki	0.00		
	1262	Design/ Paint	104.00		
	1263	Katinemenaai Takataka	924.00		
	1265	Photo shops	152.00		
	1267	PA systems aika a tatangoaki	177.00		
				188,746.50	
	1300	Mane Buoka			
	1301	Mwane man te Tautaeka	64,474.24		
	1303	DBK Loan	0.00		
	1306	Te buoka ibukin baoia ataein te	0.00		
	1307	Te buoka ibukin te taarau n te K	0.00		
				64,474.24	

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

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
Revenue					
	1100	Angabwai			
	1103	Angabwai n rabwata	1,155.00		
	1106	Copra Commission	93,764.20		
				94,919.20	
	1200	Raitienti			
	1201	Angabwain Kaa/Rebwerebwe	40,302.50		
	1202	Beebwa ni Kabubuti Kaa/Rebw	36,961.50		
	1203	Bwatika	232.00		
	1204	Kamea	1,523.00		
	1205	Titooa (retail and wholesale)	27,752.50		
	1206	Angabwain Kaotitamnei	0.00		
	1207	Kakurerei (Entertainment)	3,377.00		
	1208	Kaokioki	1,074.00		
	1209	Angabwain kamanging (beer/	9,080.00		
	1210	Angabwain auti ni Iruwa (Hotel/	8,640.00		
	1211	Kabobai Amara ke n nakonako (	3,458.00		
	1212	Angabwain tabo ni bwaa	1,352.00		
	1213	Tauan mwiin Botaki	150.00		
	1214	Angabwain Tonati/ Kariki/ Bwan	2,212.00		
	1215	Roon Karikirake aika a uarereke	4,665.50		
	1216	Roon kateitei/ Bitineti ni kateitei	9,100.00		
	1217	Bitineti aika aki tei maan (Stalls)	2,664.00		
	1218	Kirabu ni Kamwarake (Restaura	4,058.00		
	1219	Kaa/ Rebwerebwe aika tatang	10,036.50		
	1220	Waa-uowa aika tatangoaki	750.00		
	1221	Bus Operational	200.00		
	1222	Taabo ni karao motoka	1,227.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1223	Bingo	977.00		
	1224	Te Itabon (Agency) Inanoa & Ia	1,504.00		
	1225	Uanikai ao Maan/ (Poultry/ Lives	75.00		
	1227	Kabonakoan te ika/ lokinibwaia	2,481.00		
	1228	Tabo ni itutu	100.00		
	1229	Chain Saw ae e tatangoaki	0.00		
	1230	Karikirake man te iti	300.00		
	1231	Kaobwai ao lokinibwai mai itina	2,546.00		
	1233	Aia kambwana aomata	1,256.00		
	1236	Beba ni kaongora (Newspapers	0.00		
	1237	Floating	77.00		
	1238	Tutara (Second hand)	916.00		
	1239	Roon botaki ao boboti aika a k	2,372.00		
	1241	Kirabu n nangkona/ Yagona Sal	660.00		
	1243	Kabonakoan bwaai ni mwakete	0.00		
	1244	Kanewaeaba (Tour Guide/ Oper	200.00		
	1245	Kaba Booti	0.00		
	1246	Karao bwai man te Kai	0.00		
	1253	Kabo birim (Video Library)	100.00		
	1254	Karikirake man bwain taari	5,010.00		
	1257	Boon te Onibeeki	0.00		
	1262	Design/ Paint	104.00		
	1263	Katinemenaa Takataka	924.00		
	1265	Photo shops	152.00		
	1267	PA systems aika a tatangoaki	177.00		
				188,746.50	
	1300	Mane Buoka			
	1301	Mwane man te Tautaeka	64,474.24		
	1303	DBK Loan	0.00		
	1306	Te buoka ibukin baoia ataein te	0.00		
	1307	Te buoka ibukin te taarau n te K	0.00		
				64,474.24	

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1400	Rakan karinimwane			
	1401	Bank account	0.00		
	1402	IBDs	0.00		
				0.00	
	1500	Waaki ni lokinibwai			
	1501	Kabonakoan b'ain te Kauntira a	0.00		
	1504	Roon ana ireiti te Kauntira	13,525.00		
	1506	Kantoka n te kaa/ Hire truck	820.56		
	1510	Tangoan ana tabo te Kauntira	500.00		
	1511	Boon te intanete	209.00		
	1517	Kabobwai (Hardware/ Bwaraki)	950.00		
	1518	Telephone commission	254.00		
	1519	Boon anaakin te maenge	1,565.90		
	1520	Kabonakoan bwain akawa	0.00		
	1521	Kaotinakoan beeki ao kamea	20.00		
	1527	Bwain Kiribati	0.00		
	1532	Number plate	11,510.00		
	1541	Ana karikirake aika uarereke	1,330.60		
	1545	Tangoan ana tao te Kauntira (s	0.00		
	1546	Puclic Toilet (Tabwakea, London	105.00		
				30,790.06	
	1600	Mane tabeua			
	1601	Mwane tabeua	363.57		
	1602	Tua n te Bowi	0.01		
	1605	Rooia Ataei te Pre-School	42.00		
				405.58	
	1700	Karaii mwane			
	1701	Kaintabwi	7,188.04		
				7,188.04	
					386,523.62
Expenditure					
	2100	Bwakabwai			

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2102	Councilors	13,225.00		
	2103	Assistant Clerk	4,464.86		
	2109	Drivers (5)	10,632.40		
	2112	Village Wardens (9)	25,730.34		
	2113	MCH Aides (4)	12,480.64		
	2115	Island Community Worker	3,358.76		
	2116	Garbage Collectors	10,034.71		
	2119	Mechanic	3,632.68		
	2124	Revenue Collector	3,575.58		
	2134	Handyman	2,351.89		
	2135	Pre-school Teachers	11,170.00		
	2148	Watchman	3,449.84		
	2157	Transport Officer	3,891.67		
				107,998.37	
	2200	Arauenti			
	2201	Aia arauenti Kauntira	15,910.00		
	2202	Kaniwangan Mayor/ Vice	3,885.00		
	2203	Incentive Allowances	11,093.10		
	2205	Boia temporary (Labour)	2,281.61		
	2206	Aoataim	10,079.21		
	2208	Kometen Karikirake (IDC)	915.00		
	2209	Karaoan mwakuri aika bubuaka	2,819.40		
	2210	Bonomwi	0.00		
	2211	Subsistence Allowance	0.00		
	2213	Selection Committee	460.00		
	2217	Leave Grant	7,750.00		
	2222	Kanuanga ibukin karaoan te ua	1,334.60		
	2224	Liquor Board	1,270.00		
	2226	Transport Committee	1,175.00		
	2230	Urgency Committee	1,480.00		
	2232	Business Licensing Committee	1,152.60		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2234	Area Committee	0.00		
	2235	Mayor's Entertainment	323.80		
				61,929.32	
	2300	Kabutan te waaki			
	2301	Bao ao mwamwananga	22,599.50		
	2303	Bwai ni mwakuri	2,035.71		
	2304	Ana tiati te Bangke	686.60		
	2306	Ana tiati te ATHKL	1,219.56		
	2308	Buraeki ao Kaboraoi	145.50		
	2310	Boon turam ni maange	0.00		
	2312	Rinerine	0.00		
	2313	National Day Celebration (Ka-In	1,000.00		
	2315	Botaki iaan te Kauntira	200.00		
	2316	Taarau n te KPF	0.00		
	2317	Mitan te Iti ao te ran	1,429.86		
	2318	Roon te bowi	10.00		
	2319	Reeta/ Katanoata	429.10		
	2320	Tararuaia Kamea/ Beeki	0.00		
	2322	Kakukurei Kauntira (Entertainme	2,352.70		
	2326	Bwai ni mwakuri n te aobiti	12,941.33		
	2330	Youth Activities	1,307.50		
	2332	Support elderly fund distribution	1,191.45		
				47,548.81	
	2400	Onobwai			
	2401	Taabo ni mwakete	0.00		
	2402	Onobwaian/ Bwain te Aobiti	2,366.40		
	2406	Onobwaian te mwakete	0.00		
	2407	Karaoan te Maneaba	170.00		
	2408	Karaoan kaa/ Rebwerebwe	8,051.96		
	2408a	School Trucks	7,754.40		
	2410	Kawai/ Kotiweei	900.00		
	2416	Timantin te Maniba	0.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
				19,242.76	
	2600	Karikirake (unfunded)			
	2602	Labour	0.00		
	2603	Transport	0.00		
	2604	Materials	695.00		
				695.00	
	2700	Iokinibwai			
	2702	Bwaan te waa-uowa/booti/kaa	1,481.50		
	2703	Internet Charge	3,216.17		
	2707	Bwain akawa	0.00		
	2711	Bwai ni Kiribati	0.00		
	2715	Assistance to copra service	0.00		
				4,697.67	
	2800	Karaii mwane			
	2801	Kaintabwi	16,583.93		
	2803	Birimwane nakon KiLGA	1,000.00		
	2805	Loan Repayment	15,187.50		
	2806	Buoka ibukin te School Trucks	266.00		
				33,037.43	
					275,149.36
Net Profit/Loss					111,374.26

Kiritimati Urban Council

Balance Sheet

as at 12/31/18

	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank		334,936.60		
Cash on Hand		1208.03		
Account Receivable	1	210,867.61	547,012.24	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				547,012.24
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	2	162,686.45	162,686.45	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				162,686.45
Net Asset				384,325.79
Equity				
Current Year Earning			111,374.26	
Historical Balancing			272,951.53	
Total Equity				384,325.79

Kiritimati Urban Council
Statements of Notes
For the Period 1/1/18 to 12/31/18

Note#	Account	Bot_Code	Amount (\$)	Total (\$)
1	Account Receivable			
		Adv-Alice	8,188.80	
		Adv-ASWO	16.50	
		Adv-Binti T	162.90	
		Adv-CDSD	210.00	
		Adv-Council staff	2,100.00	
		Adv-Kilga	1,238.00	
		Adv-Kiritimati Motors	180.00	
		Adv-MIA	4,410.25	
		Adv-MISA	2,758.55	
		Adv-Motorcycle	9,270.00	
		Adv-Tabuaeran	13.50	
		Adv-Tabureka T	218.73	
		Adv-Toromon T	729.00	
		Adv-ANZ Bank	0.00	
		Adv-Baneawa	100.00	
		Adv-Bank (Council staff)	46.16	
		Adv-Bank discrepancy	232.91	
		Adv-Copra Fund	10,387.05	
		Adv-Councillor's Allowance	397.50	
		Adv-DBK Loan	667.87	
		Adv-Driver O/time	62.71	
		Adv-Election MIA	578.30	
		Adv-Kainteaba	20.00	
		Adv-Kaoki Mange	19,223.22	
		Adv-Kaokioki	647.00	
		Adv-Katekita	20.00	
		Adv-KILGA	1,240.83	
		Adv-KUC Pre School	35,706.28	
		Adv-KUC Public	4,943.30	
		Adv-Liquor	50.00	
		Adv-Liquor Lic. Comm	1,324.50	
		Adv-M.Kokoria	0.00	
		Adv-Namaua	39.62	
		Adv-NCAF	180.00	

		Adv-Noran	55.84	
		Adv-O/time Kualavete	323.91	
		Adv-O/time Tautu R	224.68	
		Adv-O/time Teiaki	90.40	
		Adv-Overtime	324.58	
		Adv-Overtime Tebao	22.65	
		Adv-Project	3,333.10	
		Adv-Public Toilet Project	16,848.27	
		Adv-Solar	0.00	
		Adv-Sport Equipment	1,000.00	
		Adv-Tabora	997.94	
		Adv-Te runga	0.00	
		Adv-Understated Bank balance	21,565.41	
		Adv-White Ribbon	0.00	
		Adv-Youth Activities (Youth Day)	978.80	
		Imp- Clerk Maraki Bokai	2,700.92	
		Imp-Ataake	200.00	
		Imp-Bakaia Kiabo	2,560.00	
		Imp-Binti T	100.00	
		Imp-Bouataake	350.00	
		Imp-Clerk - Kabwearuru K	1,800.00	
		Imp-Faioa	2,500.00	
		Imp-Mikarite	2,168.50	
		Imp-Taakiakia	250.00	
		Imp-Tearawa	180.00	
		Imp-Tirikan	500.00	
		Imp-Uritina	8.25	
		Los-Binti T	35,765.72	
		Los-Bwanian	3,807.93	
		Los-Kaburere A	1.58	
		Los-Matereta	201.10	
		Los-Matereta Arawatau	1,065.00	
		Los-Tantan	2,224.86	
		Los-Toromon T	2,580.33	
		Sur-Surplus Cash	774.36	
				210,867.61
2	Account Payable			
		Dep-CPPL	640.00	
		Dep-General Election	788.25	

	Dep-Matereta	1,205.28	
	Dep-Teewa	106.35	
	Dep-Atanimango	150.00	
	Dep-Banana Pre school	39,006.32	
	Dep-Bank Account	8,133.80	
	Dep-Business License Comm (B/L)	10,052.30	
	Dep-C/ Staff BOK Loan	2,392.43	
	Dep-Comm Allowance	253.50	
	Dep-Council Tax	1,041.97	
	Dep-Fetu	150.00	
	Dep-Fuel	816.80	
	Dep-Grass root project Fund	38,118.23	
	Dep-House Rental	15.50	
	Dep-Incentive	1,804.81	
	Dep-Iotebwa	15.00	
	Dep-Kiribati Insurance Coporation	185.00	
	Dep-KPF Loan	2.89	
	Dep-KUC Staff Catering	210.00	
	Dep-LEL	1,263.10	
	Dep-MIA	2,256.44	
	Dep-O/time Teibouri	9.38	
	Dep-Poland	100.00	
	Dep-Pre- School Tabwakea	3,500.13	
	Dep-Social	3,826.00	
	Dep-Staff fund	183.00	
	Dep-Surplus	200.93	
	Dep-Teiange	27.35	
	Dep-Tekanene	70.00	
	Dep-Truck hire	30.00	
	Dep-UNDP	300.00	
	Dep-Upgrading KUC Maneaba/Public	38,587.25	
	Dep-VAT	3,233.30	
	Sur-Surplus Audit	103.28	
	Sur-UNACCOUNTED DEPOSIT	3,907.86	
			162,686.45

Kiritimati Urban Council

The following certify that the attached statements (revealing a surplus Account Balance \$332,586.04) for the year ended 31st December 2019 are correct

Signed by:

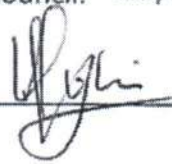
Clerk to Island Council:



Mayor to Island Council:

Mayor:  Mr. Naatua Teiti

Secretary



KIRITIMATI URBAN COUNCIL ACUMMULATIVE TRIAL BALANCE

AS AT DECEMBER 2019

Code	Details	Estimates	Amounts	Debit	Credit
Surplus brought forward - 01-01-19					384,325.79
1100	00 TAXATION				
1103	Angabwai n rabwata	-	0.00		-
1104	Copra Tax	-	460.00		460.00
1106	Copra Commission	40,000.00	18,220.80		18,220.80
1200	00 REGISTRATION AND LICENSES				
1201	Angabwain Kaa/Rebwerebwe	33,000.00	32,442.50		32,442.50
1202	Beebwa ni Kabubuti Kaa/Rebwerebwe	18,000.00	28,006.50		28,006.50
1203	Bwatika	200.00	12.00		12.00
1204	Kamea	1,500.00	600.00		600.00
1205	Titooa (retail and wholesale)	27,600.00	29,522.00		29,522.00
1206	Angabwain Kaotitamnei	200.00	6.00		6.00
1207	Kakurerei (Entertainment)	3,700.00	2,731.00		2,731.00
1208	Kaokioki	15.00	801.00		801.00
1209	Angabwain kamanging (beer/matoatoa)	5,200.00	4,367.00		4,367.00
1210	Angabwain auti ni Iruwa (Hotel/Motel)	9,650.00	6,719.00		6,719.00
1211	Kabobai Amarake n nakonako (Hawker)	4,000.00	3,406.00		3,406.00
1212	Angabwain tabo ni bwaa	2,200.00	1,640.00		1,640.00
1213	Tauan mwiin Botaki	500.00	350.00		350.00
1214	Angabwain Tonati/ Kariki/ Bwan	2,300.00	2,348.50		2,348.50
1215	Roon Karikirake aika a uarereke	4,500.00	3,449.50		3,449.50
1216	Roon kateitei/ Bitineti ni kateitei	20,000.00	14,145.86		14,145.86
1217	Bitineti aika aki tei maan (Stalls)	5,210.00	6,785.00		6,785.00
1218	Kirabu ni Kamwarake (Restaurant Café)	900.00	1,482.00		1,482.00
1219	Kaa/ Rebwerebwe aika tatangoaki	8,000.00	8,902.90		8,902.90
1220	Waa-uowa aika tatangoaki	1,550.00	850.00		850.00
1221	Bus Operational	200.00	0.00		-
1222	Taabo ni karao motoka	2,800.00	400.00		400.00
1223	Bingo	1,500.00	875.00		875.00
1224	Te Itabon (Agency) Inanoa & Iabatera	7,700.00	4,710.00		4,710.00
1225	Uanikai ao Maan/ (Poultry/ Livestock)	180.00	0.00		-
1227	Kabonakoan te ika/ Iokinibwaiian ika aika a uarereke	13,000.00	2,568.00		2,568.00
1228	Tabo ni itutu	225.00	200.00		200.00
1229	Chain Saw ae e tatangoaki	30.00	30.00		30.00
1230	Karikirake man te iti	450.00	702.00		702.00
1231	Kaobwai ao Iokinibwai mai itinaniku	4,000.00	5,588.00		5,588.00
1233	Aia kambwana aomata	2,250.00	1,663.00		1,663.00
1236	Beba ni kaongora (Newspapers)	-	0.00		-
1237	Floating	2,000.00	0.00		-
1238	Tutara (Second hand)	1,500.00	808.00		808.00
1239	Roon botaki ao boboti aika a kakaokoro	2,000.00	3,151.00		3,151.00
1241	Kirabu n nangkona/ Yagona Sales	1,400.00	1,210.00		1,210.00
1243	Kabonakoan bwaai ni mwakete	-	0.00		-
1244	Kaneweaba (Tour Guide/ Operator)	1,200.00	1,258.00		1,258.00
1245	Kaba Booti	100.00	0.00		-
1246	Karao bwai man te Kai	50.00	127.00		127.00
1253	Kabo birim (Video Library)	100.00	0.00		-

1254	Karikirake man bwain taari	4,500.00	4,776.00		4,776.00
1257	Boon te Onibeeki	-	30.00		30.00
1262	Design/ Paint	200.00	100.00		100.00
1263	Katinemenaai Takataka	1,500.00	404.00		404.00
1265	Photo shops	100.00	100.00		100.00
1267	PA systems aika a tatangoaki	300.00	177.00		177.00
1300	00 GRANTS AND LOANS				
1301	Mwane man te Tautaeka	58,704.00	48,880.40		48,880.40
1303	DBK Loan	20,000.00	0.00		-
1306	Te buoka ibukin baoia ataein te reirei	16,000.00	10,000.00		10,000.00
1307	Te buoka ibukin te taarau n te KPF	-	0.00		-
1400	00 INTERESTS				
1401	Bank account	10.00	3.00		3.00
1402	IBDs	1,000.00	0.00		-
1403	Interest from Loans	2,400.00	0.00		-
1500	00 COMMERCIAL ACTIVITIES				
1501	Kabonakoan b'ain te Kauntira ake a koro taia	100.00	500.00		500.00
1504	Roon ana ireiti te Kauntira	22,200.00	24,328.00		24,328.00
1506	Kantoka n te kaa/ Hire truck	-	240.00		240.00
1510	Tangoan ana tabo te Kauntira	2,000.00	2,114.00		2,114.00
1511	Boon te intanete	-	0.00		-
1517	Kabobwai (Hardware/ Bwaraki)	-	11.40		11.40
1518	Telephone commission	-	0.00		-
1519	Boon anaakin te maenge	33,350.00	1,760.00		1,760.00
1520	Kabonakoan bwain akawa	-	0.00		-
1521	Kaotinakoan beeki ao kamea	300.00	400.10		400.10
1527	Bwain Kiribati	50.00	0.00		-
1532	Number plate	4,000.00	4,893.00		4,893.00
1541	Ana karikirake aika uarereke	200.00	728.50		728.50
1545	Tangoan ana tao te Kauntira (saw mill machine)	-	0.00		-
1546	Puclit Toilet (Tabwakea, London, Banana)	50.00	0.00		-
1600	00 OTHERS				
1601	Mwane tabeua	100.00	1,026.16		1,026.16
1602	Tua n te Bowi	100.00	0.00		-
1605	Rooia Ataei te Pre-School	120.00	0.00		-
1700	00 CONTRIBUTION AND TRANSFERS				
1701	Kaintabwi	12,643.00	9,737.94		9,737.94
2100	00 BWAKABWAI				
2102	Councilors	26,704.00	12,350.00	12,350.00	
2103	Assistant Clerk	4,775.00	5,255.54	5,255.54	
2104	Office Manager	775.00	-	-	
2105	Temporary	-	94.25	94.25	
2109	Drivers (5)	16,879.00	12,074.98	12,074.98	
2109	Drivers (3)		-	-	
2112	Village Wardens (9)	30,573.00	31,277.45	31,277.45	
2113	MCH Aides (4)	13,716.00	13,319.92	13,319.92	
2115	Island Community Worker	3,669.00	3,808.17	3,808.17	
2116	Garbage Collectors	13,465.00	11,443.15	11,443.15	
2119	Mechanic	8,876.00	8,578.83	8,578.83	
2124	Revenue Collector	3,885.00	4,142.16	4,142.16	

2108	Carpenter	3,702.00	3,267.21	3,267.21	
2135	Pre-school Teachers	21,100.00	17,686.41	17,686.41	
2148	Watchman	3,093.00	4,742.52	4,742.52	
2157	Transport Officer	4,358.00	4,604.77	4,604.77	
2200	00 ARAUENTI				
2201	Aia arauenti Kauntira	18,105.00	17,555.00	17,555.00	
2202	Kaniwangan Mayor/ Vice	3,000.00	3,225.00	3,225.00	
2203	Incentive Allowances	10,080.00	7,120.00	7,120.00	
2205	Boia temporary (Labour)	3,800.00	4,324.28	4,324.28	
2206	Aoataim	9,000.00	8,903.22	8,903.22	
2208	Kometen Karikirake (IDC)	1,830.00	1,520.00	1,520.00	
2209	Karaoan mwakuri aika bubuaka-boneti	9,100.00	8,336.40	8,336.40	
2210	Bonomwi	1,000.00	-	-	
2211	Subsistence Allowance	10,850.00	8,856.00	8,856.00	
2213	Selection Committee	820.00	205.00	205.00	
2217	Leave Grant	18,500.00	18,250.00	18,250.00	
2222	Kanuanga ibukin karaoan te uatei	1,600.00	850.00	850.00	
2224	Liquor Board	915.00	2,235.00	2,235.00	
2226	Transport Committee	1,525.00	810.00	810.00	
2230	Urgency Committee	2,025.00	1,830.00	1,830.00	
2232	Business Licensing Committee	1,530.00	975.00	975.00	
2234	Area Committee	-	-	-	
2235	Mayor's Entertainment	4,000.00	3,738.70	3,738.70	
2300	00 ADMINISTRATION				
2301	Bao ao mwamwananga	27,920.00	30,791.05	30,791.05	
2303	Bwai ni mwakuri	7,000.00	8,193.38	8,193.38	
2304	Ana tiati te Bangke	600.00	710.96	710.96	
2306	Ana tiati te ATHKL	6,480.00	4,683.91	4,683.91	
2308	Buraeki ao Kaboraoi	2,550.00	600.00	600.00	
2310	Boon turam ni maange	1,000.00	320.00	320.00	
2312	Rinerine	500.00	-	-	
2313	National Day Celebration (Ka-Inaomata)	4,000.00	4,000.00	4,000.00	
2315	Botaki iaan te Kauntira	2,000.00	-	-	
2316	Taarau n te KPF	-	-	-	
2317	Mitan te Iti ao te ran	2,500.00	1,730.73	1,730.73	
2318	Roon te bowi	200.00	196.10	196.10	
2319	Reeta/ Katanoata	1,000.00	608.40	608.40	
2320	Tararuia Kamea/ Beeki	500.00	-	-	
2322	Kakukurei Kauntira (Entertainment)	-	1,399.20	1,399.20	
2326	Bwai ni mwakuri n te aobiti	2,000.00	1,479.90	1,479.90	
2330	Youth Activities	6,000.00	7,563.35	7,563.35	
2332	Support elderly fund distribution	1,920.00	3,235.40	3,235.40	
2400	00 REPAIR AND MAINTENANCE				
2401	Taabo ni mwakete	-	-	-	
2402	Onobwaian/ Bwain te Aobiti	3,000.00	5,128.29	5,128.29	
2406	Onobwaian te mwakete	-	-	-	
2407	Karaoan te Maneaba	100.00	-	-	
2408	Karaoan kaa/ Rebwerebwe	9,000.00	9,779.52	9,779.52	
2408a	School Trucks	-	-	-	
2410	Kawai/ Kotiweei	1,000.00	-	-	
2416	Timantin te Maniba	-	640.00	640.00	

2600	00 UNFUNDED PROJECT				
2602	Labour	4,000.00	565.50	565.50	
2603	Transport	1,000.00	266.00	266.00	
2604	Materials	9,000.00	12,035.30	12,035.30	
2700	00 COMMERCIAL ACTIVITIES				
2702	Bwaan te waa-uowa/booti/kaa etc	1,000.00	475.00	475.00	
2703	Internet Charge	-	-	-	
2707	Bwain akawa	-	-	-	
2711	Bwai ni Kiribati	50.00	-	-	
2720	Assistance to copra service	1,000.00	-	-	
2800	00 TRANSFER PAYMENTS				
2801	Kaintabwi	25,286.00	18,702.16	18,702.16	
2804	Birimwane nakon KiLGA	1,500.00	-	-	
2805	Loan Repayment	20,000.00	-	-	
2806	Buoka ibukin te School Trucks	13,000.00	10,200.30	10,200.30	
2806a	Booia ao overtime	2,000.00	5,661.50	5,661.50	
2806b	Bwaan taian school trucks	2,000.00	2,141.90	2,141.90	
BTL					
ADVANCE					
	Alice		8,188.80	8,188.80	
	ASWO		16.50	16.50	
	Binti T		162.90	162.90	
	CDSD		210.00	210.00	
	Council staff		2,100.00	2,100.00	
	CPPL		(640.00)		640.00
	General Election		(788.25)		788.25
	Kakiaman		-	-	
	Kilga		1,238.00	1,238.00	
	Kiritimati Motors		180.00	180.00	
	Matereta		(1,205.28)		1,205.28
	MIA		5,005.25	5,005.25	
	MISA		2,758.55	2,758.55	
	Advance MTC		4,060.00	4,060.00	
	Motorcycle		9,270.00	9,270.00	
	Tabuaeran		13.50	13.50	
	Tabureka T		218.73	218.73	
	Teewa		(106.35)		106.35
	Toromon T		729.00	729.00	
Deposit					
	ANZ Bank		425.28	425.28	
	Atanimango		(150.00)		150.00
	Banana Pre school		(38,756.32)		38,756.32
	Baneawa		100.00	100.00	
	Bank (Council staff)		46.16	46.16	
	Bank Account		(8,133.80)		8,133.80
	Bank discrepancy		232.91	232.91	
	Business License Comm (B/L)		(10,254.30)		10,254.30
	C/ Staff BOK Loan		(2,392.43)		2,392.43
	Comm Allowance		(253.50)		253.50
	Copra Fund		10,387.05	10,387.05	
	Council Tax		(1,041.97)		1,041.97

Councillor's Allowance		397.50	397.50	
DRM		-	-	
DBK Loan		1,206.19	1,206.19	
Driver O/time		62.71	62.71	
Election MIA		578.30	578.30	
Fetu		(150.00)		150.00
Fuel		(816.80)		816.80
Grass root project Fund		(38,118.23)		38,118.23
Glass repayment		(312.29)		312.29
House Rental		(15.50)		15.50
Incentive		(1,804.81)		1,804.81
Iotebwa		(15.00)		15.00
Kainteaba		20.00	20.00	
Kaoki Mange		15,350.01	15,350.01	
Kaokioki		647.00	647.00	
Katekita		20.00	20.00	
KiLGA		1,240.83	1,240.83	
Kiribati Insurance Coporation		(370.00)		370.00
KPF Loan		(76.37)		76.37
KUC Loan		(1,029.35)		1,029.35
KUC Pre School		35,744.87	35,744.87	
KUC Public		4,943.30	4,943.30	
KUC Staff Catering		(210.00)		210.00
LEL		(1,263.10)		1,263.10
Liquor		(610.00)		610.00
Liquor Lic. Comm		1,934.50	1,934.50	
M.Kokoria		-	-	
MIA		(2,256.44)		2,256.44
Maiaa		(53.20)		53.20
Namaua		39.62	39.62	
NCAF		180.00	180.00	
Noran		55.84	55.84	
One Stop		-	-	
O/time Kualavete		323.91	323.91	
O/time Tautu R		224.68	224.68	
O/time Teiaki		90.40	90.40	
O/time Teibouri		(9.38)		9.38
Overtime		324.58	324.58	
Overtime Tebao		22.65	22.65	
Poland		(100.00)		100.00
Pre- School Tabwakea		(3,500.13)		3,500.13
Pre School Teacher		(1,041.68)		1,041.68
Project		3,333.10	3,333.10	
Public Toilet Project		16,848.27	16,848.27	
Social		(3,826.00)		3,826.00
Solar		-	-	
Sport		-	-	
Sport Equipment		1,000.00	1,000.00	
Staff fund		(183.00)		183.00
Staff Loan		1,272.90	1,272.90	
Surplus		(200.96)		200.96

	Tabora		997.94	997.94	
	Te runga		-	-	
	Teiange		(27.35)		27.35
	Tekanene		(70.00)		70.00
	Truck hire		(30.00)		30.00
	Understated Bank balance		21,565.41	21,565.41	
	UNDP		(300.00)		300.00
	Upgrading KUC Maneaba/Public		(13,378.92)		13,378.92
	VAT		(3,233.30)		3,233.30
	White Ribbon		-	-	
	Youth Activities (Youth Day)		978.80	978.80	
	Unaccounted deposit		(19.50)		19.50
Imprest					
	Clerk Maraki Bokai		2,700.92	2,700.92	
	Anita A		280.00	280.00	
	Ataake		200.00	200.00	
	Bakaia Kiabo		2,560.00	2,560.00	
	Binti T		100.00	100.00	
	Bouataake		350.00	350.00	
	Clerk - Kabwearuru K		1,800.00	1,800.00	
	Faioa		2,500.00	2,500.00	
	Mikarite		2,168.50	2,168.50	
	Taakiakia		250.00	250.00	
	Tearawa		180.00	180.00	
	Tirikan		1,250.00	1,250.00	
	Teewa		200.00	200.00	
	Uritina		8.25	8.25	
Loss					
	Binti T		45,146.29	45,146.29	
	Bwanian		3,807.93	3,807.93	
	Kaburere A		1.58	1.58	
	Matereta		(185.32)		185.32
	Matereta Arawatau		1,631.17	1,631.17	
	Tantan		2,224.86	2,224.86	
	Toromon T		2,580.33	2,580.33	
Surplus					
	Surplus Audit		(103.28)		103.28
	Surplus Cash		774.36	774.36	
	UNACCOUNTED DEPOSIT		(3,907.86)		3,907.86
	Unaccounted withdrawal		6,369.14	6,369.14	
Closing Cash Balance				110.95	
Closing Bank Balance				241,585.79	
Grand Total				826,012.82	826,012.82

Kiritimati Urban Council
Profit and Loss Statement
For the Period 1/1/19 to 12/31/19

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
Revenue					
	1100	Angabwai			
	1103	Angabwai n rabwata	0.00		
	1104	Copra Tax	460.00		
	1106	Copra Commission	18,220.80		
				18,680.80	
	1200	Raitienti			
	1201	Angabwain Kaa/Rebwerebwe	32,442.50		
	1202	Beebwa ni Kabubuti Kaa/Rebw	28,006.50		
	1203	Bwatika	12.00		
	1204	Kamea	600.00		
	1205	Titooa (retail and wholesale)	29,522.00		
	1206	Angabwain Kaotitamnei	6.00		
	1207	Kakurerei (Entertainment)	2,731.00		
	1208	Kaokioki	801.00		
	1209	Angabwain kamanging (beer/	4,367.00		
	1210	Angabwain auti ni Iruwa (Hotel/	6,719.00		
	1211	Kabobai Amarake n nakonako (	3,406.00		
	1212	Angabwain tabo ni bwaa	1,640.00		
	1213	Tauan mwiin Botaki	350.00		
	1214	Angabwain Tonati/ Kariki/ Bwan	2,348.50		
	1215	Roon Karikirake aika a uarereke	3,449.50		
	1216	Roon kateitei/ Bitineti ni kateitei	14,145.86		
	1217	Bitineti aika aki tei maan (Stalls)	6,785.00		
	1218	Kirabu ni Kamwarake (Restaura	1,482.00		
	1219	Kaa/ Rebwerebwe aika tatang	8,902.90		
	1220	Waa-uowa aika tatangoaki	850.00		
	1221	Bus Operational	0.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1222	Taabo ni karao motoka	400.00		
	1223	Bingo	875.00		
	1224	Te Itabon (Agency) Inanoa & Ia	4,710.00		
	1225	Uanikai ao Maan/ (Poultry/ Lives	0.00		
	1227	Kabonakoan te ika/ lokinibwaia	2,568.00		
	1228	Tabo ni itutu	200.00		
	1229	Chain Saw ae e tatangoaki	30.00		
	1230	Karikirake man te iti	702.00		
	1231	Kaobwai ao lokinibwai mai itina	5,588.00		
	1233	Aia kambwana aomata	1,663.00		
	1236	Beba ni kaongora (Newspapers	0.00		
	1237	Floating	0.00		
	1238	Tutara (Second hand)	808.00		
	1239	Roon botaki ao boboti aika a k	3,151.00		
	1241	Kirabu n nangkona/ Yagona Sal	1,210.00		
	1243	Kabonakoan bwaai ni mwakete	0.00		
	1244	Kaneweaba (Tour Guide/ Oper	1,258.00		
	1245	Kaba Booti	0.00		
	1246	Karao bwai man te Kai	127.00		
	1253	Kabo birim (Video Library)	0.00		
	1254	Karikirake man bwain taari	4,776.00		
	1257	Boon te Onibeeki	30.00		
	1262	Design/ Paint	100.00		
	1263	Katinemenaai Takataka	404.00		
	1265	Photo shops	100.00		
	1267	PA systems aika a tatangoaki	177.00		
				177,443.76	
	1300	Mane Buoka			
	1301	Mwane man te Tautaeka	51,673.54		
	1303	DBK Loan	0.00		
	1306	Te buoka ibukin baoia ataein te	10,000.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1307	Te buoka ibukin te taarau n te K	0.00		
				61,673.54	
	1400	Rakan karinimwane			
	1401	Bank account	3.00		
	1402	IBDs	0.00		
	1403	Interest from Loans	0.00		
				3.00	
	1500	Waaki ni lokinibwai			
	1501	Kabonakoan b'ain te Kauntira a	500.00		
	1504	Roon ana ireiti te Kauntira	24,328.00		
	1506	Kantoka n te kaa/ Hire truck	240.00		
	1510	Tangoan ana tabo te Kauntira	2,114.00		
	1511	Boon te intanete	0.00		
	1517	Kabobwai (Hardware/ Bwaraki)	11.40		
	1518	Telephone commission	0.00		
	1519	Boon anaakin te maenge	1,760.00		
	1520	Kabonakoan bwain akawa	0.00		
	1521	Kaotinakoan beeki ao kamea	400.10		
	1527	Bwain Kiribati	0.00		
	1532	Number plate	4,893.00		
	1541	Ana karikirake aika uarereke	728.50		
	1545	Tangoan ana tao te Kauntira (s	0.00		
	1546	Puclic Toilet (Tabwakea, London	0.00		
				34,975.00	
	1600	Mane tabeua			
	1601	Mwane tabeua	1,026.16		
	1602	Tua n te Bowi	0.00		
	1605	Rooia Ataei te Pre-School	0.00		
				1,026.16	
	1700	Karaii mwane			
	1701	Kaintabwi	9,737.94		
				9,737.94	

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
					303,540.20
Expenditure					
	2100	Bwakabwai			
	2102	Councilors	12,350.00		
	2103	Assistant Clerk	5,255.54		
	2104	Office Manager	0.00		
	2105	Temporary	94.25		
	2108	Carpenter	3,267.21		
	2109	Drivers (5)	12,074.98		
	2112	Village Wardens (9)	31,277.45		
	2113	MCH Aides (4)	13,319.92		
	2115	Island Community Worker	3,808.17		
	2116	Garbage Collectors	11,443.15		
	2119	Mechanic	8,578.83		
	2124	Revenue Collector	4,142.16		
	2135	Pre-school Teachers	17,686.41		
	2148	Watchman	4,742.52		
	2157	Transport Officer	4,604.77		
				132,645.36	
	2200	Arauenti			
	2201	Aia arauenti Kauntira	17,555.00		
	2202	Kaniwangan Mayor/ Vice	3,225.00		
	2203	Incentive Allowances	7,120.00		
	2205	Boia temporary (Labour)	4,324.28		
	2206	Aoataim	8,903.22		
	2208	Kometen Karikirake (IDC)	1,520.00		
	2209	Karaoan mwakuri aika bubuaka	8,336.40		
	2210	Bonomwi	0.00		
	2211	Subsistence Allowance	8,856.00		
	2213	Selection Committee	205.00		
	2217	Leave Grant	18,250.00		
	2222	Kanuanga ibukin karaoan te ua	850.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2224	Liquor Board	2,235.00		
	2226	Transport Committee	810.00		
	2230	Urgency Committee	1,830.00		
	2232	Business Licensing Committee	975.00		
	2234	Area Committee	0.00		
	2235	Mayor's Entertainment	3,738.70		
				88,733.60	
	2300	Kabutan te waaki			
	2301	Bao ao mwamwananga	30,791.05		
	2303	Bwai ni mwakuri	8,193.38		
	2304	Ana tiati te Bangke	710.96		
	2306	Ana tiati te ATHKL	4,683.91		
	2308	Buraeki ao Kaboraoi	600.00		
	2310	Boon turam ni maange	320.00		
	2312	Rinerine	0.00		
	2313	National Day Celebration (Ka-In	4,000.00		
	2315	Botaki iaan te Kauntira	0.00		
	2316	Taarau n te KPF	0.00		
	2317	Mitan te Iti ao te ran	1,730.73		
	2318	Roon te bowi	196.10		
	2319	Reeta/ Katanoata	608.40		
	2320	Tararuaia Kamea/ Beeki	0.00		
	2322	Kakukurei Kauntira (Entertainme	1,399.20		
	2326	Bwai ni mwakuri n te aobiti	1,479.90		
	2330	Youth Activities	7,563.35		
	2332	Support elderly fund distribution	3,235.40		
				65,512.38	
	2400	Onobwai			
	2401	Taabo ni mwakete	0.00		
	2402	Onobwaian/ Bwain te Aobiti	5,128.29		
	2406	Onobwaian te mwakete	0.00		
	2407	Karaoan te Maneaba	0.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2408	Karaoan kaa/ Rebwerebwe	9,779.52		
	2408a	School Trucks	0.00		
	2410	Kawai/ Kotiweei	0.00		
	2416	Timantin te Maniba	640.00		
				15,547.81	
	2600	Karikirake (unfunded)			
	2602	Labour	565.50		
	2603	Transport	266.00		
	2604	Materials	12,035.30		
				12,866.80	
	2700	Iokinibwai			
	2702	Bwaan te waa-uowa/booti/kaa	475.00		
	2703	Internet Charge	0.00		
	2707	Bwain akawa	0.00		
	2711	Bwai ni Kiribati	0.00		
	2720	Assistance to copra service	0.00		
	2801	Kaintabwi	20,495.30		
	2804	Birimwane nakon KILGA	1,000.00		
	2805	Loan Repayment	0.00		
	2806	Buoka ibukin te School Trucks	10,200.30		
	2806a	Booia ao overtime	5,661.50		
	2806b	Bwaan taian school trucks	2,141.90		
				39,974.00	
					355,279.95
Net Profit/Loss					-51,739.75

Kiritimati Urban Council

Balance Sheet

as at 12/31/19

	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank		241,585.79		
Cash on Hand		110.95		
Account Receivable	1	231,829.27	473,526.01	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				473,526.01
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	2	140,939.97	140,939.97	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				140,939.97
Net Asset				332,586.04
Equity				
Current Year Earning			-51,739.75	
Historical Balancing			384,325.79	
Total Equity				332,586.04

Kiritimati Urban Council
Statements of Notes
For the Period 1/1/19 to 12/31/19

Note#	Account	Bot_Code	Amount	Total
1	Account Receivable			
	Adv-Advance MTC		4,060.00	
	Adv-Alice		8,188.80	
	Adv-ASWO		16.50	
	Adv-Binti T		162.90	
	Adv-CDSD		210.00	
	Adv-Council staff		2,100.00	
	Adv-Kakiaman		0.00	
	Adv-Kilga		1,238.00	
	Adv-Kiritimati Motors		180.00	
	Adv-MIA		5,005.25	
	Adv-MISA		2,758.55	
	Adv-Motorcycle		9,270.00	
	Adv-Tabuaeran		13.50	
	Adv-Tabureka T		218.73	
	Adv-Toromon T		729.00	
	Adv-ANZ Bank		425.28	
	Adv-Baneawa		100.00	
	Adv-Bank (Council staff)		46.16	
	Adv-Bank discrepancy		232.91	
	Adv-Copra Fund		10,387.05	
	Adv-Councillor's Allowance		397.50	
	Adv-DBK Loan		1,206.19	
	Adv-Driver O/time		62.71	
	Adv-DRM		0.00	
	Adv-Election MIA		578.30	
	Adv-Kainteaba		20.00	
	Adv-Kaoki Mange		15,350.01	
	Adv-Kaokioki		647.00	
	Adv-Katekita		20.00	
	Adv-KiLGA		1,240.83	
	Adv-KUC Pre School		35,744.87	
	Adv-KUC Public		4,943.30	
	Adv-Liquor Lic. Comm		1,934.50	
	Adv-M.Kokoria		0.00	

Adv-Namaua	39.62
Adv-NCAF	180.00
Adv-Noran	55.84
Adv-O/time Kualavete	323.91
Adv-O/time Tautu R	224.68
Adv-O/time Teiaki	90.40
Adv-One Stop	0.00
Adv-Overtime	324.58
Adv-Overtime Tebao	22.65
Adv-Project	3,333.10
Adv-Public Toilet Project	16,848.27
Adv-Solar	0.00
Adv-Sport	0.00
Adv-Sport Equipment	1,000.00
Adv-Staff Loan	1,272.90
Adv-Tabora	997.94
Adv-Te runga	0.00
Adv-Understated Bank balance	21,565.41
Adv-White Ribbon	0.00
Adv-Youth Activities (Youth Day)	978.80
Imp- Clerk Maraki Bokai	2,700.92
Imp-Anita A	280.00
Imp-Ataake	200.00
Imp-Bakaia Kiabo	2,560.00
Imp-Binti T	100.00
Imp-Bouataake	350.00
Imp-Clerk - Kabwearuru K	1,800.00
Imp-Faioa	2,500.00
Imp-Mikarite	2,168.50
Imp-Taakiakia	250.00
Imp-Tearawa	180.00
Imp-Teewa	200.00
Imp-Tirikan	1,250.00
Imp-Uritina	8.25
Los-Binti T	45,146.29
Los-Bwanian	3,807.93
Los-Kaburere A	1.58
Los-Matereta Arawatau	1,631.17

Los-Tantan	2,224.86
Los-Toromon T	2,580.33
Sur-Surplus Cash	774.36
Sur-Unaccounted withdrawal	6,369.14

231,829.27

2 Account Payable

Dep-CPPL	640.00
Dep-General Election	788.25
Dep-Matereta	1,205.28
Dep-Teewa	106.35
Dep-Atanimango	150.00
Dep-Banana Pre school	38,756.32
Dep-Bank Account	8,133.80
Dep-Business License Comm (B/L)	10,254.30
Dep-C/ Staff BOK Loan	2,392.43
Dep-Comm Allowance	253.50
Dep-Council Tax	1,041.97
Dep-Fetu	150.00
Dep-Fuel	816.80
Dep-Glass repayment	312.29
Dep-Grass root project Fund	38,118.23
Dep-House Rental	15.50
Dep-Incentive	1,804.81
Dep-Iotebwa	15.00
Dep-Kiribati Insurance Coporation	370.00
Dep-KPF Loan	76.37
Dep-KUC Loan	1,029.35
Dep-KUC Staff Catering	210.00
Dep-LEL	1,263.10
Dep-Liquor	610.00
Dep-Maiaa	53.20
Dep-MIA	2,256.44
Dep-O/time Teibouri	9.38
Dep-Poland	100.00
Dep-Pre- School Tabwakea	3,500.13
Dep-Pre School Teacher	1,041.68
Dep-Social	3,826.00
Dep-Staff fund	183.00

Dep-Surplus	200.96
Dep-Teiange	27.35
Dep-Tekanene	70.00
Dep-Truck hire	30.00
Dep-Unaccounted deposit	19.50
Dep-UNDP	300.00
Dep-Upgrading KUC Maneaba/Public	13,378.92
Dep-VAT	3,233.30
Los-Matereta	185.32
Sur-Surplus Audit	103.28
Sur-UNACCOUNTED DEPOSIT	3,907.86
	140,939.97

Kiritimati Island Council

The following certify that the attached statements (revealing a surplus Account Balance \$323,278.31) for the year ended 31st December 2020 are correct.

Signed by:

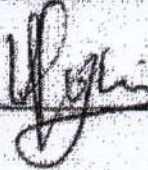
Clerk to Island Council:



Mayor to Island Council:

Mayor: Mr. Naatua Teiti

Secretary



Kirifimati Urban Council			
Surplus Account			
As at 31/12/2020			
Surplus 01/01/19			332,586.04
Add: Total Current Revenues 2020			357,718.20
Total			690,304.24
Less: Total Current Expenditures 2020			367,025.93
Surplus End 31/12/20			323,278.31
Statement of Ledger balances 31/12/2020			
Details		Debit	Credit
Surplus Account for 31/12/2020			323,278.31
Below the line			
Adv-Advance MTC		4,060.00	0
Adv-Alice		8,188.80	0
Adv-ASWO		16.50	0
Adv-Bintli T		162.90	0
Adv-CDSD		210.00	0
Adv-Council staff		5,570.00	0
Adv-General Election		3,492.25	0
Adv-Kakiaman			0
Adv-Kilga		1,518.00	0
Adv-Kirifimati Motors		180.00	0
Adv-MIA		4,254.65	0
Adv-MISA		2,758.55	0
Adv-Motorcycle		9,270.00	0
Adv-Tabuaeran		13.50	0
Adv-Tabureka T		218.73	0
Adv-Taromon T		729.00	0
Adv - Bus late fee		1398	0
Adv-ANZ Bank		425.28	0
Adv-Baneawa		100	0
Adv-Bank (Council staff)		46.16	0
Adv-Bank discrepancy		232.91	0
Adv-Copra Fund		10387.05	0
Adv-Councillor's Allowance		397.5	0
Adv-DBK Loan		543.38	0
Adv-Driver O/time		62.71	0
Adv-Election MIA		578.3	0
Adv-Kaintakeba		20	0
Adv-Kaoki Mange		15360.01	0
Adv-Kaokioi		647	0
Adv-Katekifa		20	0
Adv-KILGA		1240.83	0
Adv-KPF Loan		757.6	0

Adv-KUC Pre School		35744.87	0
Adv-KUC Public		4943.3	0
Adv-KUC Upgradings		47061.25	0
Adv-Liquor Lic. Comm		1934.5	0
Adv-Namua		39.62	0
Adv-NCAF		180	0
Adv-Noran		56.84	0
Adv-Overtime Kualavete		323.91	0
Adv-Overtime Tautu R		224.68	0
Adv-Overtime Telaki		90.4	0
Adv-Overtime		324.58	0
Adv-Overtime Tebao		22.65	0
Adv-Project		3333.1	0
Adv-Public Toilet Project		16848.27	0
Adv-Sport Equipment		1000	0
Adv-Staff Loan		1272.9	0
Adv-Tabora		997.94	0
Adv-Understated Bank balance		21865.41	0
Adv-Youth Activities (Youth Day)		978.8	0
Dep - Tamuera		-	5
Dep-Atanimango		-	150
Dep-Banana Pre school		-	38756.32
Dep-Bank Account		-	8444.26
Dep-Business License Comm (B/L)		-	10830.3
Dep-C/ Staff BOK Loan		-	2392.43
Dep-Comm Allowance		-	253.5
Dep-Council Tax		-	1041.97
Dep-DRM		-	0
Dep-Fetu		-	150
Dep-Fuel		-	816.8
Dep-Glass repayment		-	322.29
Dep-Gross road project Fund		-	38118.23
Dep-House Rental		-	15.5
Dep-Incentive		-	1804.81
Dep-Iofebwa		-	15
Dep-Kiribati Insurance Corporation		-	345
Dep-KUC Loan		-	1029.35
Dep-KUC Staff Catering		-	210
Dep-LEL		-	1263.1
Dep-Liquor		-	610
Dep-M. Kokoria		-	0
Dep-Maiaa		-	63.2
Dep-MIA		-	2256.44
Dep-Overtime Teibouri		-	9.38
Dep-One Stop		-	0

Dep-Poland	-	100
Dep-Pre-School Tabwakes	-	3500.13
Dep-Pre School Teacher	-	1961.38
Dep-Social	-	3826
Dep-Solar	-	0
Dep-Sport	-	0
Dep-Staff fund	-	183
Dep-Surplus	-	213.88
Dep-Te runga	-	0
Dep-Teiange	-	27.35
Dep-Tekanene	-	70
Dep-Truck hire	-	30
Dep-Unaccounted deposit	-	19.5
Dep-UNDP	-	300
Dep-Upgrading KUC Maneaba/Public	-	13378.92
Dep-VAT	-	3233.3
Dep-White Ribbon	-	0
Dep-CPPL	-	640
Dep-Matereta	-	1205.28
Dep-Teewa	-	106.35
Imp- Clerk Maraki Bokai	1,700.92	0
Imp-Anita A	280.00	0
Imp-Ataake	200.00	0
Imp-Bokala Kiabo	2,560.00	0
Imp-Binti T	100.00	0
Imp-Bouataake	350.00	0
Imp-Clerk - Kabweauru K	1,800.00	0
Imp-Faia	2,500.00	0
Imp-Mikarite	2,168.50	0
Imp-Taakiakia	250.00	0
Imp-Tamua	920.00	0
Imp-Teacawa	180.00	0
Imp-Teewa	400.00	0
Imp-Tirika	1,250.00	0
Imp-Urtina	8.25	0
Los-Binti T	57,718.46	0
Los-Bwanian	3,807.93	0
Los-Kaburere A	1.58	0
Los-Matereta Arawatau	1,631.17	0
Los-Tantan	2,224.86	0
Los-Toromon T	2,580.33	0
Loss-Surplus Cash	774.36	0
Loss-Unaccounted withdrawal	6,369.14	0
Sur-Matereta	-	185.32
Sur-Surplus Audit	-	103.28

Sur-UNACCOUNTED DEPOSIT		-	3907.86
Closing Cash		1,397.90	
Closing Bank		163,897.71	
TOTAL		465,162.74	465,162.74

Incomes as at 31/12/20

Mid_Code	Description (\$)	Sub_Code	Description (\$)	Amount \$	Block Total \$	Total \$
1100	Taxation	1107	Coopd Commission	23,760.44		
					23,760.44	
1200	Registration and Licensing	1201	Angabwain Kaa/Rebwelebwe	26,206.50		
		1202	Beebwa ni Kohubuli Kaa/Rebwe	18,728.00		
		1203	Bitaa (retail and wholesale)	36,601.00		
		1207	Kokirakei (Entertainment)	2,567.00		
		1208	Kakiki	60.00		
		1209	Angabwain kamangira (beer)	4,408.00		
		1210	Angabwain auli ni ruwa (Hotel)	10,032.00		
		1211	Kababai Amarahe ni nakandaka	2,912.00		
		1212	Angabwain labo ni bwaa	3,656.00		
		1213	Tauan mwili Bateki	900.00		
		1214	Angabwain Tonati/ Karkisi/ Bwan	1,327.00		
		1215	Roon Karkirake aka o uoreheke	3,640.00		
		1216	Roon kafeiteki/ Bilinefi ni kafeiteki	20,870.90		
		1217	Bilinefi aka ziki tei-maan (Stalls)	6,438.00		
		1218	Kirabu ni Kamwarahe (Restaura	1,528.00		
		1219	Kaa/ Rebwelebwe aka tatanga	7,338.00		
		1220	Waa-uwa aka tatangoaki	407.00		
		1221	Bus Operational	77.00		
		1222	Takaba ni karga mataka	2,260.00		
		1223	Bingo	1,400.00		
		1224	Te-irabon (Agency) Inanoa & la	2,504.80		
		1225	Ua-ikaf ga Maaru (Poultry/ Live	12.00		
		1227	Kabonakoon te lka/ tokiniwai	2,376.00		
		1228	Takoo ni itutu	204.00		
		1230	Karkirake roon la iti	127.00		
		1231	Kaabwai ga tokiniwai mai hira	902.00		
		1233	Aka kambwana amata	8,522.00		
		1236	Seba ni kaangara (Newspapers	1,893.00		
		1241	Kirabu n nangkana/ Yagana Sa	1,443.50		
		1243	Kabonakoon bwad ni mwakei	1,424.00		
		1244	Kanjeweaba (Tour Guide/ Oper	1,364.00		
		1253	Kaba bilim (Video Library)	677.00		
		1258	Chain Saw ga e tatangoaki	280.00		

Mfd. Code	Description (M)	Bot. Code	Description (B)	Amount \$	Block Total \$	Total \$
1200	Registration and Licensing	1259	Koia Contractors	22.00		
		1260	Koroa bwai man te Kai	2,947.00		
		1261	Designy Paint	208.00		
		1262	Kalimamendi Taketaka	906.00		
					174,564.90	
1300	Grants and Loans	1301	Mwari man te Tutuaka	84,679.82		
		1304	DBK Loan	4,912.00		
					89,591.82	
1400	Interest	1401	Bank & BDCs	94.05		
					94.05	
1500	Commercial Activities	1501	Kapondkoon bairi te Kauriira	2,914.00		
		1504	Roan ana ireti te Kauriira	17,640.00		
		1510	Tangoan ana ioba te Kauriira	482.50		
		1512	Roan anaakin te mangan	18,318.50		
		1521	Koofirakoon beedi ao kamea	258.00		
		1532	Number plate	1,884.00		
		1543	Ana kikirake aika uferete	5,457.50		
		1545	Tangoan ana ioba te Kauriira	7,470.00		
					54,394.50	
1600	Others	1601	Mwari tebeua	4,401.16		
		1603	Roa Atasi te Pre-School	40.00		
					4,441.16	
1700	Contribution and Transfer	1701	Kalimabw	10,871.33		
					10,871.33	
			Total Income			357,718.20

Expenditures as at 31/12/20

Mid_Code Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2100 Bwaxabwai	2102	Councillors	16,310.11		
	2103	Assistant Clerk	6,089.36		
	2103	Office Manager	6,114.74		
	2108	Carpenter	6,471.27		
	2109	Drivers (5)	11,051.13		
	2112	Village Wardens (8)	40,210.70		
	2113	MCH Aides (4)	16,262.47		
	2115	Island Community Worker	3,756.81		
	2116	Garbage Collectors	18,460.20		
	2119	Mechanic	12,962.18		
	2122	Revenue Collector	4,014.56		
	2123	Women Interest Worker	1,275.38		
	2136	Pre-school Teachers	8,671.66		
	2148	Watchman	2,936.54		
	2164	Transport Officer	3,014.83		
				159,801.81	
2200 Anauenti	2201	Aia auaenti Kaunika	15,135.00		
	2202	Kariwangan Mayor Vice	2,590.00		
	2203	Incentive Allowances	10,280.00		
	2205	Bolo temporary (labour)	7,819.36		
	2206	Apataim	6,975.50		
	2209	Kometen Kariwaka (IDC)	1,245.00		
	2209	Karigaan mwakun aika bubuak on temporary	9,016.50		
	2210	Bonamwa	55.00		
	2211	Subsistence Allowance	2,194.00		
	2213	Selection Committee	875.00		
	2217	Leave Grant	17,500.00		
	2222	Karuanga Youth Karigaan te u	180.00		
	2224	Liquor Board	765.00		
	2226	Transport Committee	255.00		
	2230	Urgency Committee	1,420.00		
	2236	Mayor's Entertainment	1,420.00		
				77,965.36	
2300 Administration	2301	Bao op mwamwananga	34,014.28		
	2303	Bwai nemwakun	5,178.37		

Mid_Code	Description (M)	Bat_Code	Description (B)	Amount	Block Total \$	Total \$
2300	Administration	2304	And hali te Sangha	2,272.50		
		2306	And hali te AHNK	10,902.37		
		2308	Buroaki ao Kaboroi	185.00		
		2312	Rihafhe	2,380.00		
		2313	National Day Celebration (Co-)	2,000.00		
		2317	Mfion te Ili ao te ran	1,438.19		
		2319	Reeta/ Katanofa	351.00		
		2322	Kakukurei Kaunha (Entertainm)	6,496.25		
		2326	Bwai ni mwakuri n te aobiti	10,208.56		
		2330	Youth Activities	436.50		
		2332	Support elderly fund distributo	2,470.00		
					81,532.12	
2400	Repair and Maintenance	2402	Onobwaiion/ Bwai te Aobiti	3,161.83		
		2408	Karapan koo/ Rebwerebwa	4,304.33		
		2408s	School Trucks	250.00		
		2416	Bimantia te Maniba	9,220.00		
					16,936.16	
2800	Transfer Payments	2801	Kahitabwi	19,484.46		
		2805	Loan Repayment	5,515.00		
		2806	Buaka ibukin te School Trucks	5,988.00		
					30,996.46	
			Total Expenditure			367,025.73



Kirifimati Urban Council Balance Sheet as at 31/12/20



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	163,697.71		
Cash on Hand		1,397.90		
Account Receivable	2	299,867.13	465,162.74	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				465,162.74
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	141,884.43	141,884.43	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				141,884.43
Net Asset				323,278.31
Equity				
Current Year Earning			-9,307.73	
Historical Balancing			332,586.04	
Total Equity				323,278.31

Prepared by : LGD Internal Audit

Kiritimati Urban Council				
Statement of Notes				
For the Period 1/1/20 to 31/12/20				
Note#	Account	Bot_Code	Amount \$	Total \$
1	Bank of Kiribati (ANZ)			
		Current Account	163,897.71	
				163,897.71
2	Account Receivable			
		Adv-Advance MTC	4060	
		Adv-Alice	8188.8	
		Adv-ASWO	16.5	
		Adv-Binli T	162.9	
		Adv-CDSD	210	
		Adv-Council staff	5570	
		Adv-General Election	3492.25	
		Adv-Kakloman	0	
		Adv-Kilga	1518	
		Adv-Kiritimati Motors	180	
		Adv-MIA	4254.65	
		Adv-MISA	2758.55	
		Adv-Motorcycle	9270	
		Adv-Tabuaderan	13.5	
		Adv-Tabureka T	218.73	
		Adv-Toroman T	729	
		Adv - Bus late fee	1398	
		Adv-ANZ Bank	425.28	
		Adv-Baisawa	100	
		Adv-Bank (Council staff)	46.16	
		Adv-Bank discrepancy	232.91	
		Adv-Copra Fund	10387.05	
		Adv-Councillor's Allowance	397.5	
		Adv-DBK Loan	543.38	
		Adv-Driver O/time	62.71	
		Adv-Election MIA	578.3	
		Adv-Kainteaba	20	
		Adv-Kakli Mange	15350.01	
		Adv-Kaklioki	647	
		Adv-Katekita	20	
		Adv-KILGA	1240.83	
		Adv-KPF Loan	757.6	
		Adv-KUC Pre School	35744.87	
		Adv-KUC Public	4743.3	
		Adv-KUC Upgradings	47061.25	
		Adv-Liquor Lic. Comm	1934.5	
		Adv-Namoud	39.62	

	Adv-NCAF	180	
	Adv-Noran	55.84	
	Adv-O/time Kualavete	323.91	
	Adv-O/time Tautu R	224.68	
	Adv-O/time Teiaki	90.4	
	Adv-Overtime	324.58	
	Adv-Overtime Tebao	22.65	
	Adv-Project	3333.1	
	Adv-Public Toilet Project	16848.27	
	Adv-Sport Equipment	1000	
	Adv-Staff Loan	1272.9	
	Adv-Tabora	997.94	
	Adv-Understated Bank balance	21865.41	
	Adv-Youth Activities (Youth Day)	978.8	
	Imp- Clerk Maraki Bakai	1700.92	
	Imp-Anita A	280	
	Imp-Aloake	200	
	Imp-Bakala Kiabo	2560	
	Imp-Binti T	100	
	Imp-Bauataake	350	
	Imp-Clerk - Kabweatunu K	1800	
	Imp-Fafoa	2500	
	Imp-Mikarite	2168.5	
	Imp-Taakiakia	250	
	Imp-Tamuera	920	
	Imp-Teawawa	180	
	Imp-Teewa	400	
	Imp-Tirika	1250	
	Imp-Uritina	8.25	
	Los-Binti T	57718.46	
	Los-Bwarian	3807.93	
	Los-Kaburete A	1.58	
	Los-Matereta Arawatau	1631.17	
	Los-Tanlan	2224.86	
	Los-Toromon T	2580.33	
	Loss-Surplus Cash	774.36	
	Loss-Unaccounted withdrawal	6369.14	
			299,867.13
3 Account Payable			
	Dep - Tamuera	5	
	Dep-Ataninimango	150	
	Dep-Banana Pre school	38756.32	
	Dep-Bank Account	8444.26	
	Dep-Business License Comm (B/L)	10830.3	
	Dep-C/ Staff BOK loan	2392.43	

	Dep-Comm Allowance	253.5	
	Dep-Council Tax	1041.97	
	Dep-DRM	0	
	Dep-Petu	160	
	Dep-Fuel	816.8	
	Dep-Glass repayment	322.29	
	Dep-Grass root project Fund	38118.23	
	Dep-House Rental	15.5	
	Dep-Incentive	1804.81	
	Dep-Iofebwa	15	
	Dep-Kiribati Insurance Coporation	345	
	Dep-KUC Loan	1029.35	
	Dep-KUC Staff Catering	210	
	Dep-LEL	1263.1	
	Dep-Liquor	610	
	Dep-M.Kakoria	0	
	Dep-Matua	53.2	
	Dep-MIA	2256.44	
	Dep-O/time Teibouri	9.38	
	Dep-One Stop	0	
	Dep-Poland	100	
	Dep-Pre- School Tabwakea	3500.13	
	Dep-Pre School Teacher	1961.38	
	Dep-Social	3826	
	Dep-Solar	0	
	Dep-Sport	0	
	Dep-Staff fund	183	
	Dep-Surplus	213.88	
	Dep-Te runga	0	
	Dep-Teiange	27.35	
	Dep-Tekanene	70	
	Dep-Truck hire	30	
	Dep-Unaccounted deposit	19.5	
	Dep-UNDP	300	
	Dep-Upgrading KUC Maneaba/Publ	13378.92	
	Dep-VAT	3233.3	
	Dep-White Ribbon	0	
	Dep-CPPL	640	
	Dep-Matereta	1205.28	
	Dep-Teewa	106.35	
	Sur-Matereta	185.32	
	Sur-Surplus Audit	103.28	
	Sur-UNACCOUNTED DEPOSIT	3907.86	
			141,884.43

Katlimati Urban Council
Accumulative Trial Balance

As of 31/12/2020

				Debit	Credit
Surplus brought forward 01-Jan-2020					332,586.04
Codes	Details	Estimate	Amount	Debit	Credit
1100	Taxation				
1103	Angabwai n rebwata	0	0	0	0
1104	Copra Tax	0	0	0	0
1107	Copra Commission	10,000.00	23760.44	0	23760.44
1200	Registration and Licensing				
1201	Angabwai n Kaa/Rebwelebwe	33,000.00	26206.5	0	26206.5
1202	Baebwa ni Kabubuti Kaa/Rebwelebwe	29,051.00	18723	0	18723
1203	Bwaika	200	0	0	0
1204	Kamea	1,500.00	0	0	0
1205	Tilood (retail and wholesale)	27,600.00	36601	0	36601
1206	Angabwai n Kaafhamel	200	0	0	0
1207	Kakurerei (Entertainment)	2,800.00	2567	0	2567
1208	Kachaki	15	60	0	60
1209	Angabwai n kamangng (beer/matofotof)	9,400.00	4408	0	4408
1210	Angabwai nuri ni luwa (Hotel/Motel)	11,500.00	10032	0	10032
1211	Kabobai Amareake n nkonoko (Hawker)	5,140.00	2913	0	2913
1212	Angabwai n tabo ni bwaa	2,500.00	3656	0	3656
1213	Tauan mwili Botoki	375	900	0	900
1214	Angabwai n Tonali/ Kaki/ Bwan	1,500.00	1327	0	1327
1215	Roon Kaikroke aka a uareake	4,500.00	3640	0	3640
1216	Roon katelei/ Bilinei ni katelei	20,000.00	20870.9	0	20870.9
1217	Bilinei aka aki lei maan (Stalls)	5,240.00	6435	0	6435
1218	Kirabu ni Kamwiroke (Restaurant Café)	2,600.00	1528	0	1528
1219	Kaa/ Rebwelebwe aka-iatangodi	11,375.00	7333	0	7333

1220	Waa-uowa aika tatangoaki	1,375.00	427	0	427
1221	Bus Operational	300	77	0	77
1222	Tabo ni karaa motoka	2,100.00	2260	0	2260
1223	Bingo	1,000.00	1400	0	1400
1224	Te libon (Agency) Inana & labatera	8,000.00	2504	0	2504
1225	Janikal aa Maan/ (Poultry/ Livestock)	60	17	0	17
1227	Kabonakoan te ika/ lokinibwaian lka aika a	3,900.00	2376	0	2376
1228	Tabo ni ituu	225	204	0	204
1230	Karikake man te iii	1,250.00	127	0	127
1231	Kaabwai aa lokinibwai mai iinaniku	4,800.00	902	0	902
1233	Aia kambwana qamala	1,600.00	6522	0	6522
1236	Beba ni kaangona (Newspapers)	200	1883	0	1883
1237	Floating	1,000.00	0	0	0
1238	Tutara (Second hand)	1,550.00	0	0	0
1239	Roon bolaki aa boboti aika a kakaakoto	0	0	0	0
1241	Kirabu n nangkana/ Yagona Sales	1,400.00	1443.5	0	1443.5
1243	Kabonakoan bwai ni mwakefe	0	1424	0	1424
1244	Kanewegba (Tour Guide/ Operator)	1,300.00	1364	0	1364
1245	Kaba Booti	100	0	0	0
1253	Kabo birim (Video Library)	100	677	0	677
1254	Karikake man bwain taari	5,400.00	0	0	0
1257	Boon te Onibeeki	0	0	0	0
1258	Chain Saw ae e tatangoaki	100	250	0	250
1259	Roda Contractors	3,600.00	52	0	52
1260	Karaa bwai man te Kai	50	2947	0	2947
1261	Design/ Paint	200	202	0	202
1262	Kafinemenaa Takatoka	600	306	0	306
1300	Grants and Loan				
1301	Mwane man te Tautoka	66,285.00	84679.82	0	84679.82
1304	DBK Loan	40,000.00	4912	0	4912

1306	Te buoka ibukin boala ofisain te reirei	16,000.00	0	0	0	0
1307	Te buoka ibukin te faarou n te KPF	0	0	0	0	0
1400	Interest					
1401	Bank & BDCs	20	94.05	0	0	94.05
1402	Interest from Loans	6,000.00	0	0	0	0
1500	Commercial Activities					
1501	Kabonakaon b'efin te Kaunifira ake a koro	100	2914	0	0	2914
1504	Boon ana iteti te Kaunifira	22,200.00	17640	0	0	17640
1506	Kanloka n te kaa/Hire truck	0	0	0	0	0
1510	Tongoon ana tobo te Kaunifira	2,000.00	452.5	0	0	452.5
1511	Boon te Internet	0	0	0	0	0
1517	Kabobwai (Hardware/ Bwarak)	0	0	0	0	0
1518	Telephone commission	0	0	0	0	0
1519	Boon amakin te munge	4,230.00	18318.5	0	0	18318.5
1520	Kabonakaon bwain okawo	0	0	0	0	0
1521	Kaofinakaon beki oo kamea	300	258	0	0	258
1527	Bwain Kiboti	50	0	0	0	0
1532	Number plate	5,000.00	1884	0	0	1884
1541	Ana kanika ake uareke	200	5457.5	0	0	5457.5
1545	Tongoon ana too te Kaunifira (saw mill)	2,100.00	7470	0	0	7470
1546	Public Toilet (Tabwaka, London, Bannu)	50	0	0	0	0
1600	Others					
1601	Mwone tabeja	100	4401.16	0	0	4401.16
1602	Tuan te Bowi	100	0	0	0	0
1605	Rodia Atsei te Pia-School	120	40	0	0	40
1700	Contribution and Transfer					
1701	Kainibwi	11,761.00	10871.33	0	0	10871.33
1-2200	Below the line (Clearing)					
1-2236	Treasurers Loss	0	0	0	0	0
1-2300	Fixed Asset					

1-2310	Furnitures	0	0	0	0	0
1-2320	Equipment/Tools	0	0	0	0	0
1-2330	Motor Vehicle	0	0	0	0	0
1-2340	Computers & Office Equip	0	0	0	0	0
1-2350	Buildings	0	0	0	0	0
2100	Bwakabwai					
2102	Councillors	26,704.00	16310.11	16310.11	0	0
2103	Assistant Clerk	5,035.00	6089.36	6089.36	0	0
2105	Office Manager	5,035.00	6114.74	6114.74	0	0
2108	Carpenter	3,962.00	6471.27	6471.27	0	0
2109	Drivers (5)	20,179.00	11051.13	11051.13	0	0
2112	Village Wardens (9)	32,913.00	40210.7	40210.7	0	0
2113	MCH Aides (4)	14,756.00	18262.47	18262.47	0	0
2115	Island Community Worker	3,929.00	3756.81	3756.81	0	0
2116	Garbage Collectors	16,765.00	18460.2	18460.2	0	0
2119	Mechanic	9,396.00	12962.15	12962.15	0	0
2122	Revenue Collector	4,145.00	4014.56	4014.56	0	0
2123	Women Interest Worker	0	1275.38	1275.38	0	0
2135	Pre-school Teachers	6,023.00	8671.56	8671.56	0	0
2145	Cleaner	0	0	0	0	0
2148	Watchman	3,353.00	2936.54	2936.54	0	0
2164	Transport Officer	4,618.00	3014.83	3014.83	0	0
2200	Araueni					
2201	Aia arauenil Kauntira	18,105.00	15135	15135	0	0
2202	Kaniwangan Mayor/ Vice	3,000.00	2850	2850	0	0
2203	Incentive Allowances	12,780.00	10280	10280	0	0
2205	Bola temporary (Labour)	2,300.00	7819.36	7819.36	0	0
2206	Aoataim	7,000.00	6975.5	6975.5	0	0
2208	Kometen Karikirake [IDC]	1,830.00	1245	1245	0	0
2209	Karaoan mwakuri aika bubuaka-boneti	7,600.00	9016.5	9016.5	0	0

2210	Bonhomie	1,000.00	55	55	0	0
2211	Subsistence Allowance	6,850.00	2194	2194	0	0
2213	Selection Committee	820	875	875	0	0
2217	Leave Grant	20,500.00	17500	17500	0	0
2222	Komungu ibukh kamoon te uafel	1,600.00	150	150	0	0
2224	Liquor Board	915	765	765	0	0
2226	Transport Committee	1,525.00	255	255	0	0
2230	Urgency Committee	1,230.00	1420	1420	0	0
2232	Business Licensing Committee	1,530.00	0	0	0	0
2234	Area Committee	0	0	0	0	0
2235	Mayor's Entertainment	0	1430	1430	0	0
2300	Administration					
2301	Bato ae mwanwamanga	21,420.00	34016.28	34016.28	0	0
2303	Bwac ni mwakuf	7,000.00	8178.57	8178.57	0	0
2304	Ana fofit te Bangke	600	2272.5	2272.5	0	0
2306	Ana fofit te AT-HKL	9,480.00	10902.27	10902.27	0	0
2308	Buraeki aa Kabotroci	500	185	185	0	0
2310	Boon hura ni mabange	1,000.00	0	0	0	0
2312	Rheline	1,000.00	2380	2380	0	0
2313	National Day Celebration (Ka-Inoomoto)	2,000.00	2000	2000	0	0
2315	Botok lagan te Kaunira	3,000.00	0	0	0	0
2316	Todrau n te KPF	0	0	0	0	0
2317	Milton te fit ao te ran	2,500.00	1638.19	1638.19	0	0
2318	Roon te bowi	200	0	0	0	0
2319	Reeto/ Kotonoto	1,000.00	351	351	0	0
2320	Torarufo Kamad/ Beeki	500	0	0	0	0
2322	Kokukurei Kaunira (Entertainment)	4,200.00	6496.25	6496.25	0	0
2326	Bwac ni mwakuf n te oobiti	1,000.00	10205.56	10205.56	0	0
2330	Youth Activities	2,000.00	436.5	436.5	0	0
2332	Support elderly fund distribution	1,920.00	2470	2470	0	0

2400	Repair and Maintenance						
2401	Taaba ni mwakete	0	0	0	0	0	0
2402	Onobwalian/ Bwain te Aobiti	3,000.00	3161.83	3161.83	3161.83	0	0
2406	Onobwalian te mwakete	0	0	0	0	0	0
2407	Karaoan te Maneaba	100	0	0	0	0	0
2408	Karaoan kaa/ Rebwerebwa	3,000.00	4304.35	4304.35	4304.35	0	0
2408a	School Trucks	4,000.00	250	250	250	0	0
2410	Kawai/ Kofiwel	2,000.00	0	0	0	0	0
2416	Timanin te Maniba	2,000.00	9220	9220	9220	0	0
2600	Unfunded Projects						
2602	Labour	0	0	0	0	0	0
2603	Transport	0	0	0	0	0	0
2604	Materials	0	0	0	0	0	0
2700	Commercial Activities						
2702	Bwaan te wara-uwa/boofi/kaa etc	500	0	0	0	0	0
2703	Internet Charge	0	0	0	0	0	0
2707	Bwain akawa	0	0	0	0	0	0
2711	Bwai ni Kiribati	50	0	0	0	0	0
2720	Assistance to capra service	500	0	0	0	0	0
2800	Transfer Payments						
2801	Kaitabwi	25,522.00	19484.46	19484.46	19484.46	0	0
2804	Birimwane nakan KILGA	1,000.00	0	0	0	0	0
2805	Loan Repayment	40,000.00	5518	5518	5518	0	0
2806	Buoka ibukin te School Trucks	12,000.00	5988	5988	5988	0	0
2806a	Booka oo overtime	0	0	0	0	0	0
2806b	Bwaan faian school trucks	0	0	0	0	0	0
	Below the Line						
	Adv-Advance MTC	0.00	4060	4060	4060	0	0
	Adv-Alice	0.00	8188.8	8188.8	8188.8	0	0

Adv-ASWO	0.00	16.5	16.5	0
Adv-Bini T	0.00	162.9	162.9	0
Adv-CDSD	0.00	210	210	0
Adv-Council staff	0.00	5570	5570	0
Adv-General Election	0.00	3492.25	3492.25	0
Adv-Kakamam	0.00	0	0	0
Adv-Kilga	0.00	1518	1518	0
Adv-Krillmali Motors	0.00	180	180	0
Adv-MIA	0.00	4254.65	4254.65	0
Adv-MISA	0.00	2758.55	2758.55	0
Adv-Motorcycle	0.00	9270	9270	0
Adv-Taburaton	0.00	13.5	13.5	0
Adv-Tabureka T	0.00	218.73	218.73	0
Adv-Toroman T	0.00	729	729	0
Adv - Bus loto fee	0.00	1398	1398	0
Adv-ANZ Bank	0.00	425.28	425.28	0
Adv-Banewa	0.00	100	100	0
Adv-Bank (Council staff)	0.00	46.16	46.16	0
Adv-Bank discrepancy	0.00	232.91	232.91	0
Adv-Coopa Fund	0.00	10387.05	10387.05	0
Adv-Councillor's Allowance	0.00	397.5	397.5	0
Adv-DBK Loan	0.00	543.38	543.38	0
Adv-Driver O/Time	0.00	62.71	62.71	0
Adv-Election MIA	0.00	578.3	578.3	0
Adv-Kahitaba	0.00	20	20	0
Adv-Kooki Marge	0.00	15350.01	15350.01	0
Adv-Kooki	0.00	647	647	0
Adv-Koteki	0.00	20	20	0
Adv-KILGA	0.00	1240.83	1240.83	0
Adv-KPF Loan	0.00	757.6	757.6	0

Adv-KUC Pre School	0.00	35744.87	35744.87	0
Adv-KUC Public	0.00	4943.3	4943.3	0
Adv-KUC Upgradings	0.00	47061.25	47061.25	0
Adv-Liquor Lic. Comm	0.00	1934.5	1934.5	0
Adv-Namaua	0.00	39.62	39.62	0
Adv-NICAF	0.00	180	180	0
Adv-Noran	0.00	55.84	55.84	0
Adv-O/time Kualavefe	0.00	323.91	323.91	0
Adv-O/time Tautu R	0.00	224.68	224.68	0
Adv-O/time Teitaki	0.00	90.4	90.4	0
Adv-Overline	0.00	324.58	324.58	0
Adv-Overline Tebago	0.00	22.65	22.65	0
Adv-Project	0.00	3333.1	3333.1	0
Adv-Public Toilet Project	0.00	16848.27	16848.27	0
Adv-Sport Equipment	0.00	1000	1000	0
Adv-Staff Loan	0.00	1272.9	1272.9	0
Adv-Tabara	0.00	997.94	997.94	0
Adv-Understated Bank balance	0.00	21865.41	21865.41	0
Adv-Youth Activities (Youth Day)	0.00	978.8	978.8	0
Dep - Taniuera	0.00	5	0	5
Dep-Ataninimango	0.00	150	0	150
Dep-Banana Pre school	0.00	38756.32	0	38756.32
Dep-Bank Account	0.00	8444.26	0	8444.26
Dep-Business License Comm (R/L)	0.00	10830.3	0	10830.3
Dep-C/ Staff BOK Loan	0.00	2392.43	0	2392.43
Dep-Comm Allowance	0.00	253.5	0	253.5
Dep-Council Tax	0.00	1041.97	0	1041.97
Dep-DRM	0.00	0	0	0
Dep-Fetu	0.00	150	0	150
Dep-Fuel	0.00	816.8	0	816.8

Dep-Glass repayment	0.00	322.29	0	322.29
Dep-Grass root project Fund	0.00	38118.23	0	38118.23
Dep-House Rental	0.00	15.5	0	15.5
Dep-Incentive	0.00	1804.81	0	1804.81
Dep-Iolebwu	0.00	15	0	15
Dep-Kiboli Insurance Corporation	0.00	345	0	345
Dep-KUC Loan	0.00	1029.35	0	1029.35
Dep-KUC Staff Catering	0.00	210	0	210
Dep-LE	0.00	1263.1	0	1263.1
Dep-Liquor	0.00	610	0	610
Dep-Makokofa	0.00	0	0	0
Dep-Moioa	0.00	53.2	0	53.2
Dep-MIA	0.00	2256.44	0	2256.44
Dep-O/Time Teibouri	0.00	9.38	0	9.38
Dep-One Stop	0.00	0	0	0
Dep-Poland	0.00	100	0	100
Dep-Pre-School Tabwaka	0.00	3500.13	0	3500.13
Dep-Pre School Teacher	0.00	1961.38	0	1961.38
Dep-Social	0.00	3826	0	3826
Dep-Solar	0.00	0	0	0
Dep-Sport	0.00	0	0	0
Dep-Staff fund	0.00	183	0	183
Dep-Surplus	0.00	213.88	0	213.88
Dep-te runiga	0.00	0	0	0
Dep-Teitange	0.00	27.35	0	27.35
Dep-Tekanene	0.00	70	0	70
Dep-Truck hire	0.00	30	0	30
Dep-Unaccounted deposit	0.00	19.5	0	19.5
Dep-UNDP	0.00	300	0	300
Dep-upgrading KUC Marneba/Public	0.00	13378.92	0	13378.92

Dep-VAT		0.00	3233.3	0	3233.3
Dep-White Ribbon		0.00	0	0	0
Dep-CFPL		0.00	640	0	640
Dep-Matereta		0.00	1205.28	0	1205.28
Dep-Teewa		0.00	106.35	0	106.35
Imp- Clerk Maraki Bokai		0.00	1700.92	1700.92	0
Imp-Anifa A		0.00	280	280	0
Imp-Ataake		0.00	200	200	0
Imp-Bakaia Kiaba		0.00	2540	2540	0
Imp-Birti I		0.00	100	100	0
Imp-Bouataake		0.00	350	350	0
Imp-Clerk - Kabwagaruru K		0.00	1800	1800	0
Imp-Falaa		0.00	2500	2500	0
Imp-Mikarite		0.00	2168.5	2168.5	0
Imp-Iaakiakida		0.00	250	250	0
Imp-Tamuaa		0.00	920	920	0
Imp-Iearawa		0.00	180	180	0
Imp-Teewa		0.00	400	400	0
Imp-Tirika		0.00	1250	1250	0
Imp-Uniina		0.00	8.25	8.25	0
Los-Birti I		0.00	57718.46	57718.46	0
Los-Bwarian		0.00	3807.93	3807.93	0
Los-Kaburene A		0.00	1.58	1.58	0
Los-Matereta Arawafau		0.00	1631.17	1631.17	0
Los-Tantan		0.00	2224.86	2224.86	0
Los-Taramon I		0.00	2580.33	2580.33	0
Loss-Surplus Cash		0.00	774.36	774.36	0
Loss-Unaccounted withdrawal		0.00	6369.14	6369.14	0
Sur-Matereta		0.00	185.32	0	185.32
Sur-Surplus Audit		0.00	103.28	0	103.28

Sur-UNACCOUNTED DEPOSIT	0.00	3907 86	0	3907 86
Closing Cash			1,397.90	
Closing Bank			163,897.71	
Grand Total			832,188.67	832,188.67

Kiritimati Urban Council

The following certify that the attached statements (revealing a surplus Account Balance \$357,165.64) for the year ended 31st December 2021 are correct.

Signed by:

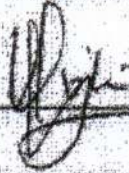
Clerk to Island Council:



Mayor to Island Council:

Mayor: Mr. Nabluu Taiti

Secretary



Kirifimati Urban Council			
Surplus Account as at 31/12/2021			
Surplus 01/01/20			322,278.31
Add: Total current revenues 2021			405,325.46
Total			727,603.77
Less: Total current expenditures 2021			341,438.13
Surplus end 31/12/21			386,165.64
Statement of Ledger Balances 31/12/2021			
Details		Debit	Credit
Surplus for 31/12/2021			386,165.64
Below The Line			
Adv-Advance MTC		4060	0
Adv-Alice		8188.8	0
Adv-ASWO		16.5	0
Adv-Bintli T		162.9	0
Adv-Boon fe Kaa		29000	0
Adv-CDSD		210	0
Adv-Council staff		2270	0
Adv-General Election		3492.25	0
Adv-Kakiaman		0	0
Adv-Kilga		1518	0
Adv-Kirifimati Motors		180	0
Adv-MIA		3989.15	0
Adv-MISA		2758.55	0
Adv-Motorcycle		9270	0
Adv-Tabuaderon		13.5	0
Adv-Tabureka T		218.73	0
Adv-Toromon T		729	0
Adv - Bus late fee		1598	0
Adv-ANZ Bank		425.28	0
Adv-Baneawa		100	0
Adv-Bank (Council staff)		46.16	0
Adv-Bank discrepancy		232.91	0
Adv-Copra Fund		10387.05	0
Adv-Councillor's Allowance		397.5	0
Adv-DBK Loan		668.58	0
Adv-Driver O/time		62.71	0
Adv-Election MIA		578.3	0
Adv-Kairiteaba		20	0
Adv-Kaoki Mange		15350.01	0
Adv-Kaokioki		647	0
Adv-Katekita		20	0
Adv-KILGA		1240.83	0
Adv-KPF Loan		757.6	0

Adv-KUC Pre School		35744.87	0
Adv-KUC Public		4943.3	0
Adv-KUC Upgradings		47061.25	0
Adv-Liquor Lic. Comm		1934.5	0
Adv-Namaua		39.62	0
Adv-NCAF		180	0
Adv-Noran		55.84	0
Adv-Overtime Kualavete		323.91	0
Adv-Overtime Taufu R		224.68	0
Adv-Overtime Teiaki		90.4	0
Adv-Overtime		324.58	0
Adv-Overtime Tebaa		22.65	0
Adv-Project		3333.1	0
Adv-Public Toilet Project		16848.27	0
Adv-Sport Equipment		1000	0
Adv-Staff Loan		1272.9	0
Adv-Tabora		997.94	0
Adv-Understated Bank balance		21865.41	0
Adv-Youth Activities (Youth Day)		578.8	0
Dep - KHC		0	130.83
Dep - Tarnuera		0	5
Dep- Australia trust fund		0	8013.1
Dep-Atanimango		0	150
Dep-Banana Pre school		0	38756.32
Dep-Bank Account		0	8683.86
Dep-Business License Comm (B/L)		0	10909.3
Dep-C/ Staff BOK Loan		0	2392.43
Dep-Canteen		0	0
Dep-Comm Allowance		0	253.5
Dep-Council Tax		0	1121.88
Dep-DRM		0	0
Dep-Emp		0	0
Dep-Fetu		0	150
Dep-Fuel		0	816.8
Dep-Glass repayment		0	322.29
Dep-Grass roof project Fund		0	38118.23
Dep-House Rental		0	15.5
Dep-Incentive		0	1804.81
Dep-Iotebwa		0	15
Dep-Kiribati Insurance Corporation		0	285
Dep-KUC Loan		0	1029.35
Dep-KUC Staff Catering		0	210
Dep-Labour Decoration		0	60
Dep-LEL		0	1263.1
Dep-Liquor		0	610

Dep-M.Kokoria		0	0
Dep-M.Maungatabu		0	0
Dep-Maida		0	53.2
Dep-MIA		0	2256.44
Dep-O/time Telbouri		0	9.38
Dep-One Stop		0	0
Dep-Poland		0	100
Dep-Pre- School Tabwakea		0	3500.13
Dep-Pre School Teacher		0	2882.33
Dep-Social		0	3826
Dep-Solar		0	0
Dep-Sport		0	0
Dep-Staff fund		0	183
Dep-Surplus		0	213.88
Dep-Te runga		0	0
Dep-Telange		0	27.35
Dep-Tekanene		0	70
Dep-Truck hire		0	30
Dep-Unaccounted deposit		0	19.5
Dep-UNDP		0	300
Dep-Upgrading KUC Maneaba/Public		0	13378.92
Dep-VAT		0	3233.3
Dep-White Ribbon		0	0
Dep-CPPL		0	640
Dep-Matereta		0	1205.28
Dep-Teewa		0	106.35
Imp- Clerk Maraki Bokai		1700.92	0
Imp-Anita A		280	0
Imp-Ataake		2289.5	0
Imp-Bakala Kiaba		2560	0
Imp-Binti T		100	0
Imp-Bouataake		350	0
Imp-Clerk - Kabwearuru K		1800	0
Imp-Faiola		2500	0
Imp-Mikarite		2168.5	0
Imp-Taakiakia		250	0
Imp-Tamua		905	0
Imp-Teawawa		180	0
Imp-Teewa		400	0
Imp-Titikan		1250	0
Imp-Uriline		1158.25	0
Las-Binti T		57032.88	0
Las-Bwanian		3807.93	0
Las-Kaburere A		1.58	0
Las-Mary Rati		1016	0

Los-Materefa Arawatau		1631.17	0
Los-Tantan		2224.86	0
Los-Toroman T		2580.33	0
Loss-Surplus Cash		774.36	0
Loss-Unaccounted withdrawal		6369.14	0
Sur-Surplus Audit		0	103.28
Sur-UNACCOUNTED DEPOSIT		0	3907.86
Surp-Materefa		0	185.32
Closing Cash		166	
Closing Bank		208,765.71	
Total		537,513.46	537,513.46

Actual Revenue Collected					
HEAD & S Details	Approved Estimate	Actual Receipts	Increase	2021	
1100 TAXATION					
1103 Room tax/water	\$ -	-	-		
1200 RECREATION					
1201 Motoka/Rebwerewe	\$ 33,000.00	27,196.00			5,864.00
1202 Bebe ni kabubuti	\$ 29,051.00	22,429.55			6,621.45
1203 Bwatika	\$ -	-			-
1204 Kamea	\$ 1,490.00	4,948.05	3,458.05		
1205 Bitineu (retail, wholesale, etc.)	\$ 36,000.00	36,164.00	3,164.00		
1206 Kaoti taimnei	\$ 50.00	-			50.00
1207 Kakukurei (entertainment, night)	\$ 2,800.00	1,793.00			1,007.00
1208 Angabain kakoleki	\$ 60.00	72.00	12.00		
1209 Karamang/bia/motokoa	\$ 5,300.00	4,072.00			1,228.00
1210 Outero/auti ni ruu/auti aika teta	\$ 12,300.00	8,750.00			3,550.00
1211 Kahuti bwai ni bobai	\$ 3,600.00	4,091.00	491.00		
1212 Tabo ni Bwa (retail/wholesale)	\$ 2,500.00	3,134.00	634.00		
1213 Copra weighing code	\$ 500.00	403.00			97.00
1214 Kariki/tonati/bean	\$ 1,500.00	1,776.00	276.00		
1215 Karikake aika aki tei maan	\$ 4,500.00	6,561.50	2,061.50		
1216 Kapelei/Contractors	\$ 27,000.00	11,218.70			15,781.30
1217 Bitineu aika aki tei maan (fruit)	\$ 7,100.00	5,362.00			1,738.00
1218 Kirabu ni kamao/kamarake	\$ 2,050.00	2,099.00	49.00		
1219 Kaa/rebwerewa tatangoaki	\$ 11,375.00	9,429.50			1,945.50
1220 Boori aika a tatangoaki	\$ 575.00	175.00			400.00
1221 Bus Operational	\$ 150.00	77.00			73.00
1222 Taabo ni karae motokaa	\$ 2,200.00	1,769.00			431.00
1223 Bhigo	\$ 1,000.00	877.00			123.00
1224 Te itabon (Agency) - Inimono ao labatera	\$ 8,300.00	2,204.00			6,096.00
1225 Uankai ao Maau (Poultry/livestock)	\$ 40.00	344.90	304.90		

1227	Kabonakoan ika	\$	3,790.00	2,427.00		1,363.00
1228	Tabo ni Itutu	\$	225.00	264.50	39.50	
1229	Saw Milling	\$	75.00			75.00
1230	Sale of electronics	\$	1,200.00	250.00		950.00
1231	Kaobwai ao tokinibwai mai itinaniku	\$	2,500.00	3,756.00	1,256.00	
1233	Aika kambuana aomata	\$	1,400.00	1,806.00	406.00	
1237	Float	\$	200.00	400.00	200.00	
1238	Tutara	\$	1,550.00	2,162.00	612.00	
1239	Contractors (Building)	\$	3,800.00	2,690.00		1,120.00
1241	Nangkona	\$	1,800.00	3,384.00	1,584.00	
1244	Kaneweaba (Tour Guide/Operator)	\$	6,600.00	302.00		6,298.00
1245	Kaaba Booti	\$	100.00			100.00
1253	Kabo birim (Video Library)	\$	100.00	204.00	104.00	
1257	Kabonakoan ice-blocks	\$				
1258	Chain saw ae tatangoaki	\$	50.00	50.00		
1259	Roosa Contractors	\$				
1260	Kankirake man mariti taari	\$	1,800.00			1,800.00
1261	Design/Paint	\$	250.00	360.00	110.00	
1262	Katine menaai Takataka	\$	400.00	710.00	310.00	
1265	Photo shops	\$				
1267	PA System alka tatangoaki	\$		50.00	50.00	
1300	MWANE NI BUOKA					
1301	Buoka man te Tautaeaka	\$	101,012.00	122,241.59	21,229.59	
1304	DBK Loan	\$	10,000.00			10,000.00
1306	Te buoka ibukin baolia Ataei	\$	16,000.00			16,000.00
1307	Te buoka ibukin te taarau KPf	\$				
1310	Te buoka ibukin te waa noo	\$	15,000.00	25,559.24	10,559.24	
1400	BAKAO					
1401	Rakan boki ni mwane/IBD/others	\$	1,010.00			1,010.00
1402	Bakaon tangomane	\$	500.00	6,097.11	5,597.11	
1403	Recharge Commission	\$				
1500	KABONAKOAN					
1501	Kabonakoan bain Kaunita koro tala	\$	100.00	29,375.00	29,275.00	

1504	Roos ena hethi te kaunira	\$	22,200.00	29,463.00	1,263.00	
1505	Kantoko n te kae/tangoan kae	\$	-	639.00	639.00	
1510	Tangoan ena tabo te kaunira	\$	1,043.00	355.00		688.00
1511	Boon te Internet	\$	-	-		
1515	Kehobuwe//Hardware/Buwaraki	\$	-	-		
1519	Boon anaekin te mangae	\$	22,010.00	6.00		22,004.00
1521	Kaotinaoan beedi ao kamae	\$	300.00	200.00		100.00
1527	Bwain Kikibad	\$	50.00	-		50.00
1532	Number plate	\$	4,000.00	4,490.00	490.00	
1534	Telephone connection	\$	-	-		
1541	Ais karikiaka aka uareke	\$	2,050.00	-		2,050.00
1545	Tangoan aue tao te kaunira (saw mill machine)	\$	-	-		-
1547	Kahonakoan bwain akawa	\$	-	-		-
1550	Public Toilets (London, Tabwaka, Banana)	\$	50.00	45.00		5.00
1600	MMWAVE/AFRICA					
1601	Mwane n Raka	\$	500.00	5,391.99	4,891.99	
1602	Tuua n te Bawa/Boon te Bawa	\$	100.00	-		100.00
1603	Roie ateen te pre-school	\$	160.00	60.00		100.00
1700	MMWAVE/AFRICA					
1701	Kaitabwi	\$	15,511.00	10,710.83		4,800.17

405,325.46
405,325.46

Butaritari Island Council

Actual Expenditure incurred				Year:	2021
		Actual Expenditure	Increase	Decrease	
2100	BWAKABWAI				
2102	Kauntira	31,585.00 \$	27,271.60		\$ 4,313.40
2103	Assistant Clerk	6,546.00 \$	6,545.76		\$ 0.24
2105	Office Manager	6,003.00 \$	6,336.96	\$ 333.96	
2108	Carpenter	5,151.00 \$	5,165.88	\$ 14.88	
2109	Drivers (2)	26,233.00 \$	4,927.74		\$ 21,305.26
2112	Village Wardens (9)	42,787.00 \$	38,578.16		\$ 4,208.84
2113	MCH Aides (4)	23,979.00 \$	22,240.79		\$ 1,738.21
2115	Island Community Worker	5,108.00 \$	166.23		\$ 4,941.77
2116	Garbage Collectors	21,795.00 \$	17,509.68		\$ 4,285.32
2119	Mechanic	12,215.00 \$	11,405.31		\$ 809.69
2122	Revenue Collector	5,389.00 \$	4,974.24		\$ 414.76
2123	Women Interest Worker	0.00 \$	-		\$ -
2135	Pre - School Teachers	3,190.00 \$	4,542.44	\$ 1,352.44	
2145	Cleaner	0.00 \$	-		\$ -
2148	Watchman	4,359.00 \$	3,939.91		\$ 419.09
2164	Transport Officer	6,546.00 \$	6,342.51		\$ 203.49
2158	Registry Clerk	5,928.00 \$	5,752.62		\$ 175.38
2200	ARAUENIT				
2201	Arauenti Kauntira	18,105.00 \$	18,240.00	\$ 135.00	
2202	Kaitwangan Mayor/Deputy Mayor	3,000.00 \$	4,786.00	\$ 1,786.00	
2203	Mwane n mokirawa/ Incentive Allowance	12,780.00 \$	11,080.00		\$ 1,700.00
2205	Bola rellwa	6,732.00 \$	8,246.39	\$ 1,514.39	
2206	Bonei turaiwa	7,000.00 \$	3,674.54		\$ 3,325.46
2208	IDC arauenti	1,830.00 \$	1,120.00		\$ 710.00
2209	Kaitwangan bareka ao mwaiowai	7,600.00 \$	5,283.10		\$ 2,316.90
2210	Bonomwi	1,000.00 \$	180.00		\$ 820.00

2211	Mwengabuka	6,850.00	\$	450.00		\$	6,400.00
2213	Komete ni kamwakuri	820.00	\$	105.00		\$	715.00
2217	Leave Grants	20,500.00	\$	16,851.05		\$	3,648.95
2222	Kauanga ibukin karaaoan te uatei	20.00	\$	-		\$	20.00
2224	Liquor Board	915.00	\$	510.00		\$	405.00
2226	Transport Committee	1,525.00	\$	1,020.00		\$	505.00
2230	Urgency Committee	1,230.00	\$	2,000.00	\$	770.00	
2231	Island Disaster Committee	975.00	\$	-		\$	975.00
2235	Business Licensing Committee	1,530.00	\$	1,785.00	\$	255.00	
2300	KABUTANGA TE WAKI						
2301	Bao ai Mwamwananga	21,420.00	\$	14,393.53		\$	7,026.47
2303	Bwai ni mwakuri n te Aobiti	7,000.00	\$	13,511.00	\$	6,511.00	
2304	Ana charges te Bank	480.00	\$	1,193.60	\$	713.60	
2306	Ana Charges te Voda fona	9,480.00	\$	8,966.76		\$	513.24
2308	Buraseki ao Kaboraoi	1,840.00	\$	-		\$	1,840.00
2310	Boon turam ni mangee	700.00	\$	-		\$	700.00
2312	Rinerine	100.00	\$	-		\$	100.00
2313	National Day Celebration (Ka- Inaomat	2,000.00	\$	841.80		\$	1,158.20
2315	Bootaki laan Kauntira	1,000.00	\$	95.62		\$	904.38
2316	Kabara tarau n te Kaintabwi	200.00	\$	-		\$	200.00
2317	Mihan te iti ao te ran	2,200.00	\$	3,153.36	\$	953.26	
2318	Boon te bowi	200.00	\$	-		\$	200.00
2319	Reeta/Katanoeta	500.00	\$	20.00		\$	480.00
2320	Dog/Pig Control	500.00	\$	368.60		\$	131.40
2322	Entertainment (Kakukurei Kauntira)	4,200.00	\$	4,418.80	\$	218.80	
2326	Bwai ni makuri nte Aobiti	1,000.00	\$	1,250.10	\$	250.10	
2330	Youth Activities	2,000.00	\$	1,500.00		\$	500.00
2332	Support to Elderly fund distribution	1,920.00	\$	2,418.82	\$	498.82	
2400	ONOBWAI						
2401	Taabo ni Mwaakate	0.00	\$	-		\$	-
2402	Onobwain/Bwain te Aobiti	5,000.00	\$	3,017.99		\$	1,982.01
2403	Auti ni Maeka	0.00	\$	-		\$	-
2407	Karaaoan te Mwaneaba	100.00	\$	-		\$	100.00

2408	Karavan le Kaa/Rebwerewe	3,000.00	\$	4,565.05	\$	1,565.05		
2408a	School trucks	2,000.00	\$	-			\$	2,000.00
2410	Kawai/Kobweel	2,000.00	\$	-			\$	2,000.00
2417	Cement for Well (Mwanibwa)	5,000.00	\$	10,817.50	\$	5,817.50		
2600	Karika-ake aka aki mwanenaki				\$	-		
2601	Nangoma	0.00	\$	-		\$	-	
2602	Redcharge	0.00	\$	-		\$	-	
2700	JOHNIBWA							
2702	Swazani le waa-uouu/boddi/kaa	50.00	\$	-			\$	50.00
2703	Interest Charges	0.00	\$	-			\$	-
2711	Swazi ni Kibati	500.00		12.00			\$	488.00
2722	Swazi Akawa	0.00	\$	-			\$	-
2723	Assistance to co-opra service	50.00	\$	-			\$	50.00
2800	Karali Mwanu							
2801	Kaitabwai	31,032.00	\$	26,648.48			\$	4,373.52
2802	Birihwane Ibukhi badii Ataan le reha	0.00	\$	-			\$	-
2804	Birahwane nokon KILGA	1,000.00	\$	1,000.00			\$	-
2805	Loan Scheme	10,000.00	\$	2,190.40			\$	7,809.60
2806	Buoka Ibukhi School trucks	14,000.00	\$	-			\$	14,000.00

341,438.13



Kiritimati Urban Council

Balance Sheet

as at 31/12/21



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	208,765.71		
Cash on Hand		166.00		
Account Receivable	2	328,581.75	537,513.46	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				537,513.46
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	151,347.82	151,347.82	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				151,347.82
Net Asset				386,165.64
Equity				
Current Year Earning			63,887.33	
Historical Balancing			322,278.31	
Total Equity				386,165.64

Prepared by : LGD Internal Audit

Kiritimati Urban Council				
Statement of Notes				
For the Period 1/1/21 to 31/12/21				
Note#	Account	Bof Code	Amount \$	Total \$
1	Bank of Kiribati (ANZ)			
		Current Account	208,765.71	
				208,765.71
2	Account Receivable			
		Adv-Advances MTC	4060	
		Adv-Alice	8188.8	
		Adv-ASWO	14.5	
		Adv-Bini T	162.9	
		Adv-Boon te Koa	29000	
		Adv-CDSD	210	
		Adv-Council staff	2270	
		Adv-General Election	3492.25	
		Adv-Kakiaman	0	
		Adv-Kilga	1518	
		Adv-Kiritimati Motors	180	
		Adv-MIA	3989.15	
		Adv-MISA	2758.55	
		Adv-Motorcycle	9270	
		Adv-Tabuaeran	13.5	
		Adv-Tabureka T	216.73	
		Adv-Toromon T	729	
		Adv - Bus late fee	1598	
		Adv-ANZ Bank	425.28	
		Adv-Baneawa	100	
		Adv-Bank (Council staff)	46.16	
		Adv-Bank discrepancy	232.91	
		Adv-Copra Fund	10387.05	
		Adv-Councillor's Allowance	397.5	
		Adv-DBK Loan	668.58	
		Adv-Driver O/time	62.71	
		Adv-Election MIA	578.3	
		Adv-Kainteaba	20	
		Adv-Kaaki Mangle	15350.01	
		Adv-Kaakiaki	647	
		Adv-Katekita	20	
		Adv-KILGA	1240.83	
		Adv-KPF Loan	757.6	
		Adv-KUC Pre School	35744.87	
		Adv-KUC Public	4943.3	
		Adv-KUC Upgradings	47061.25	
		Adv-Liquor Lic, Comm	1934.5	
		Adv-Namaua	39.62	
		Adv-NCAF	180	
		Adv-Noran	55.84	
		Adv-O/time Kualavete	823.91	
		Adv-O/time Tautu R	224.68	
		Adv-O/time Telaki	90.4	
		Adv-Overtime	324.58	
		Adv-Overtime Tebao	22.65	
		Adv-Project	3333.1	
		Adv-Public Toilet Project	16848.27	

	Adv-Sport Equipment	1000	
	Adv-Staff Loan	1272.9	
	Adv-Tabora	997.94	
	Adv-Understated Bank balance	21865.41	
	Adv-Youth Activities (Youth Day)	678.8	
	Imp- Clerk Maraki Bokai	1700.92	
	Imp-Anita A	280	
	Imp-Ataka	2289.5	
	Imp-Bakala Kiabo	2560	
	Imp-Binli T	180	
	Imp-Bouataaka	350	
	Imp-Clerk - Kabwearuru K	1800	
	Imp-Faiia	2500	
	Imp-Mikarite	2168.5	
	Imp-Takiakia	250	
	Imp-Tamuera	905	
	Imp-Tecawa	180	
	Imp-Teewa	400	
	Imp-Tirika	1250	
	Imp-Uririia	1158.28	
	Los-Binli T	67032.88	
	Los-Bwanian	3807.93	
	Los-Kaburere A	1.58	
	Los-Mary Rofi	1016	
	Los-Materefa Arawatau	1631.17	
	Los-Tanion	2224.86	
	Los-Toromon T	2580.33	
	Loss-Surplus Cash	774.36	
	Loss-Unaccounted withdrawal	6369.14	
			328,581.75
2/ Account Payable			
	Dep - KHC	130.83	
	Dep - Tamuera	5	
	Dep- Australia trust fund	8013.1	
	Dep-Atanimanga	150	
	Dep-Banana Pre school	38756.32	
	Dep-Bank Account	8683.86	
	Dep-Business License Comm (B/L)	10909.3	
	Dep-C/ Staff BOK Loan	2392.43	
	Dep-Canteen	0	
	Dep-Comm Allowance	253.5	
	Dep-Council Tax	1121.88	
	Dep-DRM	0	
	Dep-Emp	0	
	Dep-Fetu	150	
	Dep-Fuel	816.8	
	Dep-Glass repayment	322.29	
	Dep-Gross root project Fund	38118.23	
	Dep-House Rental	15.5	
	Dep-Incentive	1804.81	
	Dep-Iatebwa	15	
	Dep-Kinball Insurance Coporation	285	
	Dep-KUC Loan	1029.35	
	Dep-KUC Staff Catering	210	
	Dep-Labour Decoration	60	
	Dep-LEI	1263.1	

	Dep-Liquor	610	
	Dep-M.Kokoria	0	
	Dep-M.Maungatabu	0	
	Dep-Malau	53.2	
	Dep-MIA	2256.44	
	Dep-O/line Telbouri	9.38	
	Dep-One Stop	0	
	Dep-Poland	100	
	Dep-Pre- School Tabwakea	3500.13	
	Dep-Pre School Teacher	2882.33	
	Dep-Social	3826	
	Dep-Solar	0	
	Dep-Sport	0	
	Dep-Staff fund	183	
	Dep-Surplus	213.88	
	Dep-Te runga	0	
	Dep-Teiange	27.35	
	Dep-Tekanene	70	
	Dep-Truck hire	30	
	Dep-Unaccounted deposit	19.5	
	Dep-UNDP	300	
	Dep-Upgrading KUC Maneaba/Public	13378.92	
	Dep-VAT	3233.3	
	Dep-White Ribbon	0	
	Dep-CPPL	640	
	Dep-Matereta	1205.28	
	Dep-Teewa	106.35	
	Sur-Surplus Audit	103.28	
	Sur-UNACCOUNTED DEPOSIT	3907.86	
	Sur-Matereta	185.32	
			151,347.82
Prepared by: LGD Internal Audit			

Kilifi Mat Urban Council
Accumulative Trial Balance

As of 31/12/2021

				Debit	Credit
	Surplus brought forward 01-Jan-2021				322,278.31
Codes	Details	Estimate	Amount	Debit	Credit
1100	Taxation				
1103	Angalwain n robwato	0	0	0	0
1104	Copra Tax	0	0	0	0
1107	Copra Commission	0	0	0	0
1200	Registration and licensing				
1201	Angalwain Kau/Rebwerabwe	39,000.00	27136	0	27136
1202	Beebwa ni Kabubuti Kau/Rebwerabwe	29,051.00	22429.55	0	22429.55
1203	Bwafika	0	0	0	0
1204	Kamea	1,490.00	4948.05	0	4948.05
1205	Tiroa (retail and wholesale)	36,000.00	39164	0	39164
1206	Angalwain Koojijamnei	50	0	0	0
1207	Kakurei (Entertainment)	2,800.00	1793	0	1793
1208	Kaokoki	60	72	0	72
1209	Angalwain karnonging (Beer/mutaooi)	5,300.00	4072	0	4072
1210	Angalwain auji ni ruwa (Hotel/Motel)	12,300.00	8750	0	8750
1211	Kabubul Amara n ndakaka (Hawker)	3,600.00	4091	0	4091
1212	Angalwain tubu ni bwao	2,500.00	3134	0	3134
1213	Tauan mwiti Bofiki	500	403	0	403
1214	Angalwain Tonati/ Karki/ Bwan	1,500.00	1776	0	1776
1215	Roon Kankirake oika a uariaka	4,500.00	6561.5	0	6561.5
1216	Roon kateitei/ Bihitei ni kateitei	27,000.00	11218.7	0	11218.7
1217	Bihitei oika aki Tel maon (Stalls)	7,100.00	5362	0	5362
1218	Kirobu ni karnwarake (Restaurant Cafe)	2,050.00	1820	0	1820
1219	Kau/ Rebwerabwe oika itatungoki	11,375.00	9708.5	0	9708.5

1220	Waa-uowa aika tafangoaki	575	175	0	175
1221	Bus Operational	150	77	0	77
1222	Taabo ni karaa mataka	2,200.00	1769	0	1769
1223	Binga	1,000.00	877	0	877
1224	Te Habon (Agency) Inanaa & tabatera	8,300.00	2204	0	2204
1225	Uanikel ao Maan/ (Poultry/ Livestock)	40	344.9	0	344.9
1227	Kabanakoan te ika/ lekiniwafan ika aika a	3,790.00	2427	0	2427
1228	Taba ni itutu	225	264.5	0	264.5
1229	Saw-Milling	75	0	0	0
1230	Karikake man te ifi	1,200.00	250	0	250
1231	Kaabwai ao lekiniwai mai itinanika	2,500.00	3756	0	3756
1233	Aia kambwang aomala	1,400.00	1606	0	1606
1236	Beba ni kaangora (Newspapers)	0	200	0	200
1237	Floating	200	400	0	400
1238	Tufara [Second hand]	1,550.00	2162	0	2162
1239	Roon bafaki ao babofi aika a kakaakoro	3,800.00	2680	0	2680
1241	Kirabu n nangkana/ Yagana Sales	1,800.00	3384	0	3384
1243	Kabanakoan bwaal ni mwakete	0	0	0	0
1244	Kaneweaba (Tour Guide/ Operator)	6,600.00	302	0	302
1245	Kaba Boali	100	0	0	0
1253	Kabo birim [Video Library]	100	204	0	204
1254	Karikake man bwain taari	0	0	0	0
1257	Boon te Onibeeki	0	0	0	0
1258	Chain Saw ae e tafangoaki	50	50	0	50
1259	Rooka Contractors	0	0	0	0
1260	Karaa bwaal man te kai	1,800.00	0	0	0
1261	Design/ Paint	250	360	0	360
1262	Kafinemenaa/ Takatalaka	400	710	0	710
1265	Photo shops	0	0	0	0
1267	PA systems aika a tafangoaki	0	50	0	50

1300	Grants and loan						
1301	Mwane man le Tautaleka	101,012.00	122241.59		0	122241.59	
1304	DBK Loan	10,000.00	0		0	0	
1306	Te buoka Ibukin baofa ataein te retet	16,000.00	0		0	0	
1307	Te buoka Ibukin te taarau n te KPF	0	0		0	0	
1310	Mwane n tanja	15,000.00	25559.24		0	25559.24	
1400	Interest						
1401	Bank & IBDS	1,010.00	0		0	0	
1402	Interest from Loans	500	6097.11		0	6097.11	
1500	Commercial Activities						
1501	Kabonakaon bahn te Kauritira oke a koro	100	29375		0	29375	
1504	Roon ana irait te Kauritira	22,200.00	23463		0	23463	
1506	Kaitoka n te kac/ Hire truck	0	639		0	639	
1510	Tangoan ana tabo te Kauritira	1,043.00	355		0	355	
1511	Boon te Inlonele	0	0		0	0	
1517	Kabobwai (Hardware/ Bwerek)	0	0		0	0	
1518	Telephone commission	0	0		0	0	
1519	Boon anaakin te moenge	22,010.00	6		0	6	
1520	Kabonakaon bwain akawa	0	0		0	0	
1521	Kaofinakaon beeki ao kameo	300	200		0	200	
1527	Bwain Kiball	50	0		0	0	
1532	Number plate	4,000.00	4490		0	4490	
1541	Ana kaikiraika oika uareake	2,050.00	0		0	0	
1545	Tangoan ana hao te Kauritira (sow mill)	0	0		0	0	
1560	Puofa Toilet (Tabwaka, London, Bandung)	50	45		0	45	
1600	Others						
1601	Mwane tabeud	500	5391.99		0	5391.99	
1602	Tua n te Bow	100	0		0	0	
1603	Rooka Ataei te Pre-School	160	60		0	60	
1700	Contribution and Transfer						

1701	Kaintawi	15,511.00	10710.83	0	10710.83
2100	Bwakabwal				
2102	Councillors	31,585.00	27341.6	27341.6	0
2103	Assistant Clerk	6,546.00	6545.76	6545.76	0
2105	Office Manager	6,003.00	6336.96	6336.96	0
2108	Carpenter	5,151.00	5165.88	5165.88	0
2109	Drivers (5)	26,283.00	4927.74	4927.74	0
2112	Village Wardens (9)	42,787.00	38578.16	38578.16	0
2113	MCH Aides (4)	23,979.00	22240.79	22240.79	0
2115	Island Community Worker	5,108.00	166.23	166.23	0
2116	Garbage Collectors	21,795.00	17509.68	17509.68	0
2119	Mechanic	12,215.00	11405.31	11405.31	0
2122	Revenue Collector	5,389.00	4974.24	4974.24	0
2123	Women Interest Worker	0	0	0	0
2135	Pre-school Teachers	3,190.00	4542.44	4542.44	0
2145	Cleaner	0	0	0	0
2148	Watchman	4,359.00	3939.91	3939.91	0
2158	Registry Clerk	5,928.00	5752.62	5752.62	0
2164	Transport Officer	6,546.00	6342.51	6342.51	0
2200	Arauenti				
2201	Aia arauenti Kauntira	18,105.00	18170	18170	0
2202	Kaniwangan Mayor/ Vice	3,000.00	4780	4780	0
2203	Incentive Allowances	12,780.00	11080	11080	0
2205	Bala temporary (Labour)	6,732.00	8246.39	8246.39	0
2206	Aoataim	7,000.00	3674.54	3674.54	0
2208	Kamelen Kaitirake (IDC)	1,830.00	1120	1120	0
2209	Karaoan mwakuri aika bubuaka-bonefi	7,600.00	5283.1	5283.1	0
2210	Bonamwi	1,000.00	180	180	0
2211	Subsistence Allowance	6,850.00	450	450	0
2213	Selection Committee	820	105	105	0

2217	Leave Grant	20,500.00	16851.05	16851.05	0
2222	Kanunganga ibukin kardoan te uatei	20	0	0	0
2224	Liquor Board	915	510	510	0
2226	Transport Committee	1,525.00	1020	1020	0
2230	Urgency Committee	1,230.00	2000	2000	0
2231	Island Disaster Committee	975	0	0	0
2234	Area Committee	0	0	0	0
2235	Business License Committee (B/L)	1,530.00	1785	1785	0
2300	Administration				
2301	Bao ao niwaimwaranga	21,420.00	14393.53	14393.53	0
2303	Bwai ni mwedari	7,000.00	13511	13511	0
2304	Angi tigi te Bengke	480	1193.6	1193.6	0
2306	Angi tigi te ATHKL	9,480.00	8966.76	8966.76	0
2308	Buraeki ao Koboroi	1,840.00	0	0	0
2310	Boon tuom ni mdange	700	0	0	0
2312	Rinefine	100	0	0	0
2313	National Day Celebration (Ka-Inoomatol)	2,000.00	841.8	841.8	0
2315	Bolaki koon te Kaunilo	1,000.00	95.62	95.62	0
2316	Taorou n te KPF	200	0	0	0
2317	Milom te hi ao te ran	2,200.00	3153.26	3153.26	0
2318	Room te bowi	200	0	0	0
2319	Reeta/ Kotonodia	500	20	20	0
2320	Toraruaka komea/ Beek	500	368.6	368.6	0
2322	Kokukurei Kaunilo (Entertainment)	4,200.00	4418.8	4418.8	0
2326	Bwai ni mwedari n te qobili	1,000.00	1250.1	1250.1	0
2330	Youth Activities	2,000.00	1500	1500	0
2332	Support elderly fund distribution	1,920.00	2418.82	2418.82	0
2400	Repair and Maintenance				
2401	Toabo ni mwedari	0	0	0	0
2402	Onobwai/ Bwai n te Aobili	5,000.00	3017.9	3017.9	0

2406	Onabwaian te mwakele		0	0	0	0	0
2407	Karaan te Maneaba		100	0	0	0	0
2408	Karaan kaa/ Rebwetebwe		3,000.00	4565.05	4565.05		0
2408a	School Trucks		2,000.00	0	0	0	0
2410	Kawal/ Kafiweel		2,000.00	0	0	0	0
2417	Timanin te Maniba		5,000.00	10847.5	10847.5		0
2600	Unfunded Projects						
2602	Labour		0	0	0	0	0
2603	Transport		0	0	0	0	0
2604	Materials		0	0	0	0	0
2700	Commercial Activities						
2702	Bwaan te waa-uwa/booti/kaa etc		50	0	0	0	0
2703	Internet Charge		0	0	0	0	0
2707	Bwain akaawa		0	0	0	0	0
2711	Bwai ni Kinbati		500	12	12		0
2723	Assistance to capra service		50	0	0	0	0
2800	Transfer Payments						
2801	Kaintabwi		31,022.00	26648.48	26648.48		0
2804	Bimwane nakon KILGA		1,000.00	1000	1000		0
2805	Loan Repayment		10,000.00	2190.4	2190.4		0
2806	Buoka ibukin te School Trucks		14,000.00	0	0	0	0
2806a	Bocia oo overtime		0	0	0	0	0
2806b	Bwaan taan school trucks		0	0	0	0	0
	Below the Line						
	Adv-Advance MTC		0.00	4060	4060		0
	Adv-Alice		0.00	8188.80	8188.80		0
	Adv-ASWO		0.00	16.50	16.50		0
	Adv-Bhiti T		0.00	162.90	162.90		0
	Adv-Boon te Kaa		0.00	29000.00	29000.00		0

Adv-CDSD	0.00	210.00	210.00	0
Adv-C Council staff	0.00	2270.00	2270.00	0
Adv-General Election	0.00	3492.25	3492.25	0
Adv-Kokiaman	0.00	0.00	0.00	0
Adv-Kiliga	0.00	1518.00	1518.00	0
Adv-Kiritimati Motors	0.00	180.00	180.00	0
Adv-MIA	0.00	3989.15	3989.15	0
Adv-MISA	0.00	2768.55	2768.55	0
Adv-Motorcycle	0.00	9270.00	9270.00	0
Adv-Tobuateran	0.00	13.50	13.50	0
Adv-Tobuereka T	0.00	218.73	218.73	0
Adv-Toromon T	0.00	729.00	729.00	0
Adv - Bus late fee	0.00	1398.00	1398.00	0
Adv-ANZ Bank	0.00	425.28	425.28	0
Adv-Boneawa	0.00	100.00	100.00	0
Adv-Bank (Council staff)	0.00	46.16	46.16	0
Adv-Bank discrepancy	0.00	232.91	232.91	0
Adv-Copra Fund	0.00	10387.05	10387.05	0
Adv-Councillor's Allowance	0.00	397.50	397.50	0
Adv-DBK Loan	0.00	668.58	668.58	0
Adv-Driver O/time	0.00	62.71	62.71	0
Adv-Election MIA	0.00	578.30	578.30	0
Adv-Kaitiaba	0.00	20.00	20.00	0
Adv-Kaoki Marge	0.00	15350.01	15350.01	0
Adv-Kaokoki	0.00	647.00	647.00	0
Adv-Kalekalo	0.00	20.00	20.00	0
Adv-KILGA	0.00	1240.83	1240.83	0
Adv-KPF Loan	0.00	757.60	757.60	0
Adv-KUC Pre School	0.00	35744.87	35744.87	0
Adv-KUC Public	0.00	4943.30	4943.30	0

	Adv-KUC Upgradings	0.00	47061.25	47061.25	0
	Adv-Liquor Lic. Comm	0.00	1934.50	1934.50	0
	Adv-Namataua	0.00	39.62	39.62	0
	Adv-NCAF	0.00	180.00	180.00	0
	Adv-Noran	0.00	55.84	55.84	0
	Adv-O/time Kualaveite	0.00	323.91	323.91	0
	Adv-O/time Tautu R	0.00	224.68	224.68	0
	Adv-O/time Teiaki	0.00	90.40	90.40	0
	Adv-Overtime	0.00	324.58	324.58	0
	Adv-Overtime Tebao	0.00	22.65	22.65	0
	Adv-Project	0.00	3333.10	3333.10	0
	Adv-Public Toilet Project	0.00	16848.27	16848.27	0
	Adv-Sport Equipment	0.00	1000.00	1000.00	0
	Adv-Staff Loan	0.00	1272.90	1272.90	0
	Adv-Tabora	0.00	997.94	997.94	0
	Adv-Undertated Bank balance	0.00	21865.41	21865.41	0
	Adv-Youth Activities (Youth Day)	0.00	578.80	578.80	0
	Dep - KHC	0.00	130.83	0.00	130.83
	Dep - Tarnuera	0.00	5	0.00	5
	Dep- Australia trust fund	0.00	8013.1	0.00	8013.1
	Dep-Alanimango	0.00	150	0.00	150
	Dep-Banana Pre school	0.00	38756.32	0.00	38756.32
	Dep-Bank Account	0.00	8683.86	0.00	8683.86
	Dep-Business License Comm (B/L)	0.00	10909.3	0.00	10909.3
	Dep-C/ Staff BOK Loan	0.00	2392.43	0.00	2392.43
	Dep-Canteen	0.00	0	0.00	0
	Dep-Comm Allowance	0.00	253.5	0.00	253.5
	Dep-Council Tax	0.00	1121.88	0.00	1121.88
	Dep-DRM	0.00	0	0.00	0
	Dep-Emp	0.00	0	0.00	0

Dep-Fetu	0.00	150	0.00	150
Dep-fuel	0.00	816.8	0.00	816.8
Dep-Glass repayment	0.00	322.29	0.00	322.29
Dep-Gross roof project fund	0.00	38118.23	0.00	38118.23
Dep-House Rental	0.00	15.5	0.00	15.5
Dep-Incentive	0.00	1804.81	0.00	1804.81
Dep-Iolebwq	0.00	15	0.00	15
Dep-Kibait Insurance Corporation	0.00	285	0.00	285
Dep-KUC Loan	0.00	1029.35	0.00	1029.35
Dep-KUC Staff Catering	0.00	210	0.00	210
Dep-Labour Decoration	0.00	60	0.00	60
Dep-LER	0.00	1263.1	0.00	1263.1
Dep-Liquor	0.00	610	0.00	610
Dep-M.Kokoro	0.00	0	0.00	0
Dep-M.Mungatapu	0.00	0	0.00	0
Dep-Matua	0.00	53.2	0.00	53.2
Dep-MIA	0.00	2256.44	0.00	2256.44
Dep-O/Time Teibouri	0.00	9.38	0.00	9.38
Dep-One Stop	0.00	0	0.00	0
Dep-Poland	0.00	100	0.00	100
Dep-Pre-School Tabwaka	0.00	3500.13	0.00	3500.13
Dep-Pre School Teacher	0.00	2882.33	0.00	2882.33
Dep-Social	0.00	3826	0.00	3826
Dep-Solar	0.00	0	0.00	0
Dep-Sport	0.00	0	0.00	0
Dep-Staff fund	0.00	183	0.00	183
Dep-Surplus	0.00	213.88	0.00	213.88
Dep-Te runga	0.00	0	0.00	0
Dep-Teiange	0.00	27.35	0.00	27.35
Dep-Tekeane	0.00	70	0.00	70

	Dep-Truck hire		0.00	30	0.00	30
	Dep-Unaccounted deposit		0.00	19.5	0.00	19.5
	Dep-UNDP		0.00	300	0.00	300
	Dep-Upgrading KUC Manedaba/Public		0.00	13378.92	0.00	13378.92
	Dep-VAT		0.00	3233.3	0.00	3233.3
	Dep-White Ribbon		0.00	0	0.00	0
	Dep-CPPL		0.00	640	0.00	640
	Dep-Matereta		0.00	1205.28	0.00	1205.28
	Dep-Teewa		0.00	106.35	0.00	106.35
	Imp- Clerk Maraki Bokai		0.00	1700.92	1700.92	0
	Imp-Anita A		0.00	280.00	280.00	0
	Imp-Ataake		0.00	2289.50	2289.50	0
	Imp-Bakala Kiabo		0.00	2560.00	2560.00	0
	Imp-Binif T		0.00	100.00	100.00	0
	Imp-Bouataake		0.00	350.00	350.00	0
	Imp-Clerk - Kabweauruj K		0.00	1800.00	1800.00	0
	Imp-Faloo		0.00	2500.00	2500.00	0
	Imp-Mikarite		0.00	2168.50	2168.50	0
	Imp-Takialia		0.00	250.00	250.00	0
	Imp-Tamua		0.00	905.00	905.00	0
	Imp-Tearawa		0.00	180.00	180.00	0
	Imp-Teewa		0.00	400.00	400.00	0
	Imp-Tinkan		0.00	1250.00	1250.00	0
	Imp-Utina		0.00	1158.25	1158.25	0
	Los-Binif T		0.00	57032.88	57032.88	0
	Los-Bwanian		0.00	3807.93	3807.93	0
	Los-Kaburere A		0.00	1.58	1.58	0
	Los-Mary Rati		0.00	1016.00	1016.00	0
	Los-Matereta Arawafau		0.00	1631.17	1631.17	0
	Los-Tanian		0.00	2224.86	2224.86	0

Los-Totomon T	0.00	2580.33	2580.33	0
Loss-Surplus Cash	0.00	774.36	774.36	0
Loss-Unaccounted withdrawal	0.00	6369.14	6369.14	0
Sur-Surplus Audit	0.00	103.28	0.00	103.28
Sur-UNACCOUNTED DEPOSIT	0.00	3907.86	0.00	3907.86
Sur-Mateira	0.00	185.32	0.00	185.32
Closing Cash			166.00	
Closing Bank			208,765.71	
Grand Total			878,951.59	878,951.59