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Audit for an impact for the public

THE REPORT OF THE AUDITOR GENERAL

**ON THE ACCOUNTS OF MAIANA ISLAND
COUNCIL FINANCIAL STATEMENT FOR THE
YEARS ENDED 2020-2024**

NOVEMBER 24, 2025

5TH MEETING OF THE 13TH MANEABA NI MAUNGATABU 2025
LOCAL GOVERNMENT AUDIT DIVISION

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

PREFACE

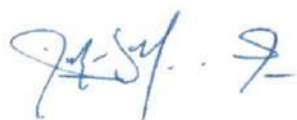
It is my honor to submit the report on the accounts of Maiana Island Council for the financial years ended 31st December 2020 to 31st December 2024 in accordance with section 114(3) of the Kiribati Constitution, Part VII of the Republic Finance (Control and Audit) ordinance, 1981 and Part IV section 22 of the Kiribati Audit Act, 2017.

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

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

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

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



.....
Mr. Eriati Tauma Manaima

Auditor General.

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PART I: PREAMBLE

1. Acronyms

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

2. INDEPENDENT AUDITOR'S REPORT

Introduction

I have audited the Financial Statements of Maiana Island Council for the year ended 31st December 2020 to 31st December 2024 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 Maiana Island Council for the year ended 31st December 2020 to 31st December 2023 comprised of the following.

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

In my opinion, because of the significance of the matters discussed in the **basis for Disclaimer opinion** section of our report, the financial statements do not present fairly, in all material respects, the financial performance and financial position of Maiana Island Council as at 31st December 2020 to 31st December 2024 in accordance with the Local Government Act 1984 and the Local Government Financial Instruction.

2.1 Basis for Disclaimer of Opinion.

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

1. Missing Documents for expenditures and revenues.

- A total of \$166,284.94 in payment vouchers and misplaced documents, equivalent to 11% of total selected expenditures were not available for audit verification, limiting our ability to confirm the validity and completeness of expenditures transactions. [\(Refer to Section 1.2\)](#)

- A total of \$274,008.90 in council receipts and departmental warrant, representing 15% of the total selected revenue sample were missing during the course of the audit. Of particular concern, 7% of \$274,008.90 represent the government support reported as Maiana Island Council revenue could not be verified due to the unavailability of the required departmental warrants. [\(Refer to Section 2.1\)](#)
- Departmental Warrant DW037/25/23 totalling \$54,000.00, representing government support was not provided. As a result, the audit could not verify Receipt No.28957, which was recorded under Council revenue code 1301. Tracing this receipt to the General Ledger (Abstract) showed that only \$4,000.00 was recorded instead of the full \$54,000.00. Consequently, government support under code 1301 was understated by \$50,000.00, which may have also resulted in an understatement of profit. However, this could not be confirmed due to the missing departmental warrant. [\(Refer to Section 2.2\)](#)
- A total of \$92,046.47 was recorded as council revenue code 1601. According to MCIA, this amount represents a surplus identified during cash reconciliation, where the cash on hand exceeded the cash book balance. This surplus was then recorded under this revenue code. However, their explanation cannot be verified as there are no supporting documents available to justify this transaction. [\(Refer to Section 2.3\)](#)

2. Missing Documents in the balance sheet items.

- Year-end cash at bank balances totalling \$53,360.16 for 2020-2024 could not be verified due to the absence of bank confirmations from ANZ Bank. [\(Refer to section 3.1\)](#)
- A total of \$67,005.94 of PVs and departmental warrants (for receipts) that are missing or not provided during the audit. Because of this, the audit can't substantiate the following deposits and advance accounts balances that are reported in the balance sheet of Maiana Island Council. [\(Refer to Section 3.3\)](#)

Year	Nature of Accounts	Sub Accounts	FS Amounts
2021	Accounts Payable	Deposit Airfield Maintenance	\$ 5,560.59
2022-2023	Accounts Receivable	Advance Pre-School	\$ 5,494.64
2020	Accounts Receivable	Imprest Rebite	\$ 1,777.20
2021	Accounts Payable	Imprest Rebite	\$ 1,103.90
2020	Accounts Receivable	Imprest Teewa	\$ 2,651.95

3. Expenditures and Payroll control weaknesses:

- Salary payments totalling \$95,865.63 were made without the Clerks approval. [\(Refer to Section 1.1\)](#)
- A total of \$1,200.00 incentive allowance was paid to staff not listed in the establishment register. [\(Refer to Section 1.5\)](#).
- A total of \$1,132.72 unclaimed net salaries that are not returned to Maiana Island Council Fund. [\(Refer to Section 1.6\)](#)
- A total of \$2,071.85 in fuel expenses (2702) was wrongly allocated under councillor's sitting allowance (2201). [\(Refer to section 1.7\)](#)

4. Expenditures Misstatement.

A total of \$756.92 in expenditures that had been overstated in Maiana Profit and loss statement. This caused the reported net profit for the years 2020 to 2024 to be lower than it should be. It also led to the cash balance and net assets being understated in the balance sheet. [\(Refer to Section 1.11\)](#)

5. KPF Issues.

The following issues relate to employee and employer KPF contributions.

- A total of \$73,126.23 of payments vouchers for MCIA remittance to KPF were not provided during the audit. As a result, the audit could not verify the accuracy and completeness of the reported transfer vouchers for KPF contributions recorded under council expense code 2801. [\(Refer to Section 1.3\)](#)

Year	Dates	PV#	Codes	Amount
2022	16/06/2023	TV 1/22	2801	13,452.54
2023	01/05/2023	TV 1/23	2801	20,411.70
2020	January	01/6	2801	2,305.44
	31/12/2020	TV01/20	2801	10,359.74
2024	31/12/2024	TV 01/24	2801	26,596.94

- A total of \$36,563.12 representing employees' KPF contributions was incorrectly recorded as a council expense under code 2801, because employee contributions are deductions from employees' earnings and should be recognized as a reduction of the KPF Payable liability, not as an expense. The employer's contribution is the only portion that should be recognized as an expense in the council's financial records. ([Refer to Section 1.3](#))
- Staff KPF contributions totalling \$41,380.59 were incorrectly recorded as council revenue under code 1701. These contributions represent employee deduction that should have been recorded as liability (KPF Payable) until the council or MCIA remitted to the KPF. ([Refer to Section 2.4](#))
- A total of \$2,372.33 of employers KPF contribution that was not reported in the financial statements under expense code 2801 (birimwane nakon kaintabwi) for year end 2021. As a result, the council reported expenses were understated and the reported profit for 2021 was overstated. ([Refer to Section 1.4](#))

6. Deposit accounts MFED in the 2023 balance sheet issues.

The audit identified the following issues relate to deposit account MFED.

- Maiana Island Council created a new BTL code named **Deposit MFED**, which was reported under accounts receivable in the 2023 balance sheet, without the approval of the full council. This action contradicts section 61 of the Local Government Act, which requires council approval before creating or operating deposit accounts. ([Refer to Section 3.3.1](#))
- PV No. 7/06 represent payments for leave grant for council staff totalling \$54,000.00. however, this amount was incorrectly reported under account receivable (Deposit MFED) in the 2023 balance sheet. As a results, council assets

(accounts receivable) are overstated by \$54,000.00 and expenses (leave grants) are understated by the same amount. ([Refer to Section 3.3.1](#))

7. Control Weaknesses in disbursements of Salaries, Loans, sitting allowance & housing Maintenance.

- Key control weaknesses identified in the disbursement of \$66,365.80 for loans (tangomwane man mwanen te Kauntira) includes the following. ([Refer to Section 1.10](#))
 - ❖ Loan approvals without limits: The audit found that Maiana Island Council issue loans without setting a limit and approves all requests without checking or clearing outstanding debts.
 - ❖ Lack of segregation of duties: CFC approved loan request, prepared payment vouchers (PVs), and also disbursed the loans.
 - ❖ Conflicts of interest: The clerk approved his/her own loan request.
 - ❖ Loan forms not used: Required loan forms were not followed during the process. As a result, key details such as repayments amounts, interests' rates, and outstanding balances were missing.
 - ❖ Missing applicant signatures: Individuals who requested loans did not sign their loan application form, yet their loan requests was still processed and approved.
- A total of \$19,705.00 in payment vouchers for sitting allowances were processed and approved without signed attendance lists or meeting minutes to support the payments. ([Refer to Section 1.9](#))
- A total of \$35,966.84 worth of salaries payments that are approved by the Island Development Officer without written authorization confirming that he/she was acting as Clerk with authority to approve payments. ([Refer to Section 1.8](#))

8. Budget Credibility:

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

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

- \$105,048.22 in 2020
 - \$124,234.83 in 2021
 - \$75,846.90 in 2022
 - \$29,982.24 in 2023
 - No overspend for 2024.
- The council also did not meet its revenue target in a few revenue categories. The shortfall in revenue collection was \$62,839.31 for the year ended 2024: [\(Refer to Table 6 in appendices\)](#)

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

3. Report on Other Legal and Regulatory Requirements.

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

1. **Lack for proper maintenance of the following:** The council fail to properly maintain the following key records:
 - a) Vote book
 - b) Logbook
 - c) Receipts register.
 - d) Statement of loans
 - e) Statement of arrears of revenue
 - f) Statement of loss and arrears of revenue abandoned.
 - g) Handing over statement

- h) Meeting minutes.

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

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

2. Internal control weaknesses.

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

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

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

- Failure to returned unclaimed salaries to the island fun or record them as liabilities.
- Delays in implementing audit recommendations, including outstanding issues such as
 - ✚ Lack of ANZ bank confirmations
 - ✚ Missing PV's
 - ✚ Unperformed reconciliations.
 - ✚ Writing off balance sheet items.

3. Variances between Financial Statements and Financial Data (Database) submitted to the Kiribati Audit Office.

The Kiribati Audit Office has frequently received incorrect financial data from MCIA. During pre-test, the audit consistently found significant variances between the financial data in the database and the figures reported in the financial statements. ([Refer to Section 3.2](#)).

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

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

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

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

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

My responsibility is to conduct an audit of Maiana Island Council' financial statements in accordance with International Standards on Auditing and to express an independent opinion on

these Financial Statements and reporting that opinion to the Speaker of Parliament as required under Section 68 of the Local Government Act 1984.

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

6. Communication with Those Charged with Governance.

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

7 Statement of Auditor independence

7.1 Independence

We confirm that, for the audit of the financial statements of the **Maiana Island Council for the year ended 31st December 2020 to 31st December 2024**, we have maintained our independence in accordance with the requirements of the International Standards of Supreme Audit Institutions (ISSAI).

We have not engaged in any other businesses than the audit for the Maiana Island Council during the year ended **31st December 2020 to 31st December 2024**. Furthermore, we have no relationship with, or interest in, **Maiana Island Council**.

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

1. Audit Findings: Maiana Island Council Expenditures.

1.1 PV's not signed by the clerk.

Findings and Analysis:

The audit found that a total of \$95,865.63 of Payment vouchers relate to various expenditures code were paid to recipient without the approval of the clerk, which is a deviation from LFGI Part II section 35 which stated that "The clerk being the authorized officer must sign the payment voucher before payment is made". The table below provides summary of payments made to various expenditures codes without the approval of the Clerk or authorizing officer.

Year	expenditures Codes	Amount	Comments
2020	2100s (Bwakabwai)	\$ 163.80	pv not authorize by the clerk
2020	2100s (Bwakabwai)	\$ 22,079.79	pv not authorize by the clerk
2021	2100s (Bwakabwai)	\$ 10,471.90	pv not authorize by the clerk
2022	2100s (Bwakabwai)	\$ 10,876.68	pv not authorize by the clerk
2024	2100s (Bwakabwai)	\$ 24,950.25	pv not authorize by the clerk
2020-2024	2709 & 2806 katangomwane ao buoka ibukin te school truck	\$ 23,532.60	PV relate to 2709, 2806 and deposit account that are not signed by Clerk
2020-2024	2403&2803 Onobwaian auti tautaeka ao auti n maeka	\$ 1,933.65	Pv was not authorized by Clerk
2024	Kaintabwi	\$ 706.76	pv was not authorized by Clerk
2024	2701 amwarake ao moo ibukia iruwa	1,150.20	pv was not authorized by the Clerk
	Total for PV not authorized by clerk before payment are made	95,865.63	

Recommendations:

- It is recommended that management should conduct a thorough check on PVs to ensure documents are attached properly, amount invoices match amount on PVs and no disbursement shall be made without the Clerk or authorizing officer to singed off PVs.
- Disciplinary actions should be considered for staff involved in bypassing established controls.

Management response:

1.2 A total of \$166,284.94 PV's and supporting documents that are missing or misplaced.

Findings and Analysis:

The audit found that payment vouchers and supporting document totalling \$166,284.94 were either missing or misplaced across various expenditures codes. As a results, the audit was unable to verify the accuracy, completeness, and existence of these expenditure payments. The table below provides summary of PV's and supporting documents that are missing during the audits period.

Year	Code	PV Detail	Amount	Audit Comments
2020-2024	all codes for bwakabwai	refer to WP Summary Breakdown	\$ 30,935.03	Missing Pvs, Misplaced salary listing & Final Documents for Maiana return Jan 2024 was missing from MCIA & May 2023 final documents were also missing from MCIA
2020-2024	2201,2702, 2709,2803,2806	refer to WP Summary Breakdown	\$ 135,349.41	Missing PVs, misplaced signed attendance list, misplaced loan application form & maintenance form

Recommendations

Management are encouraged to do the followings,

- MCIA should strengthen its record-keeping to ensure that all PVs and supporting docyments are properly filed, safeguarded, and made avaialable for audit verification.
- MCIA, tother with Maiana Island Council should consider implementing an electronic document management system to strengthen their filing and record keeping processes.

Management response:

1.3 Missing documents and incorrect accounting treatment of KPF contributions for 2801 (bi-rimwane nakon kaintabwi)

Findings and Analysis.

The audit found that payments record for staff KPF contributions were not available during the audit. Because of this, the audit could not verify the accuracy and completeness of the council's reported expenses for staff KPF contributions totaling \$73,126.23.

Year	Dates	PV#	Codes	Amount
2022	16/06/2023	TV 1/22	2801	13,452.54
2023	01/05/2023	TV 1/23	2801	20,411.70
2020	January	01/6	2801	2,305.44
	31/12/2020	TV01/20	2801	10,359.74
2024	31/12/2024	TV 01/24	2801	26,596.94

In addition, the audit noted that \$36,563.12 (\$73,126.23/2) represent employee deductions from their own earnings were incorrectly recorded as council expenses. The \$36,563.12 should be recognized as a reduction of the KPF payable (liability). Under proper accounting treatment such as IPSAS, IFRS, only the employer's contribution is the only portion that should be recognized as an expense in the council's financial records, as it represents an additional cost to Maiana Island Council.

This incorrect accounting treatment has resulted in overstating Maiana Island Council expenses and liabilities, as no proper offset was recorded.

Recommendation

The audit recommends management to perform the following.

- Employee KPF contributions should be recorded as a liability under KPF Payable and recognized as a reduction to KPF payable when they are remitted to KPF. The only portion that should be recognized as an expense is the employer contribution.
- It about time to review the current LGFI and update them to include accounting definitions, criteria, and treatments that are consistent with IPSAS 39. This will help ensure that council financial reporting aligns with international accounting standards and improves the accuracy and reliability of financial statements.

Management Response

1.4 The council's expense for employer KPF contributions is not reported in the Financial statements.

Findings and Analysis.

The audit found that \$2,372.33 of employers KPF contribution was not recorded in the financial statements under code 2801 (birimwane nakon kaintabwi) for year-end 2021. As a results, the council reported expenses were understated and the reported profit for 2021 was overstated.

Recommendations

The audit recommends management to perform the following.

- Conduct a thorough review to ensure all expenses are recorded and accounted for before finalizing their financial statements.
- Maiana Island Council, together with MCIA should request the Government to implement reforms that include updating the current LGFI to comply with international accounting requirements and introducing an automated accounting system. This system will enable all island councils to properly execute budget preparation, accounting recording, and financial reporting, ensuring that all transactions are promptly recorded, reconciliations are performed regularly, and financial statements are accurate and reliable.

Management Response

1.5 A total of \$1,200.00 incentive allowance payment to staff names not on the establishment register

Findings and Analysis:

A total of \$1,200.00 incentive allowance payments was made to officers whose names do not appear on the approved establishment register.

Taonateman	Nurse Aid	\$ 300.00
Teaeki Nataua	Nurse Aid	\$ 300.00
Tekimaaua	Pre-School Teacher	\$ 300.00
Ulisala Fuitango	Mechanic	\$ 300.00

Recommendations:

The audit recommends that management.

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

Management Response:

1.6 A total of \$1,132.72 unclaimed net salaries that are not returned to Maiana Island Fund

Findings and Analysis

The audit found that \$1,132.72¹ in net salaries had not been collected by officers. There was no evidence of receipts to confirm that these unclaimed net salaries were returned to island fund to meet future obligations. As a result, the liabilities of Maiana Island Council were understated, while owners' equity was overstated.

Recommendation

It is strongly recommended that management.

- Should remind CFC that all unclaimed salaries are promptly returned to the Island fund and properly recorded in the accounts as liabilities until collected by the respective officers.
- Clear procedures should be established for monitoring, recording, and reconciling unclaimed salaries to prevent misstatement of liabilities and owners' equity in future financial statements.

Management Response

1.7 A total of \$2,071.85 fuel expenditures that are wrongly recorded under councilors allowance.

Findings and Analysis

The audit found that a total of \$2,071.85 in fuel expenses (2702) was wrongly recorded under councilors' sitting allowances (2201). This error caused the reported sitting allowance expense to be overstated, while fuel expenses were understated.

Recommendation

The council should ensure that all expenses are recorded under the correct account codes and proper review and checking of expense classifications should be done before finalizing financial reports to avoid misstatements.

Management Response.

1.8 Control weaknesses in the disbursement of \$35,966.84 for salaries.

Findings and Analysis

¹ Refer to Table 1 in Appendices

The audit found that Island Development Officer (IDO) signed salary PVs worth \$35,966.84² of the council's total expenditure without written authorization confirming that he/she was acting as Clerk with authority to approve payments.

Recommendation

The Council should ensure that only authorized officers approved PVs. Any acting appointment must be properly documented in writing before they are given authority to approve payments.

Management response

1.9 Control weaknesses in the disbursement of \$19,705.00 for sitting allowances.

Finding and Analysis.

The audit found that most of the allowances paid did not have meeting minutes attached to the payment vouchers or covering letters. These documents should specify the purpose of the meeting, as well as when is the meeting convened and adjourned. The absence of this supporting documentation indicates a significant weakness in the controls over allowance payments.

Recommendations

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

- Management should ensure that all allowance payments are supported by official minutes or covering letter. These documents must clearly state the purpose of the meeting, the dates it was held and the list of attendees.
- Assigning an officer who will perform a pre-review to ensure that all documents are attached before the disbursement of the allowance.

Management response

1.10 Control weaknesses in the disbursement of \$66,365.80 for loan (tangomwane n mwanente kauntira)

Findings and Analysis

² Refer to Table 2 in Appendices.

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

Bypassing Loan Committee Approval: The audit revealed that most loan payments were made without approval from the loan committee. The committee is responsible for reviewing and signing loan request forms to decide whether to approve or reject each application. However, many loan payments were processed without the approval from the loan committee.

Missing Applicant Signatures: In several cases, individuals who requested loans did not sign their loan application forms. Despite this missing requirement, the loans were still processed and approved, indicating weak control over loan policy.

Conflict of Interest: The audit also found that the CFC who is responsible for initiating payments, checking and verifying claims, loans or invoices is also a member of the loan committee which raised concerns about conflict of interest and lack of independent oversight.

Recommendation

The audit recommends management to

- Strengthen loan committee approval where all loan requests must be reviewed and signed by the committee. The clerk cannot sign the payment if the loan application form is not signed by the committee.
- All loan applicants must sign their loan application forms before submission. Unsigned forms should be automatically rejected to maintain accountability and compliance.
- The council should remove the CFC as part of loan committee approval and focus more on payment processing to ensure proper review and checking are promptly carried out and independent oversight must be maintained to avoid conflict of interest and strengthen accountability.

Assigned personnel who will perform a standard checklist review to ensure that all loan policies and guidelines are properly followed.

Management response

1.11 Misstatements in the financial statement

Findings and Analysis

The audit found a total of \$756.92 in expenditures that overstated in Maiana profit and loss statements. This caused the reported net profit for the years 2020 to 2024 financial years to be

lower than it should be. It also led to the cash balance and net assets being understated in the balance sheet. The following points explain the causes of these expenditures misstatements.

1. Overstate Salary Expense on 2201: 1st Transaction: Mayor Itimaera request for salary advance pp26/07/24 by \$324.32. (processed PV7/17/24) 2nd Transaction: Mayor Itimaera named is also on salary listing for pp26/07/24. (processed PV7/25/24)
2. Loan overpayment to Ueanika Teiraoi: Ueanika request \$180.00 but they processed \$300.00, leads to an overpayment of \$120.00
3. Overpayment to KOIL on inv#128890 of \$281.60. 1st transaction was processed on PV12/5/21 (original invoice) 2nd transaction was processed on Pv18/6/2021
4. Loan overpayment to Totiriina Kaibuke: Totiriina request \$150.00 but they processed \$300.00 and customer received \$300.00, leads to an overpayment of \$150.00
5. Underpayment of \$119.00 to Miriam Mikaere for hire truck: Debit note \$3,833.00, PV18/03/24 \$3,714.00

2 Audit Findings: Maiana Island council Revenues

2.1 A total of \$274,008.90 of missing receipts

Findings and Analysis

The audit found that some receipts and Departmental Warrants (DWs) for Maiana Island Council were missing. Because of this, the audit could not confirm the legitimacy and accuracy of the reported revenue of \$274,008.90. The table below summarizes the receipts and DWs that were not available during the audit period.

Year	Code	Receipt # & PV #	Amount
2023	(1103,1104,1105,1205,1219,1241,1301,1303,1306,1505,1506,1518, 1522, 1523, 1601, 1701)	May File is Missing form MCIA	36,399.76
2024	1301	RR#164101	46,635.50
2024	1301	RR#164101 (164215)	18,446.00
2020	1522	PV# 6/7	1,566.74
2020	1522	PV# 12/5	1,308.59
2020	1522	PV# 27/5	1,516.85
2020	1522	PV# 6/34	1,608.74
2021	1303	921208 (No DW provided)	10,000.00
2023	1301	29367 (No DW Provided)	1,000.00
2023	1301	29368 (No DW Provided)	1,000.00
2023	1301	29395 (No DW Provided)	4,000.00
2023	1301	28618 (No DW Provided)	3,749.48
2023	1301	28619 (No DW Provided)	7,150.36
2023	1301	28713 (No DW Provided)	3,000.00
2023	1301	28750 (No DW Provided)	10,800.00
2023	1301	28679 (No DW Provided)	2,000.00
2024	1103, 1104, 1105, 1205, 1241, 1301, 1505, 1506, 1522, 1523, 1601, 1701	Jan file is missing from MCIA	45,254.33
2024	1301	164101 (No DW Provided)	46,635.50
2024	1301	164215 (No DW Provided)	18,446.00
2024	1301	163449 (No DW Provided)	6,117.45
2024	1301	163456 (No DW Provided)	7,373.60
Total			274,008.90

Recommendations

Management should do the following task to ensure the accuracy and legitimacy of the reported income.

- **Proper Document Filing:** Management should ensure that all documents, especially incoming DWs (Departmental Warrant), are properly filed and accompanied by their corresponding receipts.
- **Regular Reconciliations:** Daily or monthly reconciliations should be conducted to identify and address any missing receipts or DW in a timely manner and also to detect and correct errors if any.

- **Automated System:** Maiana Island Council should request for an automated system that will capture transactions from their initiation to reporting along with their supporting documents.

Management response

2.2 Missing DW037/25/23 of \$54,000.00 in government support

Findings and Analysis.

The audit note receipt No. 28957 for \$54,000.00, representing government support from MCIA through DW 037/25/23. However, the related DW 037/25/23 was missing and therefore the audit could not verify the accuracy and completeness of this amount.

Further review of the receipt against the General Ledger (Schedule of receipts) showed that Maiana Island Council recorded only \$4,000.00 instead of the full \$54,000.00. As a result, government support was understated by \$50,000.00 in the councils' records.

Due to the missing DW, the audit cannot confirm the reason for this understatement, but the matter highlights weaknesses in the review and preparation of Maiana Island Council Financial statements.

Recommendation

Management should do the following task to ensure the accuracy and legitimacy of the reported income.

- **Proper Document Filing:** Management should ensure that all documents, especially incoming DWs (Departmental Warrant), are properly filed and accompanied by their corresponding receipts.
- **Regular Reconciliations:** Daily or monthly reconciliations should be conducted to identify and address any missing receipts or DW in a timely manner and also to detect and correct errors if any.
- **Automated System:** Maiana Island Council should request for an automated system that will capture transactions from their initiation to reporting along with their supporting documents.

Management response.

2.3 Cash book variances of \$92,046.47 reported as revenues for MIC

Findings and Analysis.

The audit found that the total amount of \$92,046.47 reported as council revenue under code 1601 does not represent actual revenue earned by Maiana Island Council and does not meet the IPSAS definition of revenue. Instead, this amount reflects surplus balance between the cash book balance and the cash on hand. Recording these differences as revenue is incorrect, as it may overstate the council's actual revenue for the year.

Recommendations

Management is required to do the following.

- The council should stop recording these variances as revenue and instead investigate the root cause of the variance and make appropriate adjustments.
- Reconcile cash balances against cash book on a daily basis to ensure accuracy and completeness.
- Any unexplained variances should be reported to senior management for review and corrective action should be taken rather than being treated as councils income.

Management Response

2.4 KPF staff contributions of \$41,380.59 were incorrectly recorded as council revenue.

Findings and Analysis

The audit found that a total of \$41,380.59 collected from council staff as KPF contributions was wrongly recorded as council revenue under code 1701. These amounts represent employee deductions that should have been recorded as liabilities payable to KPF, not as revenue earned by the council. This misclassification results in overstating Maiana Island Council revenue and liabilities being understated.

Year	Code	FS Amount
2020	1701	\$ 5,813.97
2021	1701	\$ 5,937.11
2022	1701	\$ 6,214.06
2023	1701	\$ 12,038.13
2024	1701	\$ 11,377.32
		\$ 41,380.59

Recommendations.

Management are recommended to perform the following

- record all KPF staff contributions correctly under liabilities and ensure they are promptly remitted to KPF.
- It about time to review the current LGFI and update them to include accounting definitions, criteria, and treatments that are consistent with IPSAS. This will help ensure that council financial reporting aligns with international accounting standards and improves the accuracy and reliability of financial statements.

Management Response

2.5 Human error on receipts or revenue logistics.

Findings and Analysis.

The audit noted an error in receipt no.806092 for DW009/20 government support grant of \$70,027.00. Due to human error, the amount written in words on the receipts was recorded as seven thousand and twenty dollars instead of seventy thousand and twenty dollars.

This error is misled and can create confusion by reader or reviewer and do not accurately reflect the actual amount of cash received and demonstrate non-compliance with proper receipt-writing practices.

Recommendation

We recommend management to do the following.

- All staff responsible for receipting funds to write recording amounts in words exactly as receipts-writing practices.
- Clerk should impose proper discipline action if this mistake had been repeated frequently by staffs.

Management responses.

2.6 Control weaknesses in depositing revenue earned more than \$50.00 by revenue collector.

Finding and Analysis

The audit found a control weakness among revenue collectors who failed to deposit cash once it exceeded \$50.00. This practice goes against the **Local Government Financial Instructions**

(LGFI) Part II, Section 25, which clearly states: *“The revenue collector will pay his collections to the Clerk at least weekly or as soon as his cash exceeds \$50.00.”* Failure to follow this rule increases the risk of mismanagement or loss of public funds.

Recommendation

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

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

Management response.

3. Audit Findings: Maiana Island Council Balance Sheet.

3.1 No third party confirmation for cash at bank

Year	Name of Account	Financial Statement	Bank Audit Certificate	GL/Abstract	Variance
2020	Cash at Bank	3,909.19	???	3,909.19	-
2021	Cash at Bank	5,310.53		5,310.53	-
2022	Cash at Bank	18,714.70		18,714.70	-
2023	Cash at Bank	12,712.87		12,712.87	-
2024	Cash at Bank	12,712.87		12,712.87	-

The audit could not perform further testing on the year-end cash-at-bank balances because no third-party confirmation was received from ANZ Bank of Kiribati to verify Maiana Island Council's reported bank balances. Although a request letter for bank confirmation was sent to the Clerk, and the Clerk has already forwarded this request to ANZ bank, the confirmation has not yet been provided by the bank.

Recommendation

Management should follow up with ANZ Bank of Kiribati to obtain confirmation of the Council's year-end balances. Additionally, the Clerk should treat this process as a standard audit requirement to avoid future delays and ensure timely coordination with the bank.

Management response

3.2 \$101,973.93 variances between financial statements and abstract/general ledger for accounts receivable and accounts payable.

Findings and Analysis.

Pretest for Maiana Account 2024			
Account Name	FS 2024	Abstract / GL 202	Variance
Cash at Bank	12,712.87	12,712.87	-
Cash on Hand	19,987.70	19,987.70	-
Account Receivable	363,236.10	443,289.62	- 80,053.52
Account Payable	139,935.09	161,855.49	- 21,920.40

The audit identified a variance of \$101,973.92 between the amounts reported in the financial statements and those recorded in the general ledger (Abstract) for accounts receivable and accounts payable, as shown in the table above. This discrepancy indicates incorrect reporting of these account balances, which affects the accuracy and reliability of the financial statements.

Recommendations

Audit recommends the following.

- Investigate and resolve the \$101,973.92 variance between the financial statements and the trial balance for accounts receivable and accounts payable.
- Implement proper review procedures to verify the accuracy of account balances before finalizing financial reports.
- Introduce a more advanced accounting software system capable of automating budgeting, data processing, reconciliation, error detection, and financial reporting to enhance the efficiency and accuracy of financial information.

Management Response

3.3 Missing documents for below the line items (BTL codes) that consist of Accounts receivable and accounts payable balances.

Audit Findings and Analysis.

The audit found that PVs and receipts totaling \$67,055.94³ were missing. Because of this, the audit was unable to verify the accuracy and existence of this amount that are reported in the balance sheet as the accounts receivable and accounts payable.

In addition, several control weaknesses were identified in the preparation and accounting of BTL codes, as detailed below:

³ Refer to Table Table 4 in appendices.

- Imprest Retirement: Supporting documents such as receipts or invoices showing proof of goods and services procured were not attached to the main receipts when retiring imprests.
- Lack of sub ledgers: There are no sub-ledger accounts maintained for each BTL code to record and monitor detailed transactions.
- Lack of reconciliation on BTL accounts: Reconciliation of BTL account balances is rarely done or not performed at all. This weakness is mainly due to the absence of sub-ledger accounts to record and reconcile payments made or received by imprest, deposit, or advance holders. As a result, errors or irregularities in these accounts may go undetected and affect the accuracy of the financial records.

3.3.1 Unauthorized creation of Deposit MFED \$54,000.00.

Audit Findings and Analysis.

The audit found that the council created new BTL codes named **Deposit MFED** without the approval of the full council. This action contradicts section 61 of the Local Government Act, which requires council approval for creating or operating deposit accounts.

In addition, the audit identified the following control weakness:

- No proper reconciliation for the new deposit accounts: The audit found that this \$54,000.00, which represents the leave grant for council staff, was incorrectly recorded as accounts receivable. This is incorrect because the Council had already received this amount through a DW from MCIA. Therefore, this balance should have been recorded under code 2200 (Expenditures).

Recommendations

The audit recommends management to do the following:

- Maintain proper documentation for all PV's and receipts, especially those related to imprest retirement.
- Obtain full council approval before creating any deposit, imprest, or advance accounts to comply with the Local Government Act.
- Create a separate sub ledger account for all BTL accounts, as the cash book should only record cash transactions.

- Management should establish and maintain proper sub ledger accounts for all BTL codes. The sub-ledger accounts will enable tracking of individual debit and credit transactions and ensure the integrity of balances reported for each BTL code.
- Regular reconciliation should be performed on these sub-ledgers accounts to ensure that all payments and receipts by imprest, deposit and advance holders are accurately recorded promptly identified for any discrepancies.

4 Appendices.

Table 1 List of Unclaimed net salaries

Year	Pv#	Amount	Audit Findings
2020	13/1	41.95	Unclaimed net salaries
2020	23/1	83.90	Unclaimed net salaries
2020	23/1	59.20	Unclaimed net salaries
2020	11/2	47.50	Unclaimed net salaries
2020	24/2	95.60	Unclaimed net salaries
2020	34/6	42.70	Unclaimed net salaries
2020	6/7	41.95	Unclaimed net salaries
2020	55/7	98.39	Unclaimed net salaries
2020	15/9	20.40	Unclaimed net salaries
2020	5/10	70.95	Unclaimed net salaries
2020	18/10	381.50	Unclaimed net salaries
2020	4/11	25.40	Unclaimed net salaries
2024	pv 5/13	\$ 123.28	Unclaimed net salaries

Table 2 PV Salaries signed by ido (No confirmation that he/she is now plain acting to clerk.

Year	Pv#	Codes	Amount	Audit Findings
2022	5/08	2100	\$ 1,883.00	PV Authorised by an IDO (Banni Enoka).
2022	22/08	2100	\$ 5,504.74	PV Authorised by an IDO (Banni Enoka).
2022	43/08	2100	\$ 2,757.00	PV Authorised by an IDO (Banni Enoka).
2022	2/12	2100	\$ 5,451.34	PV Authorised by an IDO (Banni Enoka).
2022	10/12	2100	\$ 2,755.50	PV Authorised by an IDO (Banni Enoka).
2022	11/12	2100	\$ 5,451.34	PV Authorised by an IDO (Banni Enoka).
2022	12/12	2100	\$ 6,712.58	PV Authorised by an IDO (Banni Enoka).
2022	18/12	2100	\$ 5,451.34	PV Authorised by an IDO (Banni Enoka).

Table 3 Variances between cash book and cash on hand reported as councils revenue

Year	PV#	Codes	Amount
2021	Cashbook	1601	\$ 3,110.40
2021	Cashbook	1601	\$ 770.93
2022	Cashbook	1601	\$ 4,947.40
2022	Cashbook	1601	\$ 16,496.64
2022	Cashbook	1601	\$ 7,388.85
2023	Cashbook	1601	\$ 48,714.91
2023	Cashbook	1601	\$ 2,132.90
2024	Cashbook	1601	\$ 5,999.58
2024	Cashbook	1601	\$ 2,484.86

Table 4 List of Missing PVs & receipts for BTL accounts.

Imprest Holder	Year	RR#/PV#	Amounts	Audit Comments	FS Amount
Mayor Rebite	2020	850806	\$ 5,765.00	No receipts ibukin bwaai ake a kabooaki ake bwain te hardware	\$ 1,777.20
	2020	850939	\$ 10,086.80	No receipts ibukin bwaai ake a kabooaki ake bwain te hardware	
	2021	923470	\$ 1,818.90	No receipts ibukin bwaai ake a kabooaki ake bwain te hardware	\$ 1,103.90
Teewa	2020	806425	\$ 1,862.00	No receipts ibukin bwaai ake a kabooaki ake bwain te hardware	\$ 2,651.95
	2020	806445	\$ 727.60	No receipts ibukin bwaai ake a kabooaki ake bwain te hardware	
Deposit					FS Amount
Airfield Maintena	2021	923602	\$ 3,083.44	Iai te receipts ma akea copy of DW	\$ 5,560.59
Pre-School	2022	982502	\$2,164.00	No copy of DW for this deposit	\$ 5,494.64
	2022	982332	\$2,164.00	No copy of DW for this deposit	
	2022	982156	\$3,246.00	No copy of DW for this deposit	
	2022	982034	\$2,164.00	No copy of DW for this deposit	
	2022	981734	\$2,164.00	No copy of DW for this deposit	
	2022	981659	\$2,164.00	No copy of DW for this deposit	
	2022	923868	\$2,164.00	No copy of DW for this deposit	
	2022	864942	\$2,164.00	No copy of DW for this deposit	
	2022	864891	\$2,164.00	No copy of DW for this deposit	
	2022	29856	\$2,921.40	No copy of DW for this deposit	
	2022	29553	\$1,947.60	No copy of DW for this deposit	
	2022	varios PV's	<u>\$10,495.40</u>	missing PVs along with their attachments	
	2023	28349	\$1,947.60	No copy of DW for this deposit	
	2023	29282	\$1,947.00	No copy of DW for this deposit	
	2023	61278	\$1,947.60	No copy of DW for this deposit	
	2023	61423	\$1,947.60	No copy of DW for this deposit	

Table 5 Overspend on Expenditures head.

Year	Audit Components	Current year final figures	Current year budgeted figures	Variances
2020	2101-Backjpay	11,991.01	0.00	-11,991.01
2020	2107-Tia kaira te Mwakuri	3,292.80	2,912.00	-380.80
2020	2108-Kabenta	6,249.82	5,527.00	-722.82
2020	2109-Turaiwa	5,748.68	5,230.00	-518.68
2020	2111-Tiibi Kaubure	3,380.95	3,120.00	-260.95
2020	2112-Kaubure	18,840.45	18,096.00	-744.45
2020	2113-Neeti ni kaawa	14,850.02	14,148.00	-702.02
2020	2119-Makaeneki	3,533.53	2,615.00	-918.53
2020	2127-Tia Taraua Auti ni Irua	3,092.02	2,615.00	-477.02
2020	2133-Tia Uaereti	3,087.77	2,615.00	-472.77
2020	2201-Kauntira	10,365.00	10,245.00	-120.00
2020	2205-Mwakuri n tangoaki	270.00	200.00	-70.00
2020	2209-Bareka ao Mwaimwai	822.00	595.00	-227.00
2020	2210-Bonomwi	751.00	600.00	-151.00
2020	2222-Duty Allowance	654.40	400.00	-254.40
2020	2301-Mwamwananga	1,288.20	1,000.00	-288.20
2020	2303-Bwain mwakuri	657.40	500.00	-157.40
2020	2306-Ana tiati ATHKL	576.00	120.00	-456.00
2020	2312-Rinerine	4,319.00	3,000.00	-1,319.00
2020	2322-Kakukurei ao kairuaa	800.00	500.00	-300.00
2020	2326-Bwain te aobiti	1,445.92	1,211.00	-234.92
2020	2404-Auti ni Irua	1,259.70	1,000.00	-259.70
2020	2408a-School trucks	2,849.40	2,000.00	-849.40

2020	2701-Amwarake mooii ibukia irua	1,021.60	1,000.00	-21.60
2020	2702-Te bwaa	2,455.70	800.00	-1,655.70
2020	2709-Loan /Katangomwane	52,049.60	40,000.00	-12,049.60
2020	2716-Telephone Cards	1,222.80	1,000.00	-222.80
2020	2803-Onobwaian autin tautaeka	80,334.95	21,871.00	-58,463.95
2020	2805-Loan Repayment DBK	8,809.30	0.00	-8,809.30
2020	2806-Te buoka ibukin te School trucks	15,733.60	14,000.00	-1,733.60
2020	2806b-Bwaan taian School trucks	315.60	100.00	-215.60
2021	2108-Kabenta	7,767.50	7,185.00	-582.50
2021	2113-Neeti ni kaawa	18,484.57	18,392.00	-92.57
2021	2119-Makaeneki	3,530.25	3,400.00	-130.25
2021	2126-Tia tararua nte Hardware	3,198.00	3,197.00	-1.00
2021	2127-Tia Taraua Auti ni Irua	3,654.50	3,400.00	-254.50
2021	2201-Kauntira	10,515.00	10,245.00	-270.00
2021	2209-Bareka ao Mwaimwai	894.00	595.00	-299.00
2021	2210-Bonomwi	713.50	600.00	-113.50
2021	2222-Duty Allowance	495.00	400.00	-95.00
2021	2301-Mwamwananga	1,594.20	1,000.00	-594.20
2021	2303-Bwain mwakuri	4,385.28	1,000.00	-3,385.28
2021	2306-Ana tiati ATHKL	234.80	120.00	-114.80
2021	2316-Kabwara Tarau	2,656.90	500.00	-2,156.90
2021	2320-Tiringaia kamwea/Beeki	580.00	500.00	-80.00
2021	2322-Kakukurei ao kairuaa	830.50	500.00	-330.50
2021	2333-Support to Copra Weighing transport	37.20	0.00	-37.20
2021	2408-Rebwerebwe/Kaa	755.80	500.00	-255.80
2021	2410-Kawai/Kotlweei	423.75	100.00	-323.75
2021	2701-Amwarake mooii ibukia Irua	1,617.75	1,000.00	-617.75
2021	2702-Te bwaa	4,824.40	800.00	-4,024.40
2021	2707-Hardware	44,921.90	0.00	-44,921.90
2021	2709-Loan/Katongomwane	62,546.56	40,000.00	-22,546.56
2021	2716-Telephone	2,732.00	1,000.00	-1,732.00
2021	2803-Onobwaian autin Tautaeka	63,146.47	21,871.00	-41,275.47
2022	2112-Kaubure	23,680.40	23,524.80	-155.60
2022	2119-Makaeneki	3,530.25	3,399.50	-130.75
2022	2127-Tia Taraua Auti ni Irua	3,628.75	3,399.50	-229.25
2022	2201-Kauntira	11,381.30	10,245.00	-1,136.30

2022	2206-Kometente reirei Primary and JSS	2,180.00	1,680.00	-500.00
2022	2209-Bareka ao Mwaimwai	650.00	595.00	-55.00
2022	2210-Bonomwi	1,177.75	600.00	-577.75
2022	2222-Duty Allowance	405.00	400.00	-5.00
2022	2229-Kometen te Karekemwane	900.00	720.00	-180.00
2022	2303-Bwain mwakuri	1,236.40	1,000.00	-236.40
2022	2322-Kakukurei ao kairuaa	1,264.90	500.00	-764.90
2022	2403-Auti ni maeka	41,637.35	17,453.00	-24,184.35
2022	2415-Angibuaka	117.50	100.00	-17.50
2022	2702-Te bwaa	10,675.20	1,804.00	-8,871.20
2022	2709-Loan/Katongomwane	72,800.20	70,000.00	-2,800.20
2022	2803-Onobwaian autin Tautaeka	57,873.70	21,871.00	-36,002.70
2023	2102-Kauntira	100		-100.00
2023	2108-Kabenta	85		-85.00
2023	2103-Kauoman ni Kiraka	4,213.04	4,152.00	-61.04
2023	2104-Kauoman tia Mwane	4,210.13	4,090.00	-120.13
2023	2107-Tia Kaira te Mwakuri	4,599.30	3,851.00	-748.30
2023	2111-Tiibi Kaubure	4,236.04	4,121.00	-115.04
2023	2112-Kaubure	24,830.61	24,300.00	-530.61
2023	2201-Kauntira	13,380.00	12,785.00	-595.00
2023	2202-Kaniwangan Mayor	1,690.00	1,500.00	-190.00
2023	2208-Kometen te Karikirake	1,535.00	840.00	-695.00
2023	2210-Bonomwi	1,905.32	600.00	-1,305.32
2023	2211-Mwengabuaka	2,100.00	1,050.00	-1,050.00
2023	2214-IYA	600.00	480.00	-120.00
2023	2302-Ritin Aaba	78.00	0.00	-78.00
2023	2303-Bwain mwakuri	1,404.20	1,000.00	-404.20
2023	2313-Kauringan Inaomata	1,281.70	500.00	-781.70
2023	2602-Labour	362.50	100.00	-262.50
2023	2604-Rebwerebwe Project	95.00	10.00	-85.00
2023	2701-Amwarake moo i ibukia Irua	1,208.75	1,000.00	-208.75
2023	2702-Te bwaa	4,855.80	1,804.00	-3,051.80
2023	2803-Onobwaian autin Tautaeka	41,265.85	21,871.00	-19,394.85

Table 6: Revenue Shortfall

Audit Components <i>[Select from financial statements]</i>	Current year final figures	Current year budgeted figures	variances
Revenues	.		
<i>1103 -Roon Rabwata</i>	3,899.50	4,313.00	-\$ 413.50
<i>1104-Roon te kiba</i>	3,231.00	4,000.00	-\$ 769.00
<i>1201-Motoka/Rebwerebwe</i>	1,941.44	3,000.00	-\$ 1,058.56
<i>1202-Beba ni kabubuti</i>	692.50	2,790.00	-\$ 2,097.50
<i>1203-Bwatika</i>	5.00	30.00	-\$ 25.00
<i>1204-Kamea</i>	87.00	200.00	-\$ 113.00
<i>1205-Titoa retail ao wholesale</i>	4,625.00	6,500.00	-\$ 1,875.00
<i>1210-Auti ni lrua</i>	0.00	700.00	-\$ 700.00
<i>1211-Kamwarake ake nakonako</i>	130.00	200.00	-\$ 70.00
<i>1214-Kairiki/Tonati</i>	175.00	350.00	-\$ 175.00
<i>1215-Karikirake aika uarereke</i>	574.00	956.00	-\$ 382.00
<i>1217-Taabo ni kaamarake/stall</i>	750.00	900.00	-\$ 150.00

1219-Kaa/Rebwerebwe aika tangoaki			
	2,180.00	4,000.00	-\$ 1,820.00
1227-Kabonakoan te ika			
	5.00	100.00	-\$ 95.00
1233-Aia kambwana aomata			
	110.00	470.00	-\$ 360.00
1401-Boki ni mwane			
	0.00	20.00	-\$ 20.00
1504-Roon auti ni maeka			
	50	1,320.00	-\$ 1,270.00
1506-Kantoka/Tangoan taian Kaa	8,167.50	10,000.00	-\$ 1,832.50
1509-Rebwerebwe	-	50.00	-\$ 50.00
1511-Internet Café fee	3.00	2,040.00	-\$ 2,037.00
1517-Boon aban te Kauntira	-	100.00	-\$ 100.00
1518-Hardware/Canteen	1,246.30	35,000.00	-\$33,753.70
1519-Speedboat hire	0.00	500.00	-\$ 500.00
1520-Worshop charges	0.00	410.00	-\$ 410.00
1521-Ororakeaia kamea/beeki	0.00	20.00	-\$ 20.00
1523-Bingko	4,742.20	4,800.00	-\$ 57.80

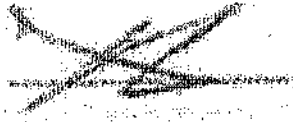
1524-Saw Mill Hire	0.00	500.00	-\$ 500.00
1526-LC Maiana Hire	1,355.00	3,000.00	-\$ 1,645.00
1534-Telm/Uaereti/Kaatina tareboon	333.00	2,500.00	-\$ 2,167.00
1541-Kaboan/ Karaoan te nako taari	0.00	400.00	-\$ 400.00
1542-Oro buki	336.00	4,000.00	-\$ 3,664.00
1544-Karaon bwaai/Carpentry	140.00	3,000.00	-\$ 2,860.00
1602-Tuua nte bowi	0.00	100.00	-\$ 100.00
1701-Kaintabwi	11,377.32	12,726.07	-\$ 1,348.75

Maiana Island Council

The following certify that the attached statements (revealing a surplus Account
Balance \$ 256,001.58) for the year ended 31st December 2024 are correct.

Signed by:

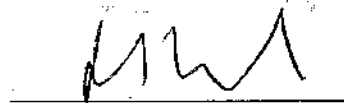
Clerk to Island Council

A stylized, handwritten signature in dark ink, appearing to be a combination of letters and a flourish.

Mayor to Island Council

A handwritten signature in dark ink, consisting of a circular loop followed by a horizontal stroke.

Secretary

A handwritten signature in dark ink, featuring a series of connected, wavy lines.



Maiana Island Council
Surplus Account
As at 12/31/24



Surplus 01/01/22	232,536.69
Add: Total Current Revenues 2022	309,346.73
Total	541,883.42
Less: Total Current Expenditures 2022	285,881.84
Surplus End 12/31/24	<u>256,001.58</u>

Statement of Ledger balances 12/31/24

Details	Debit	Credit
Surplus Account for 12/31/24		256,001.58

Below the Line

Adv 421	40.00	0.00
Adv Admin	1,700.61	0.00
Adv Anene	240.00	0.00
Adv Anterea	35.00	0.00
Adv Ateri	602.00	0.00
Adv Bakonebo	35.95	0.00
Adv Banni	20.00	0.00
Adv Bee	0.00	0.00
Adv Bejata	10.00	0.00
Adv Buren	60.00	0.00
Adv Bwenawa	3,083.44	0.00
Adv Captain	20.00	0.00
Adv Carpenter	10.00	0.00
Adv Changes	47.60	0.00
Adv Child fund	830.00	0.00
Adv China Railway	2,101.40	0.00
Adv Court Clerk	180.00	0.00
Adv EFSP	97.30	0.00
Adv Engineer	60.00	0.00
Adv Eten	15.00	0.00
Adv FMRD	12,264.76	0.00
Adv Glce Living	10.00	0.00
Adv Handling	0.00	0.00
Adv Hanna	230.00	0.00
Adv Hardware	16,074.95	0.00
Adv Health	500.00	0.00

Adv InAdvendence	1,370.50	0.00
Adv Incentive	5,175.00	0.00
Adv Ioane	410.00	0.00
Adv Iolebwa	39.95	0.00
Adv Ifimera	100.00	0.00
Adv Kalkot	100.00	0.00
Adv Kainaomata	2,072.95	0.00
Adv Kouvongo	203.50	0.00
Adv Kawiina	443.16	0.00
Adv Kitha	50.00	0.00
Adv KILGA	110.70	0.00
Adv KNSL	25.00	0.00
Adv Korubati	322.00	0.00
Adv KUC Bubufei	131.20	0.00
Adv Labour Charge	10.00	0.00
Adv Landing Craft Crew	0.00	0.00
Adv LC Malana	279.00	0.00
Adv Lease	3,159.56	0.00
Adv Mangrove Com	150.00	0.00
Adv Meere	100.00	0.00
Adv MELAD	93,136.60	0.00
Adv MFAT	0.00	0.00
Adv MHMS	1,135.00	0.00
Adv Ministerial tour	100.00	0.00
Adv Miriam	12,500.00	0.00
Adv MOJ	5.00	0.00
Adv Mormon	490.00	0.00
Adv MWYSA	76.50	0.00
Adv Nateri	140.00	0.00
Adv New Council Office	5,465.70	0.00
Adv Ngatau	39.65	0.00
Adv OB	2,496.00	0.00
Adv Overtime Anterea	170.00	0.00
Adv Overtime Bwaua	25.00	0.00
Adv Overtime Maemae	240.00	0.00
Adv Overtime Nateri	155.00	0.00
Adv Pre school	13,532.04	0.00
Adv RAMNCAH	0.00	0.00
Adv Rebife	22.00	0.00
Adv Relata	30.00	0.00

Adv RPD Project	2,113.25	0.00
Adv Rule	27.30	0.00
Adv Salary	1,486.25	0.00
Adv Santa Tiantaake	150.00	0.00
Adv SFU	350.00	0.00
Adv Speed boat	45.00	0.00
Adv Squareline	1,759.00	0.00
Adv Taava	432.44	0.00
Adv Tabera	53.75	0.00
Adv Tabera Tiraong	20.00	0.00
Adv Taraniman	216.22	0.00
Adv Tavita	170.00	0.00
Adv Tax Team	50.00	0.00
Adv Tebau ni Unimwoane	6,000.00	0.00
Adv Tebuebu	83.90	0.00
Adv Teem	133.75	0.00
Adv Tekalefi	65.00	0.00
Adv Temaua	70.00	0.00
Adv Tererea	120.00	0.00
Adv Teresa	0.00	0.00
Adv Tiaoti	41.70	0.00
Adv Tikaraal	100.00	0.00
Adv Tioka	230.00	0.00
Adv Tirua	41.95	0.00
Adv Tokarei	77.00	0.00
Adv Trainees	0.00	0.00
Adv Uisala	350.00	0.00
Adv U-Reporter	170.00	0.00
Adv Vodafone	0.00	0.00
Dep 442	0.00	140.00
Dep Aere	0.00	20.00
Dep Airfield Maintenance Work	0.00	5,560.59
Dep Airlin	0.00	1,140.00
Dep Aisokula	0.00	7.20
Dep Arlia	0.00	95.00
Dep Baaka	0.00	20.00
Dep Beren	0.00	40.00
Dep Bingko	0.00	422.25
Dep Bokee	0.00	10.00
Dep Bubufe	0.00	10.00

Dep Bunava	0.00	20.00
Dep Canteen	0.00	949.69
Dep Capt/Crew	0.00	60.00
Dep CED	0.00	50.00
Dep Councilors	0.00	80.00
Dep Covid 19	0.00	3,460.70
Dep Crew	0.00	650.00
Dep DBK	0.00	1,289.35
Dep Drivers	0.00	200.00
Dep ECD	0.00	833.00
Dep Etekia	0.00	20.00
Dep FA	0.00	191.20
Dep FMRD Hatchery	0.00	2,235.51
Dep Kobento	0.00	10.00
Dep Kaieti	0.00	10.00
Dep Kalteie	0.00	80.00
Dep Kaa	0.00	10.00
Dep Karakunene	0.00	10.00
Dep Kekeia	0.00	80.00
Dep Kirwastan	0.00	1,196.25
Dep Kokoria	0.00	108.20
Dep Land lease	0.00	16,687.04
Dep LDCF	0.00	414.00
Dep Maemae	0.00	175.99
Dep Maintenance	0.00	6,072.35
Dep Man	0.00	26.40
Dep Maneaba	0.00	2,306.30
Dep Mareko	0.00	5.00
Dep MFED	0.00	45,000.00
Dep MHMS	0.00	180.00
Dep MIC	0.00	580.00
Dep MISE	0.00	5,378.80
Dep MOE	0.00	10,487.30
Dep Motor Bike	0.00	200.00
Dep Nangitaake	0.00	350.00
Dep Overtime Antereo	0.00	75.00
Dep Overtime	0.00	1,295.00
Dep overtime Tabera	0.00	490.00
Dep Project	0.00	119.80
Dep Ralinnata	0.00	20.00

Dep Rereti	0.00	72.80
Dep Shortage	0.00	47.67
Dep Surplus	0.00	0.03
Dep Taabwere	0.00	21.00
Dep Tabwebwe	0.00	100.95
Dep Tarifa	0.00	90.00
Dep Tebou ni Malana	0.00	6,000.00
Dep Tebikerai	0.00	20.00
Dep Tebwaka	0.00	54.94
Dep Tekabwan	0.00	41.56
Dep Tekoua	0.00	6.80
Dep Temarewe	0.00	10.00
Dep Tenaman	0.00	10.00
Dep Tibwers	0.00	120.00
Dep Tiota	0.00	270.00
Dep Toonuea	0.00	180.00
Dep Truck (Loan)	0.00	9,022.50
Dep Tuumma	0.00	10.00
Dep Tyreshop	0.00	10.00
Dep Ueanimatang	0.00	10.00
Dep Uerititi	0.00	88.86
Dep Uere	0.00	3.65
Dep Umwanibong	0.00	3.00
Dep Waa n Oo	0.00	12,413.10
Dep Youth Fuel	0.00	36.40
Imp Angite	495.00	0.00
Imp Afaake	23,324.70	0.00
Imp Bannil	5,122.32	0.00
Imp Beretati	15,782.00	0.00
Imp Clerk	870.00	0.00
Imp Clerk Rianna	0.00	0.00
Imp David	3,010.20	0.00
Imp Eriete	1,561.00	0.00
Imp Inatio	5,592.85	0.00
Imp Katuroroo	4,876.70	0.00
Imp Kaure	50.00	0.00
Imp Koraubati	200.00	0.00
Imp Mayor	210.00	0.00
Imp Mere	2,152.00	0.00
Imp Mire	6,946.70	0.00

Imp Modakaake	10,000.00	0.00
Imp Punjas	13,472.00	0.00
Imp Rebite	795.00	0.00
Imp Rikoua	30.50	0.00
Imp Rosa	0.00	2,350.00
Imp Tabera	340.00	0.00
Imp Takarerei	910.00	0.00
Imp Takoua	719.34	0.00
Imp Taraai TIT	457.20	0.00
Imp Tearawa	1,278.80	0.00
Imp Teebwaki Bureita	350.00	0.00
Imp Teewa	2,651.95	0.00
Imp Tierimwa	1,000.00	0.00
Imp Tiera Tolinga	287.00	0.00
Imp Tiita	2.00	0.00
Imp Tikata Trading	788.30	0.00
Imp Tirikai	160.00	0.00
Imp Ulsala	1,424.50	0.00
Loss Bamarau	48,630.76	0.00
Loss Clerk Mire Rakunene	269.97	0.00
Loss ROSA	3,589.96	0.00
Loss Tabwebwe	2,596.99	0.00
Loss Ueniiti	6,629.83	0.00
Closing Cash	19987.70	0.00
Closing Bank	12712.87	0.00
Total	395,936.67	395,936.67



Maiana Island Council Accumulative Trial Balance As at 12/31/24



					Debit	Credit
Surplus brought forward 01-Jan-2022						232,536.69
Codes	Details	Estimate	Revised	Amount	Debit	Credit
1100	Angabwai					
1103	Roon rabwata	4,313.00	\$4,313.00	\$3,899.50	\$0.00	\$3,899.50
1104	Roon te Kiba	4,000.00	\$4,000.00	\$3,231.00	\$0.00	\$3,231.00
1105	Roon te Kaibuke/Waa	2,600.00	\$2,600.00	\$5,222.00	\$0.00	\$5,222.00
1200	Rallientii					
1201	Motoka/Rebwerebwe	3,000.00	\$3,000.00	\$1,941.44	\$0.00	\$1,941.44
1202	Bebani Kabubuti	2,790.00	\$2,790.00	\$692.50	\$0.00	\$692.50
1203	Bwatika	30.00	\$30.00	\$5.00	\$0.00	\$5.00
1204	Kamea	200.00	\$200.00	\$87.00	\$0.00	\$87.00
1205	Titoa retail and Wholesale	6,500.00	\$6,500.00	\$4,625.00	\$0.00	\$4,625.00
1210	Aufi ni rua	700.00	\$700.00	\$0.00	\$0.00	\$0.00
1211	Kamwarake ake nakonaka	200.00	\$200.00	\$130.00	\$0.00	\$130.00
1212	Tapo ni Bwaa (retail and wholes)	1,340.00	\$1,340.00	\$1,655.00	\$0.00	\$1,655.00
1213	Tauan mwila botaki	200.00	\$200.00	\$300.00	\$0.00	\$300.00
1214	Karki/Tonati	350.00	\$350.00	\$175.00	\$0.00	\$175.00
1215	Karikirake aika a uarekeke (raibe	956.00	\$956.00	\$574.00	\$0.00	\$574.00
1217	Talboro ni kamwarake(stall)	900.00	\$900.00	\$750.00	\$0.00	\$750.00
1219	Tangoan kaa/rebwerebwe	4,000.00	\$4,000.00	\$2,180.00	\$0.00	\$2,180.00
1220	Waa 2/Baoti aika tangoaki	150.00	\$150.00	\$400.00	\$0.00	\$400.00
1227	Kabonakoan te ika	100.00	\$100.00	\$5.00	\$0.00	\$5.00
1233	Aia kambona oomata	470.00	\$470.00	\$110.00	\$0.00	\$110.00
1237	Bobai man te Kaibuke	200.00	\$200.00	\$780.00	\$0.00	\$780.00
1241	Nangkona	4,100.00	\$4,100.00	\$3,570.00	\$0.00	\$3,570.00
1300	Mwane ni buoka					
1301	Buoka man te Tautaeka	175,199.64	\$175,199.64	\$210,861.64	\$0.00	\$210,861.64
1302	Buoka man te Postal	900.00	\$900.00	\$900.00	\$0.00	\$900.00
1303	Onobwai ibukin autin Tautaeka	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1304	Loan DBK	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1305	Ana karikirake te Kaunfira	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1306	Te buoka ibukin baofa ofaeln te r	26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1400	Bakao (Interest)					
1401	Boki ni mwane	20.00	\$20.00	\$0.00	\$0.00	\$0.00
1402	Rakan karangomwane	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1403	Kabwara tarau	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1500	Waaki ni Karikirake					
1501	Kabonakoan bwaai	100.00	\$100.00	\$377.50	\$0.00	\$377.50
1504	Roon awi ni maeka	1,320.00	\$1,320.00	\$50.00	\$0.00	\$50.00
1505	Roon maekala luua	8,000.00	\$8,000.00	\$14,175.00	\$0.00	\$14,175.00
1506	Kontoka ao tangoan talan kaa	10,000.00	\$10,000.00	\$8,167.50	\$0.00	\$8,167.50
1506a	School trucks	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1507	Te bwaa	961.40	\$961.40	\$1,042.45	\$0.00	\$1,042.45
1508	Tangoan bwai ni mwakuri	600.00	\$600.00	\$630.00	\$0.00	\$630.00
1509	Rebwerebwe	50.00	\$50.00	\$0.00	\$0.00	\$0.00
1510	Tangoan ana tabo te Kauntira	500.00	\$500.00	\$1,000.00	\$0.00	\$1,000.00
1511	Internet Cafe fee	2,040.00	\$2,040.00	\$3.00	\$0.00	\$3.00
1517	Boon aban te Kauntira	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1518	Hardware/ Concreen	35,000.00	\$35,000.00	\$1,246.30	\$0.00	\$1,246.30
1519	Speedboat Hire	500.00	\$500.00	\$0.00	\$0.00	\$0.00
1520	Workshop charges	410.00	\$410.00	\$0.00	\$0.00	\$0.00
1521	Ororakeaia kamea/beeki	20.00	\$20.00	\$0.00	\$0.00	\$0.00
1522	Loan/Karangomwane	0.00	\$0.00	\$3,397.80	\$0.00	\$3,397.80
1523	Bingko	4,800.00	\$4,800.00	\$4,742.20	\$0.00	\$4,742.20
1524	Saw Mill Hire	500.00	\$500.00	\$0.00	\$0.00	\$0.00
1525	Tangoan Mwaneaba	100.00	\$100.00	\$850.00	\$0.00	\$850.00
1526	LC Maiana Hire	3,000.00	\$3,000.00	\$1,355.00	\$0.00	\$1,355.00
1534	Kaafi n tareboon	2,500.00	\$2,500.00	\$333.00	\$0.00	\$333.00
1541	Kaboon/karaoan te kai n nako	400.00	\$400.00	\$0.00	\$0.00	\$0.00
1542	Oro buriki	4,000.00	\$4,000.00	\$336.00	\$0.00	\$336.00
1543	Tania ni maeu	500.00	\$500.00	\$0.00	\$0.00	\$0.00
1544	Karaoan bwaai (Carpentry)	3,000.00	\$3,000.00	\$140.00	\$0.00	\$140.00
1600	Mwane Tabeua					
1601	Mwane n Raka	100.00	\$100.00	\$17,829.58	\$0.00	\$17,829.58
1602	Tuua n te bowi	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1700	Karaii mwane					
1701	Kaintabwi	12,726.07	\$12,726.07	\$11,377.32	\$0.00	\$11,377.32

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1702	Kabwarafarau	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2100	Bwakabwai					
2101	Backpay	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2102	Kauntira	75,892.96	\$75,892.96	\$71,101.61	\$71,101.61	\$0.00
2103	Kauoman ni Kiraka	4,152.00	\$4,452.00	\$3,807.34	\$3,807.34	\$0.00
2104	Kauoman ita mwane	4,090.00	\$4,090.00	\$3,917.50	\$3,917.50	\$0.00
2107	Te fia kaira te mwakuri	3,851.00	\$4,251.00	\$5,948.19	\$5,948.19	\$0.00
2108	Kabenta	7,316.00	\$7,316.00	\$6,604.91	\$6,604.91	\$0.00
2109	Turaiwa	6,930.00	\$6,930.00	\$3,921.79	\$3,921.79	\$0.00
2111	Tibi Kaubure	4,121.00	\$4,121.00	\$3,645.50	\$3,645.50	\$0.00
2112	Kaubure	24,300.00	\$24,300.00	\$24,210.29	\$24,210.29	\$0.00
2113	Neeft ni Kaawa	19,176.00	\$19,576.00	\$19,124.52	\$19,124.52	\$0.00
2119	Mwakaeneke	3,465.00	\$3,475.00	\$3,331.75	\$3,331.75	\$0.00
2126	Tia taraua te Hardware/ Carree	3,262.00	\$3,262.00	\$3,011.04	\$3,011.04	\$0.00
2127	Tela taraua te aufti ni lua	3,465.00	\$3,475.00	\$3,323.94	\$3,323.94	\$0.00
2133	Tia uaereft	3,465.00	\$3,475.00	\$3,331.75	\$3,331.75	\$0.00
2135	Pre School Teachers	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2136	Speedboat Motoman	2,065.00	\$2,065.00	\$0.00	\$0.00	\$0.00
2137	LC Captain & Assistant	4,130.00	\$4,130.00	\$150.00	\$150.00	\$0.00
2200	Arauenti					
2201	Kauntira	14,055.00	\$14,055.00	\$12,505.00	\$12,505.00	\$0.00
2202	Kanhwangan te Mayor	1,500.00	\$1,500.00	\$1,605.00	\$1,605.00	\$0.00
2203	Incentive Allowance	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2205	Mwakuri n tangeaki	470.00	\$170.00	\$0.00	\$0.00	\$0.00
2206	Kometen te reirei Primary ao JSS	1,680.00	\$1,680.00	\$1,100.00	\$1,100.00	\$0.00
2208	Kometen te Karkirake	840.00	\$440.00	\$40.00	\$40.00	\$0.00
2209	Bareka ao Mwaimwai	550.00	\$550.00	\$478.70	\$478.70	\$0.00
2210	Bonomwi	600.00	\$600.00	\$427.65	\$427.65	\$0.00
2211	Mwengabuaka	840.00	\$1,340.00	\$1,310.00	\$1,310.00	\$0.00
2213	Tina n Aha allowance	720.00	\$220.00	\$100.00	\$100.00	\$0.00
2214	IYA	480.00	\$80.00	\$24.00	\$24.00	\$0.00
2222	Duty allowance	640.00	\$640.00	\$535.00	\$535.00	\$0.00
2225	Selecion Committee	300.00	\$300.00	\$120.00	\$120.00	\$0.00
2229	Kometen te Korekemwane	720.00	\$720.00	\$0.00	\$0.00	\$0.00
2230	Kometen Disaster	400.00	\$400.00	\$0.00	\$0.00	\$0.00
2231	Establishment Committee	0.00	\$0.00	\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2300	Kabutan te Waaki					
2301	Mwamwananga	1,000.00	\$1,000.00	\$1,558.40	\$1,558.40	\$0.00
2302	Ririn aaba	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2303	Bwain mwakuri	1,000.00	\$1,000.00	\$615.10	\$615.10	\$0.00
2306	Ana hali Vodafone	120.00	\$120.00	\$0.00	\$0.00	\$0.00
2308	Buraeki ao Kaboraoi	500.00	\$50.00	\$0.00	\$0.00	\$0.00
2311	Boon kain amwarake	300.00	\$300.00	\$100.00	\$100.00	\$0.00
2312	Rinerine	1,800.00	\$1,800.00	\$0.00	\$0.00	\$0.00
2313	Kainamata	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2315	Botaki laan te Kaunira	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2316	Kabwara tarau	500.00	\$950.00	\$934.00	\$934.00	\$0.00
2318	Boon te bowi	300.00	\$100.00	\$0.00	\$0.00	\$0.00
2320	Timigala kamea/beek	500.00	\$490.00	\$162.00	\$162.00	\$0.00
2322	Kakukurei ao kakairua	500.00	\$700.00	\$787.80	\$787.80	\$0.00
2325	Katanoara	100.00	\$90.00	\$0.00	\$0.00	\$0.00
2326	Bwain te aobiti (stationary)	3,211.00	\$3,211.00	\$1,600.90	\$1,600.90	\$0.00
2332	Support to Elderly distribution	1,200.00	\$1,200.00	\$1,006.20	\$1,006.20	\$0.00
2333	Support to Copra weighing trans	2,100.00	\$2,100.00	\$2,100.00	\$2,100.00	\$0.00
2400	Onobwai					
2402	Aobiti	500.00	\$200.00	\$0.00	\$0.00	\$0.00
2403	Auti ni maeka	17,453.00	\$17,453.00	\$3,261.50	\$3,261.50	\$0.00
2404	Auti ni irua	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2406	Auti ni tatoninga	300.00	\$300.00	\$0.00	\$0.00	\$0.00
2407	Maneaba	50.00	\$40.00	\$0.00	\$0.00	\$0.00
2408	Rebwerebwe/kaa	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2408a	School truck	3,000.00	\$3,000.00	\$60.00	\$60.00	\$0.00
2410	Kawal/Kotlwei	4,200.00	\$4,200.00	\$1,023.70	\$1,023.70	\$0.00
2415	Angibuaka	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2600	Karikirakee alka aki mwanenaki					
2601	Materials	300.00	\$300.00	\$0.00	\$0.00	\$0.00
2602	Labour	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2603	Trucking Project	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2604	Rebwerebwe Project	10.00	\$10.00	\$0.00	\$0.00	\$0.00
2700	Kabane mwane n te Karikirakee					
2701	Amwarake moo i bukia irua	1,000.00	\$2,500.00	\$6,135.11	\$6,135.11	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2702	Te bwaa	2,000.40	\$2,300.40	\$1,848.80	\$1,848.80	\$0.00
2703	Internet	2,040.00	\$540.00	\$0.00	\$0.00	\$0.00
2704	Bingko	3,000.00	\$3,000.00	\$306.80	\$306.80	\$0.00
2707	Hardware	20,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
2709	Loan/Katangomwane	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2712	Well ring/rater	250.00	\$250.00	\$0.00	\$0.00	\$0.00
2716	Telephone card	2,000.00	\$2,000.00	\$1,255.80	\$1,255.80	\$0.00
2719	Kaboon/koroon te taan	150.00	\$150.00	\$0.00	\$0.00	\$0.00
2720	Oro buriki	2,000.00	\$2,000.00	\$300.00	\$300.00	\$0.00
2721	Karoo bwai (Carpentry)	1,500.00	\$1,000.00	\$49.00	\$49.00	\$0.00
2800	Karali mwane					
2801	Kaintabwi	37,588.24	\$37,588.24	\$27,303.70	\$27,303.70	\$0.00
2803	Onobwalaan aulin Taulaeka	0.00	\$0.00	\$16,197.35	\$16,197.35	\$0.00
2804	Birmwane nakon te KILGA	1,000.00	\$1,500.00	\$6,300.00	\$6,300.00	\$0.00
2805	Loan Repayment DBK	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2806	Te buoka ibukin te school trucks	23,000.00	\$41,000.00	\$39,300.20	\$39,300.20	\$0.00
2806a	Te Bwakabwai ao te Overtime	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2806b	Bwaan taian school Truck	0.00	\$0.00	\$0.00	\$0.00	\$0.00
Below the Line						
	Adv Hanna	0.00		\$230.00	\$230.00	\$0.00
	Adv Elen	0.00		\$15.00	\$15.00	\$0.00
	Adv Iotebwa	0.00		\$39.95	\$39.95	\$0.00
	Adv FMRD	0.00		\$12,264.76	\$12,264.76	\$0.00
	Adv Engineer	0.00		\$60.00	\$60.00	\$0.00
	Adv Gice living	0.00		\$10.00	\$10.00	\$0.00
	Adv Handling	0.00		\$0.00	\$0.00	\$0.00
	Adv Hardware	0.00		\$16,074.95	\$16,074.95	\$0.00
	Adv Health	0.00		\$500.00	\$500.00	\$0.00
	Adv InAdverndence	0.00		\$1,370.50	\$1,370.50	\$0.00
	Adv EFSP	0.00		\$97.30	\$97.30	\$0.00
	Adv loane	0.00		\$410.00	\$410.00	\$0.00
	Adv Captain	0.00		\$20.00	\$20.00	\$0.00
	Adv Jimeria	0.00		\$100.00	\$100.00	\$0.00
	Adv Kaikai	0.00		\$100.00	\$100.00	\$0.00
	Adv Kalinaomata	0.00		\$2,072.95	\$2,072.95	\$0.00
	Adv Incentive	0.00		\$5,175.00	\$5,175.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Bee	0.00		\$0.00	\$0.00	\$0.00
	Adv Kha	0.00		\$50.00	\$50.00	\$0.00
	Adv 421	0.00		\$40.00	\$40.00	\$0.00
	Adv Admin	0.00		\$1,700.61	\$1,700.61	\$0.00
	Adv Anene	0.00		\$240.00	\$240.00	\$0.00
	Adv Anterea	0.00		\$35.00	\$35.00	\$0.00
	Adv Ateri	0.00		\$602.00	\$602.00	\$0.00
	Adv Changes	0.00		\$47.60	\$47.60	\$0.00
	Adv Banni	0.00		\$20.00	\$20.00	\$0.00
	Adv Court Clerk	0.00		\$180.00	\$180.00	\$0.00
	Adv Bejata	0.00		\$10.00	\$10.00	\$0.00
	Adv Buren	0.00		\$40.00	\$40.00	\$0.00
	Adv Bwenawa	0.00		\$3,083.44	\$3,083.44	\$0.00
	Adv Carpenter	0.00		\$10.00	\$10.00	\$0.00
	Adv Child fund	0.00		\$830.00	\$830.00	\$0.00
	Adv China Railway	0.00		\$2,101.40	\$2,101.40	\$0.00
	Adv Bakanebo	0.00		\$35.95	\$35.95	\$0.00
	Dep Tekabwan	0.00		-\$41.56	\$0.00	\$41.56
	Dep Raitinnata	0.00		-\$20.00	\$0.00	\$20.00
	Dep Rereti	0.00		-\$72.80	\$0.00	\$72.80
	Dep Shortage	0.00		-\$47.67	\$0.00	\$47.67
	Dep Surplus	0.00		-\$0.03	\$0.00	\$0.03
	Dep Taabwere	0.00		-\$21.00	\$0.00	\$21.00
	Dep Tabwebe	0.00		-\$100.95	\$0.00	\$100.95
	Dep Tarita	0.00		-\$90.00	\$0.00	\$90.00
	Dep Tabau ni Malana	0.00		-\$6,000.00	\$0.00	\$6,000.00
	Adv Kauongo	0.00		\$206.50	\$206.50	\$0.00
	Dep Tepwaka	0.00		-\$54.94	\$0.00	\$54.94
	Dep Overtime	0.00		-\$1,295.00	\$0.00	\$1,295.00
	Dep Tekoua	0.00		-\$6.80	\$0.00	\$6.80
	Dep Temarewe	0.00		-\$10.00	\$0.00	\$10.00
	Dep Tenaman	0.00		-\$10.00	\$0.00	\$10.00
	Dep Tibwere	0.00		-\$120.00	\$0.00	\$120.00
	Dep Tlola	0.00		-\$270.00	\$0.00	\$270.00
	Dep Toanuea	0.00		-\$180.00	\$0.00	\$180.00
	Dep Truck (loan)	0.00		-\$9,022.50	\$0.00	\$9,022.50

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Tuumua	0.00		-\$10.00	\$0.00	\$10.00
	Dep Tebikerai	0.00		-\$20.00	\$0.00	\$20.00
	Dep Morsko	0.00		-\$5.00	\$0.00	\$5.00
	Dep Karakunene	0.00		-\$10.00	\$0.00	\$10.00
	Dep Kekela	0.00		-\$80.00	\$0.00	\$80.00
	Dep Kiriwastan	0.00		-\$1,196.25	\$0.00	\$1,196.25
	Dep Kokona	0.00		-\$108.20	\$0.00	\$108.20
	Dep Land lease	0.00		-\$16,687.04	\$0.00	\$16,687.04
	Dep LDCF	0.00		-\$414.00	\$0.00	\$414.00
	Dep Maemae	0.00		-\$175.99	\$0.00	\$175.99
	Dep Maintenance	0.00		-\$6,072.35	\$0.00	\$6,072.35
	Dep Project	0.00		-\$119.80	\$0.00	\$119.80
	Dep Maneaba	0.00		-\$2,306.30	\$0.00	\$2,306.30
	Dep overtime Tabera	0.00		-\$490.00	\$0.00	\$490.00
	Dep MFED	0.00		-\$45,000.00	\$0.00	\$45,000.00
	Dep MHMS	0.00		-\$150.00	\$0.00	\$150.00
	Dep MIC	0.00		-\$580.00	\$0.00	\$580.00
	Dep MISE	0.00		-\$5,378.80	\$0.00	\$5,378.80
	Dep MOE	0.00		-\$10,487.30	\$0.00	\$10,487.30
	Dep Motor Bike	0.00		-\$200.00	\$0.00	\$200.00
	Dep Nangitake	0.00		-\$350.00	\$0.00	\$350.00
	Dep Overtime Anterea	0.00		-\$75.00	\$0.00	\$75.00
	Dep Ueniti	0.00		-\$188.86	\$0.00	\$188.86
	Dep Man	0.00		-\$26.40	\$0.00	\$26.40
	Imp Tierimwa	0.00		\$1,000.00	\$1,000.00	\$0.00
	Dep Tyreshop	0.00		-\$10.00	\$0.00	\$10.00
	Imp Rikua	0.00		\$30.50	\$30.50	\$0.00
	Imp Rosa	0.00		-\$2,350.00	\$0.00	\$2,350.00
	Imp Tabera	0.00		\$340.00	\$340.00	\$0.00
	Imp Takarega	0.00		\$910.00	\$910.00	\$0.00
	Imp Takaua	0.00		\$719.34	\$719.34	\$0.00
	Imp Taraai TTT	0.00		\$457.20	\$457.20	\$0.00
	Imp Tearawa	0.00		\$1,278.80	\$1,278.80	\$0.00
	Imp Punjas	0.00		\$13,492.00	\$13,492.00	\$0.00
	Imp Teewa	0.00		\$2,651.95	\$2,651.95	\$0.00
	Imp Maafaake	0.00		\$10,000.00	\$10,000.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp Tieta Tofinga	0.00		\$287.00	\$287.00	\$0.00
	Imp Tito	0.00		\$2.00	\$2.00	\$0.00
	Imp Tikatai Trading	0.00		\$788.30	\$788.30	\$0.00
	Imp Tinkai	0.00		\$160.00	\$160.00	\$0.00
	Imp Ullala	0.00		\$1,424.50	\$1,424.50	\$0.00
	Loss Bamara	0.00		\$48,630.76	\$48,630.76	\$0.00
	Loss Clerk Miire Rakunene	0.00		\$269.97	\$269.97	\$0.00
	Loss ROSA	0.00		\$3,589.96	\$3,589.96	\$0.00
	Loss Tabwebwe	0.00		\$2,596.99	\$2,596.99	\$0.00
	Imp Teebwak Bureta	0.00		\$350.00	\$350.00	\$0.00
	Imp Clerk Rianna	0.00		\$0.00	\$0.00	\$0.00
	Dep Kaleh	0.00		-\$10.00	\$0.00	\$10.00
	Dep Uere	0.00		-\$3.65	\$0.00	\$3.65
	Dep Umwanibong	0.00		-\$3.00	\$0.00	\$3.00
	Dep Waa n Oo	0.00		-\$12,413.10	\$0.00	\$12,413.10
	Dep Youth Fua	0.00		-\$36.40	\$0.00	\$36.40
	Imp Angite	0.00		\$495.00	\$495.00	\$0.00
	Imp Atooke	0.00		\$23,324.70	\$23,324.70	\$0.00
	Imp Bannii	0.00		\$5,122.32	\$5,122.32	\$0.00
	Imp Rebite	0.00		\$795.00	\$795.00	\$0.00
	Imp Clerk	0.00		\$870.00	\$870.00	\$0.00
	Dep Jeanima'ang	0.00		-\$10.00	\$0.00	\$10.00
	Imp David	0.00		\$3,010.20	\$3,010.20	\$0.00
	Imp Erete	0.00		\$1,361.00	\$1,361.00	\$0.00
	Imp Inatio	0.00		\$5,592.85	\$5,592.85	\$0.00
	Imp Katuroroa	0.00		\$4,876.70	\$4,876.70	\$0.00
	Imp Kaure	0.00		\$50.00	\$50.00	\$0.00
	Imp Korauarii	0.00		\$200.00	\$200.00	\$0.00
	Imp Mayor	0.00		\$210.00	\$210.00	\$0.00
	Imp Mere	0.00		\$2,152.00	\$2,152.00	\$0.00
	Imp Miire	0.00		\$6,946.70	\$6,946.70	\$0.00
	Imp Beretoff	0.00		\$15,782.00	\$15,782.00	\$0.00
	Adv Rute	0.00		\$27.30	\$27.30	\$0.00
	Adv Tovika	0.00		\$170.00	\$170.00	\$0.00
	Adv Overtime Anterea	0.00		\$170.00	\$170.00	\$0.00
	Adv Overtime Bwada	0.00		\$25.00	\$25.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Overtime Maemae	0.00		\$240.00	\$240.00	\$0.00
	Adv Overtime Naleri	0.00		\$155.00	\$155.00	\$0.00
	Adv Pre school	0.00		\$13,532.04	\$13,532.04	\$0.00
	Adv RAMNCAH	0.00		\$0.00	\$0.00	\$0.00
	Adv Rabite	0.00		\$22.00	\$22.00	\$0.00
	Adv Ngatou	0.00		\$39.65	\$39.65	\$0.00
	Adv RPD Project	0.00		\$2,113.25	\$2,113.25	\$0.00
	Adv New Council Office	0.00		\$5,465.70	\$5,465.70	\$0.00
	Adv Salary	0.00		\$1,486.25	\$1,486.25	\$0.00
	Adv Santa Rantaake	0.00		\$150.00	\$150.00	\$0.00
	Adv SPU	0.00		\$350.00	\$350.00	\$0.00
	Adv Speed boat	0.00		\$45.00	\$45.00	\$0.00
	Adv Squareline	0.00		\$1,759.00	\$1,759.00	\$0.00
	Adv Tadua	0.00		\$432.44	\$432.44	\$0.00
	Adv Tabera	0.00		\$53.75	\$53.75	\$0.00
	Adv Tabera Tiraong	0.00		\$20.00	\$20.00	\$0.00
	Dep Kaa	0.00		\$10.00	\$0.00	\$10.00
	Adv Reiato	0.00		\$30.00	\$30.00	\$0.00
	Adv Meere	0.00		\$100.00	\$100.00	\$0.00
	Loss Unfill	0.00		\$6,629.83	\$6,629.83	\$0.00
	Adv KILGA	0.00		\$110.70	\$110.70	\$0.00
	Adv KNSL	0.00		\$25.00	\$25.00	\$0.00
	Adv Korubati	0.00		\$322.00	\$322.00	\$0.00
	Adv KUC Bubufai	0.00		\$131.20	\$131.20	\$0.00
	Adv Labour Charge	0.00		\$10.00	\$10.00	\$0.00
	Adv Landing Craft Crew	0.00		\$0.00	\$0.00	\$0.00
	Adv LC Matana	0.00		\$279.00	\$279.00	\$0.00
	Adv OB	0.00		\$2,496.00	\$2,496.00	\$0.00
	Adv Mangrove Corn	0.00		\$150.00	\$150.00	\$0.00
	Adv Tax Team	0.00		\$50.00	\$50.00	\$0.00
	Adv MELAD	0.00		\$93,136.60	\$93,136.60	\$0.00
	Adv MFAT	0.00		\$0.00	\$0.00	\$0.00
	Adv MHMS	0.00		\$1,135.00	\$1,135.00	\$0.00
	Adv Ministerial tour	0.00		\$100.00	\$100.00	\$0.00
	Adv Milom	0.00		\$12,500.00	\$12,500.00	\$0.00
	Adv MOJ	0.00		\$5.00	\$5.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Mormon	0.00		\$490.00	\$490.00	\$0.00
	Adv MWYSA	0.00		\$76.30	\$76.30	\$0.00
	Adv Nateri	0.00		\$140.00	\$140.00	\$0.00
	Adv Lease	0.00		\$3,159.56	\$3,159.56	\$0.00
	Dep Covid 19	0.00		-\$3,460.70	\$0.00	\$3,460.70
	Adv Torchman	0.00		\$216.22	\$216.22	\$0.00
	Dep Beren	0.00		-\$40.00	\$0.00	\$40.00
	Dep Bingko	0.00		-\$422.25	\$0.00	\$422.25
	Dep Bokee	0.00		-\$10.00	\$0.00	\$10.00
	Dep Bubutei	0.00		-\$10.00	\$0.00	\$10.00
	Dep Bunaua	0.00		-\$20.00	\$0.00	\$20.00
	Dep Canteen	0.00		-\$949.60	\$0.00	\$949.60
	Dep Capt/Crew	0.00		-\$60.00	\$0.00	\$60.00
	Dep Adia	0.00		-\$95.00	\$0.00	\$95.00
	Dep Councilors	0.00		-\$80.00	\$0.00	\$80.00
	Dep Atokula	0.00		-\$7.20	\$0.00	\$7.20
	Dep Crew	0.00		-\$650.00	\$0.00	\$650.00
	Dep DBK	0.00		-\$1,289.35	\$0.00	\$1,289.35
	Dep Drivers	0.00		-\$200.00	\$0.00	\$200.00
	Dep ECD	0.00		-\$833.00	\$0.00	\$833.00
	Dep Etekie	0.00		-\$20.00	\$0.00	\$20.00
	Dep FA	0.00		-\$191.20	\$0.00	\$191.20
	Dep FMRD Hatchery	0.00		-\$2,235.51	\$0.00	\$2,235.51
	Dep Kobenta	0.00		-\$10.00	\$0.00	\$10.00
	Adv Kawiina	0.00		\$443.16	\$443.16	\$0.00
	Dep CED	0.00		-\$50.00	\$0.00	\$50.00
	Adv Tirua	0.00		\$41.95	\$41.95	\$0.00
	Adv Tebau ni Unimwano	0.00		\$6,000.00	\$6,000.00	\$0.00
	Adv Tebuebu	0.00		\$83.90	\$83.90	\$0.00
	Adv Teem	0.00		\$133.75	\$133.75	\$0.00
	Adv Tekaieti	0.00		\$65.00	\$65.00	\$0.00
	Adv Temoua	0.00		\$70.00	\$70.00	\$0.00
	Adv Tererea	0.00		\$120.00	\$120.00	\$0.00
	Adv Tereso	0.00		\$0.00	\$0.00	\$0.00
	Adv Tiaoti	0.00		\$41.70	\$41.70	\$0.00
	Dep Backa	0.00		-\$20.00	\$0.00	\$20.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Tioka	0.00		\$230.00	\$230.00	\$0.00
	Dep Kafite	0.00		\$80.00	\$0.00	\$80.00
	Adv Tokarei	0.00		\$77.00	\$77.00	\$0.00
	Adv Trancees	0.00		\$0.00	\$0.00	\$0.00
	Adv Ullisala	0.00		\$350.00	\$350.00	\$0.00
	Adv U-Reporter	0.00		\$170.00	\$170.00	\$0.00
	Adv Vodafone	0.00		\$0.00	\$0.00	\$0.00
	Dep 442	0.00		\$140.00	\$0.00	\$140.00
	Dep Aere	0.00		\$20.00	\$0.00	\$20.00
	Dep Airfield Maintenance Work	0.00		\$5,560.59	\$0.00	\$5,560.59
	Dep Airiin	0.00		\$1,140.00	\$0.00	\$1,140.00
	Adv Tikaroor	0.00		\$100.00	\$100.00	\$0.00
	Closing Cash				19987.70	0.00
	Closing Bank				12712.87	0.00
	Grand Total				681,818.51	681,818.51

Prepared by : LGD Internal Audit



Maiana Island Council Balance Sheet as at 12/31/24



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	12,712.87		
Cash on Hand		19,987.70		
Account Receivable	2	363,236.10	395,936.67	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				395,936.67
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	139,935.09	139,935.09	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				139,935.09
Net Asset				256,001.58
Equity				
Current Year Earning			23,464.89	
Historical Balancing			232,536.69	
Total Equity				256,001.58

Prepared by : LGD Internal Audit



Maiana Island Council Profit and Loss Statement or the Period 1/1/24 to 12/31/24



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1103	Roon rabwata	3,899.50		
		1104	Roon te Kiba	3,231.00		
		1105	Roon te Kaibuke/Waa	5,222.00		
					12,352.50	
	1200	Raitenii				
		1201	Matoka/Rebwerebwe	1,941.44		
		1202	Baba ni Kabubuti	692.50		
		1203	Bwatika	5.00		
		1204	Kamea	87.00		
		1205	Titoa retail and Wholesale	4,625.00		
		1211	Kamwarake ake nakonaka	130.00		
		1212	Taba ni Bwaa (retail and Wholesale)	1,655.00		
		1213	Taon mwia botaki	900.00		
		1214	Kariki/Tonati	175.00		
		1215	Karirake ake a wareke (aiten, ef	574.00		
		1217	Taibora ni kamwarake(stall)	750.00		
		1219	Tangoari kaa/rebwerebwe	2,180.00		
		1220	Waa 2/Booti aike tangoaki	600.00		
		1227	Kabonakoan te ika	8.00		
		1233	Aia kambana aomata	110.00		
		1237	Baba man te Kaibuke	780.00		
		1241	Nangkona	3,570.00		
					18,179.94	
	1300	Mwane ni buoka				
		1301	Buoka man te Tautaeaka	210,861.64		
		1302	Buoka man te Postal	800.00		
					211,761.64	
	1500	Waaki ni Kankirake				
		1501	Kabonakoan bwaai	377.50		
		1504	Roon aviti ni maeka	80.00		
		1505	Roon maekala lrua	14,175.00		
		1506	Kankirake ake tangoari lalan kaa	8,167.50		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		1507	Te bwaa	1,042.45		
		1508	Tangoan bwai ni mwakuri	630.00		
		1510	Tangoan ana labo te Kaunfira	1,000.00		
		1511	ntemer Cafe tee	1.00		
		1518	Hardware/ Canteen	1,246.30		
		1522	Leani/Katangamwane	3,307.00		
		1523	Bingko	4,742.20		
		1525	Tangoan Mwaneaba	850.00		
		1526	LC Malana Hire	1,355.00		
		1534	Kaali n loreboon	333.00		
		1542	Oro buriki	336.00		
		1544	Kamooan bwai (Carpentry)	140.00		
					37,845.75	
	1600	Mwane Tabeua				
		1601	Mwane n Raka	17,829.58		
					17,829.58	
	1700	Kaali mwane				
		1701	Kaintabwi	11,377.32		
					11,377.32	
						309,346.73

Expenditure

	2100	Bwakabwai				
		2102	Kaunfira	71,101.61		
		2103	Kauoman ni Kaka	3,807.34		
		2104	Kauoman Tia mwane	3,917.50		
		2107	Te fia kaka te mwakuri	3,945.10		
		2108	Kabenta	6,604.91		
		2109	Turalwa	3,921.70		
		2111	Tiibi Kaubure	3,645.50		
		2112	Kaubure	24,210.29		
		2113	Neeti ni Kaawa	19,124.52		
		2119	Mwakanske	3,331.75		
		2126	Tia taraua te Hardware/ Canteen	3,011.04		
		2127	Tia taraua te auli ni Inja	3,323.94		
		2133	Tia Uarefi	3,331.75		
		2137	LC Captain & Assistant	150.00		
					155,430.13	
	2200	Aruenti				

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2201	Kauntira	12,505.00		
		2202	Koniwangan te Mayor	1,805.00		
		2206	Kometen te reirei Primary ao JSS	1,100.00		
		2208	Kometen te Kankirake	40.00		
		2209	Bareka ao Mwaimwai	478.70		
		2210	Banomwili	427.88		
		2211	Mwengabuaka	1,310.00		
		2213	Find n Ane allowance	100.00		
		2214	IYA	24.00		
		2222	Duty allowance	535.00		
		2225	Selection Committee	120.00		
					18,245.35	
	2300		Kabutan te Waaki			
		2301	Mwamwananga	1,558.40		
		2303	Bwain mwakuri	615.10		
		2311	Boon kain amwarake	100.00		
		2316	Kapwara tarau	994.00		
		2320	Tiringaia kamea/beeki	162.00		
		2322	Kakukurei ao kakarua	787.80		
		2326	Bwain te aobili (stationary)	1,600.90		
		2332	Support to Elderly distribution	1,006.20		
		2333	Support to Copra weighing transport	2,100.00		
					8,864.40	
	2400		Onabwai			
		2403	Auti ni maeka	3,261.50		
		2408a	School truck	60.00		
		2410	Kawai/Kotiwei	1,023.70		
					4,345.20	
	2700		Kabane mwane n te Karikir			
		2701	Amwarake mooi ibukia irua	6,135.11		
		2702	Te bwaa	1,643.80		
		2704	Bingko	306.80		
		2716	Telephone card	1,255.80		
		2720	Oro buriki	300.00		
		2721	Karao bwa (Carpentry)	49.00		
					9,695.51	
	2800		Karali mwane			
		2801	Kaintabwi	27,303.70		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
	2803		Onobwala amiri Tautaka	18,197.36		
	2804		Birimwane nakon te KILGA	6,300.00		
	2806		Te buoka ibukin te school trucks	38,300.20		
					88,101.26	
						285,881.84
Net Profit/Loss						23,464.89

Prepared by : LGD Internal Audit

Incomes as at 12/31/24

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1100	Angabwai	1103	Roon rabwata	3,899.50		
		1104	Roon te Kiba	3,231.00		
		1105	Roon te Kaibuke/Waa	5,222.00		
					12,352.50	
1200	Raitientf	1201	Motoka/Rebwerebwe	1,941.44		
		1202	Baba ni Kabubuti	692.50		
		1203	Bwatika	5.00		
		1204	Kamea	87.00		
		1205	Tifo retail and Wholesale	4,625.00		
		1211	Kamwarake ake nakoako	180.00		
		1212	Tabo ni Bwaa (retail and Wholes	1,655.00		
		1213	Taun mwila bota	300.00		
		1214	Kariki/Tonati	175.00		
		1215	Karikirake ake a uareke kato	574.00		
		1217	Taibora ni kamwarake(stall)	750.00		
		1219	Tangoan kaa/rebwerebwe	2,180.00		
		1220	Waa 2/Booti ake tangoaki	600.00		
		1227	Kabonakoan te ika	5.00		
		1233	Aia kambana aomata	110.00		
		1237	Baba man te Kaibuke	780.00		
		1241	Nangkona	3,570.00		
					18,179.94	
1300	Mwane ni buoka	1301	Buoka man te Tautaeaka	210,861.64		
		1302	Buoka man te Postal	210.00		
					211,761.64	
1500	Waaki ni Karikirake	1501	Kabonakoan bwaai	377.50		
		1504	Roon auti ni maeka	50.00		
		1505	Roon maekaia luu	14,175.00		
		1506	Kantoka aa tangoan talon kaa	8,167.50		
		1507	Te bwaa	1,042.45		
		1508	Tangoan bwai ni mwakun	630.00		
		1510	Tangoan ana tabo te Kaunfira	1,000.00		
		1511	Internet Cafe fee	3.00		
		1518	Hardware/ Canteen	1,246.30		
		1522	Loan/Katungamwans	3,397.80		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1500	Waaki ni Karikirake	1523	Bingko	4,742.20		
		1525	Tongoan Mwaneada	833.00		
		1526	LC Maiana Hire	1,355.00		
		1534	Kaoti n-tareboan	333.00		
		1542	Oro buriki	336.00		
		1544	Karaoan bwaai (Carpentry)	140.00		
					37,845.75	
1600	Mwane Tabeua	1601	Mwane n Raka	17,829.58		
					17,829.58	
1700	Karaii mwane	1701	Kaintabwi	11,377.32		
					11,377.32	
			Total Income			309,346.73

Expenditures as at 12/31/24

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2100	Bwakabwai	2102	Kaunfira	71,101.61		
		2103	Kauoman ni Kiraka	3,807.34		
		2104	Kauoman Tia mwane	3,917.50		
		2107	Te tika kaira te mwane	5,948.19		
		2108	Kabenta	6,604.91		
		2109	Turawa	3,921.79		
		2111	Tilbi Kaubure	3,645.50		
		2112	Kaubure	24,210.29		
		2113	Neeli ni Kaawa	19,124.52		
		2119	Mwakoenseke	3,331.75		
		2126	Tia taraua te Hardware/ Cant	3,011.04		
		2127	Tia taraua te auli ni Iva	3,323.94		
		2133	Tia Uaereli	3,331.75		
		2137	LC Captain & Assistant	50.00		
					155,430.13	
2200	Arauenti	2201	Kauntira	12,505.00		
		2202	Kanwangan te Mayor	1,606.00		
		2206	Kometen te reirei Primary ao JS	1,100.00		
		2208	Kometen te Kankirake	40.00		
		2209	Bareka ao Mwaimwai	478.70		
		2210	Bonamwi	422.65		
		2211	Mwengabuaka	1,310.00		
		2213	Tina n Ane allowance	00.00		
		2214	IYA	24.00		
		2222	Duty allowance	535.00		
		2225	Selection Committee	120.00		
					18,245.35	
2300	Kabutan te Waaki	2301	Mwamwananga	1,558.40		
		2303	Bwain mwakuti	615.10		
		2311	Boon kain amwarake	100.00		
		2316	Kapwara tarau	734.00		
		2320	Tiringaia kamea/beeki	162.00		
		2322	Kakukurei ao kakarua	787.80		
		2326	Bwain te aobiti (stationary)	1,600.90		
		2332	Support to elderly distribution	1,006.20		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2300	Kabutan te Waaki	2333	Support to Copra weighing tra nsport	2,100.00		
					8,864.40	
2400	Onobwai	2403	Auti ni maeka	3,261.50		
		2408a	School truck	60.00		
		2410	Kawoi/Kofiwei	1,023.70		
					4,345.20	
2700	Kabone mwane n te Karikira	2701	Amwarake mooi ibukia irua	6,135.11		
		2702	Te pwaa	1,848.80		
		2704	Bingko	306.80		
		2716	Telephone card	1,255.80		
		2720	Oro buriki	300.00		
		2721	Karao bwai (Carpentry)	49.00		
					9,895.51	
2800	Karaili mwane	2801	Kaintabwi	27,303.70		
		2803	Onobwai an au in Tautaeke	6,197.33		
		2804	Birimwane nakon te KILGA	6,300.00		
		2806	Te buoka buka te school truck	39,300.20		
					89,101.25	
Total Expenditure						285,881.84

Maiana Island Council

The following certify that the attached statements (revealing a surplus account balance (\$232,536.69) for the Year ended 31st December 2023 are correct.

Signed by:

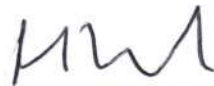
Clerk to Island Council



Mayor to Island Council



Secretary





Maiana Island Council Surplus Account As at 12/31/23



Surplus 01/01/23	153,899.69
Add: Total Current Revenues 2023	409,457.31
Total	563,357.00
Less: Total Current Expenditures 2023	330,820.31
Surplus End 12/31/23	<u>232,536.69</u>

Statement of Ledger balances 12/31/23

Details	Debit	Credit
Surplus Account for 12/31/23		232,536.69
Below the Line		
Adv 421	40.00	0.00
Adv Admin	1,700.61	0.00
Adv Anene	240.00	0.00
Adv Anterea	35.00	0.00
Adv Ateri	612.00	0.00
Adv Bakanebo	35.95	0.00
Adv Banni	20.00	0.00
Adv Beiata	10.00	0.00
Adv Bwenawa	3,083.44	0.00
Adv Carpenter	10.00	0.00
Adv Changes	47.60	0.00
Adv Child fund	830.00	0.00
Adv China Railway	2,101.40	0.00
Adv EFSP	97.30	0.00
Adv Engineer	60.00	0.00
Adv Eteri	15.00	0.00
Adv FMRD	12,182.76	0.00
Adv Gice Living	10.00	0.00
Adv Hanna	230.00	0.00
Adv Hardware	16,074.95	0.00
Adv Health	500.00	0.00
Adv InAdvendence	1,460.50	0.00
Adv Incentive	5,175.00	0.00
Adv Ioane	410.00	0.00
Adv Iotebwa	39.95	0.00

Adv Kaikai	100.00	0.00
Adv Kainaomata	2,072.95	0.00
Adv Kauongo	212.50	0.00
Adv Kfha	50.00	0.00
Adv KILGA	110.70	0.00
Adv Koraubati	322.00	0.00
Adv Labour Charge	10.00	0.00
Adv LC Maiana	279.00	0.00
Adv Lease	3,159.56	0.00
Adv Mangrove Com	150.00	0.00
Adv Meere	100.00	0.00
Adv MELAD	365.00	0.00
Adv MFED	54,000.00	0.00
Adv MHMS	1,135.00	0.00
Adv MOJ	20.00	0.00
Adv Mormon	490.00	0.00
Adv MWYSA	76.50	0.00
Adv Nateri	140.00	0.00
Adv New Council Office	5,735.60	0.00
Adv Ngatau	39.65	0.00
Adv OB	496.00	0.00
Adv Overtime Anterea	170.00	0.00
Adv Overtime Bwaua	25.00	0.00
Adv Overtime Maemae	240.00	0.00
Adv Overtime Nateri	155.00	0.00
Adv Pre school	13,206.84	0.00
Adv Rebite	22.00	0.00
Adv RPD Project	2,113.25	0.00
Adv Rute	27.30	0.00
Adv Salary	1,486.25	0.00
Adv Speed boat	45.00	0.00
Adv Squareline	1,759.00	0.00
Adv Tabera Tiraong	20.00	0.00
Adv Tavita	170.00	0.00
Adv Tebuebu	83.90	0.00
Adv Teem	133.75	0.00
Adv Tekaieti	95.00	0.00
Adv Temaua	70.00	0.00
Adv Tiaoti	41.70	0.00

Adv Tikaraoi	100.00	0.00
Adv Tioka	230.00	0.00
Adv Tiriua	41.95	0.00
Adv Tokarei	77.00	0.00
Adv Ulisala	45.00	0.00
Adv U-Reporter	170.00	0.00
Dep 442	0.00	140.00
Dep Aere	0.00	20.00
Dep Airfield Maintenance Work	0.00	5,560.59
Dep Airiin	0.00	1,140.00
Dep Aisokula	0.00	7.20
Dep Arita	0.00	95.00
Dep Bingko	0.00	422.25
Dep Bokee	0.00	10.00
Dep Bubutei	0.00	10.00
Dep Bunaua	0.00	20.00
Dep Canteen	0.00	949.60
Dep Capt/Crew	0.00	50.00
Dep Captain	0.00	30.00
Dep CED	0.00	50.00
Dep Councilors	0.00	80.00
Dep Covid 19	0.00	3,460.70
Dep Crew	0.00	710.00
Dep DBK	0.00	749.35
Dep Drivers	0.00	200.00
Dep ECD	0.00	833.00
Dep Etekia	0.00	20.00
Dep FA	0.00	191.20
Dep FMRD Hatchery	0.00	2,235.51
Dep Kabenta	0.00	10.00
Dep Kaieti	0.00	10.00
Dep Kaiteie	0.00	80.00
Dep Kaa	0.00	10.00
Dep Karakunene	0.00	10.00
Dep Kekeia	0.00	80.00
Dep Kiriwastan	0.00	1,196.25
Dep Kokoria	0.00	108.20
Dep Land lease	0.00	16,687.04
Dep LDCF	0.00	414.00

Dep Maemae	0.00	175.99
Dep Man	0.00	26.40
Dep Maneaba	0.00	2,306.30
Dep Mareko	0.00	5.00
Dep MHMS	0.00	150.00
Dep MIC	0.00	580.00
Dep MISE	0.00	5,378.80
Dep MOE	0.00	10,487.30
Dep Motor Bike	0.00	200.00
Dep Overitme Anterea	0.00	75.00
Dep Overtime	0.00	1,265.00
Dep overtime Tabera	0.00	490.00
Dep Project	0.00	119.80
Dep Raitinnata	0.00	20.00
Dep Rereiti	0.00	72.80
Dep Shortage	0.00	47.67
Dep Surplus	0.00	0.03
Dep Taabwere	0.00	21.00
Dep Tabera	0.00	16.25
Dep Tabwebwe	0.00	100.95
Dep Tarita	0.00	90.00
Dep Tebikerai	0.00	20.00
Dep Tebwaka	0.00	54.94
Dep Tekabwan	0.00	41.56
Dep Tekoua	0.00	6.80
Dep Temarewe	0.00	10.00
Dep Tenaman	0.00	10.00
Dep Tibwere	0.00	120.00
Dep Tiota	0.00	270.00
Dep Toanuea	0.00	180.00
Dep Truck (Loan)	0.00	9,022.50
Dep tyreshop	0.00	10.00
Dep Ueanimatang	0.00	10.00
Dep Ueniiti	0.00	188.86
Dep Uere	0.00	3.65
Dep Umwanibong	0.00	3.00
Dep Waa n Oo	0.00	12,413.10
Dep Youth Fuel	0.00	36.40
Imp Angite	495.00	0.00

Imp Ataake	15,474.90	0.00
Imp Bannii	2,155.60	0.00
Imp Beretati	15,782.00	0.00
Imp Clerk	870.00	0.00
Imp David	3,010.20	0.00
Imp Eriete	1,561.00	0.00
Imp Inatio	5,427.85	0.00
Imp Katurorua	4,876.70	0.00
Imp Kaure	50.00	0.00
Imp Koraubati	200.00	0.00
Imp Mayor	200.00	0.00
Imp Mere	2,152.00	0.00
Imp Miire	6,946.70	0.00
Imp Moataake	10,000.00	0.00
Imp Punjas	13,492.00	0.00
Imp Rebite	2,315.00	0.00
Imp Rikiaua	30.50	0.00
Imp Rosa	350.00	0.00
Imp Tabera	340.00	0.00
Imp Takarerei	910.00	0.00
Imp Takaua	719.34	0.00
Imp Taraai TTT	457.20	0.00
Imp Tearawa	1,278.80	0.00
Imp Teebwaki Bureita	350.00	0.00
Imp Teewa	2,651.95	0.00
Imp Tierimwa	1,000.00	0.00
Imp Tieta Tofinga	287.00	0.00
Imp Tiita	2.00	0.00
Imp Tikatai Trading	788.30	0.00
Imp Tirikai	160.00	0.00
Imp Ulisala	1,424.50	0.00
Loss Bamarau	48,630.76	0.00
Loss Clerk Miire Rakunene	269.97	0.00
Loss ROSA	3,321.16	0.00
Loss Tabwebwe	3,096.99	0.00
Loss Ueniiti	6,629.83	0.00

Closing Cash	7121.70	0.00
Closing Bank	12712.87	0.00
Total	312,155.68	312,155.68



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



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	12,712.87		
Cash on Hand		7,121.70		
Account Receivable	2	292,321.11	312,155.68	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				312,155.68
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	79,618.99	79,618.99	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				79,618.99
Net Asset				232,536.69
Equity				
Current Year Earning			78,637.00	
Historical Balancing			153,899.69	
Total Equity				232,536.69

Prepared by : LGD Internal Audit



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



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1103	Roon Rabwata	3,769.00		
		1104	Roon te Kiba	5,097.00		
		1105	Roon Kaibuke/waa	3,394.00		
					12,260.00	
	1200	Raitienti				
		1201	Motoka/Rebwerebwe	2,290.00		
		1202	Beba ni Kabubuti	1,251.05		
		1204	Kamea	95.00		
		1205	Titoa retail ao wholesale	4,525.00		
		1210	Auti ni Irua	850.00		
		1211	Kamwarake ake nakonako	45.00		
		1212	Tabo ni bwa (Retail/Wholesale)	1,180.00		
		1213	Tauan mwila botaki	285.00		
		1214	Kariki/Tonati	370.00		
		1215	Karikirake aika a uarereke	321.00		
		1217	Taibora ni kamwarake (stall)	1,560.00		
		1219	Kaa/Rebwerebwe aika a tangoaki	4,250.00		
		1220	Wa-uowa aika tatangoaki	400.00		
		1227	Kabonakoan te ika	70.00		
		1233	Aia kambwana aomata	120.00		
		1237	Bobwai man te Kaibuke	350.00		
		1241	Kirabu n Nangkona	4,210.00		
					22,172.05	
	1300	Mwane ni buoka				
		1301	Buoka man te Tautaeka	174,044.02		
		1302	Buoka man te Postal	900.00		
		1303	Onobwai ibukin autin Tautaeka	40,000.00		
		1306	Te buoka ibukin baolia ataein te reirei	26,000.00		
					240,944.02	
	1400	Bakao (interest)				
		1402	Rakan Katangomwane	1,010.80		
					1,010.80	
	1500	Waaki ni Karikirake				

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		1501	Kabonakoan bwaai	463.60		
		1504	Roon auti ni maeka	130.00		
		1505	Roon maekaia lrua	4,105.00		
		1506	Kantoka/Tangoan taian Kaa	4,306.60		
		1507	Te bwaa	755.70		
		1508	Tangoan bwai ni mwakuri	230.00		
		1510	Tangoan ana tabo te Kauntira	50.00		
		1518	Hardware	9,502.00		
		1520	Workshop Charges	58.00		
		1522	Loan/ Katangomwane	41,320.28		
		1523	Bingko	3,966.90		
		1525	Tangoan Mwaneaba	100.00		
		1526	LC Maiana Hire	1,595.00		
		1534	Telmo/ Uaereti/ Kaati n tareboon	1,207.00		
		1544	Karaoan bwaai / Carpentry	2,208.20		
					69,998.28	
	1600		Mwane Tabeua			
		1601	Mwane n Raka	50,849.03		
					50,849.03	
	1700		Karaii mwane			
		1701	Kaintabwi	12,038.13		
					12,038.13	
	2100		Bwakabwai			
		2102	Kauntira	100.00		
		2108	Kabenta	85.00		
					185.00	
						409,457.31

Expenditure

2100		Bwakabwai	
	2102	Kauntira	74,051.94
	2103	Kauoman ni Kiraka	4,213.04
	2104	Kauoman Tia Mwane	4,210.13
	2107	Tia Kaira te Mwakuri	4,599.30
	2108	Kabenta	6,213.34
	2109	Turaiwa	6,094.02
	2111	Tiibi Kaubure	4,236.04
	2112	Kaubure	24,830.61
	2113	Neeti ni Kaawa	18,157.55

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2119	Makaeneke	3,331.30		
		2126	Tia tararua te Hardware	3,018.53		
		2127	Tia Tararuai Auti ni Irua	3,190.21		
		2133	Tia Uaereti	3,198.02		
		2136	Speedboat Motorman	160.00		
		2137	LC Captain & Assistant	560.00		
					160,064.03	
	2200	Arauenti				
		2201	Kauntira	13,380.00		
		2202	Kaniwangan Mayor	1,690.00		
		2205	Mwakuri n tangoaki	40.00		
		2206	Kometen te reirei Primary and JSS	740.00		
		2208	Kometen te Karikirake	1,535.00		
		2209	Bareka ao Mwaimwai	560.00		
		2210	Bonomwii	1,905.32		
		2211	Mwengabuaka	2,100.00		
		2213	Tina n Aine allowance	230.00		
		2214	IYA	600.00		
		2222	Duty allowance	540.00		
		2229	Kometen te Karekemwane	705.00		
					24,025.32	
	2300	Kabutan te Waaki				
		2301	Mwamwananga	40.00		
		2302	Ritin Aaba	78.00		
		2303	Bwaain mwakuri	1,404.20		
		2306	Ana tiati Vodafone	66.30		
		2311	Boon kain amwarake	100.00		
		2312	Rinerine	150.00		
		2313	Kaurigan Inaomata	1,281.70		
		2320	Tiringaia Kamea/ beeki	205.00		
		2322	Kakukurei ao Kairuaa	423.00		
		2326	Bwaain te aobiti (Stationeries)	958.30		
		2332	Support to Elderly Fund distribution	1,116.00		
					5,822.50	
	2400	Onobwai				
		2403	Auti ni maeka	12,007.85		
		2404	Auti ni Irua	301.35		
		2410	Kawai/Kotiweei	1,010.00		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
					13,319.20	
	2600		Karikirakee aika aki mwan			
		2602	Labour	362.50		
		2604	Rebwerebwe Project	95.00		
					457.50	
	2700		Kabane mwane n te Karikir			
		2701	Amwarake moo ibukia lrua	1,208.75		
		2702	Te bwaa	4,855.80		
		2704	Bingko	77.00		
		2707	Hardware	168.10		
		2709	Loan / Katangomwane	35,838.00		
		2716	Telephone Cards	1,612.40		
		2721	Karaobwai / Carpentry	60.00		
					43,820.05	
	2800		Karail mwane			
		2801	Kaintabwi	27,562.06		
		2803	Onobwaiian autin Tautaeka	41,265.85		
		2804	Birimwane nakon KilGA	1,000.00		
		2806	Te buoka ibukin te School trucks	13,483.80		
					83,311.71	
						330,820.31
Net Profit/Loss						78,637.00

Prepared by : LGD Internal Audit



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



					Debit	Credit
Surplus brought forward 01-Jan-2023						153,899.69
Codes	Details	Estimate	Revised	Amount	Debit	Credit
1100	Angabwai					
1103	Roon Rabwata	4,313.00	\$4,313.00	\$3,769.00	\$0.00	\$3,769.00
1104	Roon te Kiba	2,200.00	\$2,200.00	\$5,097.00	\$0.00	\$5,097.00
1105	Roon Kaibuke/waa	1,900.00	\$1,900.00	\$3,394.00	\$0.00	\$3,394.00
1200	Raitienti					
1201	Motoka/Rebwerebwe	2,500.00	\$2,500.00	\$2,290.00	\$0.00	\$2,290.00
1202	Beba ni Kabubuti	3,000.00	\$3,000.00	\$1,251.05	\$0.00	\$1,251.05
1203	Bwatika	200.00	\$200.00	\$0.00	\$0.00	\$0.00
1204	Kamea	200.00	\$200.00	\$95.00	\$0.00	\$95.00
1205	Titoa retail ao wholesale	6,500.00	\$6,500.00	\$4,525.00	\$0.00	\$4,525.00
1210	Auti ni Irua	700.00	\$700.00	\$850.00	\$0.00	\$850.00
1211	Kamwarake ake nakonako	200.00	\$200.00	\$45.00	\$0.00	\$45.00
1212	Tabo ni bwa (Retail/Wholesale)	710.00	\$710.00	\$1,180.00	\$0.00	\$1,180.00
1213	Tauan mwiaa botaki	200.00	\$200.00	\$285.00	\$0.00	\$285.00
1214	Kariki/Tonati	1,000.00	\$1,000.00	\$370.00	\$0.00	\$370.00
1215	Karikirake aika a uarereke	956.00	\$956.00	\$321.00	\$0.00	\$321.00
1217	Taibora ni kamwarake (stall)	700.00	\$700.00	\$1,560.00	\$0.00	\$1,560.00
1219	Kaa/Rebwerebwe aika a tango	2,000.00	\$2,000.00	\$4,250.00	\$0.00	\$4,250.00
1220	Wa-uowa aika tatangoaki	150.00	\$150.00	\$400.00	\$0.00	\$400.00
1227	Kabonakoan te ika	100.00	\$100.00	\$70.00	\$0.00	\$70.00
1233	Aia kambwana aomata	100.00	\$100.00	\$120.00	\$0.00	\$120.00
1237	Bobwai man te Kaibuke	200.00	\$200.00	\$350.00	\$0.00	\$350.00
1241	Kirabu n Nangkona	2,350.00	\$2,350.00	\$4,210.00	\$0.00	\$4,210.00
1300	Mwane ni buoka					
1301	Buoka man te Tautaeaka	175,200.00	\$175,200.00	\$174,044.02	\$0.00	\$174,044.02
1302	Buoka man te Postal	900.00	\$900.00	\$900.00	\$0.00	\$900.00
1303	Onobwai ibukin autin Tautaeaka	21,871.00	\$21,871.00	\$40,000.00	\$0.00	\$40,000.00
1304	Loan DBK	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1305	Ana karikirake te Kauntira	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1306	Te buoka ibukin baolia ataein te r	26,000.00	\$26,000.00	\$26,000.00	\$0.00	\$26,000.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1400	Bakao (interest)					
1401	Boki ni mwane	20.00	\$20.00	\$0.00	\$0.00	\$0.00
1402	Rakan Katangomwane	8,400.00	\$8,400.00	\$1,010.80	\$0.00	\$1,010.80
1403	Kabwara Tarau	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1500	Waaki ni Karikirake					
1501	Kabonakoan bwaai	100.00	\$100.00	\$463.60	\$0.00	\$463.60
1504	Roon auti ni maeka	600.00	\$600.00	\$130.00	\$0.00	\$130.00
1505	Roon maekaia lrua	8,000.00	\$8,000.00	\$4,105.00	\$0.00	\$4,105.00
1506	Kantoka/Tangoan taian Kaa	10,000.00	\$10,000.00	\$4,306.60	\$0.00	\$4,306.60
1507	Te bwaa	961.00	\$961.00	\$755.70	\$0.00	\$755.70
1508	Tangoan bwai ni mwakuri	600.00	\$600.00	\$230.00	\$0.00	\$230.00
1509	Rebwerebwe	50.00	\$50.00	\$0.00	\$0.00	\$0.00
1510	Tangoan ana tabo te Kauntira	500.00	\$500.00	\$50.00	\$0.00	\$50.00
1511	Internet café fee	10.00	\$10.00	\$0.00	\$0.00	\$0.00
1517	Boon aban te Kauntira	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1518	Hardware	35,000.00	\$35,000.00	\$9,502.00	\$0.00	\$9,502.00
1519	Speed boat hire	500.00	\$500.00	\$0.00	\$0.00	\$0.00
1520	Workshop Charges	200.00	\$200.00	\$58.00	\$0.00	\$58.00
1521	Ororakeaia Kamea/ beeki	20.00	\$20.00	\$0.00	\$0.00	\$0.00
1522	Loan/ Katangomwane	70,000.00	\$70,000.00	\$41,320.28	\$0.00	\$41,320.28
1523	Bingko	24,000.00	\$24,000.00	\$3,966.90	\$0.00	\$3,966.90
1524	Saw Mill Hire	500.00	\$500.00	\$0.00	\$0.00	\$0.00
1525	Tangoan Mwaneaba	100.00	\$100.00	\$100.00	\$0.00	\$100.00
1526	LC Maiana Hire	1,500.00	\$1,500.00	\$1,595.00	\$0.00	\$1,595.00
1534	Telmo/ Uaereti/ Kaati n tareboon	2,500.00	\$2,500.00	\$1,207.00	\$0.00	\$1,207.00
1541	Kaboan/ Karaoan te kai nako ta	400.00	\$400.00	\$0.00	\$0.00	\$0.00
1542	Oro buriki	2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00
1543	Tania ni maeu	500.00	\$500.00	\$0.00	\$0.00	\$0.00
1544	Karaoan bwaai / Carpentry	2,000.00	\$2,000.00	\$2,208.20	\$0.00	\$2,208.20
1600	Mwane Tabeua					
1601	Mwane n Raka	100.00	\$100.00	\$50,849.03	\$0.00	\$50,849.03
1602	Tuaa n te bowi	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1700	Karaii mwane					
1701	Kaintabwi	12,726.00	\$12,726.00	\$12,038.13	\$0.00	\$12,038.13
1702	Kabwara Tarau	0.00	\$0.00	\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2100	Bwakabwai					
2101	Backpay	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2102	Kauntira	75,890.00	\$75,890.00	\$74,151.94	\$74,151.94	\$0.00
2103	Kauoman ni Kiraka	4,152.00	\$4,152.00	\$4,213.04	\$4,213.04	\$0.00
2104	Kauoman Tia Mwane	4,090.00	\$4,090.00	\$4,210.13	\$4,210.13	\$0.00
2107	Tia Kaira te Mwakuri	3,851.00	\$3,851.00	\$4,599.30	\$4,599.30	\$0.00
2108	Kabenta	7,316.00	\$7,316.00	\$6,298.34	\$6,298.34	\$0.00
2109	Turaiwa	6,930.00	\$6,930.00	\$6,094.02	\$6,094.02	\$0.00
2111	Tiibi Kaubure	4,121.00	\$4,121.00	\$4,236.04	\$4,236.04	\$0.00
2112	Kaubure	24,300.00	\$24,300.00	\$24,830.61	\$24,830.61	\$0.00
2113	Neeti ni Kaawa	19,176.00	\$19,176.00	\$18,157.55	\$18,157.55	\$0.00
2119	Makaeneke	3,465.00	\$3,465.00	\$3,331.30	\$3,331.30	\$0.00
2126	Tia tararua te Hardware	3,262.00	\$3,262.00	\$3,018.53	\$3,018.53	\$0.00
2127	Tia Tararuai Auti ni Irua	3,465.00	\$3,465.00	\$3,190.21	\$3,190.21	\$0.00
2133	Tia Uaereti	3,465.00	\$3,465.00	\$3,198.02	\$3,198.02	\$0.00
2135	Pre School teachers	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2136	Speedboat Motorman	2,065.00	\$2,065.00	\$160.00	\$160.00	\$0.00
2137	LC Captain & Assistant	4,130.00	\$4,130.00	\$560.00	\$560.00	\$0.00
2200	Arauenti					
2201	Kauntira	12,785.00	\$12,785.00	\$13,380.00	\$13,380.00	\$0.00
2202	Kaniwangan Mayor	1,500.00	\$1,500.00	\$1,690.00	\$1,690.00	\$0.00
2203	Incentive allowance	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2205	Mwakuri n tangoaki	500.00	\$500.00	\$40.00	\$40.00	\$0.00
2206	Kometen te reirei Primary and JSS	1,680.00	\$1,680.00	\$740.00	\$740.00	\$0.00
2208	Kometen te Karikirake	840.00	\$840.00	\$1,535.00	\$1,535.00	\$0.00
2209	Bareka ao Mwaimwai	595.00	\$595.00	\$560.00	\$560.00	\$0.00
2210	Bonomwii	600.00	\$600.00	\$1,905.32	\$1,905.32	\$0.00
2211	Mwengabuaka	1,050.00	\$1,050.00	\$2,100.00	\$2,100.00	\$0.00
2213	Tina n Aine allowance	720.00	\$720.00	\$230.00	\$230.00	\$0.00
2214	IYA	480.00	\$480.00	\$600.00	\$600.00	\$0.00
2222	Duty allowance	640.00	\$640.00	\$540.00	\$540.00	\$0.00
2225	Selection Committee	300.00	\$300.00	\$0.00	\$0.00	\$0.00
2229	Kometen te Karekemwane	720.00	\$720.00	\$705.00	\$705.00	\$0.00
2230	Kometen Disaster	400.00	\$400.00	\$0.00	\$0.00	\$0.00
2300	Kabutan te Waaki					

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2301	Mwamwananga	1,000.00	\$1,000.00	\$40.00	\$40.00	\$0.00
2302	Ritin Aaba	0.00	\$0.00	\$78.00	\$78.00	\$0.00
2303	Bwaain mwakuri	1,000.00	\$1,000.00	\$1,404.20	\$1,404.20	\$0.00
2306	Ana tiati Vodafone	120.00	\$120.00	\$66.30	\$66.30	\$0.00
2308	Buraeki ao Kaboraai	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2311	Boon kain amwarake	300.00	\$300.00	\$100.00	\$100.00	\$0.00
2312	Rinerine	500.00	\$500.00	\$150.00	\$150.00	\$0.00
2313	Kaurigan Inaomata	500.00	\$500.00	\$1,281.70	\$1,281.70	\$0.00
2315	Botaki iaan te Kauntira	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2316	Kabwara Tarau	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2318	Boon te bowi	300.00	\$300.00	\$0.00	\$0.00	\$0.00
2320	Tiringaia Kamea/ beeki	500.00	\$500.00	\$205.00	\$205.00	\$0.00
2322	Kakukurei ao Kairuaa	500.00	\$500.00	\$423.00	\$423.00	\$0.00
2325	Katanoata	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2326	Bwaain te aobiti (Stationeries)	3,211.00	\$3,211.00	\$958.30	\$958.30	\$0.00
2332	Support to Elderly Fund distributio	1,200.00	\$1,200.00	\$1,116.00	\$1,116.00	\$0.00
2333	Support to Copra Weighing trans	2,100.00	\$2,100.00	\$0.00	\$0.00	\$0.00
2400	Onobwai					
2402	Aobiti	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2403	Auti ni maeka	17,453.00	\$17,453.00	\$12,007.85	\$12,007.85	\$0.00
2404	Auti ni Irua	1,000.00	\$1,000.00	\$301.35	\$301.35	\$0.00
2406	Auti n tatanninga	300.00	\$300.00	\$0.00	\$0.00	\$0.00
2407	Maneaba	50.00	\$50.00	\$0.00	\$0.00	\$0.00
2408	Rebwerebwe/Kaa	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2410	Kawai/Kotiweei	4,200.00	\$4,200.00	\$1,010.00	\$1,010.00	\$0.00
2415	Angibuaka	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2600	Karikirakee aika aki mwanenaki					
2601	Materials	300.00	\$300.00	\$0.00	\$0.00	\$0.00
2602	Labour	100.00	\$100.00	\$362.50	\$362.50	\$0.00
2603	Trucking Project	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2604	Rebwerebwe Project	10.00	\$10.00	\$95.00	\$95.00	\$0.00
2700	Kabane mwane n te Karikirake					
2701	Amwarake mooii ibukia Irua	1,000.00	\$1,000.00	\$1,208.75	\$1,208.75	\$0.00
2702	Te bwaa	1,804.00	\$1,804.00	\$4,855.80	\$4,855.80	\$0.00
2703	Internet	0.00	\$0.00	\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2704	Bingko	20,000.00	\$20,000.00	\$77.00	\$77.00	\$0.00
2707	Hardware	30,000.00	\$30,000.00	\$168.10	\$168.10	\$0.00
2709	Loan / Katangomwane	70,000.00	\$70,000.00	\$35,838.00	\$35,838.00	\$0.00
2712	Well ring/ toilet mould	250.00	\$250.00	\$0.00	\$0.00	\$0.00
2716	Telephone Cards	2,000.00	\$2,000.00	\$1,612.40	\$1,612.40	\$0.00
2719	Kaboan/ karaosan te taari	150.00	\$150.00	\$0.00	\$0.00	\$0.00
2720	Oro buriki	2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
2721	Karaobwai / Carpentry	1,500.00	\$1,500.00	\$60.00	\$60.00	\$0.00
2800	Karaii mwane					
2801	Kaintabwi	28,197.00	\$28,197.00	\$27,562.06	\$27,562.06	\$0.00
2803	Onobwaiian autin Tautaeka	21,871.00	\$21,871.00	\$41,265.85	\$41,265.85	\$0.00
2804	Birimwane nakon KilGA	1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
2805	Loan Repayment DBK	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2806	Te buoka ibukin te School trucks	23,000.00	\$23,000.00	\$13,483.80	\$13,483.80	\$0.00
	Below the Line					
	Adv Child fund	0.00		\$830.00	\$830.00	\$0.00
	Adv 421	0.00		\$40.00	\$40.00	\$0.00
	Adv Hanna	0.00		\$230.00	\$230.00	\$0.00
	Adv Hardware	0.00		\$16,074.95	\$16,074.95	\$0.00
	Adv Gice Living	0.00		\$10.00	\$10.00	\$0.00
	Adv FMRD	0.00		\$12,182.76	\$12,182.76	\$0.00
	Adv Eteri	0.00		\$15.00	\$15.00	\$0.00
	Adv Engineer	0.00		\$60.00	\$60.00	\$0.00
	Adv EFSP	0.00		\$97.30	\$97.30	\$0.00
	Adv China Railway	0.00		\$2,101.40	\$2,101.40	\$0.00
	Adv Changes	0.00		\$47.60	\$47.60	\$0.00
	Adv Carpenter	0.00		\$10.00	\$10.00	\$0.00
	Adv Bwenawa	0.00		\$3,083.44	\$3,083.44	\$0.00
	Adv Beiata	0.00		\$10.00	\$10.00	\$0.00
	Adv Banni	0.00		\$20.00	\$20.00	\$0.00
	Adv Bakanebo	0.00		\$35.95	\$35.95	\$0.00
	Adv Ateri	0.00		\$612.00	\$612.00	\$0.00
	Adv Anterea	0.00		\$35.00	\$35.00	\$0.00
	Adv Admin	0.00		\$1,700.61	\$1,700.61	\$0.00
	Adv Incentive	0.00		\$5,175.00	\$5,175.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Anene	0.00		\$240.00	\$240.00	\$0.00
	Dep Tibwere	0.00		-\$120.00	\$0.00	\$120.00
	Dep Tabera	0.00		-\$16.25	\$0.00	\$16.25
	Dep Tabwebwe	0.00		-\$100.95	\$0.00	\$100.95
	Dep Tarita	0.00		-\$90.00	\$0.00	\$90.00
	Dep Tebikera	0.00		-\$20.00	\$0.00	\$20.00
	Dep Tebwaka	0.00		-\$54.94	\$0.00	\$54.94
	Dep Tekabwan	0.00		-\$41.56	\$0.00	\$41.56
	Dep Tekoua	0.00		-\$6.80	\$0.00	\$6.80
	Dep Umwanibong	0.00		-\$3.00	\$0.00	\$3.00
	Dep Tenaman	0.00		-\$10.00	\$0.00	\$10.00
	Dep Shortage	0.00		-\$47.67	\$0.00	\$47.67
	Dep Tiota	0.00		-\$270.00	\$0.00	\$270.00
	Dep Toanuea	0.00		-\$180.00	\$0.00	\$180.00
	Dep Truck (Loan)	0.00		-\$9,022.50	\$0.00	\$9,022.50
	Dep tyreshop	0.00		-\$10.00	\$0.00	\$10.00
	Dep Ueanimatang	0.00		-\$10.00	\$0.00	\$10.00
	Dep Ueniiti	0.00		-\$188.86	\$0.00	\$188.86
	Adv Health	0.00		\$500.00	\$500.00	\$0.00
	Dep Temarewe	0.00		-\$10.00	\$0.00	\$10.00
	Dep MOE	0.00		-\$10,487.30	\$0.00	\$10,487.30
	Dep Land lease	0.00		-\$16,687.04	\$0.00	\$16,687.04
	Dep LDCF	0.00		-\$414.00	\$0.00	\$414.00
	Dep Maemae	0.00		-\$175.99	\$0.00	\$175.99
	Dep Man	0.00		-\$26.40	\$0.00	\$26.40
	Dep Maneaba	0.00		-\$2,306.30	\$0.00	\$2,306.30
	Dep Mareko	0.00		-\$5.00	\$0.00	\$5.00
	Dep MHMS	0.00		-\$150.00	\$0.00	\$150.00
	Dep Taabwere	0.00		-\$21.00	\$0.00	\$21.00
	Dep MISE	0.00		-\$5,378.80	\$0.00	\$5,378.80
	Dep Surplus	0.00		-\$0.03	\$0.00	\$0.03
	Dep Motor Bike	0.00		-\$200.00	\$0.00	\$200.00
	Dep Overitme Anterea	0.00		-\$75.00	\$0.00	\$75.00
	Dep Overtime	0.00		-\$1,265.00	\$0.00	\$1,265.00
	Dep overtime Tabera	0.00		-\$490.00	\$0.00	\$490.00
	Dep Project	0.00		-\$119.80	\$0.00	\$119.80

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Raitinnata	0.00		-\$20.00	\$0.00	\$20.00
	Dep Rereiti	0.00		-\$72.80	\$0.00	\$72.80
	Dep Waa n Oo	0.00		-\$12,413.10	\$0.00	\$12,413.10
	Dep MIC	0.00		-\$580.00	\$0.00	\$580.00
	Imp Tiita	0.00		\$2.00	\$2.00	\$0.00
	Imp Tabera	0.00		\$340.00	\$340.00	\$0.00
	Imp Takarerei	0.00		\$910.00	\$910.00	\$0.00
	Imp Takaua	0.00		\$719.34	\$719.34	\$0.00
	Imp Taraai TTT	0.00		\$457.20	\$457.20	\$0.00
	Imp Tearawa	0.00		\$1,278.80	\$1,278.80	\$0.00
	Imp Teebwaki Bureita	0.00		\$350.00	\$350.00	\$0.00
	Imp Teewa	0.00		\$2,651.95	\$2,651.95	\$0.00
	Dep Uere	0.00		-\$3.65	\$0.00	\$3.65
	Imp Tieta Tofinga	0.00		\$287.00	\$287.00	\$0.00
	Imp Rebite	0.00		\$2,315.00	\$2,315.00	\$0.00
	Imp Tikatai Trading	0.00		\$788.30	\$788.30	\$0.00
	Imp Tirikai	0.00		\$160.00	\$160.00	\$0.00
	Imp Ulisala	0.00		\$1,424.50	\$1,424.50	\$0.00
	Loss Bamarau	0.00		\$48,630.76	\$48,630.76	\$0.00
	Loss Clerk Miire Rakunene	0.00		\$269.97	\$269.97	\$0.00
	Loss ROSA	0.00		\$3,321.16	\$3,321.16	\$0.00
	Loss Tabwebwe	0.00		\$3,096.99	\$3,096.99	\$0.00
	Imp Tierimwa	0.00		\$1,000.00	\$1,000.00	\$0.00
	Imp Katuroroa	0.00		\$4,876.70	\$4,876.70	\$0.00
	Dep Youth Fuel	0.00		-\$36.40	\$0.00	\$36.40
	Imp Angite	0.00		\$495.00	\$495.00	\$0.00
	Imp Ataake	0.00		\$15,474.90	\$15,474.90	\$0.00
	Imp Bannii	0.00		\$2,155.60	\$2,155.60	\$0.00
	Imp Beretati	0.00		\$15,782.00	\$15,782.00	\$0.00
	Imp Clerk	0.00		\$870.00	\$870.00	\$0.00
	Imp David	0.00		\$3,010.20	\$3,010.20	\$0.00
	Imp Rosa	0.00		\$350.00	\$350.00	\$0.00
	Imp Inatio	0.00		\$5,427.85	\$5,427.85	\$0.00
	Imp Rikiaua	0.00		\$30.50	\$30.50	\$0.00
	Imp Kaure	0.00		\$50.00	\$50.00	\$0.00
	Imp Koraubati	0.00		\$200.00	\$200.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp Mayor	0.00		\$200.00	\$200.00	\$0.00
	Imp Mere	0.00		\$2,152.00	\$2,152.00	\$0.00
	Imp Miire	0.00		\$6,946.70	\$6,946.70	\$0.00
	Imp Moataake	0.00		\$10,000.00	\$10,000.00	\$0.00
	Imp Punjas	0.00		\$13,492.00	\$13,492.00	\$0.00
	Dep Kekeia	0.00		-\$80.00	\$0.00	\$80.00
	Imp Eriete	0.00		\$1,561.00	\$1,561.00	\$0.00
	Adv Rebite	0.00		\$22.00	\$22.00	\$0.00
	Adv Nateri	0.00		\$140.00	\$140.00	\$0.00
	Adv New Council Office	0.00		\$5,735.60	\$5,735.60	\$0.00
	Adv Ngatau	0.00		\$39.65	\$39.65	\$0.00
	Adv OB	0.00		\$496.00	\$496.00	\$0.00
	Adv Overtime Anterea	0.00		\$170.00	\$170.00	\$0.00
	Adv Overtime Bwaua	0.00		\$25.00	\$25.00	\$0.00
	Adv Overtime Maemae	0.00		\$240.00	\$240.00	\$0.00
	Dep Kokoria	0.00		-\$108.20	\$0.00	\$108.20
	Adv Pre school	0.00		\$13,206.84	\$13,206.84	\$0.00
	Adv MOJ	0.00		\$20.00	\$20.00	\$0.00
	Adv RPD Project	0.00		\$2,113.25	\$2,113.25	\$0.00
	Adv Rute	0.00		\$27.30	\$27.30	\$0.00
	Adv Salary	0.00		\$1,486.25	\$1,486.25	\$0.00
	Adv Speed boat	0.00		\$45.00	\$45.00	\$0.00
	Adv Squareline	0.00		\$1,759.00	\$1,759.00	\$0.00
	Adv Tabera Tiraong	0.00		\$20.00	\$20.00	\$0.00
	Adv Tavita	0.00		\$170.00	\$170.00	\$0.00
	Adv Overtime Nateri	0.00		\$155.00	\$155.00	\$0.00
	Adv Labour Charge	0.00		\$10.00	\$10.00	\$0.00
	Loss Ueniiti	0.00		\$6,629.83	\$6,629.83	\$0.00
	Adv Ioane	0.00		\$410.00	\$410.00	\$0.00
	Adv Iotebwa	0.00		\$39.95	\$39.95	\$0.00
	Adv Kaikai	0.00		\$100.00	\$100.00	\$0.00
	Adv Kainaomata	0.00		\$2,072.95	\$2,072.95	\$0.00
	Adv Kauongo	0.00		\$212.50	\$212.50	\$0.00
	Adv Kfha	0.00		\$50.00	\$50.00	\$0.00
	Adv MWYSA	0.00		\$76.50	\$76.50	\$0.00
	Adv Koraubati	0.00		\$322.00	\$322.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Mormon	0.00		\$490.00	\$490.00	\$0.00
	Adv LC Maiana	0.00		\$279.00	\$279.00	\$0.00
	Adv Lease	0.00		\$3,159.56	\$3,159.56	\$0.00
	Adv Mangrove Com	0.00		\$150.00	\$150.00	\$0.00
	Adv Meere	0.00		\$100.00	\$100.00	\$0.00
	Adv MELAD	0.00		\$365.00	\$365.00	\$0.00
	Adv MFED	0.00		\$54,000.00	\$54,000.00	\$0.00
	Adv MHMS	0.00		\$1,135.00	\$1,135.00	\$0.00
	Adv Tekaieti	0.00		\$95.00	\$95.00	\$0.00
	Adv KILGA	0.00		\$110.70	\$110.70	\$0.00
	Dep Etekia	0.00		-\$20.00	\$0.00	\$20.00
	Adv Tebuebu	0.00		\$83.90	\$83.90	\$0.00
	Dep Captain	0.00		-\$30.00	\$0.00	\$30.00
	Dep CED	0.00		-\$50.00	\$0.00	\$50.00
	Dep Councilors	0.00		-\$80.00	\$0.00	\$80.00
	Dep Covid 19	0.00		-\$3,460.70	\$0.00	\$3,460.70
	Dep Crew	0.00		-\$710.00	\$0.00	\$710.00
	Dep DBK	0.00		-\$749.35	\$0.00	\$749.35
	Dep Canteen	0.00		-\$949.60	\$0.00	\$949.60
	Dep ECD	0.00		-\$833.00	\$0.00	\$833.00
	Dep Bunaua	0.00		-\$20.00	\$0.00	\$20.00
	Dep FA	0.00		-\$191.20	\$0.00	\$191.20
	Dep FMRD Hatchery	0.00		-\$2,235.51	\$0.00	\$2,235.51
	Dep Kabenta	0.00		-\$10.00	\$0.00	\$10.00
	Dep Kaieti	0.00		-\$10.00	\$0.00	\$10.00
	Dep Kaiteie	0.00		-\$80.00	\$0.00	\$80.00
	Dep Kaa	0.00		-\$10.00	\$0.00	\$10.00
	Dep Karakunene	0.00		-\$10.00	\$0.00	\$10.00
	Adv InAdvendence	0.00		\$1,460.50	\$1,460.50	\$0.00
	Dep Drivers	0.00		-\$200.00	\$0.00	\$200.00
	Dep 442	0.00		-\$140.00	\$0.00	\$140.00
	Dep Kiriwastan	0.00		-\$1,196.25	\$0.00	\$1,196.25
	Adv Temaua	0.00		\$70.00	\$70.00	\$0.00
	Adv Tiaoti	0.00		\$41.70	\$41.70	\$0.00
	Adv Tikaraoi	0.00		\$100.00	\$100.00	\$0.00
	Adv Tioka	0.00		\$230.00	\$230.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Tiriua	0.00		\$41.95	\$41.95	\$0.00
	Adv Tokarei	0.00		\$77.00	\$77.00	\$0.00
	Dep Capt/Crew	0.00		-\$50.00	\$0.00	\$50.00
	Adv U-Reporter	0.00		\$170.00	\$170.00	\$0.00
	Adv Teem	0.00		\$133.75	\$133.75	\$0.00
	Dep Aere	0.00		-\$20.00	\$0.00	\$20.00
	Dep Airfield Maintenance Work	0.00		-\$5,560.59	\$0.00	\$5,560.59
	Dep Airiin	0.00		-\$1,140.00	\$0.00	\$1,140.00
	Dep Aisokula	0.00		-\$7.20	\$0.00	\$7.20
	Dep Arita	0.00		-\$95.00	\$0.00	\$95.00
	Dep Bingko	0.00		-\$422.25	\$0.00	\$422.25
	Dep Bokee	0.00		-\$10.00	\$0.00	\$10.00
	Dep Bubutei	0.00		-\$10.00	\$0.00	\$10.00
	Adv Ulisala	0.00		\$45.00	\$45.00	\$0.00
	Closing Cash				7121.70	0.00
	Closing Bank				12712.87	0.00
Grand Total					643,160.99	642,790.99

Prepared by : LGD Internal Audit



Maiana Island Council
Statement of Notes
for the Period 1/1/23 to 12/31/23



Note#	Account	Bot_Code	Amount \$	Total \$
1	Bank of Kiribati (ANZ)			
		Bank	12,712.87	
				<u>12,712.87</u>

Note#	Account	BTL Accounts	Amount \$	Total \$
2	Account Receivable			
		Adv 421	\$40.00	
		Adv Admin	\$1,700.61	
		Adv Anene	\$240.00	
		Adv Anterea	\$35.00	
		Adv Ateri	\$612.00	
		Adv Bakanebo	\$35.95	
		Adv Banni	\$20.00	
		Adv Beiata	\$10.00	
		Adv Bwenawa	\$3,083.44	
		Adv Carpenter	\$10.00	
		Adv Changes	\$47.60	
		Adv Child fund	\$830.00	
		Adv China Railway	\$2,101.40	
		Adv EFSP	\$97.30	
		Adv Engineer	\$60.00	
		Adv Eteri	\$15.00	
		Adv FMRD	\$12,182.76	
		Adv Gice Living	\$10.00	
		Adv Hanna	\$230.00	
		Adv Hardware	\$16,074.95	
		Adv Health	\$500.00	
		Adv InAdvendence	\$1,460.50	
		Adv Incentive	\$5,175.00	
		Adv Ioane	\$410.00	
		Adv Iotebwa	\$39.95	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Kaikai	\$100.00	
		Adv Kainaomata	\$2,072.95	
		Adv Kauongo	\$212.50	
		Adv Kfha	\$50.00	
		Adv KILGA	\$110.70	
		Adv Koraubati	\$322.00	
		Adv Labour Charge	\$10.00	
		Adv LC Maiana	\$279.00	
		Adv Lease	\$3,159.56	
		Adv Mangrove Com	\$150.00	
		Adv Meere	\$100.00	
		Adv MELAD	\$365.00	
		Adv MFED	\$54,000.00	
		Adv MHMS	\$1,135.00	
		Adv MOJ	\$20.00	
		Adv Mormon	\$490.00	
		Adv MWYSA	\$76.50	
		Adv Nateri	\$140.00	
		Adv New Council Office	\$5,735.60	
		Adv Ngatau	\$39.65	
		Adv OB	\$496.00	
		Adv Overtime Anterea	\$170.00	
		Adv Overtime Bwaua	\$25.00	
		Adv Overtime Maemae	\$240.00	
		Adv Overtime Nateri	\$155.00	
		Adv Pre school	\$13,206.84	
		Adv Rebite	\$22.00	
		Adv RPD Project	\$2,113.25	
		Adv Rute	\$27.30	
		Adv Salary	\$1,486.25	
		Adv Speed boat	\$45.00	
		Adv Squareline	\$1,759.00	
		Adv Tabera Tiraong	\$20.00	
		Adv Tavita	\$170.00	
		Adv Tebuebu	\$83.90	
		Adv Teem	\$133.75	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Tekaieti	\$95.00	
		Adv Temaua	\$70.00	
		Adv Tiaoti	\$41.70	
		Adv Tikaraoi	\$100.00	
		Adv Tioka	\$230.00	
		Adv Tiriua	\$41.95	
		Adv Tokarei	\$77.00	
		Adv Ulisala	\$45.00	
		Adv U-Reporter	\$170.00	
		Imp Angite	\$495.00	
		Imp Ataake	\$15,474.90	
		Imp Bannii	\$2,155.60	
		Imp Beretati	\$15,782.00	
		Imp Clerk	\$870.00	
		Imp David	\$3,010.20	
		Imp Eriete	\$1,561.00	
		Imp Inatio	\$5,427.85	
		Imp Katuroroa	\$4,876.70	
		Imp Kaure	\$50.00	
		Imp Koraubati	\$200.00	
		Imp Mayor	\$200.00	
		Imp Mere	\$2,152.00	
		Imp Miire	\$6,946.70	
		Imp Moataake	\$10,000.00	
		Imp Punjas	\$13,492.00	
		Imp Rebite	\$2,315.00	
		Imp Rikiaua	\$30.50	
		Imp Rosa	\$350.00	
		Imp Tabera	\$340.00	
		Imp Takarerei	\$910.00	
		Imp Takaua	\$719.34	
		Imp Taraai TTT	\$457.20	
		Imp Tearawa	\$1,278.80	
		Imp Teebwaki Bureita	\$350.00	
		Imp Teewa	\$2,651.95	
		Imp Tierimwa	\$1,000.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp Tieta Tofinga	\$287.00	
		Imp Tiita	\$2.00	
		Imp Tikatai Trading	\$788.30	
		Imp Tirikai	\$160.00	
		Imp Ulisala	\$1,424.50	
		Loss Bamarau	\$48,630.76	
		Loss Clerk Miire Rakunene	\$269.97	
		Loss ROSA	\$3,321.16	
		Loss Tabwebwe	\$3,096.99	
		Loss Ueniiti	\$6,629.83	
				292,321.11

3 Account Payable

Dep 442	\$140.00
Dep Aere	\$20.00
Dep Airfield Maintenance Work	\$5,560.59
Dep Airiin	\$1,140.00
Dep Aisokula	\$7.20
Dep Arita	\$95.00
Dep Bingko	\$422.25
Dep Bokee	\$10.00
Dep Bubutei	\$10.00
Dep Bunaua	\$20.00
Dep Canteen	\$949.60
Dep Capt/Crew	\$50.00
Dep Captain	\$30.00
Dep CED	\$50.00
Dep Councilors	\$80.00
Dep Covid 19	\$3,460.70
Dep Crew	\$710.00
Dep DBK	\$749.35
Dep Drivers	\$200.00
Dep ECD	\$833.00
Dep Etekia	\$20.00
Dep FA	\$191.20
Dep FMRD Hatchery	\$2,235.51
Dep Kabenta	\$10.00

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Kaieti	\$10.00	
		Dep Kaiteie	\$80.00	
		Dep Kaoa	\$10.00	
		Dep Karakunene	\$10.00	
		Dep Kekeia	\$80.00	
		Dep Kiriwastan	\$1,196.25	
		Dep Kokoria	\$108.20	
		Dep Land lease	\$16,687.04	
		Dep LDCF	\$414.00	
		Dep Maemae	\$175.99	
		Dep Man	\$26.40	
		Dep Maneaba	\$2,306.30	
		Dep Mareko	\$5.00	
		Dep MHMS	\$150.00	
		Dep MIC	\$580.00	
		Dep MISE	\$5,378.80	
		Dep MOE	\$10,487.30	
		Dep Motor Bike	\$200.00	
		Dep Overitme Anterea	\$75.00	
		Dep Overtime	\$1,265.00	
		Dep overtime Tabera	\$490.00	
		Dep Project	\$119.80	
		Dep Raitinnata	\$20.00	
		Dep Rereiti	\$72.80	
		Dep Shortage	\$47.67	
		Dep Surplus	\$0.03	
		Dep Taabwere	\$21.00	
		Dep Tabera	\$16.25	
		Dep Tabwebwe	\$100.95	
		Dep Tarita	\$90.00	
		Dep Tebikerai	\$20.00	
		Dep Tebwaka	\$54.94	
		Dep Tekabwan	\$41.56	
		Dep Tekoua	\$6.80	
		Dep Temarewe	\$10.00	
		Dep Tenaman	\$10.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Tibwere	\$120.00	
		Dep Tiota	\$270.00	
		Dep Toanuea	\$180.00	
		Dep Truck (Loan)	\$9,022.50	
		Dep tyreshop	\$10.00	
		Dep Ueanimatang	\$10.00	
		Dep Ueniiti	\$188.86	
		Dep Uere	\$3.65	
		Dep Umwanibong	\$3.00	
		Dep Waa n Oo	\$12,413.10	
		Dep Youth Fuel	\$36.40	
				79,618.99

Prepared by : LGD Internal Audit

Expenditures as at 12/31/23

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2100	Bwakabwai	2102	Kauntira	74,051.94		
		2103	Kauoman ni Kiraka	4,213.04		
		2104	Kauoman Tia Mwane	4,210.13		
		2107	Tia Kaira te Mwakuri	4,599.30		
		2108	Kabenta	6,213.34		
		2109	Turaiwa	6,094.02		
		2111	Tiibi Kaubure	4,236.04		
		2112	Kaubure	24,830.61		
		2113	Neeti ni Kaawa	18,157.55		
		2119	Makaeneke	3,331.30		
		2126	Tia tararua te Hardware	3,018.53		
		2127	Tia Tararuai Auti ni Irua	3,190.21		
		2133	Tia Uaereti	3,198.02		
		2136	Speedboat Motorman	160.00		
		2137	LC Captain & Assistant	560.00		
					160,064.03	
2200	Arauenti	2201	Kauntira	13,380.00		
		2202	Kaniwangan Mayor	1,690.00		
		2205	Mwakuri n tangoaki	40.00		
		2206	Kometen te reirei Primary and J cc	740.00		
		2208	Kometen te Karikirake	1,535.00		
		2209	Bareka ao Mwaimwai	560.00		
		2210	Bonomwii	1,905.32		
		2211	Mwengabuaka	2,100.00		
		2213	Tina n Aine allowance	230.00		
		2214	IYA	600.00		
		2222	Duty allowance	540.00		
		2229	Kometen te Karekemwane	705.00		
					24,025.32	
2300	Kabutan te Waaki	2301	Mwamwananga	40.00		
		2302	Ritin Aaba	78.00		
		2303	Bwaain mwakuri	1,404.20		
		2306	Ana tiati Vodafone	66.30		
		2311	Boon kain amwarake	100.00		
		2312	Rinerine	150.00		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2300	Kabutan te Waaki	2313	Kaurigan Inaomata	1,281.70		
		2320	Tiringaia Kamea/ beeki	205.00		
		2322	Kakukurei ao Kairuaa	423.00		
		2326	Bwaain te aobiti (Stationeries)	958.30		
		2332	Support to Elderly Fund distribut ion	1,116.00		
					5,822.50	
2400	Onobwai	2403	Auti ni maeka	12,007.85		
		2404	Auti ni Irua	301.35		
		2410	Kawai/Kotiweei	1,010.00		
					13,319.20	
2600	Karikirakee aika aki mwanen aki	2602	Labour	362.50		
		2604	Rebwerebwe Project	95.00		
					457.50	
2700	Kabane mwane n te Karikira ke	2701	Amwarake mooi ibukia Irua	1,208.75		
		2702	Te bwaa	4,855.80		
		2704	Bingko	77.00		
		2707	Hardware	168.10		
		2709	Loan / Katangomwane	35,838.00		
		2716	Telephone Cards	1,612.40		
		2721	Karaobwai / Carpentry	60.00		
					43,820.05	
2800	Karaii mwane	2801	Kaintabwi	27,562.06		
		2803	Onobwaian autin Tautaeka	41,265.85		
		2804	Birimwane nakon KiLGA	1,000.00		
		2806	Te buoka ibukin te School truck	13,483.80		
					83,311.71	
Total Expenditure						330,820.31

Incomes as at 12/31/23

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1100	Angabwai	1103	Roon Rabwata	3,769.00		
		1104	Roon te Kiba	5,097.00		
		1105	Roon Kaibuke/waa	3,394.00		
					12,260.00	
1200	Raitienti	1201	Motoka/Rebwerebwe	2,290.00		
		1202	Beba ni Kabubuti	1,251.05		
		1204	Kamea	95.00		
		1205	Titoa retail ao wholesale	4,525.00		
		1210	Auti ni Irua	850.00		
		1211	Kamwarake ake nakonako	45.00		
		1212	Tabo ni bwa (Retail/Wholesale)	1,180.00		
		1213	Tauan mwila botaki	285.00		
		1214	Kariki/Tonati	370.00		
		1215	Karikirake aika a uarereke	321.00		
		1217	Taibora ni kamwarake (stall)	1,560.00		
		1219	Kaa/Rebwerebwe aika a tango	4,250.00		
		1220	Wa-uowa aika tatangoaki	400.00		
		1227	Kabonakoan te ika	70.00		
		1233	Aia kambwana aomata	120.00		
		1237	Bobwai man te Kaibuke	350.00		
		1241	Kirabu n Nangkona	4,210.00		
					22,172.05	
1300	Mwane ni buoka	1301	Buoka man te Tautaeka	174,044.02		
		1302	Buoka man te Postal	900.00		
		1303	Onobwai ibukin autin Tautaeka	40,000.00		
		1306	Te buoka ibukin baia ataein te	26,000.00		
					240,944.02	
1400	Bakao (interest)	1402	Rakan Katangomwane	1,010.80		
					1,010.80	
1500	Waaki ni Karikirake	1501	Kabonakoan bwaai	463.60		
		1504	Roon auti ni maeka	130.00		
		1505	Roon maekaia Irua	4,105.00		
		1506	Kantoka/Tangoan taian Kaa	4,306.60		
		1507	Te bwaa	755.70		
		1508	Tangoan bwai ni mwakuri	230.00		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1500	Waaki ni Karikirake	1510	Tangoan ana tabo te Kauntira	50.00		
		1518	Hardware	9,502.00		
		1520	Workshop Charges	58.00		
		1522	Loan/ Katangomwane	41,320.28		
		1523	Bingko	3,966.90		
		1525	Tangoan Mwaneaba	100.00		
		1526	LC Maiana Hire	1,595.00		
		1534	Telmo/ Uaereti/ Kaati n tareboo	1,207.00		
		1544	Karaoan bwaai / Carpentry	2,208.20		
					69,998.28	
1600	Mwane Tabeua	1601	Mwane n Raka	50,849.03		
					50,849.03	
1700	Karaii mwane	1701	Kaintabwi	12,038.13		
					12,038.13	
2100	Bwakabwai	2102	Kauntira	100.00		
		2108	Kabenta	85.00		
					185.00	
Total Income						409,457.31

YEAR 2023

LOSSES AND ARREARS OF REVENUE ABANDONED

Type of Loss or Arrears	Caused by/From Whom Due	Amount	Authority for Write-off or abandonment
Advance	ASWO	30.00	Refer to extract of council minutes
Advance	Bakanebo	(31.80)	Refer to extract of council minutes
Advance	Baunraoi	305.00	Refer to extract of council minutes
Advance	Boboua	261.55	Refer to extract of council minutes
Advance	Boutaake	(108.55)	Refer to extract of council minutes
Advance	Copra	450.00	Refer to extract of council minutes
Advance	Education	50.00	Refer to extract of council minutes
Advance	Election	43.20	Refer to extract of council minutes
Advance	Handling	150.30	Refer to extract of council minutes
Advance	Independence	850.15	Refer to extract of council minutes
Advance	Internet	190.00	Refer to extract of council minutes
Advance	Maiana Vessel	7,039.15	Refer to extract of council minutes
Advance	Maintenance	3,097.44	Refer to extract of council minutes
Advance	Mere	10.00	Refer to extract of council minutes
Advance	MFMRD	70.00	Refer to extract of council minutes
Advance	Miira	68.08	Refer to extract of council minutes
Advance	MOE	1,670.00	Refer to extract of council minutes
Advance	MPWU	90.00	Refer to extract of council minutes
Advance	MTC	40.00	Refer to extract of council minutes
Advance	MV Baonraoi II	1,110.50	Refer to extract of council minutes
Advance	OCS	52.80	Refer to extract of council minutes
Advance	Police Fuel	(14.40)	Refer to extract of council minutes
Advance	Raitinnata	(20.99)	Refer to extract of council minutes
Advance	Tabwere	(141.40)	Refer to extract of council minutes
Advance	Tebwaka	(62.55)	Refer to extract of council minutes
Advance	Tebwao Awerika (Sec OB)	720.00	Refer to extract of council minutes
Advance	Teiti	72.40	Refer to extract of council minutes
Advance	Teiwaki	600.00	Refer to extract of council minutes
Advance	Temporary Wages	60.00	Refer to extract of council minutes
Advance	Tengata	200.00	Refer to extract of council minutes
Advance	Tiibeti	180.00	Refer to extract of council minutes
Advance	Waa n Oo	476.40	Refer to extract of council minutes
Deposit	ATHKL	530.00	Refer to extract of council minutes
Deposit	Backpay	2,029.44	Refer to extract of council minutes
Deposit	Boat hire	(600.00)	Refer to extract of council minutes

Deposit	Boboua	(261.55)	Refer to extract of council minutes
Deposit	Boutaake	(296.05)	Refer to extract of council minutes
Deposit	Boutaake & Ioera	(116.00)	Refer to extract of council minutes
Deposit	Disability	(100.00)	Refer to extract of council minutes
Deposit	General Election (Rinerine)	681.00	Refer to extract of council minutes
Deposit	Ioera	(226.50)	Refer to extract of council minutes
Deposit	Ka 50 n ririki	270.95	Refer to extract of council minutes
Deposit	KAP	36.60	Refer to extract of council minutes
Deposit	Kauntira	(650.00)	Refer to extract of council minutes
Deposit	Knoc	249.90	Refer to extract of council minutes
Deposit	Lab Cost	(136.00)	Refer to extract of council minutes
Deposit	Maeao	12.00	Refer to extract of council minutes
Deposit	MELAD	(434.00)	Refer to extract of council minutes
Deposit	Met	(40.00)	Refer to extract of council minutes
Deposit	MICTTD	(4,378.13)	Refer to extract of council minutes
Deposit	MISA	(260.80)	Refer to extract of council minutes
Deposit	Moutu	38.00	Refer to extract of council minutes
Deposit	MTM	(91.00)	Refer to extract of council minutes
Deposit	MWYSA	22.90	Refer to extract of council minutes
Deposit	Others	(176.00)	Refer to extract of council minutes
Deposit	Overtime Ioera	45.00	Refer to extract of council minutes
Deposit	Overtime TKB	46.00	Refer to extract of council minutes
Deposit	Plywood	(35.00)	Refer to extract of council minutes
Deposit	Rakunoua	(33.00)	Refer to extract of council minutes
Deposit	RMT	(41.00)	Refer to extract of council minutes
Deposit	Rotetiti	(5.00)	Refer to extract of council minutes
Deposit	RPD	860.00	Refer to extract of council minutes
Deposit	Safenet	(76.40)	Refer to extract of council minutes
Deposit	Social Committee	(76.00)	Refer to extract of council minutes
Deposit	Solar	1,794.19	Refer to extract of council minutes
Deposit	Staff	75.60	Refer to extract of council minutes
Deposit	Taawa	(7.00)	Refer to extract of council minutes
Deposit	Table Tennis	(5.00)	Refer to extract of council minutes
Deposit	Takaio	4.30	Refer to extract of council minutes
Deposit	Tamoaieta	20.00	Refer to extract of council minutes
Deposit	Taraniman	250.00	Refer to extract of council minutes
Deposit	Tearawa	(110.00)	Refer to extract of council minutes
Deposit	Tebau ni Maiana	(2,700.00)	Refer to extract of council minutes
Deposit	Tebuanna	240.00	Refer to extract of council minutes
Deposit	Tebutonga	(45.00)	Refer to extract of council minutes
Deposit	Teiwaki	(90.00)	Refer to extract of council minutes
Deposit	Tekaibao	71.00	Refer to extract of council minutes
Deposit	Tekita	(30.00)	Refer to extract of council minutes

Deposit	Tienfly	(160.50)	Refer to extract of council minutes
Deposit	Timunnang	(100.00)	Refer to extract of council minutes
Deposit	Tioera	200.00	Refer to extract of council minutes
Deposit	Tiotaake	(86.70)	Refer to extract of council minutes
Deposit	Tourism	283.10	Refer to extract of council minutes
Imprest	Aaba	661.60	Refer to extract of council minutes
Imprest	Arima	1,890.00	Refer to extract of council minutes
Imprest	Atauea	54.00	Refer to extract of council minutes
Imprest	Bamarau	(200.00)	Refer to extract of council minutes
Imprest	Bareti	540.00	Refer to extract of council minutes
Imprest	Beunnang	250.00	Refer to extract of council minutes
Imprest	Biita	135.00	Refer to extract of council minutes
Imprest	Boboua	30.00	Refer to extract of council minutes
Imprest	Boutaake	236.90	Refer to extract of council minutes
Imprest	Bwanian	47.80	Refer to extract of council minutes
Imprest	Ebenati	426.80	Refer to extract of council minutes
Imprest	Ioatene B	20.00	Refer to extract of council minutes
Imprest	Ioera	825.00	Refer to extract of council minutes
Imprest	Iotebwa	5,861.60	Refer to extract of council minutes
Imprest	Kabuta	(500.00)	Refer to extract of council minutes
Imprest	Kaeraabwa	1,448.00	Refer to extract of council minutes
Imprest	Kamaki	518.00	Refer to extract of council minutes
Imprest	Karibauriri	88.00	Refer to extract of council minutes
Imprest	Kataua	50.00	Refer to extract of council minutes
Imprest	Katorika	(30.00)	Refer to extract of council minutes
Imprest	Maeao	26.60	Refer to extract of council minutes
Imprest	Maemae	2,734.85	Refer to extract of council minutes
Imprest	Maraki	3,289.00	Refer to extract of council minutes
Imprest	Marion	558.00	Refer to extract of council minutes
Imprest	Meeme Tong	30.00	Refer to extract of council minutes
Imprest	Moiua	119.60	Refer to extract of council minutes
Imprest	Mouaata	1,459.00	Refer to extract of council minutes
Imprest	Moutu	30.00	Refer to extract of council minutes
Imprest	Mwerenga	(10.00)	Refer to extract of council minutes
Imprest	Neways	50.00	Refer to extract of council minutes
Imprest	Rakunoua	145.25	Refer to extract of council minutes
Imprest	Rutebwa	32.00	Refer to extract of council minutes
Imprest	Ruuta	200.00	Refer to extract of council minutes
Imprest	Salary Return	(264.90)	Refer to extract of council minutes
Imprest	Salu	105.00	Refer to extract of council minutes
Imprest	Tabwebwe	40.00	Refer to extract of council minutes
Imprest	Taing	(10.00)	Refer to extract of council minutes
Imprest	Takiakia	(37.95)	Refer to extract of council minutes

Imprest	Taraniman	267.40	Refer to extract of council minutes
Imprest	Tateti	36.00	Refer to extract of council minutes
Imprest	Tawatawa	52.30	Refer to extract of council minutes
Imprest	Tebano	31.00	Refer to extract of council minutes
Imprest	Tebarine	224.20	Refer to extract of council minutes
Imprest	Tebeua	150.00	Refer to extract of council minutes
Imprest	Tebutonga	3,312.00	Refer to extract of council minutes
Imprest	Teiwaki	290.00	Refer to extract of council minutes
Imprest	Teraiman	(9,337.90)	Refer to extract of council minutes
Imprest	Tibeti	4,913.50	Refer to extract of council minutes
Imprest	Tioera	350.00	Refer to extract of council minutes
Imprest	Tioeroba	(88.00)	Refer to extract of council minutes
Imprest	Tirenga	503.00	Refer to extract of council minutes
Imprest	Toatene	30.00	Refer to extract of council minutes
Imprest	Tutaima	(60.00)	Refer to extract of council minutes
Imprest	V/Mayor	200.00	Refer to extract of council minutes
Loss	Boboua	430.00	Refer to extract of council minutes
Loss	Bwanteiti	(69.33)	Refer to extract of council minutes
Loss	Bwebwennang	452.85	Refer to extract of council minutes
Loss	Clerk Miire Keukeu	17,128.54	Refer to extract of council minutes
Loss	Ebenati	0.27	Refer to extract of council minutes
Loss	Meere	384.10	Refer to extract of council minutes
Loss	Rakunoua	66.30	Refer to extract of council minutes
Loss	Rebite	770.40	Refer to extract of council minutes
Loss	Taake	15.49	Refer to extract of council minutes
Loss	Tabwere	3,281.22	Refer to extract of council minutes
Loss	Tiibeti	50.00	Refer to extract of council minutes

Maiana Island Council

The following certify that the attached statements (revealing a surplus account balance (\$212,032.81) for the Year ended 31st December 2022 are correct.

Signed by:

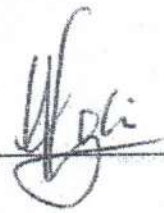
Clerk to Island Council



Mayor to Island Council



Secretary



Rec'd 19/04/24



Maiana Island Council Surplus Account As at 12/31/22



Surplus 01/01/22	163,002.56
Add: Total Current Revenues 2022	415,728.55
Total	578,731.11
Less: Total Current Expenditures 2022	366,698.30
Surplus End 12/31/22	<u>212,032.81</u>

Statement of Ledger balances 12/31/22

Details	Debit	Credit
Surplus Account for 12/31/22		212,032.81

Below the Line

Adv 421	40.00	0.00
Adv Anene	240.00	0.00
Adv Anterea	35.00	0.00
Adv ASWO	30.00	0.00
Adv Ateri	622.00	0.00
Adv ATHKL	530.00	0.00
Adv Backpay	2,029.44	0.00
Adv Bakanebo	35.95	0.00
Adv Banni	20.00	0.00
Adv Baunraoi	305.00	0.00
Adv Bee	0.00	0.00
Adv Boboua	261.55	0.00
Adv Bwenawa	3,083.44	0.00
Adv Carpenter	10.00	0.00
Adv Child fund	830.00	0.00
Adv China Railway	2,101.40	0.00
Adv Copra	450.00	0.00
Adv DBK	504.35	0.00
Adv Education	50.00	0.00
Adv EFSP	97.30	0.00
Adv Election	43.20	0.00
Adv Engineer	60.00	0.00
Adv Eteri	15.00	0.00
Adv FMRD	12,252.76	0.00
Adv General Election (Rinerine)	681.00	0.00
Adv Gice Living	10.00	0.00

Adv Handling	150.30	0.00
Adv Hardware	16,074.95	0.00
Adv Health	500.00	0.00
Adv InAdvendence	2,701.35	0.00
Adv Incentive	1,875.00	0.00
Adv Internet	190.00	0.00
Adv Ioane	410.00	0.00
Adv Iotebwa	39.95	0.00
Adv Ka 50 n ririki	270.95	0.00
Adv Kaikai	100.00	0.00
Adv Kainaomata	2,072.95	0.00
Adv KAP	36.60	0.00
Adv Kauongo	40.00	0.00
Adv Kfha	50.00	0.00
Adv KILGA	110.70	0.00
Adv Knoc	249.90	0.00
Adv Koraubati	322.00	0.00
Adv Landing Craft Crew	0.00	0.00
Adv LC Maiana	279.00	0.00
Adv Lease	3,159.56	0.00
Adv Maeao	12.00	0.00
Adv Maiana Vessel	7,039.15	0.00
Adv Maintenance	3,097.44	0.00
Adv Mangrove Com	150.00	0.00
Adv Meere	100.00	0.00
Adv MELAD	365.00	0.00
Adv Mere	10.00	0.00
Adv MFMRD	70.00	0.00
Adv MHMS	0.00	0.00
Adv Miira	68.08	0.00
Adv MOE	1,670.00	0.00
Adv MOJ	20.00	0.00
Adv Mormon	490.00	0.00
Adv Moutu	38.00	0.00
Adv MPWU	90.00	0.00
Adv MTC	40.00	0.00
Adv MV Baonraoi II	1,110.50	0.00
Adv MWYSA	99.40	0.00
Adv Nateri	140.00	0.00
Adv New Council Office	5,735.60	0.00

Adv Ngataua	39.65	0.00
Adv OCS	52.80	0.00
Adv Overtime Anterea	170.00	0.00
Adv Overtime Bwaua	25.00	0.00
Adv Overtime Ioera	45.00	0.00
Adv Overtime Maemae	240.00	0.00
Adv Overtime Nateri	155.00	0.00
Adv Overtime TKB	46.00	0.00
Adv Pre school	5,494.64	0.00
Adv RPD	860.00	0.00
Adv Salary	1,486.25	0.00
Adv Solar	1,794.19	0.00
Adv Speed boat	45.00	0.00
Adv Staff	75.60	0.00
Adv Takaio	4.30	0.00
Adv Tamoaieta	20.00	0.00
Adv Taraniman	250.00	0.00
Adv Tavita	170.00	0.00
Adv Tebuanna	240.00	0.00
Adv Tebuebu	83.90	0.00
Adv Tebwao Awerika (Sec OB)	720.00	0.00
Adv Teem	133.75	0.00
Adv Teiti	72.40	0.00
Adv Teiwaki	600.00	0.00
Adv Tekaibao	71.00	0.00
Adv Temaua	70.00	0.00
Adv Temporary Wages	60.00	0.00
Adv Tengata	200.00	0.00
Adv Tiaoti	41.70	0.00
Adv Tiibeti	180.00	0.00
Adv Tikaraoi	100.00	0.00
Adv Tioera	200.00	0.00
Adv Tirua	41.95	0.00
Adv Tokarei	77.00	0.00
Adv Tourism	283.10	0.00
Adv Trainees	0.00	0.00
Adv U-Reporter	170.00	0.00
Adv Waa n Oo	476.40	0.00
Dep 442	0.00	140.00
Dep Aere	0.00	20.00

Dep Airfield Maintenance Work	0.00	5,560.59
Dep Airiin	0.00	940.00
Dep Aisokula	0.00	7.20
Dep Arita	0.00	115.00
Dep Bakanebo	0.00	31.80
Dep Bingko	0.00	422.25
Dep Boat hire	0.00	600.00
Dep Boboua	0.00	261.55
Dep Bokee	0.00	10.00
Dep Boutaake	0.00	404.60
Dep Boutaake & Ioera	0.00	116.00
Dep Bunaua	0.00	20.00
Dep Canteen	0.00	949.60
Dep Captain	0.00	30.00
Dep CED	0.00	50.00
Dep Councilors	0.00	80.00
Dep Covid 19	0.00	3,460.70
Dep Crew	0.00	680.00
Dep Disability	0.00	100.00
Dep Drivers	0.00	200.00
Dep ECD	0.00	833.00
Dep FA	0.00	191.20
Dep FMRD Hatchery	0.00	2,235.51
Dep Ioera	0.00	226.50
Dep Kabenta	0.00	10.00
Dep Kaieti	0.00	10.00
Dep Kaiteie	0.00	80.00
Dep Kaa	0.00	10.00
Dep Karakunene	0.00	10.00
Dep Kauntira	0.00	650.00
Dep Kekeia	0.00	80.00
Dep Kiriwastan	0.00	1,196.25
Dep Lab Cost	0.00	136.00
Dep Land lease	0.00	13,520.80
Dep LDCF	0.00	334.00
Dep Maemae	0.00	175.99
Dep Man	0.00	26.40
Dep Maneaba	0.00	2,306.30
Dep MELAD	0.00	434.00
Dep Met	0.00	40.00

Dep MIC	0.00	580.00
Dep MICTTD	0.00	4,378.13
Dep MISA	0.00	260.80
Dep MISE	0.00	5,378.80
Dep MOE	0.00	1,354.50
Dep Motor Bike	0.00	200.00
Dep MTM	0.00	91.00
Dep Others	0.00	176.00
Dep Overitme Anterea	0.00	75.00
Dep Overtime	0.00	1,220.00
Dep overtime Tabera	0.00	490.00
Dep Plywood	0.00	35.00
Dep Police Fuel	0.00	14.40
Dep Project	0.00	119.80
Dep Raitinnata	0.00	40.99
Dep Rakunoua	0.00	33.00
Dep Rereiti	0.00	72.80
Dep RMT	0.00	41.00
Dep Rotetiti	0.00	5.00
Dep Safenet	0.00	76.40
Dep Shortage	0.00	47.67
Dep Social Committee	0.00	76.00
Dep Surplus	0.00	0.03
Dep Taabwere	0.00	21.00
Dep Taawa	0.00	7.00
Dep Tabera	0.00	67.90
Dep Table Tennis	0.00	5.00
Dep Tabwebwe	0.00	100.95
Dep Tabwere	0.00	141.40
Dep Tarita	0.00	90.00
Dep Tearawa	0.00	110.00
Dep Tebau ni Maiana	0.00	2,700.00
Dep Tebikerai	0.00	20.00
Dep Tebutonga	0.00	45.00
Dep Tebwaka	0.00	97.49
Dep Teiwaki	0.00	90.00
Dep Tekabwan	0.00	41.56
Dep Tekaieti	0.00	85.00
Dep Tekita	0.00	30.00
Dep Tekoua	0.00	6.80

Dep Temarewe	0.00	10.00
Dep Tenaman	0.00	10.00
Dep Tibwere	0.00	120.00
Dep Tienfly	0.00	160.50
Dep Timunnang	0.00	100.00
Dep Tiota	0.00	40.00
Dep Tiotaake	0.00	86.70
Dep Truck (Loan)	0.00	9,022.50
Dep Ueniiti	0.00	188.86
Dep Uere	0.00	3.65
Dep Ulisala	0.00	145.00
Dep Umwanibong	0.00	3.00
Dep Waa n Oo	0.00	12,413.10
Dep Youth Fuel	0.00	36.40
Imp Aaba	661.60	0.00
Imp Arima	1,890.00	0.00
Imp Ataake	1,428.40	0.00
Imp Atauea	54.00	0.00
Imp Bamarau	0.00	200.00
Imp Bannii	155.60	0.00
Imp Bareti	540.00	0.00
Imp Beretati	15,782.00	0.00
Imp Beunnang	250.00	0.00
Imp Biita	135.00	0.00
Imp Boboua	30.00	0.00
Imp Boutaake	236.90	0.00
Imp Bwanian	47.80	0.00
Imp Clerk	430.00	0.00
Imp David	3,010.20	0.00
Imp Ebenati	426.80	0.00
Imp Eriete	1,561.00	0.00
Imp Inatio	4,177.85	0.00
Imp Iotene B	20.00	0.00
Imp Ioera	825.00	0.00
Imp Iotebwa	5,861.60	0.00
Imp Kabuta	0.00	500.00
Imp Kaeraabwa	1,448.00	0.00
Imp Kamaki	518.00	0.00
Imp Karibauriri	88.00	0.00
Imp Kataua	50.00	0.00

Imp Katorika	0.00	30.00
Imp Katuroroa	4,876.70	0.00
Imp Kaure	50.00	0.00
Imp Maeao	26.60	0.00
Imp Maemae	2,734.85	0.00
Imp Maraki	3,289.00	0.00
Imp Marion	558.00	0.00
Imp Meeme Tong	30.00	0.00
Imp Mere	2,152.00	0.00
Imp Miire	6,946.70	0.00
Imp Moataake	10,000.00	0.00
Imp Moiuva	119.60	0.00
Imp Mouaata	1,459.00	0.00
Imp Moutu	30.00	0.00
Imp Mwerenga	0.00	10.00
Imp Neways	50.00	0.00
Imp Punjas	13,492.00	0.00
Imp Rakunoua	145.25	0.00
Imp Rebite	1,355.00	0.00
Imp Rikiaua	30.50	0.00
Imp Rosa	280.00	0.00
Imp Rutebwa	32.00	0.00
Imp Ruuta	200.00	0.00
Imp Salary Return	0.00	264.90
Imp Salu	105.00	0.00
Imp Tabera	200.00	0.00
Imp Tabwebwe	40.00	0.00
Imp Taing	0.00	10.00
Imp Takarerei	910.00	0.00
Imp Takaua	719.34	0.00
Imp Takiakia	0.00	37.95
Imp Taraai TTT	457.20	0.00
Imp Taraniman	267.40	0.00
Imp Tateti	36.00	0.00
Imp Tawatawa	52.30	0.00
Imp Tearawa	1,278.80	0.00
Imp Tebano	31.00	0.00
Imp Tebarine	224.20	0.00
Imp Tebeua	150.00	0.00
Imp Tebutonga	3,312.00	0.00

Imp Teebwaki Bureita	350.00	0.00
Imp Teewa	2,651.95	0.00
Imp Teiwaki	290.00	0.00
Imp Teraiman	0.00	9,337.90
Imp Tibeti	4,913.50	0.00
Imp Tierimwa	1,000.00	0.00
Imp Tieta Tofinga	287.00	0.00
Imp Tiita	2.00	0.00
Imp Tikatai Trading	788.30	0.00
Imp Tioera	350.00	0.00
Imp Tioeroba	0.00	88.00
Imp Tirenga	503.00	0.00
Imp Tirikai	160.00	0.00
Imp Toatene	30.00	0.00
Imp Tutaima	0.00	60.00
Imp Ulisala	1,424.50	0.00
Imp V/Mayor	200.00	0.00
Loss Bamarau	48,630.76	0.00
Loss Boboua	430.00	0.00
Loss Bwanteiti	0.00	69.33
Loss Bwebwennang	452.85	0.00
Loss Clerk Miire Keukeu	17,128.54	0.00
Loss Clerk Miire Rakunene	269.97	0.00
Loss Ebenati	0.27	0.00
Loss Meere	384.10	0.00
Loss Rakunoua	66.30	0.00
Loss Rebite	770.40	0.00
Loss ROSA	1,502.22	0.00
Loss Taake	15.49	0.00
Loss Tabwebwe	3,096.99	0.00
Loss Tabwere	3,281.22	0.00
Loss Tiibeti	50.00	0.00
Loss Ueniiti	6,629.83	0.00
Closing Cash	2358.78	0.00
Closing Bank	18714.70	0.00
Total	300,111.26	300,111.26



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



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	18,714.70		
Cash on Hand		2,358.78		
Account Receivable	2	279,037.78	300,111.26	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				300,111.26
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	88,078.45	88,078.45	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				88,078.45
Net Asset				212,032.81
Equity				
Current Year Earning			49,030.25	
Historical Balancing			163,002.56	
Total Equity				212,032.81

Prepared by : LGD Internal Audit



Maiana Island Council
Profit and Loss Statement
For the Period 1/1/22 to 12/31/22



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1103	Roon rabwata	2,929.00		
		1104	Roon te Kiba	4,072.50		
		1105	Roon te Kaibuke/Waa	1,201.00		
					8,202.50	
	1200	Raitientl				
		1201	Motoka/Rebwerebwe	1,716.00		
		1202	Beba ni Kabubuti	597.00		
		1203	Bwatika	7.00		
		1204	Kamea	91.00		
		1205	Titoe retail and Wholesale	5,875.00		
		1210	Auti ni Irua	390.00		
		1211	Kamwarake ake nakonako	275.00		
		1212	Tabo ni Bwaa (retail and Wholesale)	1,775.00		
		1213	Tauan mwila botaki	563.00		
		1214	Kariki/Tonati	175.00		
		1215	Karikirake aika a uarereke (raiben, et	512.00		
		1217	Taibora ni kamwarake(stall)	1,300.00		
		1219	Tangoan kaa/rebwerebwe	1,670.00		
		1220	Waa 2/Booti aika tangoaki	50.00		
		1227	Kabonakoan te ika	100.00		
		1233	Aia kambana aomata	160.00		
		1237	Bobai man te Kaibuke	200.00		
		1241	Nangkona	3,580.00		
					19,036.00	
	1300	Mwane ni buoka				
		1301	Buoka man te Tautaeka	128,419.16		
		1302	Buoka man te Postal	480.00		
		1303	Onobwai ibukin autin Tautaeka	80,000.00		
		1306	Te buoka ibukin baoin ataein te reirei	26,000.00		
					234,899.16	
	1400	Bakao (Interest)				
		1402	Rakan katangomwane	5,315.10		
					5,315.10	

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
	1500		Waaki ni Karikirake			
		1501	Kabonakoan bwaai	2,708.00		
		1504	Roon auti ni maeka	66.00		
		1505	Roon maekala lrua	4,580.00		
		1506	Kantoka ao tangoan taian kaa	9,394.50		
		1507	Te bwaa	1,581.00		
		1508	Tangoan bwai ni mwakuri	213.00		
		1509	Rebwerebwe	45.00		
		1510	Tangoan ana tabo te Kauntira	1,000.00		
		1518	Hardware/ Canteen	22,881.84		
		1519	Speedboat Hire	70.00		
		1520	Workshop charges	35.00		
		1521	Ororakeaia kamea/beeki	20.00		
		1522	Loan/Katangomwane	60,617.35		
		1523	Bingko	6,403.05		
		1524	Saw Mill Hire	167.60		
		1525	Tangoan Mwaneaba	100.00		
		1526	LC Maiana Hire	2,152.00		
		1534	Kaati n tareboon	438.00		
		1541	Kaboan/karaoan te kai n nako taari	100.00		
		1542	Oro buriki	477.00		
					113,049.34	
	1600		Mwane Tabeua			
		1601	Mwane n Raka	28,997.39		
		1602	Tuaa n te bowi	15.00		
					29,012.39	
	1700		Karaii mwane			
		1701	Kaintabwi	6,214.06		
					6,214.06	
						415,728.55
Expenditure						
	2100		Bwakabwai			
		2102	Kauntira	35,702.00		
		2103	Kauoman ni Kiraka	3,929.75		
		2104	Kauoman Tia mwane	1,702.80		
		2107	Te tia kaira te mwakuri	3,785.60		
		2108	Kabenta	5,909.15		
		2109	Turaiwa	5,674.50		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2111	Tiibi Kaubure	3,744.00		
		2112	Kaubure	23,680.40		
		2113	Neefi ni Kaawa	18,183.56		
		2119	Mwakaeneke	3,530.25		
		2126	Tia tararua te Hardware/ Canteen	3,075.00		
		2127	Teia tararua te auti ni Irua	3,628.75		
		2133	Tia Uaereti	3,138.00		
		2137	LC Captain & Assistant	260.00		
					115,943.76	
	2200	Arauenti				
		2201	Kauntira	11,381.30		
		2202	Kaniwangan te Mayor	1,300.00		
		2203	Incentive Allowance	14,280.00		
		2205	Mwakuri n tangoaki	66.00		
		2206	Kometen te reirei Primary ao JSS	2,180.00		
		2208	Kometen te Karikirake	303.80		
		2209	Bareka ao Mwaimwai	650.00		
		2210	Bonomwii	1,177.75		
		2213	Tina n Aine allowance	310.00		
		2222	Duty allowance	405.00		
		2225	Selection Committee	80.00		
		2229	Kometen te Karekemwane	900.00		
		2230	Kometen Disaster	160.00		
					33,193.85	
	2300	Kabutan te Waaki				
		2301	Mwamwananga	199.20		
		2303	Bwain mwakuri	1,236.40		
		2306	Ana tiati Vodafone	75.00		
		2311	Boon kain amwarake	250.00		
		2312	Rinerine	20.00		
		2313	Kainaomata	414.40		
		2320	Tiringaia kamea/beeki	445.00		
		2322	Kakukurei ao kakairua	1,264.90		
		2326	Bwain te aobiti (stationary)	186.90		
		2332	Support to Elderly distribution	380.60		
					4,472.40	
	2400	Onobwai				
		2403	Auti ni maeka	41,637.35		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2404	Auti ni Irua	529.30		
		2406	Auti n tatanninga	46.00		
		2408	Rebwerebwe/Kaa	147.60		
		2410	Kawai/Kotiwei	385.00		
		2415	Angibuaka	117.50		
					42,862.75	
	2600		Karikirakee aika aki mwan			
		2602	Labour	20.00		
					20.00	
	2700		Kabane mwane n te Karikir			
		2701	Amwarake mooi ibukia irua	791.20		
		2702	Te bwaa	10,675.20		
		2704	Bingko	502.00		
		2707	Hardware	4,149.80		
		2709	Loan/Katangomwane	72,800.20		
		2712	Well ring/toilet	110.00		
		2716	Telephone card	1,357.00		
		2720	Oro buriki	144.80		
					90,530.20	
	2800		Karail mwane			
		2801	Kaintabwi	13,452.54		
		2803	Onobwaian autin Tautaeka	57,873.70		
		2804	Birimwane nakon te KILGA	1,000.00		
		2806	Te buoka ibukin te school trucks	7,349.10		
					79,675.34	
						366,698.30
Net Profit/Loss						49,030.25

Prepared by : LGD Internal Audit



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



					Debit	Credit
Surplus brought forward 01-Jan-2022						163,002.56
Codes	Details	Estimate	Revised	Amount	Debit	Credit
1100	Angabwai					
1103	Roon rabwata	4,313.00	\$4,313.00	\$2,929.00	\$0.00	\$2,929.00
1104	Roon te Kiba	2,000.00	\$2,000.00	\$4,072.50	\$0.00	\$4,072.50
1105	Roon te Kaibuke/Waa	1,900.00	\$1,900.00	\$1,201.00	\$0.00	\$1,201.00
1106	Copra Commission	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1200	Raitienti					
1201	Motoka/Rebwerebwe	3,500.00	\$3,500.00	\$1,716.00	\$0.00	\$1,716.00
1202	Beba ni Kabubuti	3,000.00	\$3,000.00	\$597.00	\$0.00	\$597.00
1203	Bwatika	200.00	\$200.00	\$7.00	\$0.00	\$7.00
1204	Kamea	200.00	\$200.00	\$91.00	\$0.00	\$91.00
1205	Tifo retail and Wholesale	6,500.00	\$6,500.00	\$5,875.00	\$0.00	\$5,875.00
1206	Kaoti tamei	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1210	Auti ni Irua	700.00	\$700.00	\$390.00	\$0.00	\$390.00
1211	Kamwarake ake nakonako	200.00	\$200.00	\$275.00	\$0.00	\$275.00
1212	Tabo ni Bwaa (retail and Wholes	710.00	\$710.00	\$1,775.00	\$0.00	\$1,775.00
1213	Tauan mwia botaki	200.00	\$200.00	\$563.00	\$0.00	\$563.00
1214	Kariki/Tonati	1,000.00	\$1,000.00	\$175.00	\$0.00	\$175.00
1215	Karikirake aika a uareke (raibe	956.00	\$956.00	\$512.00	\$0.00	\$512.00
1217	Taibora ni kamwarake(stall)	700.00	\$700.00	\$1,300.00	\$0.00	\$1,300.00
1219	Tangoan kaa/rebwerebwe	2,000.00	\$2,000.00	\$1,670.00	\$0.00	\$1,670.00
1220	Waa 2/Booti aika tangoaki	150.00	\$150.00	\$50.00	\$0.00	\$50.00
1227	Kabonakoan te ika	100.00	\$100.00	\$100.00	\$0.00	\$100.00
1233	Aia kambana aomata	100.00	\$100.00	\$160.00	\$0.00	\$160.00
1234	Copra Agent	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1235	Kirabu n Nangkona	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1237	Bobai man te Kaibuke	200.00	\$200.00	\$200.00	\$0.00	\$200.00
1241	Nangkona	2,150.00	\$2,150.00	\$3,580.00	\$0.00	\$3,580.00
1254	Karikirake man marin taari	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1300	Mwane ni buoka					
1301	Buoka man te Tautaeaka	146,144.64	\$146,144.64	\$128,419.16	\$0.00	\$128,419.16

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1302	Buoka man te Postal	900.00	\$900.00	\$480.00	\$0.00	\$480.00
1303	Onobwai ibukin autin Tautaeka	21,871.00	\$21,871.00	\$80,000.00	\$0.00	\$80,000.00
1304	Loan DBK	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1305	Ana karikirake te Kauntira	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1306	Te buoka ibukin baoia ataein te r	26,000.00	\$26,000.00	\$26,000.00	\$0.00	\$26,000.00
1400	Bakao (interest)					
1401	Boki ni mwane	20.00	\$20.00	\$0.00	\$0.00	\$0.00
1402	Rakan katangomwane	6,000.00	\$6,000.00	\$5,315.10	\$0.00	\$5,315.10
1403	Kabwara tarau	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1500	Waaki ni Karikirake					
1501	Kabonakoan bwaai	100.00	\$100.00	\$2,708.00	\$0.00	\$2,708.00
1504	Roon auti ni maeka	600.00	\$600.00	\$66.00	\$0.00	\$66.00
1505	Roon maekaia lrua	8,000.00	\$8,000.00	\$4,580.00	\$0.00	\$4,580.00
1506	Kantoka ao tangoan taian kaa	6,000.00	\$6,000.00	\$9,394.50	\$0.00	\$9,394.50
1506a	School trucks	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1507	Te bwaa	960.00	\$960.00	\$1,581.00	\$0.00	\$1,581.00
1508	Tangoan bwai ni mwakuri	600.00	\$600.00	\$213.00	\$0.00	\$213.00
1509	Rebwerebwe	50.00	\$50.00	\$45.00	\$0.00	\$45.00
1510	Tangoan ana tabo te Kauntira	1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
1511	Internet Café fee	10.00	\$10.00	\$0.00	\$0.00	\$0.00
1517	Boon aban te Kauntira	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1518	Hardware/ Canteen	40,000.00	\$40,000.00	\$22,881.84	\$0.00	\$22,881.84
1519	Speedboat Hire	1,000.00	\$1,000.00	\$70.00	\$0.00	\$70.00
1520	Workshop charges	1,000.00	\$1,000.00	\$35.00	\$0.00	\$35.00
1521	Ororakeaia kamea/beeki	20.00	\$20.00	\$20.00	\$0.00	\$20.00
1522	Loan/Katangomwane	50,000.00	\$50,000.00	\$60,617.35	\$0.00	\$60,617.35
1523	Bingko	24,000.00	\$24,000.00	\$6,403.05	\$0.00	\$6,403.05
1524	Saw Mill Hire	500.00	\$500.00	\$167.60	\$0.00	\$167.60
1525	Tangoan Mwaneaba	100.00	\$100.00	\$100.00	\$0.00	\$100.00
1526	LC Maiana Hire	1,500.00	\$1,500.00	\$2,152.00	\$0.00	\$2,152.00
1534	Kaati n tareboon	2,500.00	\$2,500.00	\$438.00	\$0.00	\$438.00
1541	Kaboan/karaoan te kai n nako t	400.00	\$400.00	\$100.00	\$0.00	\$100.00
1542	Oro buriki	2,500.00	\$2,500.00	\$477.00	\$0.00	\$477.00
1543	Tania ni maeu	500.00	\$500.00	\$0.00	\$0.00	\$0.00
1544	Karaoan bwaai (Carpentry)	2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
1600	Mwane Tabeua					

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1601	Mwane n Raka	100.00	\$100.00	\$28,997.39	\$0.00	\$28,997.39
1602	Tuaa n te bowi	100.00	\$100.00	\$15.00	\$0.00	\$15.00
1700	Karali mwane					
1701	Kaintabwi	9,439.00	\$9,439.00	\$6,214.06	\$0.00	\$6,214.06
1702	Kabwaratarau	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2100	Bwakabwai					
2101	Backpay	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2102	Kauntira	37,946.48	\$37,946.48	\$35,702.00	\$35,702.00	\$0.00
2103	Kauoman ni Kiraka	4,087.20	\$4,087.20	\$3,929.75	\$3,929.75	\$0.00
2104	Kauoman Tia mwane	4,024.80	\$4,024.80	\$1,702.80	\$1,702.80	\$0.00
2107	Te tia kaira te mwakuri	3,785.60	\$3,785.60	\$3,785.60	\$3,785.60	\$0.00
2108	Kabenta	7,185.10	\$7,185.10	\$5,909.15	\$5,909.15	\$0.00
2109	Turaiwa	6,799.00	\$6,799.00	\$5,674.50	\$5,674.50	\$0.00
2111	Tiibi Kaubure	4,056.00	\$4,056.00	\$3,744.00	\$3,744.00	\$0.00
2112	Kaubure	23,524.80	\$23,524.80	\$23,680.40	\$23,680.40	\$0.00
2113	Neeti ni Kaawa	18,392.40	\$18,392.40	\$18,183.56	\$18,183.56	\$0.00
2119	Mwakaeneke	3,399.50	\$3,399.50	\$3,530.25	\$3,530.25	\$0.00
2122	Conductor/ Revenue collector	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2123	WIW/ICW	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2126	Tia tararua te Hardware/ Cantee	3,196.70	\$3,196.70	\$3,075.00	\$3,075.00	\$0.00
2127	Teia taraua te auti ni Irua	3,399.50	\$3,399.50	\$3,628.75	\$3,628.75	\$0.00
2133	Tia Uaereti	3,399.50	\$3,399.50	\$3,138.00	\$3,138.00	\$0.00
2135	Pre School Teachers	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2136	Speedboat Motorman	2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
2137	LC Captain & Assistant	4,000.00	\$4,000.00	\$260.00	\$260.00	\$0.00
2200	Arauenti					
2201	Kauntira	10,245.00	\$10,245.00	\$11,381.30	\$11,381.30	\$0.00
2202	Kaniwangan te Mayor	1,500.00	\$1,500.00	\$1,300.00	\$1,300.00	\$0.00
2203	Incentive Allowance	15,780.00	\$15,780.00	\$14,280.00	\$14,280.00	\$0.00
2205	Mwakuri n tangoaki	200.00	\$200.00	\$66.00	\$66.00	\$0.00
2206	Kometen te reirei Primary ao JSS	1,680.00	\$1,680.00	\$2,180.00	\$2,180.00	\$0.00
2208	Kometen te Karikirake	840.00	\$840.00	\$303.80	\$303.80	\$0.00
2209	Bareka ao Mwaimwai	595.00	\$595.00	\$650.00	\$650.00	\$0.00
2210	Bonomwii	600.00	\$600.00	\$1,177.75	\$1,177.75	\$0.00
2211	Mwengabuaka	1,050.00	\$1,050.00	\$0.00	\$0.00	\$0.00
2213	Tina n Aine allowance	720.00	\$720.00	\$310.00	\$310.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2214	IYA	480.00	\$480.00	\$0.00	\$0.00	\$0.00
2222	Duty allowance	400.00	\$400.00	\$405.00	\$405.00	\$0.00
2225	Selection Committee	300.00	\$300.00	\$80.00	\$80.00	\$0.00
2229	Kometen te Karekernwane	720.00	\$720.00	\$900.00	\$900.00	\$0.00
2230	Kometen Disaster	400.00	\$400.00	\$160.00	\$160.00	\$0.00
2300	Kabutan te Waaki					
2301	Mwamwananga	1,000.00	\$1,000.00	\$199.20	\$199.20	\$0.00
2302	Riitin aaba	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2303	Bwain mwakuri	1,000.00	\$1,000.00	\$1,236.40	\$1,236.40	\$0.00
2306	Ana tiati Vodafone	120.00	\$120.00	\$75.00	\$75.00	\$0.00
2308	Buraeki ao Kaboraoi	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2311	Boon kain amwarake	300.00	\$300.00	\$250.00	\$250.00	\$0.00
2312	Rinerine	500.00	\$500.00	\$20.00	\$20.00	\$0.00
2313	Kainaomata	800.00	\$800.00	\$414.40	\$414.40	\$0.00
2315	Botaki iaan te Kauntira	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2316	Kabwara tarau	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2318	Boon te bowi	300.00	\$300.00	\$0.00	\$0.00	\$0.00
2320	Tiringaia kamea/beeki	500.00	\$500.00	\$445.00	\$445.00	\$0.00
2322	Kakukurei ao kakairua	500.00	\$500.00	\$1,264.90	\$1,264.90	\$0.00
2325	Katanoata	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2326	Bwain te aobiti (stationary)	1,211.00	\$1,211.00	\$186.90	\$186.90	\$0.00
2332	Support to Elderly distribution	1,200.00	\$1,200.00	\$380.60	\$380.60	\$0.00
2333	Support to Copra weighing trans	2,100.00	\$2,100.00	\$0.00	\$0.00	\$0.00
2400	Onobwai					
2402	Aobiti	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2403	Auti ni maeka	17,453.00	\$17,453.00	\$41,637.35	\$41,637.35	\$0.00
2404	Auti ni lrua	1,000.00	\$1,000.00	\$529.30	\$529.30	\$0.00
2406	Auti n tatanninga	300.00	\$300.00	\$46.00	\$46.00	\$0.00
2407	Maneaba	50.00	\$50.00	\$0.00	\$0.00	\$0.00
2408	Rebwerebwe/Kaa	500.00	\$500.00	\$147.60	\$147.60	\$0.00
2408a	School truck	3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00
2410	Kawai/Kotiwei	4,200.00	\$4,200.00	\$385.00	\$385.00	\$0.00
2415	Angibuaka	100.00	\$100.00	\$117.50	\$117.50	\$0.00
2600	Karikirakee aika aki mwanenaki					
2601	Materials	300.00	\$300.00	\$0.00	\$0.00	\$0.00
2602	Labour	100.00	\$100.00	\$20.00	\$20.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2603	Trucking Project	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2604	Rebwerebwe Project	10.00	\$10.00	\$0.00	\$0.00	\$0.00
2700	Kabane mwane n te Karikirake					
2701	Amwarake moo i ibukia irua	1,000.00	\$1,000.00	\$791.20	\$791.20	\$0.00
2702	Te bwaa	800.00	\$800.00	\$10,675.20	\$10,675.20	\$0.00
2703	Internet	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2704	Bingko	20,000.00	\$20,000.00	\$502.00	\$502.00	\$0.00
2707	Hardware	30,000.00	\$30,000.00	\$4,149.80	\$4,149.80	\$0.00
2709	Loan/Katangomwane	50,000.00	\$50,000.00	\$72,800.20	\$72,800.20	\$0.00
2712	Well ring/toilet	250.00	\$250.00	\$110.00	\$110.00	\$0.00
2716	Telephone card	2,000.00	\$2,000.00	\$1,357.00	\$1,357.00	\$0.00
2719	Kaboan/karaoan te taari	150.00	\$150.00	\$0.00	\$0.00	\$0.00
2720	Oro buriki	2,000.00	\$2,000.00	\$144.80	\$144.80	\$0.00
2721	Karao bwai (Carpentry)	1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00
2800	Karail mwane					
2801	Kaintabwi	22,125.09	\$22,125.09	\$13,452.54	\$13,452.54	\$0.00
2803	Onobwaiian autin Tautaeka	21,871.00	\$21,871.00	\$57,873.70	\$57,873.70	\$0.00
2804	Birimwane nakon te KiLGA	1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
2805	Loan Repayment DBK	6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00
2806	Te buoka ibukin te school trucks	23,000.00	\$23,000.00	\$7,349.10	\$7,349.10	\$0.00
2806a	Te Bwakabwai ao te Overtime	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2806b	Bwaan taian school Truck	0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Below the Line					
	Adv Meere	0.00		\$100.00	\$100.00	\$0.00
	Adv MELAD	0.00		\$365.00	\$365.00	\$0.00
	Adv Mere	0.00		\$10.00	\$10.00	\$0.00
	Adv MFMRD	0.00		\$70.00	\$70.00	\$0.00
	Adv Mangrove Com	0.00		\$150.00	\$150.00	\$0.00
	Adv MHMS	0.00		\$0.00	\$0.00	\$0.00
	Adv Landing Craft Crew	0.00		\$0.00	\$0.00	\$0.00
	Adv Kfha	0.00		\$50.00	\$50.00	\$0.00
	Adv Overtime TKB	0.00		\$46.00	\$46.00	\$0.00
	Adv Maintenance	0.00		\$3,097.44	\$3,097.44	\$0.00
	Adv Maiana Vessel	0.00		\$7,039.15	\$7,039.15	\$0.00
	Adv Maeao	0.00		\$12.00	\$12.00	\$0.00
	Adv LC Maiana	0.00		\$279.00	\$279.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Koraubati	0.00		\$322.00	\$322.00	\$0.00
	Adv Knoc	0.00		\$249.90	\$249.90	\$0.00
	Adv KILGA	0.00		\$110.70	\$110.70	\$0.00
	Adv Miira	0.00		\$68.08	\$68.08	\$0.00
	Adv Lease	0.00		\$3,159.56	\$3,159.56	\$0.00
	Adv New Council Office	0.00		\$5,735.60	\$5,735.60	\$0.00
	Adv Pre school	0.00		\$5,494.64	\$5,494.64	\$0.00
	Adv EFSP	0.00		\$97.30	\$97.30	\$0.00
	Adv Overtime Nateri	0.00		\$155.00	\$155.00	\$0.00
	Adv Kauongo	0.00		\$40.00	\$40.00	\$0.00
	Adv Overtime Ioera	0.00		\$45.00	\$45.00	\$0.00
	Adv Overtime Bwaua	0.00		\$25.00	\$25.00	\$0.00
	Adv Overtime Anterea	0.00		\$170.00	\$170.00	\$0.00
	Adv Overtime Maemae	0.00		\$240.00	\$240.00	\$0.00
	Adv Ngatau	0.00		\$39.65	\$39.65	\$0.00
	Adv MOE	0.00		\$1,670.00	\$1,670.00	\$0.00
	Adv Nateri	0.00		\$140.00	\$140.00	\$0.00
	Adv MWYSA	0.00		\$99.40	\$99.40	\$0.00
	Adv MV Baonraoi II	0.00		\$1,110.50	\$1,110.50	\$0.00
	Adv MTC	0.00		\$40.00	\$40.00	\$0.00
	Adv MPWU	0.00		\$90.00	\$90.00	\$0.00
	Adv Moutu	0.00		\$38.00	\$38.00	\$0.00
	Adv Mormon	0.00		\$490.00	\$490.00	\$0.00
	Adv MOJ	0.00		\$20.00	\$20.00	\$0.00
	Adv OCS	0.00		\$52.80	\$52.80	\$0.00
	Adv Backpay	0.00		\$2,029.44	\$2,029.44	\$0.00
	Adv Engineer	0.00		\$60.00	\$60.00	\$0.00
	Adv Child fund	0.00		\$830.00	\$830.00	\$0.00
	Adv Carpenter	0.00		\$10.00	\$10.00	\$0.00
	Adv Bwenawa	0.00		\$3,083.44	\$3,083.44	\$0.00
	Adv Boboua	0.00		\$261.55	\$261.55	\$0.00
	Adv Bee	0.00		\$0.00	\$0.00	\$0.00
	Adv Baunraoi	0.00		\$305.00	\$305.00	\$0.00
	Adv Copra	0.00		\$450.00	\$450.00	\$0.00
	Adv Bakanebo	0.00		\$35.95	\$35.95	\$0.00
	Adv DBK	0.00		\$504.35	\$504.35	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv ATHKL	0.00		\$530.00	\$530.00	\$0.00
	Adv Ateri	0.00		\$622.00	\$622.00	\$0.00
	Adv ASWO	0.00		\$30.00	\$30.00	\$0.00
	Adv Anterea	0.00		\$35.00	\$35.00	\$0.00
	Adv Anene	0.00		\$240.00	\$240.00	\$0.00
	Adv 421	0.00		\$40.00	\$40.00	\$0.00
	Adv Solar	0.00		\$1,794.19	\$1,794.19	\$0.00
	Adv Banni	0.00		\$20.00	\$20.00	\$0.00
	Adv Hardware	0.00		\$16,074.95	\$16,074.95	\$0.00
	Adv Kainaomata	0.00		\$2,072.95	\$2,072.95	\$0.00
	Adv Kaikai	0.00		\$100.00	\$100.00	\$0.00
	Adv Ka 50 n ririki	0.00		\$270.95	\$270.95	\$0.00
	Adv Iotebwa	0.00		\$39.95	\$39.95	\$0.00
	Adv Ioane	0.00		\$410.00	\$410.00	\$0.00
	Adv Internet	0.00		\$190.00	\$190.00	\$0.00
	Adv Incentive	0.00		\$1,875.00	\$1,875.00	\$0.00
	Adv China Railway	0.00		\$2,101.40	\$2,101.40	\$0.00
	Adv Health	0.00		\$500.00	\$500.00	\$0.00
	Adv KAP	0.00		\$36.60	\$36.60	\$0.00
	Adv Handling	0.00		\$150.30	\$150.30	\$0.00
	Adv Gice Living	0.00		\$10.00	\$10.00	\$0.00
	Adv General Election (Rinerine)	0.00		\$681.00	\$681.00	\$0.00
	Adv FMRD	0.00		\$12,252.76	\$12,252.76	\$0.00
	Adv Eteri	0.00		\$15.00	\$15.00	\$0.00
	Adv Election	0.00		\$43.20	\$43.20	\$0.00
	Adv Education	0.00		\$50.00	\$50.00	\$0.00
	Adv InAdvendence	0.00		\$2,701.35	\$2,701.35	\$0.00
	Imp Maemae	0.00		\$2,734.85	\$2,734.85	\$0.00
	Imp Inatio	0.00		\$4,177.85	\$4,177.85	\$0.00
	Imp Iotene B	0.00		\$20.00	\$20.00	\$0.00
	Imp Ioera	0.00		\$825.00	\$825.00	\$0.00
	Imp Iotebwa	0.00		\$5,861.60	\$5,861.60	\$0.00
	Imp Kabuta	0.00		-\$500.00	\$0.00	\$500.00
	Imp Kaeraabwa	0.00		\$1,448.00	\$1,448.00	\$0.00
	Imp Kamaki	0.00		\$518.00	\$518.00	\$0.00
	Imp Karibauriri	0.00		\$88.00	\$88.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp Kataua	0.00		\$50.00	\$50.00	\$0.00
	Imp Katorika	0.00		-\$30.00	\$0.00	\$30.00
	Imp Katuroroa	0.00		\$4,876.70	\$4,876.70	\$0.00
	Adv RPD	0.00		\$860.00	\$860.00	\$0.00
	Imp Maeao	0.00		\$26.60	\$26.60	\$0.00
	Imp David	0.00		\$3,010.20	\$3,010.20	\$0.00
	Imp Maraki	0.00		\$3,289.00	\$3,289.00	\$0.00
	Imp Marion	0.00		\$558.00	\$558.00	\$0.00
	Imp Meeme Tong	0.00		\$30.00	\$30.00	\$0.00
	Imp Mere	0.00		\$2,152.00	\$2,152.00	\$0.00
	Imp Miire	0.00		\$6,946.70	\$6,946.70	\$0.00
	Imp Moataake	0.00		\$10,000.00	\$10,000.00	\$0.00
	Imp Moiuu	0.00		\$119.60	\$119.60	\$0.00
	Imp Mouaata	0.00		\$1,459.00	\$1,459.00	\$0.00
	Imp Moutu	0.00		\$30.00	\$30.00	\$0.00
	Imp Mwerenga	0.00		-\$10.00	\$0.00	\$10.00
	Imp Neways	0.00		\$50.00	\$50.00	\$0.00
	Imp Kaure	0.00		\$50.00	\$50.00	\$0.00
	Imp Ataake	0.00		\$1,428.40	\$1,428.40	\$0.00
	Dep Tienfly	0.00		-\$160.50	\$0.00	\$160.50
	Dep Timunnang	0.00		-\$100.00	\$0.00	\$100.00
	Dep Tiota	0.00		-\$40.00	\$0.00	\$40.00
	Dep Tiotaake	0.00		-\$86.70	\$0.00	\$86.70
	Dep Truck (Loan)	0.00		-\$9,022.50	\$0.00	\$9,022.50
	Dep Ueniiti	0.00		-\$188.86	\$0.00	\$188.86
	Dep Uere	0.00		-\$3.65	\$0.00	\$3.65
	Dep Ulisala	0.00		-\$145.00	\$0.00	\$145.00
	Dep Umwanibong	0.00		-\$3.00	\$0.00	\$3.00
	Dep Waa n Oo	0.00		-\$12,413.10	\$0.00	\$12,413.10
	Dep Youth Fuel	0.00		-\$36.40	\$0.00	\$36.40
	Imp Eriete	0.00		\$1,561.00	\$1,561.00	\$0.00
	Imp Arima	0.00		\$1,890.00	\$1,890.00	\$0.00
	Imp Ebenati	0.00		\$426.80	\$426.80	\$0.00
	Imp Atauea	0.00		\$54.00	\$54.00	\$0.00
	Imp Bamarau	0.00		-\$200.00	\$0.00	\$200.00
	Imp Bannii	0.00		\$155.60	\$155.60	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp Bareti	0.00		\$540.00	\$540.00	\$0.00
	Imp Beretati	0.00		\$15,782.00	\$15,782.00	\$0.00
	Imp Beunnang	0.00		\$250.00	\$250.00	\$0.00
	Imp Biita	0.00		\$135.00	\$135.00	\$0.00
	Imp Boboua	0.00		\$30.00	\$30.00	\$0.00
	Imp Boutaake	0.00		\$236.90	\$236.90	\$0.00
	Imp Bwanian	0.00		\$47.80	\$47.80	\$0.00
	Imp Clerk	0.00		\$430.00	\$430.00	\$0.00
	Imp Rebite	0.00		\$1,355.00	\$1,355.00	\$0.00
	Imp Aaba	0.00		\$661.60	\$661.60	\$0.00
	Loss Bwanteiti	0.00		-\$69.33	\$0.00	\$69.33
	Imp Punjas	0.00		\$13,492.00	\$13,492.00	\$0.00
	Imp Tiita	0.00		\$2.00	\$2.00	\$0.00
	Imp Tikatai Trading	0.00		\$788.30	\$788.30	\$0.00
	Imp Tioera	0.00		\$350.00	\$350.00	\$0.00
	Imp Tioeroba	0.00		-\$88.00	\$0.00	\$88.00
	Imp Tirenga	0.00		\$503.00	\$503.00	\$0.00
	Imp Tirikai	0.00		\$160.00	\$160.00	\$0.00
	Imp Toatene	0.00		\$30.00	\$30.00	\$0.00
	Imp Tutaima	0.00		-\$60.00	\$0.00	\$60.00
	Imp Ullisala	0.00		\$1,424.50	\$1,424.50	\$0.00
	Imp V/Mayor	0.00		\$200.00	\$200.00	\$0.00
	Imp Tierimwa	0.00		\$1,000.00	\$1,000.00	\$0.00
	Loss Boboua	0.00		\$430.00	\$430.00	\$0.00
	Imp Tibeti	0.00		\$4,913.50	\$4,913.50	\$0.00
	Loss Bwebwennang	0.00		\$452.85	\$452.85	\$0.00
	Loss Clerk Miire Keukeu	0.00		\$17,128.54	\$17,128.54	\$0.00
	Loss Clerk Miire Rakunene	0.00		\$269.97	\$269.97	\$0.00
	Loss Ebenati	0.00		\$0.27	\$0.27	\$0.00
	Loss Meere	0.00		\$384.10	\$384.10	\$0.00
	Loss Rakunoua	0.00		\$66.30	\$66.30	\$0.00
	Loss Rebite	0.00		\$770.40	\$770.40	\$0.00
	Loss ROSA	0.00		\$1,502.22	\$1,502.22	\$0.00
	Loss Taake	0.00		\$15.49	\$15.49	\$0.00
	Loss Tabwebwe	0.00		\$3,096.99	\$3,096.99	\$0.00
	Loss Tabwere	0.00		\$3,281.22	\$3,281.22	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loss Tiibeti	0.00		\$50.00	\$50.00	\$0.00
	Loss Bamarau	0.00		\$48,630.76	\$48,630.76	\$0.00
	Imp Taraai TTT	0.00		\$457.20	\$457.20	\$0.00
	Dep Temarewe	0.00		-\$10.00	\$0.00	\$10.00
	Imp Rikiaua	0.00		\$30.50	\$30.50	\$0.00
	Imp Rosa	0.00		\$280.00	\$280.00	\$0.00
	Imp Rutebwa	0.00		\$32.00	\$32.00	\$0.00
	Imp Ruuta	0.00		\$200.00	\$200.00	\$0.00
	Imp Salary Return	0.00		-\$264.90	\$0.00	\$264.90
	Imp Salu	0.00		\$105.00	\$105.00	\$0.00
	Imp Tabera	0.00		\$200.00	\$200.00	\$0.00
	Imp Tabwebwe	0.00		\$40.00	\$40.00	\$0.00
	Imp Taing	0.00		-\$10.00	\$0.00	\$10.00
	Imp Takarerei	0.00		\$910.00	\$910.00	\$0.00
	Imp Tieta Tofinga	0.00		\$287.00	\$287.00	\$0.00
	Imp Takiakia	0.00		-\$37.95	\$0.00	\$37.95
	Imp Rakunoua	0.00		\$145.25	\$145.25	\$0.00
	Imp Taraniman	0.00		\$267.40	\$267.40	\$0.00
	Imp Tateti	0.00		\$36.00	\$36.00	\$0.00
	Imp Tawatawa	0.00		\$52.30	\$52.30	\$0.00
	Imp Tearawa	0.00		\$1,278.80	\$1,278.80	\$0.00
	Imp Tebano	0.00		\$31.00	\$31.00	\$0.00
	Imp Tebarine	0.00		\$224.20	\$224.20	\$0.00
	Imp Tebeua	0.00		\$150.00	\$150.00	\$0.00
	Imp Tebutonga	0.00		\$3,312.00	\$3,312.00	\$0.00
	Imp Teebwaki Bureita	0.00		\$350.00	\$350.00	\$0.00
	Imp Teewa	0.00		\$2,651.95	\$2,651.95	\$0.00
	Imp Teiwaki	0.00		\$290.00	\$290.00	\$0.00
	Imp Teraiman	0.00		-\$9,337.90	\$0.00	\$9,337.90
	Imp Takaua	0.00		\$719.34	\$719.34	\$0.00
	Dep Canteen	0.00		-\$949.60	\$0.00	\$949.60
	Dep Kaieti	0.00		-\$10.00	\$0.00	\$10.00
	Dep Airfield Maintenance Work	0.00		-\$5,560.59	\$0.00	\$5,560.59
	Dep Airiin	0.00		-\$940.00	\$0.00	\$940.00
	Dep Aisokula	0.00		-\$7.20	\$0.00	\$7.20
	Dep Arita	0.00		-\$115.00	\$0.00	\$115.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Bakanebo	0.00		-\$31.80	\$0.00	\$31.80
	Dep Bingko	0.00		-\$422.25	\$0.00	\$422.25
	Dep Boat hire	0.00		-\$600.00	\$0.00	\$600.00
	Dep Boboua	0.00		-\$261.55	\$0.00	\$261.55
	Dep Bokee	0.00		-\$10.00	\$0.00	\$10.00
	Dep Boutaake	0.00		-\$404.60	\$0.00	\$404.60
	Dep 442	0.00		-\$140.00	\$0.00	\$140.00
	Dep Bunaua	0.00		-\$20.00	\$0.00	\$20.00
	Adv Waa n Oo	0.00		\$476.40	\$476.40	\$0.00
	Dep Captain	0.00		-\$30.00	\$0.00	\$30.00
	Dep CED	0.00		-\$50.00	\$0.00	\$50.00
	Dep Councilors	0.00		-\$80.00	\$0.00	\$80.00
	Dep Covid 19	0.00		-\$3,460.70	\$0.00	\$3,460.70
	Dep Crew	0.00		-\$680.00	\$0.00	\$680.00
	Dep Disability	0.00		-\$100.00	\$0.00	\$100.00
	Dep Drivers	0.00		-\$200.00	\$0.00	\$200.00
	Dep ECD	0.00		-\$833.00	\$0.00	\$833.00
	Dep FA	0.00		-\$191.20	\$0.00	\$191.20
	Dep FMRD Hatchery	0.00		-\$2,235.51	\$0.00	\$2,235.51
	Dep Ioera	0.00		-\$226.50	\$0.00	\$226.50
	Dep Tibwere	0.00		-\$120.00	\$0.00	\$120.00
	Dep Boutaake & Ioera	0.00		-\$116.00	\$0.00	\$116.00
	Adv Tekailbao	0.00		\$71.00	\$71.00	\$0.00
	Loss Ueniiti	0.00		\$6,629.83	\$6,629.83	\$0.00
	Adv Speed boat	0.00		\$45.00	\$45.00	\$0.00
	Adv Staff	0.00		\$75.60	\$75.60	\$0.00
	Adv Takaio	0.00		\$4.30	\$4.30	\$0.00
	Adv Tamoaieta	0.00		\$20.00	\$20.00	\$0.00
	Adv Taraniman	0.00		\$250.00	\$250.00	\$0.00
	Adv Tavita	0.00		\$170.00	\$170.00	\$0.00
	Adv Tebuanna	0.00		\$240.00	\$240.00	\$0.00
	Adv Tebuebu	0.00		\$83.90	\$83.90	\$0.00
	Adv Tebwao Awerika (Sec OB)	0.00		\$720.00	\$720.00	\$0.00
	Adv Teem	0.00		\$133.75	\$133.75	\$0.00
	Dep Aere	0.00		-\$20.00	\$0.00	\$20.00
	Adv Teiwaki	0.00		\$600.00	\$600.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Kaiteie	0.00		-\$80.00	\$0.00	\$80.00
	Adv Temaua	0.00		\$70.00	\$70.00	\$0.00
	Adv Temporary Wages	0.00		\$60.00	\$60.00	\$0.00
	Adv Tengata	0.00		\$200.00	\$200.00	\$0.00
	Adv Tiaoti	0.00		\$41.70	\$41.70	\$0.00
	Adv Tiibeti	0.00		\$180.00	\$180.00	\$0.00
	Adv Tikaraoi	0.00		\$100.00	\$100.00	\$0.00
	Adv Tioera	0.00		\$200.00	\$200.00	\$0.00
	Adv Tiriuu	0.00		\$41.95	\$41.95	\$0.00
	Adv Tokareii	0.00		\$77.00	\$77.00	\$0.00
	Adv Tourism	0.00		\$283.10	\$283.10	\$0.00
	Adv Trainees	0.00		\$0.00	\$0.00	\$0.00
	Adv U-Reporter	0.00		\$170.00	\$170.00	\$0.00
	Adv Teiti	0.00		\$72.40	\$72.40	\$0.00
	Dep Tabwere	0.00		-\$141.40	\$0.00	\$141.40
	Dep Kabenta	0.00		-\$10.00	\$0.00	\$10.00
	Dep Rereiti	0.00		-\$72.80	\$0.00	\$72.80
	Dep RMT	0.00		-\$41.00	\$0.00	\$41.00
	Dep Rotetiti	0.00		-\$5.00	\$0.00	\$5.00
	Dep Safenet	0.00		-\$76.40	\$0.00	\$76.40
	Dep Shortage	0.00		-\$47.67	\$0.00	\$47.67
	Dep Social Committee	0.00		-\$76.00	\$0.00	\$76.00
	Dep Surplus	0.00		-\$0.03	\$0.00	\$0.03
	Dep Taabwere	0.00		-\$21.00	\$0.00	\$21.00
	Dep Taawa	0.00		-\$7.00	\$0.00	\$7.00
	Dep Tabera	0.00		-\$67.90	\$0.00	\$67.90
	Dep Raitinnata	0.00		-\$40.99	\$0.00	\$40.99
	Dep Tabwebwe	0.00		-\$100.95	\$0.00	\$100.95
	Dep Project	0.00		-\$119.80	\$0.00	\$119.80
	Dep Tarita	0.00		-\$90.00	\$0.00	\$90.00
	Dep Tearawa	0.00		-\$110.00	\$0.00	\$110.00
	Dep Tebau ni Maiana	0.00		-\$2,700.00	\$0.00	\$2,700.00
	Dep Tebikerai	0.00		-\$20.00	\$0.00	\$20.00
	Dep Tebutonga	0.00		-\$45.00	\$0.00	\$45.00
	Dep Tebwaka	0.00		-\$97.49	\$0.00	\$97.49
	Dep Teiwaki	0.00		-\$90.00	\$0.00	\$90.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Tekabwan	0.00		-\$41.56	\$0.00	\$41.56
	Dep Tekaieti	0.00		-\$85.00	\$0.00	\$85.00
	Dep Tekita	0.00		-\$30.00	\$0.00	\$30.00
	Dep Tekoua	0.00		-\$6.80	\$0.00	\$6.80
	Adv Salary	0.00		\$1,486.25	\$1,486.25	\$0.00
	Dep Table Tennis	0.00		-\$5.00	\$0.00	\$5.00
	Dep MIC	0.00		-\$580.00	\$0.00	\$580.00
	Dep Kaaa	0.00		-\$10.00	\$0.00	\$10.00
	Dep Karakunene	0.00		-\$10.00	\$0.00	\$10.00
	Dep Kauntira	0.00		-\$650.00	\$0.00	\$650.00
	Dep Kekeia	0.00		-\$80.00	\$0.00	\$80.00
	Dep Kiriwastan	0.00		-\$1,196.25	\$0.00	\$1,196.25
	Dep Lab Cost	0.00		-\$136.00	\$0.00	\$136.00
	Dep Land lease	0.00		-\$13,520.80	\$0.00	\$13,520.80
	Dep LDCF	0.00		-\$334.00	\$0.00	\$334.00
	Dep Maemae	0.00		-\$175.99	\$0.00	\$175.99
	Dep Man	0.00		-\$26.40	\$0.00	\$26.40
	Dep Maneaba	0.00		-\$2,306.30	\$0.00	\$2,306.30
	Dep Rakunoua	0.00		-\$33.00	\$0.00	\$33.00
	Dep Met	0.00		-\$40.00	\$0.00	\$40.00
	Dep Tenaman	0.00		-\$10.00	\$0.00	\$10.00
	Dep MICTD	0.00		-\$4,378.13	\$0.00	\$4,378.13
	Dep MISA	0.00		-\$260.80	\$0.00	\$260.80
	Dep MISE	0.00		-\$5,378.80	\$0.00	\$5,378.80
	Dep MOE	0.00		-\$1,354.50	\$0.00	\$1,354.50
	Dep Motor Bike	0.00		-\$200.00	\$0.00	\$200.00
	Dep MTM	0.00		-\$91.00	\$0.00	\$91.00
	Dep Others	0.00		-\$176.00	\$0.00	\$176.00
	Dep Overitme Anterea	0.00		-\$75.00	\$0.00	\$75.00
	Dep Overtime	0.00		-\$1,220.00	\$0.00	\$1,220.00
	Dep overtime Tabera	0.00		-\$490.00	\$0.00	\$490.00
	Dep Plywood	0.00		-\$35.00	\$0.00	\$35.00
	Dep Police Fuel	0.00		-\$14.40	\$0.00	\$14.40
	Dep MELAD	0.00		-\$434.00	\$0.00	\$434.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Closing Cash				2358.78	0.00
	Closing Bank				18714.70	0.00
	Grand Total				666,809.56	666,809.56

Prepared by : LGD Internal Audit

Actual REVENUE COLLECTED

HD & SUB-HD	Details	App Est	Actual Receipts	Year 2022	
				Increase	Decrease
1100	Angabwai				
1103	Roon Rabwata	4313.00	2,929.00		1,384.00
1104	Roon te Kiba	2200.00	4,072.50	1,872.50	
1105	Roon Kaibuke/waa	1900.00	1,201.00		699.00
1200	Raitienti				
1201	Motoka/Rebwerebwe	2500.00	1,716.00		784.00
1202	Beba ni Kabubuti	3000.00	597.00		2,403.00
1203	Bwatika	200.00	7.00		193.00
1204	Kamea	200.00	91.00		109.00
1205	Titoa retail ao wholesale	6500.00	5,875.00		625.00
1210	Auti ni Irua	700.00	390.00		310.00
1211	Kamwarake ake nakonako	200.00	275.00	75.00	
1212	Tabo ni bwa (Retail/Wholesale)	710.00	1,775.00	1,065.00	
1213	Tauan mwii botaki	200.00	563.00	363.00	
1214	Kariki/Tonati	1000.00	175.00		825.00
1215	Karikirake aika a uarereke	956.00	512.00		444.00
1217	Taibora ni kamwarake (stall)	700.00	1,300.00	600.00	
1219	Kaa/Rebwerebwe aika a tangoaki	2000.00	1,670.00		330.00
1220	Wa-uowa aika tatangoaki	150.00	50.00		100.00
1227	Kabonakoan te ika	100.00	100.00		
1233	Aia kambwana aomata	100.00	160.00	60.00	
1237	Bobwai man te Kaibuke	200.00	200.00		
1241	Kirabu n Nangkona	2350.00	3,580.00	1,230.00	
1300	Mwane ni Buoka				
1301	Buoka man te Tautaeka	175200.00	128,419.16		46,780.84
1302	Buoka man te Postal	900.00	480.00		420.00
1303	Onobwai ibukin autin Tautaeka	21871.00	80,000.00	58,129.00	
1304	Loan DBK	0.00	-		
1305	Ana karikirake te Kauntira	0.00	-		
1306	Te buoka ibukin baoia ataein te reirei	26000.00	26,000.00		
1400	Bakao (interest)				
1401	Boki ni mwane	20.00	-		20.00
1402	Rakan Katangomwane	8400.00	5,315.10		3,084.90
1403	Kabwara Tarau	0.00	-		
1500	Waki ni Karikirake				
1501	Kabonakoan bwaai	100.00	2,708.00	2,608.00	
1504	Roon auti ni maeka	600.00	66.00		534.00
1505	Roon maekaia Irua	8000.00	4,580.00		3,420.00
1506	Kantoka/Tangoan taian Kaa	10000.00	9,394.50		605.50

1506a	School trucks	0.00	-		
1507	Te bwaa	961.00	1,581.00	620.00	
1508	Tangoan bwai ni mwakuri	600.00	213.00		387.00
1509	Rebwerebwe	50.00	45.00		5.00
1510	Tangoan ana tabo te Kauntira	500.00	1,000.00	500.00	
1511	Internet café fee	10.00	-		10.00
1517	Boon aban te Kauntira	100.00	-		100.00
1518	Hardware	35000.00	22,881.84		12,118.16
1519	Speed boat hire	500.00	70.00		430.00
1520	Workshop Charges	200.00	35.00		165.00
1521	Ororakeaia Kamea/ beeki	20.00	20.00		
1522	Loan/ Katangomwane	70000.00	60,617.35		9,382.65
1523	Bingko	24000.00	6,403.05		17,596.95
1524	Saw Mill Hire	500.00	167.60		332.40
1525	Tangoan Mwaneaba	100.00	100.00		
1526	LC Maiana Hire	1500.00	2,152.00	652.00	
1534	Telmo/ Uaereti/ Kaati n tareboon	2500.00	438.00		2,062.00
1541	Kaboan/ Karaoan te kai nako taari	400.00	100.00		300.00
1542	Oro buriki	2500.00	477.00		2,023.00
1543	Tania ni maeu	500.00	-		500.00
1544	Karaoan bwaai / Carpentry	2000.00	-		2,000.00
1600	Mwane Tabeua				
1601	Mwane n Raka	100.00	28,997.39	28,897.39	
1602	Tuaa n te bowi	100.00	15.00		85.00
1700	Karaii Mwane				
1701	Kaintabwi	12726.00	6,214.06		6,511.94
1702	Kabwara Tarau	0.00	-		
	Total	436,137.00	415,728.55		

ACTUAL EXPENDITURE INCURRED

Year 2022

HD & SUB-HD	Details	App Est	Actual Payments	Increase	Decrease
2100	Bwakabwai				
2101	Backpay	-	-		
2102	Kauntira	75,890.00	35,702.00		40,188.00
2103	Kauoman ni Kiraka	4,152.00	3,929.75		222.25
2104	Kauoman Tia Mwane	4,090.00	1,702.80		2,387.20
2107	Tia Kaira te Mwakuri	3,851.00	3,785.60		65.40
2108	Kabenta	7,316.00	5,909.15		1,406.85
2109	Turaiwa	6,930.00	5,805.25		1,124.75
2111	Tiibi Kaubure	4,121.00	3,744.00		377.00
2112	Kaubure	24,300.00	23,680.40		619.60
2113	Neeti ni Kaawa	19,176.00	18,183.56		992.44
2119	Makaeneke	3,465.00	3,399.50		65.50
2126	Tia tararua te Hardware	3,262.00	3,075.00		187.00
2127	Tia Tararuai Auti ni Irua	3,465.00	3,628.75	163.75	
2133	Tia Uaereti	3,465.00	3,138.00		327.00
2135	Pre School teachers	-	-		
2136	Speedboat Motorman	2,065.00	-		2,065.00
2137	LC Captain & Assistant	4,130.00	260.00		3,870.00
2200	Arauenti				
2201	Kauntira	12,785.00	11,381.30		1,403.70
2202	Kaniwangan Mayor	1,500.00	1,300.00		200.00
2203	Incentive allowance	-	14,280.00	14,280.00	
2205	Mwakuri n tangoaki	500.00	66.00		434.00
2206	Kometen te reirei Primary and JSS	1,680.00	2,180.00	500.00	
2208	Kometen te Karikirake	840.00	303.80		536.20
2209	Bareka ao Mwaimwai	595.00	650.00	55.00	
2210	Bonomwii	600.00	1,177.75	577.75	
2211	Mwengabuaka	1,050.00	-		1,050.00
2213	Tina n Aine allowance	720.00	310.00		410.00
2214	IYA	480.00	-		480.00
2222	Duty allowance	640.00	405.00		235.00
2225	Selection Committee	300.00	80.00		220.00
2229	Kometen te Karekemwane	720.00	900.00	180.00	
2230	Kometen Disaster	400.00	160.00		240.00
2300	Kabutan te Waaki				
2301	Mwamwananga	1,000.00	199.20		800.80
2302	Ritin Aaba	-	-		
2303	Bwaain mwakuri	1,000.00	1,236.40	236.40	
2306	Ana tiati Vodafone	120.00	75.00		45.00
2308	Buraeki ao Kaboraoi	500.00	-		500.00
2311	Boon kain amwarake	300.00	250.00		50.00

2312	Rinerine	500.00	20.00		480.00
2313	Kauringan Inaomata	500.00	414.40		85.60
2315	Botaki iaan te Kauntira	200.00	-		200.00
2316	Kabwara Tarau	500.00	-		500.00
2318	Boon te bowi	300.00	-		300.00
2320	Tiringaia Kamea/ beeki	500.00	445.00		55.00
2322	Kakukurei ao Kairuaa	500.00	1,264.90	764.90	
2325	Katanoata	100.00	-		100.00
2326	Bwaain te aobiti (Stationeries)	3,211.00	186.90		3,024.10
2332	Support to Elderly Fund distribution	1,200.00	380.60		819.40
2333	Support to Copra Weighing transport	2,100.00	-		2,100.00
2400	Onobwai				
2402	Aobiti	500.00	-		500.00
2403	Auti ni maeka	17,453.00	41,637.35	24,184.35	
2404	Auti ni Irua	1,000.00	529.30		470.70
2406	Auti n tataninga	300.00	46.00		254.00
2407	Maneaba	50.00	-		50.00
2408	Rebwerebwe/Kaa	500.00	147.60		352.40
2408a	School trucks	3,000.00	-		3,000.00
2410	Kawai/Kotiweei	4,200.00	385.00		3,815.00
2415	Angibuaka	100.00	117.50	17.50	
2600	Karikirake - Aki Mwanenaki				
2601	Materials	300.00	-		300.00
2602	Labour	100.00	20.00		80.00
2603	Trucking Project	-	-		
2604	Rebwerebwe Project	10.00	-		10.00
2700	Iokinibwai				
2701	Amwarake mooi ibukia Irua	1,000.00	791.20		208.80
2702	Te bwaa	1,804.00	10,675.20	8,871.20	
2703	Internet	-	-		
2704	Bingko	20,000.00	502.00		19,498.00
2707	Hardware	30,000.00	4,149.80		25,850.20
2709	Loan / Katangomwane	70,000.00	72,800.20	2,800.20	
2712	Well ring/ toilet mould	250.00	110.00		140.00
2716	Telephone Cards	2,000.00	1,357.00		643.00
2719	Kaboan/ karaoan te taari	150.00	-		150.00
2720	Oro buriki	2,000.00	144.80		1,855.20
2721	Karaobwai / Carpentry	1,500.00	-		1,500.00
2800	Karaii Mwane				
2801	Kaintabwi	28,197.00	13,452.54		14,744.46
2803	Onobwaian autin Tautaeka	21,871.00	57,873.70	36,002.70	
2804	Birimwane nakon KiLGA	1,000.00	1,000.00		
2805	Loan Repayment DBK	500.00	-		500.00
2806	Te buoka ibukin te School trucks	23,000.00	7,349.10		15,650.90
2806a	Te bwakabwai ao te overtime	-	-		
2806b	Bwaan taian School trucks	-	-		
	Total	435,804.00	366,698.30		



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



Note#	Account	Bot_Code	Amount \$	Total \$
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1 Bank of Kiribati (ANZ)

Bank

18,714.70

18,714.70

Note#	Account	BTL Accounts	Amount \$	Total \$
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2 Account Receivable

Adv 421	\$40.00
Adv Anene	\$240.00
Adv Anterea	\$35.00
Adv ASWO	\$30.00
Adv Ateri	\$622.00
Adv ATHKL	\$530.00
Adv Backpay	\$2,029.44
Adv Bakanebo	\$35.95
Adv Banni	\$20.00
Adv Baunraoi	\$305.00
Adv Bee	\$0.00
Adv Boboua	\$261.55
Adv Bwenawa	\$3,083.44
Adv Carpenter	\$10.00
Adv Child fund	\$830.00
Adv China Railway	\$2,101.40
Adv Copra	\$450.00
Adv DBK	\$504.35
Adv Education	\$50.00
Adv EFSP	\$97.30
Adv Election	\$43.20
Adv Engineer	\$60.00
Adv Eteri	\$15.00
Adv FMRD	\$12,252.76
Adv General Election (Rinerine)	\$681.00

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Gice Living	\$10.00	
		Adv Handling	\$150.30	
		Adv Hardware	\$16,074.95	
		Adv Health	\$500.00	
		Adv InAdvendence	\$2,701.35	
		Adv Incentive	\$1,875.00	
		Adv Internet	\$190.00	
		Adv Ioane	\$410.00	
		Adv Iotebwa	\$39.95	
		Adv Ka 50 n ririki	\$270.95	
		Adv Kaikai	\$100.00	
		Adv Kainaomata	\$2,072.95	
		Adv KAP	\$36.60	
		Adv Kauongo	\$40.00	
		Adv Kfha	\$50.00	
		Adv KILGA	\$110.70	
		Adv Knoc	\$249.90	
		Adv Koraubati	\$322.00	
		Adv Landing Craft Crew	\$0.00	
		Adv LC Maiana	\$279.00	
		Adv Lease	\$3,159.56	
		Adv Maeao	\$12.00	
		Adv Maiana Vessel	\$7,039.15	
		Adv Maintenance	\$3,097.44	
		Adv Mangrove Com	\$150.00	
		Adv Meere	\$100.00	
		Adv MELAD	\$365.00	
		Adv Mere	\$10.00	
		Adv MFMRD	\$70.00	
		Adv MHMS	\$0.00	
		Adv Miira	\$68.08	
		Adv MOE	\$1,670.00	
		Adv MOJ	\$20.00	
		Adv Mormon	\$490.00	
		Adv Moutu	\$38.00	
		Adv MPWU	\$90.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv MTC	\$40.00	
		Adv MV Baonraoi II	\$1,110.50	
		Adv MWYSA	\$99.40	
		Adv Nateri	\$140.00	
		Adv New Council Office	\$5,735.60	
		Adv Ngatau	\$39.65	
		Adv OCS	\$52.80	
		Adv Overtime Anterea	\$170.00	
		Adv Overtime Bwaua	\$25.00	
		Adv Overtime Ioera	\$45.00	
		Adv Overtime Maemae	\$240.00	
		Adv Overtime Nateri	\$155.00	
		Adv Overtime TKB	\$46.00	
		Adv Pre school	\$5,494.64	
		Adv RPD	\$860.00	
		Adv Salary	\$1,486.25	
		Adv Solar	\$1,794.19	
		Adv Speed boat	\$45.00	
		Adv Staff	\$75.60	
		Adv Takaio	\$4.30	
		Adv Tamoaieta	\$20.00	
		Adv Taraniman	\$250.00	
		Adv Tavita	\$170.00	
		Adv Tebuanna	\$240.00	
		Adv Tebuebu	\$83.90	
		Adv Tebwao Awerika (Sec OB)	\$720.00	
		Adv Teem	\$133.75	
		Adv Teiti	\$72.40	
		Adv Teiwaki	\$600.00	
		Adv Tekaibao	\$71.00	
		Adv Temaui	\$70.00	
		Adv Temporary Wages	\$60.00	
		Adv Tengata	\$200.00	
		Adv Tiaoti	\$41.70	
		Adv Tiibeti	\$180.00	
		Adv Tikaraoi	\$100.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Tioera	\$200.00	
		Adv Tiriua	\$41.95	
		Adv Tokarei	\$77.00	
		Adv Tourism	\$283.10	
		Adv Trainees	\$0.00	
		Adv U-Reporter	\$170.00	
		Adv Waa n Oo	\$476.40	
		Imp Aaba	\$661.60	
		Imp Arima	\$1,890.00	
		Imp Ataake	\$1,428.40	
		Imp Atauea	\$54.00	
		Imp Bannii	\$155.60	
		Imp Bareti	\$540.00	
		Imp Beretati	\$15,782.00	
		Imp Beunnang	\$250.00	
		Imp Biita	\$135.00	
		Imp Boboua	\$30.00	
		Imp Boutaake	\$236.90	
		Imp Bwanian	\$47.80	
		Imp Clerk	\$430.00	
		Imp David	\$3,010.20	
		Imp Ebenati	\$426.80	
		Imp Eriete	\$1,561.00	
		Imp Inatio	\$4,177.85	
		Imp Iootene B	\$20.00	
		Imp Ioera	\$825.00	
		Imp Iotebwa	\$5,861.60	
		Imp Kaeraabwa	\$1,448.00	
		Imp Kamaki	\$518.00	
		Imp Karibauriri	\$88.00	
		Imp Kataua	\$50.00	
		Imp Katuroroa	\$4,876.70	
		Imp Kaure	\$50.00	
		Imp Maeao	\$26.60	
		Imp Maemae	\$2,734.85	
		Imp Maraki	\$3,289.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp Marion	\$558.00	
		Imp Meeme Tong	\$30.00	
		Imp Mere	\$2,152.00	
		Imp Miire	\$6,946.70	
		Imp Moataake	\$10,000.00	
		Imp Moiua	\$119.60	
		Imp Mouaata	\$1,459.00	
		Imp Moutu	\$30.00	
		Imp Neways	\$50.00	
		Imp Punjas	\$13,492.00	
		Imp Rakunoua	\$145.25	
		Imp Rebite	\$1,355.00	
		Imp Rikiau	\$30.50	
		Imp Rosa	\$280.00	
		Imp Rutebwa	\$32.00	
		Imp Ruuta	\$200.00	
		Imp Salu	\$105.00	
		Imp Tabera	\$200.00	
		Imp Tabwebwe	\$40.00	
		Imp Takarerei	\$910.00	
		Imp Takaua	\$719.34	
		Imp Taraai TTT	\$457.20	
		Imp Taraniman	\$267.40	
		Imp Tateti	\$36.00	
		Imp Tawatawa	\$52.30	
		Imp Tearawa	\$1,278.80	
		Imp Tebano	\$31.00	
		Imp Tebarine	\$224.20	
		Imp Tebeua	\$150.00	
		Imp Tebutonga	\$3,312.00	
		Imp Teebwaki Bureita	\$350.00	
		Imp Teewa	\$2,651.95	
		Imp Teiwaki	\$290.00	
		Imp Tibeti	\$4,913.50	
		Imp Tierimwa	\$1,000.00	
		Imp Tieta Tofinga	\$287.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp Tiita	\$2.00	
		Imp Tikatai Trading	\$788.30	
		Imp Tioera	\$350.00	
		Imp Tirenga	\$503.00	
		Imp Tirikai	\$160.00	
		Imp Toatene	\$30.00	
		Imp Ulisala	\$1,424.50	
		Imp V/Mayor	\$200.00	
		Loss Bamarau	\$48,630.76	
		Loss Boboua	\$430.00	
		Loss Bwebwennang	\$452.85	
		Loss Clerk Miire Keukeu	\$17,128.54	
		Loss Clerk Miire Rakunene	\$269.97	
		Loss Ebenati	\$0.27	
		Loss Meere	\$384.10	
		Loss Rakunoua	\$66.30	
		Loss Rebite	\$770.40	
		Loss ROSA	\$1,502.22	
		Loss Taake	\$15.49	
		Loss Tabwebwe	\$3,096.99	
		Loss Tabwere	\$3,281.22	
		Loss Tiibeti	\$50.00	
		Loss Ueniiti	\$6,629.83	
				279,037.78

3	Account Payable		
		Dep 442	\$140.00
		Dep Aere	\$20.00
		Dep Airfield Maintenance Work	\$5,560.59
		Dep Airiin	\$940.00
		Dep Aisokula	\$7.20
		Dep Arita	\$115.00
		Dep Bakanebo	\$31.80
		Dep Bingko	\$422.25
		Dep Boat hire	\$600.00
		Dep Boboua	\$261.55
		Dep Bokee	\$10.00

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Boutaake	\$404.60	
		Dep Boutaake & Ioera	\$116.00	
		Dep Bunaua	\$20.00	
		Dep Canteen	\$949.60	
		Dep Captain	\$30.00	
		Dep CED	\$50.00	
		Dep Councilors	\$80.00	
		Dep Covid 19	\$3,460.70	
		Dep Crew	\$680.00	
		Dep Disability	\$100.00	
		Dep Drivers	\$200.00	
		Dep ECD	\$833.00	
		Dep FA	\$191.20	
		Dep FMRD Hatchery	\$2,235.51	
		Dep Ioera	\$226.50	
		Dep Kabenta	\$10.00	
		Dep Kaieti	\$10.00	
		Dep Kaiteie	\$80.00	
		Dep Kaa	\$10.00	
		Dep Karakunene	\$10.00	
		Dep Kauntira	\$650.00	
		Dep Kekeia	\$80.00	
		Dep Kiriwastan	\$1,196.25	
		Dep Lab Cost	\$136.00	
		Dep Land lease	\$13,520.80	
		Dep LDCF	\$334.00	
		Dep Maemae	\$175.99	
		Dep Man	\$26.40	
		Dep Maneaba	\$2,306.30	
		Dep MELAD	\$434.00	
		Dep Met	\$40.00	
		Dep MIC	\$580.00	
		Dep MICTTD	\$4,378.13	
		Dep MISA	\$260.80	
		Dep MISE	\$5,378.80	
		Dep MOE	\$1,354.50	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Motor Bike	\$200.00	
		Dep MTM	\$91.00	
		Dep Others	\$176.00	
		Dep Overitme Anterea	\$75.00	
		Dep Overtime	\$1,220.00	
		Dep overtime Tabera	\$490.00	
		Dep Plywood	\$35.00	
		Dep Police Fuel	\$14.40	
		Dep Project	\$119.80	
		Dep Raitinnata	\$40.99	
		Dep Rakunoua	\$33.00	
		Dep Rereiti	\$72.80	
		Dep RMT	\$41.00	
		Dep Rotetiti	\$5.00	
		Dep Safenet	\$76.40	
		Dep Shortage	\$47.67	
		Dep Social Committee	\$76.00	
		Dep Surplus	\$0.03	
		Dep Taabwere	\$21.00	
		Dep Taawa	\$7.00	
		Dep Tabera	\$67.90	
		Dep Table Tennis	\$5.00	
		Dep Tabwebwe	\$100.95	
		Dep Tabwere	\$141.40	
		Dep Tarita	\$90.00	
		Dep Tearawa	\$110.00	
		Dep Tebau ni Maiana	\$2,700.00	
		Dep Tebikerai	\$20.00	
		Dep Tebutonga	\$45.00	
		Dep Tebwaka	\$97.49	
		Dep Teiwaki	\$90.00	
		Dep Tekabwan	\$41.56	
		Dep Tekaieti	\$85.00	
		Dep Tekita	\$30.00	
		Dep Tekoua	\$6.80	
		Dep Temarewe	\$10.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Tenaman	\$10.00	
		Dep Tibwere	\$120.00	
		Dep Tienfly	\$160.50	
		Dep Timunnang	\$100.00	
		Dep Tiota	\$40.00	
		Dep Tiotaake	\$86.70	
		Dep Truck (Loan)	\$9,022.50	
		Dep Ueniiti	\$188.86	
		Dep Uere	\$3.65	
		Dep Ulisala	\$145.00	
		Dep Umwanibong	\$3.00	
		Dep Waa n Oo	\$12,413.10	
		Dep Youth Fuel	\$36.40	
		Imp Bamarau	\$200.00	
		Imp Kabuta	\$500.00	
		Imp Katorika	\$30.00	
		Imp Mwerenga	\$10.00	
		Imp Salary Return	\$264.90	
		Imp Taing	\$10.00	
		Imp Takiakia	\$37.95	
		Imp Teraiman	\$9,337.90	
		Imp Tioeroba	\$88.00	
		Imp Tutaima	\$60.00	
		Loss Bwanteiti	\$69.33	
				88,078.45

Prepared by : LGD Internal Audit

Malana Island Council

The following certify that the attached statements (revealing a surplus account balance (\$163,002.56) for the Year ended 31st December 2021 are correct.

Signed by:

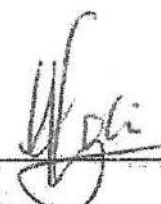
Clerk to Island Council



Mayor to Island Council



Secretary



Rec'd 15/04/20



Maliana Island Council Surplus Account As at 12/31/21



Surplus 01/01/21	127,743.28
Add: Total Current Revenues 2021	402,642.09
Total	530,385.37
Less: Total Current Expenditures 2021	367,382.81
Surplus End 12/31/21	163,002.56

Statement of Ledger balances 12/31/21

Details	Debit	Credit
Surplus Account for 12/31/21		163,002.56
Below the Line		
Adv-442	0.00	0.00
Adv-Aberdam	0.00	0.00
Adv-Airiin	0.00	0.00
Adv-Anane	0.00	0.00
Adv-Anterea	130.00	0.00
Adv-ASWC	30.00	0.00
Adv-ATHKL	530.00	0.00
Adv-Backpay	2,029.44	0.00
Adv-Bakanebo	35.95	0.00
Adv-Bakalokio	0.00	0.00
Adv-Banni	0.00	0.00
Adv-Baranika	0.00	0.00
Adv-Baunraoi	305.00	0.00
Adv-Bee	0.00	0.00
Adv-Boboua	261.55	0.00
Adv-Boraua	0.00	0.00
Adv-Bwenawa	3,083.44	0.00
Adv-Carpenter	10.00	0.00
Adv-CM Tebiauea	0.00	0.00
Adv-Copro	450.00	0.00
Adv-DBK	504.35	0.00
Adv-Education	50.00	0.00
Adv-EFSP	97.30	0.00
Adv-Election	43.20	0.00
Adv-Engineer	60.00	0.00
Adv-Eter	15.00	0.00

Adv-General Election (Rhennia)	681.00	0.00
Adv-Handling	150.30	0.00
Adv-Hardware	16,074.85	0.00
Adv-Health	600.00	0.00
Adv-InAdventence	1,574.90	0.00
Adv-Incentive	1,875.00	0.00
Adv-Internet	190.00	0.00
Adv-Isane	245.00	0.00
Adv-Iotebwa	39.95	0.00
Adv-Ka 50 n miki	270.95	0.00
Adv-Kaleti	0.00	0.00
Adv-Kaikai	700.00	0.00
Adv-Kaindomato	2,058.45	0.00
Adv-KAP	36.60	0.00
Adv-Katehang	0.00	0.00
Adv-Kavengo	40.00	0.00
Adv-Kekela	0.00	0.00
Adv-KFA	50.00	0.00
Adv-Kroc	249.90	0.00
Adv-Kobbe	0.00	0.00
Adv-LC Maiana	279.00	0.00
Adv-Meebe	12.02	0.00
Adv-Melana Vessel	7,039.15	0.00
Adv-Maintenance	3,097.44	0.00
Adv-Mangrove.com	50.00	0.00
Adv-Martin	0.00	0.00
Adv-Meere	100.00	0.00
Adv-MELAD	65.00	0.00
Adv-Mere	10.00	0.00
Adv-Meribwa	0.00	0.00
Adv-MFMRD	70.00	0.00
Adv-Mira	68.08	0.00
Adv-Mikaere	0.00	0.00
Adv-MOE	693.10	0.00
Adv-Mormon	490.00	0.00
Adv-Moutu	38.00	0.00
Adv-MPWU	90.00	0.00
Adv-MTC	40.00	0.00
Adv-MV Baonraai II	1,110.50	0.00
Adv-MWYSA	22.90	0.00

Adv-Nantokana	0.00	0.00
Adv-Nateri	135.00	0.00
Adv-New Council Office	1,539.55	0.00
Adv-Ngareniki	0.00	0.00
Adv-Ngatau	39.65	0.00
Adv-OCS	52.80	0.00
Adv-Overtime Bwaua	25.00	0.00
Adv-Overtime Igera	45.00	0.00
Adv-Overtime Maemae	240.00	0.00
Adv-Overtime Nateri	155.00	0.00
Adv-Overtime TKB	46.00	0.00
Adv-PMSP	0.00	0.00
Adv-Pre school	3,357.04	0.00
Adv-Railway	2,101.40	0.00
Adv-RPD	860.00	0.00
Adv-Solar	1,794.19	0.00
Adv-Speed Boat	45.00	0.00
Adv-Staff	75.60	0.00
Adv-Taburimai	0.00	0.00
Adv-Taka	0.00	0.00
Adv-Takaia	4.30	0.00
Adv-Tamogaleia	20.00	0.00
Adv-Tanentoa	0.00	0.00
Adv-Taraniman	250.00	0.00
Adv-Tauro	0.00	0.00
Adv-Tavita	230.00	0.00
Adv-Tebarine	0.00	0.00
Adv-Tebouaki	0.00	0.00
Adv-Tebuanna	240.00	0.00
Adv-Tebuebu	83.90	0.00
Adv-Tebwao Awerika (Sec OB)	720.00	0.00
Adv-Tebwerei	0.00	0.00
Adv-Teem	133.75	0.00
Adv-Tetfi	72.40	0.00
Adv-Teiwaki	600.00	0.00
Adv-Tekalbao	71.00	0.00
Adv-Tekifaake	0.00	0.00
Adv-Temaia	70.00	0.00
Adv-Temporary Wages	60.00	0.00
Adv-Tengafa	200.00	0.00

Adv-Tefria	0.00	0.00
Adv-Tlooti	41.70	0.00
Adv-Tloy	0.00	0.00
Adv-Tlirwa	0.00	0.00
Adv-Tibeti	180.00	0.00
Adv-Tikoraol	100.00	0.00
Adv-Tibera	200.00	0.00
Adv-Tirua	41.98	0.00
Adv-Titop	0.00	0.00
Adv-Tokaref	77.00	0.00
Adv-Tourism	283.10	0.00
Adv-U-Reporter	170.00	0.00
Adv-Wood n Co	476.40	0.00
Adv-Youth	34.00	0.00
Dep-421	0.00	100.00
Dep-Aere	0.00	20.00
Dep-Airfield Maintenance Work	0.00	5,560.59
Dep-Asakula	0.00	7.20
Dep-Arta	0.00	105.00
Dep-Aten	0.00	55.00
Dep-Bakanabo	0.00	31.80
Dep-Bingko	0.00	452.25
Dep-Boat Hire	0.00	600.00
Dep-Boboua	0.00	261.55
Dep-Bokee	0.00	10.00
Dep-Bourdaake	0.00	404.60
Dep-Bourdaake & Ibero	0.00	116.00
Dep-Canteen	0.00	333.10
Dep-Captain	0.00	30.00
Dep-CEO	0.00	50.00
Dep-Councillors	0.00	80.00
Dep-Crew	0.00	90.00
Dep-Disability	0.00	100.00
Dep-Drivers	0.00	140.00
Dep-ECD	0.00	893.00
Dep-FA	0.00	191.20
Dep-Ibero	0.00	226.50
Dep-Kabenta	0.00	10.00
Dep-Kaitefe	0.00	80.00
Dep-Kood	0.00	10.00

Dep-Karakunene	0.00	10.00
Dep-Kountira	0.00	650.00
Dep-Kiriwastan	0.00	1,196.25
Dep-Lab Cost	0.00	136.00
Dep-Land lease	0.00	10,361.24
Dep-Maemae	0.00	175.99
Dep-Man	0.00	26.40
Dep-Maneaba	0.00	2,306.30
Dep-MELAD	0.00	434.00
Dep-Met	0.00	40.00
Dep-MIC	0.00	580.00
Dep-MICTD	0.00	4,378.13
Dep-MISA	0.00	260.80
Dep-MISE	0.00	5,378.80
Dep-Motor Bike	0.00	200.00
Dep-MIM	0.00	91.00
Dep-Others	0.00	176.00
Dep-Overtime	0.00	1,150.00
Dep-overtime Tabera	0.00	490.00
Dep-Plywood	0.00	35.00
Dep-Police Fuel	0.00	14.40
Dep-Project	0.00	119.80
Dep-Raitinnata	0.00	40.99
Dep-Rakunova	0.00	33.00
Dep-Rereiti	0.00	72.80
Dep-RMT	0.00	41.00
Dep-Rotetiti	0.00	5.00
Dep-Safener	0.00	76.40
Dep-Shortage	0.00	47.67
Dep-Social Committee	0.00	76.00
Dep-Surplus	0.00	0.03
Dep-Taawa	0.00	7.00
Dep-Tabera	0.00	5.00
Dep-Table Tennis	0.00	5.00
Dep-Tabwere	0.00	141.40
Dep-Tarifa	0.00	100.00
Dep-Tearawa	0.00	110.00
Dep-Tebau ni Malana	0.00	2,700.00
Dep-Tebutonga	0.00	45.00
Dep-Tebwaka	0.00	77.49

Dep-Telwaki	0.00	90.00
Dep-Tekabwan	0.00	41.56
Dep-Tekla	0.00	30.00
Dep-Tekoug	0.00	6.80
Dep-Temarewe	0.00	10.00
Dep-Tenhaman	0.00	10.00
Dep-Taumwanibong	0.00	3.00
Dep-Tiware	0.00	120.00
Dep-Tienfly	0.00	160.50
Dep-Timunnang	0.00	100.00
Dep-Totake	0.00	86.70
Dep-Truck (Loen)	0.00	9,022.50
Dep-Uenir	0.00	186.90
Dep-Uene	0.00	3.65
Dep-Uisala	0.00	120.00
Dep-Waan Oo	0.00	12,413.10
Dep-Youth Fuel	0.00	70.40
Imp-Aaba	661.60	0.00
Imp-Aima	1,890.00	0.00
Imp-Aake	60.40	0.00
Imp-Aalea	54.60	0.00
Imp-BamaraU	0.00	200.00
Imp-Bonri	155.60	0.00
Imp-Boreti	540.00	0.00
Imp-Beretati	15,782.00	0.00
Imp-Baunnang	250.00	0.00
Imp-Bita	135.00	0.00
Imp-Boboda	60.00	0.00
Imp-Boutake	236.90	0.00
Imp-Bwanian	47.80	0.00
Imp-Clerk	30.00	0.00
Imp-David	1,195.00	0.00
Imp-Ebendi	426.80	0.00
Imp-Eriefe	1,561.00	0.00
Imp-Ioahena B	20.00	0.00
Imp-Ioera	925.00	0.00
Imp-Iotebwa	5,861.60	0.00
Imp-Kabuta	0.00	500.00
Imp-Kaeraabwa	1,448.00	0.00
Imp-Kamaki	518.00	0.00

Imp-Karibauriri	88.00	0.00
Imp-Katoua	30.00	0.00
Imp-Katorika	0.00	30.00
Imp-Katurorua	2,945.00	0.00
Imp-Kaure	50.00	0.00
Imp-Maeao	28.60	0.00
Imp-Maemae	2,734.85	0.00
Imp-Maraki	3,289.00	0.00
Imp-Marion	558.00	0.00
Imp-Meema Tong	30.00	0.00
Imp-Mere	2,152.00	0.00
Imp-Mire	6,946.70	0.00
Imp-Moataake	10,000.00	0.00
Imp-Moua	119.60	0.00
Imp-Mouaata	1,459.00	0.00
Imp-Moutu	30.00	0.00
Imp-Mwerenga	0.00	10.00
Imp-Neways	50.00	0.00
Imp-Punjas	3,750.00	0.00
Imp-Rakunoua	145.25	0.00
Imp-Rebife	0.00	1,103.90
Imp-Rikoua	30.50	0.00
Imp-Rutebwa	32.00	0.00
Imp-Ruuta	200.00	0.00
Imp-Salary Return	0.00	264.90
Imp-Satu	105.00	0.00
Imp-Tabera	200.00	0.00
Imp-Tabwebwe	40.00	0.00
Imp-Taing	0.00	10.00
Imp-Takava	719.34	0.00
Imp-Takiakia	0.00	37.95
Imp-Taraditi	457.20	0.00
Imp-Taraniman	267.40	0.00
Imp-Tateri	36.00	0.00
Imp-Tawatawa	52.30	0.00
Imp-Tegawa	1,278.80	0.00
Imp-Tebano	31.00	0.00
Imp-Tebatne	224.20	0.00
Imp-Tebeua	150.00	0.00
Imp-Teputonga	3,312.00	0.00

Imp-Teebwaki Bureleta	350.00	0.00
Imp-Teewa	2,651.95	0.00
Imp-Teiwaki	290.00	0.00
Imp-Teralman	0.00	2,337.90
Imp-Tibeti	4,913.50	0.00
Imp-Tienwa	1,000.00	0.00
Imp-Tieta Tofinga	287.00	0.00
Imp-Tira	2.00	0.00
Imp-Tikatai	598.30	0.00
Imp-Tioera	350.00	0.00
Imp-Tioeroba	0.00	88.00
Imp-Trenga	503.00	0.00
Imp-Tirikai	160.00	0.00
Imp-Tootene	30.00	0.00
Imp-Tutaima	0.00	60.00
Imp-Ulsala	1,424.50	0.00
Imp-V/Mayor	200.00	0.00
Loss-Bamarou	45,690.76	0.00
Loss-Boboua	430.00	0.00
Loss-Bwanelli	0.00	69.33
Loss-Bwebwennang	452.85	0.00
Loss-Clerk Miire Keukeu	7,128.64	0.00
Loss-Ebenati	0.27	0.00
Loss-Meere	384.10	0.00
Loss-Miire Rakunene	269.97	0.00
Loss-Rakunoua	66.30	0.00
Loss-Rebite	770.40	0.00
Loss-Taake	15.49	0.00
Loss-Tabwebwe	3,576.99	0.00
Loss-Tabwere	3,281.22	0.00
Loss-Tiibeti	50.00	0.00
Loss-Uenim	6,602.21	0.00
Closing Cash	4834.88	0.00
Closing Bank	5310.53	0.00
Total	238,941.33	238,941.33



Malana Island Council Accumulative Trial Balance As at 12/31/21



Surplus brought forward 01-Jan-2021:

127,743.28

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1100	Angabwai					
1103	Roon Rabwata	4,313.00	\$4,313.00	\$4,808.50	\$0.00	\$4,808.50
1104	Roon te Kioa	4,800.00	\$4,000.00	\$2,242.50	\$0.00	\$2,242.50
1105	Roon Kaibuke/waa	1,000.00	\$1,000.00	\$4,068.50	\$0.00	\$4,068.50
1106	Coora Commission	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1200	Kalleni					
1201	Motoka/Rebwerebwe	1,700.00	\$1,700.00	\$3,958.00	\$0.00	\$3,958.00
1202	Beba ni Kababuri	570.00	\$870.00	\$2,531.00	\$0.00	\$2,531.00
1203	Bwatika	200.00	\$200.00	\$18.00	\$0.00	\$18.00
1204	Kamea	150.00	\$150.00	\$270.00	\$0.00	\$270.00
1205	Titoa retail ao wholesale	6,500.00	\$6,500.00	\$5,383.00	\$0.00	\$5,383.00
1206	Kooti fannia	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1210	Auli ni Irua	1,400.00	\$1,400.00	\$700.00	\$0.00	\$700.00
1211	Kamwarake ake nakanaka	200.00	\$200.00	\$190.00	\$0.00	\$190.00
1212	Tabo ni bwa (Retail/Wholesale)	710.00	\$710.00	\$540.00	\$0.00	\$540.00
1213	Tauan rawia potok	200.00	\$200.00	\$100.00	\$0.00	\$100.00
1214	Kariki/Tonati	700.00	\$700.00	\$725.00	\$0.00	\$725.00
1215	Konirake aika a jareake	1,006.00	\$1,006.00	\$1,053.00	\$0.00	\$1,053.00
1217	Taibora ni kamwarake (stall)	700.00	\$700.00	\$1,028.00	\$0.00	\$1,028.00
1219	Kae/Rebwerebwe aika a fango	840.00	\$1,840.00	\$1,865.00	\$0.00	\$1,865.00
1220	Wa-uowa aika tatangoaki	580.00	\$580.00	\$0.00	\$0.00	\$0.00
1227	Kabonakoon te ko	700.00	\$1,000.00	\$0.00	\$0.00	\$0.00
1233	Aia kambwana aomata	100.00	\$100.00	\$350.00	\$0.00	\$350.00
1234	Coora Agent	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1235	Kirabu n Nangkona	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1237	Boba man te Kabuke	200.00	\$200.00	\$900.00	\$0.00	\$900.00
1241	Nangkona	2,150.00	\$2,150.00	\$2,633.50	\$0.00	\$2,633.50
1254	Konirake man man roan	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1300	Mwane ni buoka					
1301	Buoka man te Tautaeka	144,438.00	\$144,438.00	\$125,399.89	\$0.00	\$125,399.89

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1302	Buoka man te Postal	900.00	\$900.00	\$900.00	\$0.00	\$900.00
1303	Onowa ibukin aiti Tautoka	21,871.00	\$21,871.00	\$65,874.71	\$0.00	\$65,874.71
1304	Loan DBK	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1305	Ana karirake te Kauntira	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1306	Te buoka ibukin baia afae te r	26,000.00	\$26,000.00	\$26,000.00	\$0.00	\$26,000.00
1400	Bokao (Interest)					
1401	Boki ni mwane	20.00	\$20.00	\$0.00	\$0.00	\$0.00
1402	Rakan Katangomwane	4,800.00	\$4,800.00	\$2,372.20	\$0.00	\$2,372.20
1403	Kabwara Tarau	0.00	\$0.00	\$42.40	\$0.00	\$42.40
1500	Waaki ni Karikirake					
1501	Kabonakoan bwai	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1504	Roon cuti ni maaka	600.00	\$600.00	\$666.20	\$0.00	\$666.20
1505	Roon maekala lrua	8,000.00	\$8,000.00	\$7,335.00	\$0.00	\$7,335.00
1506	Kantoka/Tangoan taran ka	4,000.00	\$4,000.00	\$5,400.70	\$0.00	\$5,400.70
1506a	School trucks	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1507	Te bwai	960.00	\$960.00	\$562.40	\$0.00	\$562.40
1508	Tangoan bwai ni mwakuri	600.00	\$600.00	\$0.00	\$0.00	\$0.00
1509	Reowerebwa	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
1510	Tangoan ana tabo te Kauntira	1,000.00	\$1,000.00	\$562.50	\$0.00	\$562.50
1511	mamet care fee	10.00	\$10.00	\$0.00	\$0.00	\$0.00
1517	Boon aban te Kauntira	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1518	Hardware/Canteen	20,000.00	\$20,000.00	\$57,387.82	\$0.00	\$57,387.82
1519	Speedboat hire	1,000.00	\$1,000.00	\$1,036.00	\$0.00	\$1,036.00
1520	Workshop Charges	1,000.00	\$1,000.00	\$717.20	\$0.00	\$717.20
1521	Ororokeaia Kamea/ beeki	20.00	\$20.00	\$40.00	\$0.00	\$40.00
1522	Loan/ Katangomwane	40,000.00	\$40,000.00	\$50,535.55	\$0.00	\$50,535.55
1523	Bingko	24,000.00	\$24,000.00	\$8,390.80	\$0.00	\$8,390.80
1524	Saw Mill Hire	500.00	\$500.00	\$9.00	\$0.00	\$0.00
1525	Tangoana Mwaneaba	50.00	\$50.00	\$100.00	\$0.00	\$100.00
1526	LC Malano Hire	1,000.00	\$1,000.00	\$2,055.00	\$0.00	\$2,055.00
1534	Kaati n tareboon	2,500.00	\$2,500.00	\$727.50	\$0.00	\$727.50
1541	Kaboon/ Karooan te ka nako	400.00	\$400.00	\$350.00	\$0.00	\$350.00
1542	Oro buriki	2,500.00	\$2,500.00	\$1,634.40	\$0.00	\$1,634.40
1600	Mwane Tabea					
1601	Mwane n Raka	100.00	\$100.00	\$5,220.71	\$0.00	\$5,220.71
1602	Tuoa n te bowi	100.00	\$100.00	\$10.00	\$0.00	\$10.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1700	Karali mwane					
1701	Kaintabwi	9,439.00	\$9,439.00	\$5,937.11	\$0.00	\$5,937.11
1702	Kaawara Taru	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2100	Bwakabwai					
2101	Backpay	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2102	Kaunika	40,599.00	\$40,599.00	\$34,758.40	\$34,758.40	\$0.00
2103	Kauoman ni Kiraka	4,087.00	\$4,087.00	\$4,086.94	\$4,086.94	\$0.00
2104	Kauoman Tia Mwane	4,025.00	\$4,025.00	\$0.00	\$0.00	\$0.00
2107	Tia Kaira te Mwakuri	3,786.00	\$3,786.00	\$3,785.60	\$3,785.60	\$0.00
2108	Kabenfa	7,185.00	\$7,185.00	\$7,767.50	\$7,767.50	\$0.00
2109	Turaiwa	6,799.00	\$6,799.00	\$3,783.75	\$3,783.75	\$0.00
2111	Tibi Kaubure	4,056.00	\$4,056.00	\$4,056.00	\$4,056.00	\$0.00
2112	Kaubure	23,525.00	\$23,525.00	\$22,262.70	\$22,262.70	\$0.00
2113	Neeti ni Kaawa	18,392.00	\$18,392.00	\$18,484.57	\$18,484.57	\$0.00
2119	Makaeneke	3,400.00	\$3,400.00	\$3,530.25	\$3,530.25	\$0.00
2122	Conductor/ Revenue collector	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2123	WIW/ICW	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2126	Tia Tararua nte Hardware/Carite	3,197.00	\$3,197.00	\$3,198.00	\$3,198.00	\$0.00
2127	Tia Tararua Auti ni Irua	3,400.00	\$3,400.00	\$3,654.50	\$3,654.50	\$0.00
2133	Tia Udereti	3,400.00	\$3,400.00	\$3,399.50	\$3,399.50	\$0.00
2135	Pre School Teachers	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2200	Arauenti					
2201	Kaunfira	10,245.00	\$10,245.00	\$10,515.00	\$10,515.00	\$0.00
2202	Kanwangan Maya	1,500.00	\$1,500.00	\$1,240.00	\$1,240.00	\$0.00
2203	Incentive allowance	14,880.00	\$14,880.00	\$13,980.00	\$13,980.00	\$0.00
2205	Mwakuri n tangoaki	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2206	Kometen te reirei Primary and JSS	1,680.00	\$1,680.00	\$1,300.00	\$1,300.00	\$0.00
2208	Kometen te Kankirake	840.00	\$840.00	\$460.00	\$460.00	\$0.00
2209	Bareka ao Mwalmwai	595.00	\$595.00	\$894.00	\$894.00	\$0.00
2210	Bononwi	600.00	\$600.00	\$713.50	\$713.50	\$0.00
2211	Mwengabuaka	1,050.00	\$1,050.00	\$966.00	\$966.00	\$0.00
2213	Tina n Aine allowance	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2222	Duty allowance	400.00	\$400.00	\$495.00	\$495.00	\$0.00
2225	Selection Committee	300.00	\$300.00	\$0.00	\$0.00	\$0.00
2229	Kometen te Karekemwane	720.00	\$720.00	\$0.00	\$0.00	\$0.00
2230	Kometen Disaster	400.00	\$400.00	\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2300	Kabuton te Waaki					
2301	Mwamwananga	1,000.00	\$1,000.00	\$1,594.20	\$1,594.20	\$0.00
2302	Riin Aaba	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2303	Bwaain mwakuri	1,000.00	\$1,000.00	\$4,385.28	\$4,385.28	\$0.00
2306	Ana itai ATHI	20.00	\$120.00	\$234.80	\$234.80	\$0.00
2308	Buraeki ao Kaboraoi	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2311	Boon kah omwaraka	300.00	\$300.00	\$10.00	\$10.00	\$0.00
2312	Rirerine	500.00	\$500.00	\$255.20	\$255.20	\$0.00
2313	Kaluaorata	500.00	\$500.00	\$310.00	\$310.00	\$0.00
2315	Botaki laan te Kauntira	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2316	Kabwara tarau	500.00	\$500.00	\$2,656.90	\$2,656.90	\$0.00
2318	Boon te bowi	300.00	\$300.00	\$8.70	\$8.70	\$0.00
2320	Tringaia Komea/ beeki	500.00	\$500.00	\$580.00	\$580.00	\$0.00
2322	Kakukurei ao Kairuaa	500.00	\$500.00	\$830.50	\$830.50	\$0.00
2325	Katancata	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2326	Bwaain te aobiti (Stationeries)	1,211.00	\$1,211.00	\$1,012.50	\$1,012.50	\$0.00
2332	Support to Elderly Fund distributo	1,200.00	\$1,200.00	\$1,134.00	\$1,134.00	\$0.00
2333	Support to Copra Weighing trans	0.00	\$0.00	\$37.20	\$37.20	\$0.00
2400	Onobwai					
2402	Aobiti	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2403	Auti n maeka	17,453.00	\$17,453.00	\$12,367.98	\$12,367.98	\$0.00
2404	Auti ni lrua	1,000.00	\$1,000.00	\$880.00	\$880.00	\$0.00
2406	Auti n tataninga	300.00	\$300.00	\$0.00	\$0.00	\$0.00
2407	Maneaba	50.00	\$50.00	\$0.00	\$0.00	\$0.00
2408	Rebwerebwe/Koa	500.00	\$500.00	\$755.80	\$755.80	\$0.00
2408a	School trucks	3,000.00	\$3,000.00	\$1,575.50	\$1,575.50	\$0.00
2410	Kawal/Koi/wee	4,200.00	\$4,200.00	\$423.75	\$423.75	\$0.00
2415	Angibuaka	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2600	Karikirakee aka aki mwanenaki					
2601	Materials	300.00	\$300.00	\$0.00	\$0.00	\$0.00
2602	Labour	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2603	Trucking Project	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2604	Rebwerebwe Project	2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
2700	Kabane mwane n te Karikirakee					
2701	Amwarake mool ibukia lrua	1,000.00	\$1,000.00	\$1,617.75	\$1,617.75	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2702	Te bwaa	800.00	\$800.00	\$4,824.40	\$4,824.40	\$0.00
2703	Intemel	400.00	\$400.00	\$0.00	\$0.00	\$0.00
2704	Bingko	24,000.00	\$24,000.00	\$1,881.60	\$1,881.60	\$0.00
2707	Hardware	0.00	\$0.00	\$44,921.90	\$44,921.90	\$0.00
2709	Loan / Katangomwane	40,000.00	\$40,000.00	\$62,546.56	\$62,546.56	\$0.00
2712	Well ring/ toilet mould	350.00	\$350.00	\$0.00	\$0.00	\$0.00
2716	Telephone Cards	1,000.00	\$1,000.00	\$2,732.00	\$2,732.00	\$0.00
2719	Kaboor/ kardoan te karai	150.00	\$150.00	\$0.00	\$0.00	\$0.00
2720	Oro buriki	2,000.00	\$2,000.00	\$197.40	\$197.40	\$0.00
2800	Karai mwane					
2801	Kaintabwi	18,877.00	\$18,877.00	\$0.00	\$0.00	\$0.00
2803	Onobwaaan aulin Taufaaka	21,871.00	\$21,871.00	\$63,146.27	\$63,146.27	\$0.00
2804	Birimwane nakon KILGA	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2805	Loan Repayment DEK	6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00
2806	Te buoka ibukin te School trucks	23,000.00	\$23,000.00	\$13,131.21	\$13,131.21	\$0.00
2806a	Te bwakabwai on te overtime	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2806b	Bwaan taian School trucks	0.00	\$0.00	\$0.00	\$0.00	\$0.00
Below the Line						
	Adv-Meribwa	0.00		\$0.00	\$0.00	\$0.00
	Adv-Meere	0.00		\$100.00	\$100.00	\$0.00
	Adv-Overtime loera	0.00		\$45.00	\$45.00	\$0.00
	Adv-MELAD	0.00		\$65.00	\$65.00	\$0.00
	Adv-Martin	0.00		\$0.00	\$0.00	\$0.00
	Adv-Mere	0.00		\$10.00	\$10.00	\$0.00
	Adv-LC Maiana	0.00		\$279.00	\$279.00	\$0.00
	Adv-MFMRD	0.00		\$70.00	\$70.00	\$0.00
	Adv-Kauongo	0.00		\$40.00	\$40.00	\$0.00
	Adv-Mangrove cam	0.00		\$150.00	\$150.00	\$0.00
	Adv-Maintenance	0.00		\$3,097.44	\$3,097.44	\$0.00
	Adv-Maada	0.00		\$12.00	\$12.00	\$0.00
	Adv-Kobae	0.00		\$0.00	\$0.00	\$0.00
	Adv-Khoc	0.00		\$249.90	\$249.90	\$0.00
	Adv-KFHA	0.00		\$50.00	\$50.00	\$0.00
	Adv-Kekelo	0.00		\$0.00	\$0.00	\$0.00
	Adv-Miira	0.00		\$68.08	\$68.08	\$0.00
	Adv-Maiana Vessel	0.00		\$7,039.15	\$7,039.15	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Naten	0.00		\$135.00	\$135.00	\$0.00
	Adv-Railway	0.00		\$2,101.40	\$2,101.40	\$0.00
	Adv-Overline T&B	0.00		\$46.00	\$46.00	\$0.00
	Adv-Overline Naten	0.00		\$155.00	\$155.00	\$0.00
	Adv-Overline Maemoe	0.00		\$240.00	\$240.00	\$0.00
	Adv-Election	0.00		\$43.20	\$43.20	\$0.00
	Adv-Overline Bwala	0.00		\$25.00	\$25.00	\$0.00
	Adv-Kalehang	0.00		\$0.00	\$0.00	\$0.00
	Adv-Ngarau	0.00		\$39.65	\$39.65	\$0.00
	Adv-OCS	0.00		\$52.80	\$52.80	\$0.00
	Adv-New Council Office	0.00		\$1,539.55	\$1,539.55	\$0.00
	Adv-Mikore	0.00		\$0.00	\$0.00	\$0.00
	Adv-NanTokano	0.00		\$0.00	\$0.00	\$0.00
	Adv-MWYSA	0.00		\$22.90	\$22.90	\$0.00
	Adv-MV Baenrao II	0.00		\$1,110.50	\$1,110.50	\$0.00
	Adv-MTC	0.00		\$40.00	\$40.00	\$0.00
	Adv-MaWU	0.00		\$90.00	\$90.00	\$0.00
	Adv-Moulu	0.00		\$38.00	\$38.00	\$0.00
	Adv-Mamnon	0.00		\$493.00	\$493.00	\$0.00
	Adv-MOF	0.00		\$1,693.10	\$1,693.10	\$0.00
	Adv-Ngarenih	0.00		\$0.00	\$0.00	\$0.00
	Adv-Backbay	0.00		\$2,029.44	\$2,029.44	\$0.00
	Adv-Elen	0.00		\$15.00	\$16.00	\$0.00
	Adv-Boroua	0.00		\$0.00	\$0.00	\$0.00
	Adv-Boboua	0.00		\$261.55	\$261.55	\$0.00
	Adv-bee	0.00		\$0.00	\$0.00	\$0.00
	Adv-Balnrao	0.00		\$305.00	\$305.00	\$0.00
	Adv-Baraniko	0.00		\$0.00	\$0.00	\$0.00
	Adv-Banni	0.00		\$0.00	\$0.00	\$0.00
	Adv-Carpenter	0.00		\$10.00	\$10.00	\$0.00
	Adv-Bakanebo	0.00		\$35.95	\$35.95	\$0.00
	Adv-CM Teblaua	0.00		\$0.00	\$0.00	\$0.00
	Adv-ATHKL	0.00		\$530.00	\$530.00	\$0.00
	Adv-ASWO	0.00		\$30.00	\$30.00	\$0.00
	Adv-Anterea	0.00		\$130.00	\$130.00	\$0.00
	Adv-Amene	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Airiin	0.00		\$0.00	\$0.00	\$0.00
	Adv-Aberdam	0.00		\$0.00	\$0.00	\$0.00
	Adv-442	0.00		\$0.00	\$0.00	\$0.00
	Adv-Pre school	0.00		\$3,357.04	\$3,357.04	\$0.00
	Adv-Bakatokia	0.00		\$0.00	\$0.00	\$0.00
	Adv-Health	0.00		\$500.00	\$500.00	\$0.00
	Adv-Kainaomata	0.00		\$2,058.45	\$2,058.45	\$0.00
	Adv-Kaikai	0.00		\$100.00	\$100.00	\$0.00
	Adv-Kaieti	0.00		\$0.00	\$0.00	\$0.00
	Adv-Ka 50 miki	0.00		\$270.95	\$270.95	\$0.00
	Adv-Iotebwa	0.00		\$39.95	\$39.95	\$0.00
	Adv-Ione	0.00		\$245.00	\$245.00	\$0.00
	Adv-Internet	0.00		\$190.00	\$190.00	\$0.00
	Adv-Bwenawa	0.00		\$3,083.44	\$3,083.44	\$0.00
	Adv-InAdvendence	0.00		\$1,594.90	\$1,594.90	\$0.00
	Adv-KAP	0.00		\$26.60	\$26.60	\$0.00
	Adv-Hardware	0.00		\$16,074.95	\$16,074.95	\$0.00
	Adv-Handling	0.00		\$150.30	\$150.30	\$0.00
	Adv-General Election (Rinerine)	0.00		\$681.00	\$681.00	\$0.00
	Adv-Engineer	0.00		\$40.00	\$40.00	\$0.00
	Adv-EFSP	0.00		\$97.30	\$97.30	\$0.00
	Adv-Education	0.00		\$50.00	\$50.00	\$0.00
	Adv-DBK	0.00		\$504.35	\$504.35	\$0.00
	Adv-Copra	0.00		\$450.00	\$450.00	\$0.00
	Adv-Incentive	0.00		\$1,875.00	\$1,875.00	\$0.00
	Imp-Kayre	0.00		\$50.00	\$50.00	\$0.00
	Adv-PMSP	0.00		\$0.00	\$0.00	\$0.00
	Imp-Ebenak	0.00		\$426.30	\$426.30	\$0.00
	Imp-Eriete	0.00		\$1,561.00	\$1,561.00	\$0.00
	Imp-Ioafene A	0.00		\$20.00	\$20.00	\$0.00
	Imp-Ioera	0.00		\$825.00	\$825.00	\$0.00
	Imp-Iotebwa	0.00		\$5,861.60	\$5,861.60	\$0.00
	Imp-Kabuta	0.00		-\$500.00	\$0.00	\$500.00
	Imp-Kaerabwa	0.00		\$1,448.00	\$1,448.00	\$0.00
	Imp-Kamaki	0.00		\$518.00	\$518.00	\$0.00
	Imp-Karibani	0.00		\$88.00	\$88.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp-Karoua	0.00		\$50.00	\$50.00	\$0.00
	Imp-Clerk	0.00		\$80.00	\$80.00	\$0.00
	Imp-Katurarou	0.00		\$2,945.00	\$2,945.00	\$0.00
	Imp-Ewonor	0.00		\$47.80	\$47.80	\$0.00
	Imp-Meodo	0.00		\$26.60	\$26.60	\$0.00
	Imp-Moemas	0.00		\$2,734.85	\$2,734.85	\$0.00
	Imp-Moraki	0.00		\$3,289.00	\$3,289.00	\$0.00
	Imp-Morian	0.00		\$558.00	\$558.00	\$0.00
	Imp-Meeme Tong	0.00		\$30.00	\$30.00	\$0.00
	Imp-Mere	0.00		\$2,152.00	\$2,152.00	\$0.00
	Imp-Mire	0.00		\$6,946.70	\$6,946.70	\$0.00
	Imp-Moacake	0.00		\$10,000.00	\$10,000.00	\$0.00
	Imp-Molua	0.00		\$119.60	\$119.60	\$0.00
	Imp-Mouata	0.00		\$1,459.00	\$1,459.00	\$0.00
	Imp-Moutu	0.00		\$30.00	\$30.00	\$0.00
	Imp-Katanka	0.00		\$30.00	\$30.00	\$0.00
	Imp-Aaba	0.00		\$661.60	\$661.60	\$0.00
	Dep-Temarewe	0.00		\$10.00	\$0.00	\$10.00
	Dep-Tenarion	0.00		\$10.00	\$0.00	\$10.00
	Dep-Taumwoni	0.00		\$3.00	\$0.00	\$3.00
	Dep-Tibwere	0.00		\$120.00	\$0.00	\$120.00
	Dep-Tenily	0.00		\$160.50	\$0.00	\$160.50
	Dep-Timuhang	0.00		\$100.00	\$0.00	\$100.00
	Dep-Tiatake	0.00		\$86.70	\$0.00	\$86.70
	Dep-Truck (loan)	0.00		\$9,022.50	\$0.00	\$9,022.50
	Dep-Uarifi	0.00		\$186.90	\$0.00	\$186.90
	Dep-Uere	0.00		\$3.65	\$0.00	\$3.65
	Dep-Uibato	0.00		\$120.00	\$0.00	\$120.00
	Imp-David	0.00		\$1,195.00	\$1,195.00	\$0.00
	Dep-Youth Fuel	0.00		\$70.40	\$0.00	\$70.40
	Imp-Punja	0.00		\$3,750.00	\$3,750.00	\$0.00
	Imp-Arima	0.00		\$1,890.00	\$1,890.00	\$0.00
	Imp-Atoake	0.00		\$60.40	\$60.40	\$0.00
	Imp-Atauea	0.00		\$54.00	\$54.00	\$0.00
	Imp-Bamorau	0.00		\$200.00	\$0.00	\$200.00
	Imp-Banni	0.00		\$155.60	\$155.60	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp-Bareti	0.00		\$540.00	\$540.00	\$0.00
	Imp-Beretati	0.00		\$15,782.00	\$15,782.00	\$0.00
	Imp-Beunnang	0.00		\$250.00	\$250.00	\$0.00
	Imp-Bilto	0.00		\$135.00	\$135.00	\$0.00
	Imp-Boboua	0.00		\$30.00	\$30.00	\$0.00
	Imp-Boutaka	0.00		\$236.90	\$236.90	\$0.00
	Dep-Waa n Oo	0.00		-\$12,413.10	\$0.00	\$12,413.10
	Loss-Bwanterli	0.00		\$69.33	\$0.00	\$69.33
	Imp-Tieta Totinga	0.00		\$287.00	\$287.00	\$0.00
	Imp-Tito	0.00		\$2.00	\$2.00	\$0.00
	Imp-Tikatai	0.00		\$598.30	\$598.30	\$0.00
	Imp-Tioera	0.00		\$350.00	\$350.00	\$0.00
	Imp-Tioeroba	0.00		-\$88.00	\$0.00	\$88.00
	Imp-Tirenga	0.00		\$503.00	\$503.00	\$0.00
	Imp-Tirikai	0.00		\$160.00	\$160.00	\$0.00
	Imp-Toatene	0.00		\$30.00	\$30.00	\$0.00
	Imp-Tutaima	0.00		-\$60.00	\$0.00	\$60.00
	Imp-Ulsaka	0.00		\$1,424.50	\$1,424.50	\$0.00
	Imp-V/Mayor	0.00		\$200.00	\$200.00	\$0.00
	Imp-Mwerenga	0.00		\$10.00	\$0.00	\$10.00
	Loss-Boboua	0.00		\$430.00	\$430.00	\$0.00
	Imp-Tercaman	0.00		-\$9,337.90	\$0.00	\$9,337.90
	Loss-Bwebwennang	0.00		\$452.85	\$452.85	\$0.00
	Loss-Clerk Milre Kauko	0.00		\$17,128.54	\$17,128.54	\$0.00
	Loss-Ebenati	0.00		\$0.27	\$0.27	\$0.00
	Loss-Meere	0.00		\$384.10	\$384.10	\$0.00
	Loss-Milre Rakunene	0.00		\$269.97	\$269.97	\$0.00
	Loss-Rakunaua	0.00		\$66.30	\$66.30	\$0.00
	Loss-Rebite	0.00		\$770.40	\$770.40	\$0.00
	Loss-Taake	0.00		\$13.49	\$13.49	\$0.00
	Loss-Tabwebwe	0.00		\$3,576.99	\$3,576.99	\$0.00
	Loss-Tabware	0.00		\$3,281.22	\$3,281.22	\$0.00
	Loss-Tilbeti	0.00		\$50.00	\$50.00	\$0.00
	Loss-Barnarau	0.00		\$48,630.76	\$48,630.76	\$0.00
	Imp-Taraai TIT	0.00		\$457.20	\$457.20	\$0.00
	Dep-Takalawan	0.00		-\$41.56	\$0.00	\$41.56

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp-Rokunoua	0.00		\$145.25	\$145.25	\$0.00
	Imp-Rebale	0.00		\$1,103.90	\$0.00	\$1,103.90
	Imp-Rikoua	0.00		\$50.50	\$50.50	\$0.00
	Imp-Rulebwa	0.00		\$32.00	\$32.00	\$0.00
	Imp-Ruuta	0.00		\$200.00	\$200.00	\$0.00
	Imp-Salary Return	0.00		\$264.90	\$0.00	\$264.90
	Imp-Salu	0.00		\$105.00	\$105.00	\$0.00
	Imp-Tapera	0.00		\$200.00	\$200.00	\$0.00
	Imp-Taowebwe	0.00		\$40.00	\$40.00	\$0.00
	Imp-Tang	0.00		\$10.00	\$0.00	\$10.00
	Imp-Tiermwa	0.00		\$1,000.00	\$1,000.00	\$0.00
	Imp-Takakia	0.00		\$37.95	\$0.00	\$37.95
	Imp-Tibeti	0.00		\$4,913.50	\$4,913.50	\$0.00
	Imp-Taraniman	0.00		\$267.40	\$267.40	\$0.00
	Imp-Tateti	0.00		\$36.00	\$36.00	\$0.00
	Imp-Tawatawa	0.00		\$52.30	\$52.30	\$0.00
	Imp-Teaawa	0.00		\$1,278.80	\$1,278.80	\$0.00
	Imp-Tebano	0.00		\$31.00	\$31.00	\$0.00
	Imp-Teborina	0.00		\$224.20	\$224.20	\$0.00
	Imp-Tebaua	0.00		\$150.00	\$150.00	\$0.00
	Imp-Tebutonga	0.00		\$3,312.00	\$3,312.00	\$0.00
	Imp-Teebwaki Bureleta	0.00		\$350.00	\$350.00	\$0.00
	Imp-Teswa	0.00		\$2,651.95	\$2,651.95	\$0.00
	Imp-Tewaki	0.00		\$290.00	\$290.00	\$0.00
	Imp-Neways	0.00		\$50.00	\$50.00	\$0.00
	Imp-Takaua	0.00		\$719.34	\$719.34	\$0.00
	Deb-Aera	0.00		\$20.00	\$0.00	\$20.00
	Adv-Tiau	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tiermwa	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tibeti	0.00		\$180.00	\$180.00	\$0.00
	Adv-Tikaraoi	0.00		\$100.00	\$100.00	\$0.00
	Adv-Ticera	0.00		\$200.00	\$200.00	\$0.00
	Adv-Tiua	0.00		\$41.95	\$41.95	\$0.00
	Adv-Tlap	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tokoro	0.00		\$77.00	\$77.00	\$0.00
	Adv-Tourism	0.00		\$283.10	\$283.10	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-U-Reporter	0.00		\$170.00	\$170.00	\$0.00
	Adv-Wagon Co	0.00		\$476.40	\$476.40	\$0.00
	Dep-Canteen	0.00		-\$333.10	\$0.00	\$333.10
	Dep-42	0.00		-\$100.00	\$0.00	\$100.00
	Adv-Tengata	0.00		\$200.00	\$200.00	\$0.00
	Dep-Artista Maintenance Work	0.00		-\$5,560.57	\$0.00	\$5,560.57
	Dep-Aisokula	0.00		-\$7.20	\$0.00	\$7.20
	Dep-Ama	0.00		-\$105.00	\$0.00	\$105.00
	Dep-Ateri	0.00		-\$55.00	\$0.00	\$55.00
	Dep-Bakanebo	0.00		-\$31.80	\$0.00	\$31.80
	Dep-Bingko	0.00		-\$452.25	\$0.00	\$452.25
	Dep-Boat Hire	0.00		-\$600.00	\$0.00	\$600.00
	Dep-Bobova	0.00		-\$261.55	\$0.00	\$261.55
	Dep-Bokee	0.00		\$10.00	\$0.00	\$10.00
	Dep-Boutake	0.00		-\$404.60	\$0.00	\$404.60
	Dep-Tekoua	0.00		-\$6.80	\$0.00	\$6.80
	Adv-Youth	0.00		\$34.00	\$34.00	\$0.00
	Adv-Tenouata	0.00		\$0.00	\$0.00	\$0.00
	Adv-RPD	0.00		\$860.00	\$860.00	\$0.00
	Adv-Sisor	0.00		\$1,794.19	\$1,794.19	\$0.00
	Adv-Speed Boat	0.00		\$45.00	\$45.00	\$0.00
	Adv-Staff	0.00		\$76.60	\$76.60	\$0.00
	Adv-Taburimai	0.00		\$0.00	\$0.00	\$0.00
	Adv-Takar	0.00		\$0.00	\$0.00	\$0.00
	Adv-Takalo	0.00		\$4.30	\$4.30	\$0.00
	Adv-Tamodisica	0.00		\$20.00	\$20.00	\$0.00
	Adv-Tanenloa	0.00		\$0.00	\$0.00	\$0.00
	Adv-Taraniman	0.00		\$250.00	\$250.00	\$0.00
	Adv-Tauro	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tiaoli	0.00		\$41.70	\$41.70	\$0.00
	Adv-Tebarine	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tefna	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tebuanna	0.00		\$240.00	\$240.00	\$0.00
	Adv-Tebuebu	0.00		\$83.50	\$83.50	\$0.00
	Adv-Tebwao Awerika (Sec OB)	0.00		\$720.00	\$720.00	\$0.00
	Adv-Tepwera	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Teem	0.00		\$133.75	\$133.75	\$0.00
	Adv-Tenl	0.00		\$72.40	\$72.40	\$0.00
	Adv-Telwak	0.00		\$600.00	\$600.00	\$0.00
	Adv-Tekaboo	0.00		\$71.00	\$71.00	\$0.00
	Adv-Teklacks	0.00		\$0.00	\$0.00	\$0.00
	Adv-Temoud	0.00		\$70.00	\$70.00	\$0.00
	Adv-Temporary Wages	0.00		\$60.00	\$60.00	\$0.00
	Dep-Captain	0.00		\$30.00	\$0.00	\$30.00
	Adv-Tavita	0.00		\$230.00	\$230.00	\$0.00
	Dep-Surplus	0.00		\$0.03	\$0.00	\$0.03
	Dep-Overtime	0.00		\$1,150.00	\$0.00	\$1,150.00
	Dep-overtime Tobacco	0.00		\$490.00	\$0.00	\$490.00
	Dep-Plywood	0.00		\$35.00	\$0.00	\$35.00
	Dep-Police Fuel	0.00		\$14.40	\$0.00	\$14.40
	Dep-Project	0.00		\$119.80	\$0.00	\$119.80
	Dep-Railroads	0.00		\$40.99	\$0.00	\$40.99
	Dep-Rakunoua	0.00		\$33.00	\$0.00	\$33.00
	Dep-Retell	0.00		\$72.80	\$0.00	\$72.80
	Dep-RMT	0.00		\$41.00	\$0.00	\$41.00
	Dep-Rotelli	0.00		\$5.00	\$0.00	\$5.00
	Dep-Safenet	0.00		\$76.40	\$0.00	\$76.40
	Dep-Sourroake & Isora	0.00		\$116.00	\$0.00	\$116.00
	Dep-Social Committee	0.00		\$76.00	\$0.00	\$76.00
	Dep-Motorbike	0.00		\$200.00	\$0.00	\$200.00
	Dep-Taawa	0.00		\$7.00	\$0.00	\$7.00
	Dep-Tabero	0.00		\$5.00	\$0.00	\$5.00
	Dep-Table Tennis	0.00		\$5.00	\$0.00	\$5.00
	Dep-Tabwere	0.00		\$141.40	\$0.00	\$141.40
	Dep-Tarito	0.00		\$100.00	\$0.00	\$100.00
	Dep-Tearawa	0.00		\$110.00	\$0.00	\$110.00
	Dep-Tebatu ni Malana	0.00		\$2,700.00	\$0.00	\$2,700.00
	Dep-Tebutonga	0.00		\$45.00	\$0.00	\$45.00
	Dep-Tebwaka	0.00		\$77.49	\$0.00	\$77.49
	Dep-Telwak	0.00		\$90.00	\$0.00	\$90.00
	Loss-Ueniti	0.00		\$6,602.21	\$6,602.21	\$0.00
	Dep-Shortage	0.00		\$47.67	\$0.00	\$47.67

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Kiriwastsan	0.00		-\$1,196.25	\$0.00	\$1,196.25
	Dep-CSD	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Councilors	0.00		-\$80.00	\$0.00	\$80.00
	Dep-Crow	0.00		-\$90.00	\$0.00	\$90.00
	Dep-Disability	0.00		-\$100.00	\$0.00	\$100.00
	Dep-Drivers	0.00		-\$140.00	\$0.00	\$140.00
	Dep-ECD	0.00		-\$893.00	\$0.00	\$893.00
	Dep-FA	0.00		-\$191.20	\$0.00	\$191.20
	Dep-Ioera	0.00		-\$226.50	\$0.00	\$226.50
	Dep-Kabenta	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Kaiteie	0.00		-\$80.00	\$0.00	\$80.00
	Dep-Kooq	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Others	0.00		-\$176.00	\$0.00	\$176.00
	Dep-Kaurira	0.00		-\$650.00	\$0.00	\$650.00
	Dep-MTM	0.00		-\$91.00	\$0.00	\$91.00
	Dep-Lab Cost	0.00		-\$136.00	\$0.00	\$136.00
	Dep-Land lease	0.00		-\$10,361.24	\$0.00	\$10,361.24
	Dep-Moemoe	0.00		-\$175.99	\$0.00	\$175.99
	Dep-Man	0.00		-\$26.40	\$0.00	\$26.40
	Dep-Moneaba	0.00		-\$2,306.30	\$0.00	\$2,306.30
	Dep-MELAD	0.00		-\$434.00	\$0.00	\$434.00
	Dep-Mel	0.00		-\$40.00	\$0.00	\$40.00
	Dep-MIC	0.00		-\$580.00	\$0.00	\$580.00
	Dep-MICTD	0.00		-\$4,378.13	\$0.00	\$4,378.13
	Dep-MISA	0.00		-\$260.80	\$0.00	\$260.80
	Dep-MISE	0.00		-\$5,378.80	\$0.00	\$5,378.80
	Dep-Tekita	0.00		-\$30.00	\$0.00	\$30.00
	Dep-Korakuhene	0.00		-\$10.00	\$0.00	\$10.00
	Closing Cash				4834.88	0.00
	Closing Bank				5310.53	0.00
	Grand Total				606,324.14	606,324.14

Prepared by : LGD Internal Audit



Maiana Island Council Profit and Loss Statement or the Period 1/1/21 to 12/31/21



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1103	Roon Rabwata	4,808.50		
		1104	Roon te Kba	2,242.50		
		1105	Roon Kaibuke/waa	4,068.50		
					11,119.50	
	1200	Raitenti				
		1201	Motoka/Rebwerebwe	3,958.00		
		1202	Sebani Kabubai	2,531.00		
		1203	Bwatika	18.00		
		1204	Kamea	270.00		
		1205	Titaa retail aa wholesale	5,383.00		
		1210	Autunji Inu	700.00		
		1211	Kamwarake ake nakonako	190.00		
		1212	Taa mwa (Retail/Wholesale)	640.00		
		1213	Tauan mwila botaki	100.00		
		1214	Kaki/Tonari	725.00		
		1215	Karikirake aika a uareke	1,053.00		
		1217	Taibara ni kamwarake (stall)	1,028.00		
		1219	Kaa/Rebwerebwe aika a tangaki	1,865.00		
		1233	Aia kamawana amata	350.00		
		1237	Bobai man te Kaibuke	900.00		
		1241	Nongkaha	2,833.50		
					22,244.50	
	1300	Mwane ni buoka				
		1301	Buoka man te Tautaeka	125,399.89		
		1302	Buoka man te Postai	900.00		
		1303	Onobwai ibukin autin Tautaeka	65,894.71		
		1306	Te buoka bukin buoka afareni te rera	26,000.00		
					218,194.60	
	1400	Bakao (Interest)				
		1402	Rakan Katangomwane	2,372.20		
		1403	Kabwara Torou	42.40		
					2,414.60	
	1500	Waaki ni Karikirake				

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		1504	Roon auti ni maeka	666.20		
		1505	Roon maekala itaa	7,338.00		
		1506	Kantoka/Tangoan taian Kaa	5,400.70		
		1507	Te owa	562.40		
		1510	Tangoan ana tabo te Kaunfira	562.50		
		1518	Hardware/Canteen	57,387.82		
		1519	Speedboat hire	1,036.00		
		1520	Workshop Charges	717.20		
		1521	Ororakeia Kamea/ beeki	40.00		
		1522	Uaon/ korangomwane	60,636.56		
		1523	Bingko	8,390.80		
		1525	Tangoana Mwaneaba	100.00		
		1526	LC Malana Hire	2,055.00		
		1534	Kaati n fareboon	727.50		
		1541	Kaboan/ Karaoan te kai nako taari	350.00		
		1542	Ora bark	1,634.40		
					137,501.07	
	1600		Mwane Tabua			
		1601	Mwane n Raka	5,220.71		
		1602	Tua n te bowi	70.00		
					5,290.71	
	1700		Karaii mwane			
		1701	Kaintabwi	5,937.11		
					5,937.11	
						402,642.09

Expenditure

	2100		Bwakabwai			
		2102	Kaunfira	34,758.40		
		2103	Kauoman Aikako	4,088.94		
		2104	Kauoman Tia Mwane	0.00		
		2107	Ta Kaa te Mwakui	3,786.60		
		2108	Kabenta	7,767.50		
		2109	Tarabwa	3,783.75		
		2111	Tibi Kaubure	4,056.00		
		2112	Kaubure	22,262.70		
		2113	Neeli ni Kaawa	18,484.57		
		2119	Makaenake	3,530.26		
		2126	Tia tararua nfe Hardware/Canteen	3,198.00		

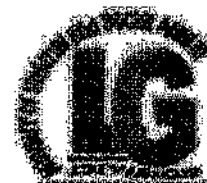
Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2127	Tia Tatarua Aus ni Irua	3,584.80		
		2133	Tia Uaereti	3,399.50		
					112,767.71	
	2200		Arauceni			
		2201	Kauntira	10,515.00		
		2202	Katwangan Vayor	1,240.00		
		2203	Incentive allowance	13,980.00		
		2206	Kometen te Isire Primary and JSS	1,300.00		
		2208	Kometen te Karikirake	460.00		
		2209	Bareka do Wwainwai	894.00		
		2210	Bonomwii	713.50		
		2211	Mwengebuaka	953.08		
		2222	Duty allowance	495.00		
					30,563.50	
	2300		Kabutan te Waaki			
		2301	Mwamwananga	1,594.20		
		2303	Bwaain mwakuri	4,385.28		
		2306	Ana tiati ATHKL	234.80		
		2311	Boon ka h amwarake	10.00		
		2312	Rinerine	255.20		
		2313	Kanapama	310.00		
		2316	Kabwara Tarau	2,656.90		
		2318	Boon te bow	8.70		
		2320	Tiringaia Kamea/ beeki	580.00		
		2322	Kakururei do Kahuaa	830.30		
		2326	Bwaain te aobiti (Stationeries)	1,012.50		
		2332	Support to Baseri Func. Ambouan	1,134.00		
		2333	Support to Copra Weighing transport	37.20		
					13,049.28	
	2400		Onobwai			
		2403	Auti ni maeka	12,367.98		
		2404	Auti ni Irua	330.00		
		2408	Rebwerebwe/Kaa	755.80		
		2408a	School trucks	1,575.50		
		2410	Kawai/Kotiweei	423.75		
					16,053.03	
	2700		Kabane mwane n te Kariki			
		2701	Amwarake moai ibukia Irua	1,617.75		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
	2702		Te buwa	4,824.40		
	2704		Bingko	1,881.60		
	2707		Hardware	44,921.98		
	2709		Loan / Katangomwane	62,546.56		
	2716		Telephone Cards	2,732.00		
	2720		Oro buriki	197.40		
					118,721.61	
	2800		Karali mwane			
	2803		Onobwaian outin Tautaeke	63,146.47		
	2806		Te buoka bukin te School trucks	13,131.21		
					76,277.68	
						367,382.81
Net Profit/Loss						35,259.28

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Maiana Island Council Balance Sheet as at 12/31/21



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	5,310.53		
Cash on Hand		4,834.88		
Account Receivable	2	228,795.92	238,941.33	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				238,941.33
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	75,938.77	75,938.77	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				75,938.77
Net Asset				163,002.56
Equity				
Current Year Earning			35,259.28	
Historical Balancing			127,743.28	
Total Equity				163,002.56

Prepared by : LGD Internal Audit



Maiana Island Council
Statement of Notes
for the Period 1/1/21 to 12/31/21



Note#	Account	Bot_Code	Amount \$	Total \$
1	Bank of Kiribati (ANZ)			
	Bank		77,162.19	
				<u>77,162.19</u>

Note#	Account	BTL Accounts	Amount \$	Total \$
2	Account Receivable			
		Adv-442	\$0.00	
		Adv-Aberoom	\$0.00	
		Adv-Airin	\$0.00	
		Adv-Anene	\$0.00	
		Adv-Anterea	\$130.00	
		Adv-ASWO	\$30.00	
		Adv-ATHKL	\$530.00	
		Adv-Backpay	\$2,029.44	
		Adv-Bakanebo	\$35.95	
		Adv-Bakarokio	\$0.00	
		Adv-Banni	\$0.00	
		Adv-Baraniko	\$0.00	
		Adv-Baunraoi	\$305.00	
		Adv-bee	\$0.00	
		Adv-Boboua	\$261.55	
		Adv-Barouea	\$0.00	
		Adv-Bwenawa	\$3,083.44	
		Adv-Carpenter	\$10.00	
		Adv-CM Tebiauea	\$0.00	
		Adv-Copro	\$450.00	
		Adv-DBK	\$504.35	
		Adv-Education	\$50.00	
		Adv-EFSP	\$97.30	
		Adv-Election	\$43.20	
		Adv-Engineer	\$60.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Bieri	\$615.00	
		Adv-General Election (Rinerine)	\$681.00	
		Adv-Handling	\$150.00	
		Adv-Hardware	\$16,074.95	
		Adv-Health	\$500.00	
		Adv-InAdvendence	\$1,594.90	
		Adv-Incentive	\$1,875.00	
		Adv-Internet	\$190.00	
		Adv-Isane	\$245.00	
		Adv-Iotebwa	\$39.95	
		Adv-Ka 50 q mnd	\$270.95	
		Adv-Kalefi	\$0.00	
		Adv-Kakoi	\$100.00	
		Adv-Kainaomata	\$2,058.45	
		Adv-KAP	\$36.40	
		Adv-Kateinang	\$0.00	
		Adv-Kaulongo	\$40.00	
		Adv-Kekeia	\$0.00	
		Adv-KiHA	\$50.00	
		Adv-Knoc	\$249.90	
		Adv-Kobee	\$0.00	
		Adv-LC Maiana	\$279.00	
		Adv-Maiaa	\$12.00	
		Adv-Maiana Vessel	\$7,039.15	
		Adv-Maintenance	\$3,097.44	
		Adv-Mangrove.com	\$150.00	
		Adv-Martin	\$0.00	
		Adv-Meere	\$100.00	
		Adv-MELAD	\$65.00	
		Adv-Mere	\$10.00	
		Adv-Meribwa	\$0.00	
		Adv-MFMRD	\$70.00	
		Adv-Mira	\$68.06	
		Adv-Mikaere	\$0.00	
		Adv-MOE	\$1,693.10	
		Adv-Mormon	\$490.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Mouhu	\$38.00	
		Adv-MPWU	\$90.00	
		Adv-MTG	\$40.00	
		Adv-MV Baonraoi II	\$1,110.50	
		Adv-MWYSA	\$22.90	
		Adv-Nantokana	\$0.00	
		Adv-Nateri	\$125.00	
		Adv-New Council Office	\$1,539.55	
		Adv-Ngarerahi	\$0.00	
		Adv-Ngatau	\$39.65	
		Adv-OCS	\$52.80	
		Adv-Overtime Bwaua	\$25.00	
		Adv-Overtime Isora	\$45.00	
		Adv-Overtime Maemae	\$240.00	
		Adv-Overtime Nateri	\$155.00	
		Adv-Overtime TKB	\$46.00	
		Adv-PMSP	\$0.00	
		Adv-Pre school	\$3,357.04	
		Adv-Railway	\$2,101.40	
		Adv-RPD	\$860.00	
		Adv-Solar	\$1,794.19	
		Adv-Speed Boat	\$45.00	
		Adv-Staff	\$75.60	
		Adv-Taburimai	\$0.00	
		Adv-Taka	\$0.00	
		Adv-Takaia	\$4.30	
		Adv-Tamoaletia	\$20.00	
		Adv-Tanentoa	\$0.00	
		Adv-Taraniman	\$250.00	
		Adv-Tauro	\$0.00	
		Adv-Tavira	\$230.00	
		Adv-Tebarine	\$0.00	
		Adv-Tebauaki	\$0.00	
		Adv-Tebuanna	\$240.00	
		Adv-Tebuebu	\$63.90	
		Adv-Tebwao Awerika (Sec OB)	\$720.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Teowere	\$0.00	
		Adv-Teem	\$133.75	
		Adv-Tei	\$72.40	
		Adv-Teiwaki	\$600.00	
		Adv-Tekoloo	\$71.90	
		Adv-Tekitaake	\$0.00	
		Adv-Temala	\$70.00	
		Adv-Temporary Wages	\$60.00	
		Adv-Tengata	\$200.00	
		Adv-Tetiria	\$0.00	
		Adv-Tiapi	\$41.70	
		Adv-Tiau	\$0.00	
		Adv-Tidmwa	\$0.00	
		Adv-Tiibeti	\$180.00	
		Adv-Tikarai	\$100.00	
		Adv-Tioera	\$200.00	
		Adv-Tiua	\$41.95	
		Adv-Tifao	\$0.00	
		Adv-Tokorei	\$77.00	
		Adv-Tourism	\$283.10	
		Adv-U-Reporter	\$170.00	
		Adv-Waa n Oo	\$476.40	
		Adv-Youth	\$34.00	
		Imp-Aaba	\$661.60	
		Imp-Aima	\$1,820.00	
		Imp-Ataake	\$60.40	
		Imp-Atalea	\$54.00	
		Imp-Banni	\$155.60	
		Imp-Bareli	\$540.00	
		Imp-Beretafi	\$15,782.00	
		Imp-Beunmang	\$250.00	
		Imp-Biita	\$135.00	
		Imp-Bobava	\$30.00	
		Imp-Boutaake	\$236.90	
		Imp-Bwaniga	\$47.80	
		Imp-Clerk	\$80.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp-David	\$1,195.00	
		Imp-Ebenati	\$426.80	
		Imp-Eriers	\$1,561.00	
		Imp-loatene B	\$20.00	
		Imp-Ioera	\$825.00	
		Imp-Iotebwa	\$5,861.60	
		Imp-Koerachbwa	\$1,448.00	
		Imp-Kamaki	\$518.00	
		Imp-Karibauri	\$88.00	
		Imp-Kataua	\$50.00	
		Imp-Katuroroo	\$2,945.00	
		Imp-Kaure	\$50.00	
		Imp-Maeao	\$28.60	
		Imp-Maemae	\$2,734.85	
		Imp-Maraki	\$3,289.00	
		Imp-Marion	\$558.00	
		Imp-Maeme Tong	\$30.00	
		Imp-Mere	\$2,152.00	
		Imp-Mike	\$6,946.70	
		Imp-Moataake	\$10,000.00	
		Imp-Moua	\$112.60	
		Imp-Mouaata	\$1,459.00	
		Imp-Moutu	\$60.00	
		Imp-Neways	\$50.00	
		Imp-Punjas	\$3,750.00	
		Imp-Rakunoua	\$145.25	
		Imp-Rikoua	\$30.50	
		Imp-Rutebwa	\$32.00	
		Imp-Ruto	\$200.00	
		Imp-Salu	\$105.00	
		Imp-Tabera	\$200.00	
		Imp-Tabwebwe	\$40.00	
		Imp-Takoua	\$719.34	
		Imp-Taraai TIT	\$457.20	
		Imp-Taraniman	\$267.40	
		Imp-Tateti	\$36.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp-Tawatawa	\$52.30	
		Imp-Tearawa	\$1,278.80	
		Imp-Teapao	\$31.00	
		Imp-Tebarine	\$224.20	
		Imp-Tebeua	\$150.00	
		Imp-Tebutonga	\$3,312.00	
		Imp-Teabwaki Bureta	\$350.00	
		Imp-Teewa	\$2,651.95	
		Imp-Tewaki	\$250.00	
		Imp-Tibeti	\$4,913.50	
		Imp-Tenmwa	\$1,000.00	
		Imp-Tieta Tofinga	\$287.00	
		Imp-Tito	\$2.00	
		Imp-Tikatai	\$598.30	
		Imp-Tioea	\$350.00	
		Imp-Tirenga	\$503.00	
		Imp-Tika	\$160.00	
		Imp-Toatene	\$30.00	
		Imp-Utsao	\$1,424.50	
		Imp-V/Mayor	\$200.00	
		Loss-Bamarau	\$48,630.76	
		Loss-Boboua	\$430.00	
		Loss-Bwebwehning	\$452.85	
		Loss-Clerk Miire Keukeu	\$17,128.54	
		Loss-Eberati	\$0.27	
		Loss-Meere	\$384.10	
		Loss-Miire Rakunone	\$269.97	
		Loss-Rakunoua	\$66.30	
		Loss-Reote	\$770.40	
		Loss-Taake	\$15.49	
		Loss-Taoweowe	\$3,576.99	
		Loss-Tabwere	\$3,281.22	
		Loss-Tibeti	\$50.00	
		Loss-Ueniifi	\$6,602.21	
				228,795.92

3 Account Payable

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-421	\$100.00	
		Dep-Aera	\$20.00	
		Dep-Airfield Maintenance Work	\$5,560.59	
		Dep-Aisokula	\$7.20	
		Dep-Arita	\$105.00	
		Dep-Ateri	\$55.00	
		Dep-Bakanebo	\$31.80	
		Dep-Bingko	\$452.28	
		Dep-Boat Hire	\$600.00	
		Dep-Boboua	\$261.58	
		Dep-Bokee	\$10.00	
		Dep-Bovake	\$404.60	
		Dep-Boutaake & Ioera	\$116.00	
		Dep-Canteen	\$333.10	
		Dep-Captain	\$30.00	
		Dep-CEP	\$50.00	
		Dep-Councilors	\$80.00	
		Dep-Crew	\$90.00	
		Dep-Disability	\$100.00	
		Dep-Drivers	\$140.00	
		Dep-ECD	\$893.00	
		Dep-FA	\$191.20	
		Dep-Ioera	\$226.50	
		Dep-Kohenja	\$10.00	
		Dep-Kaiteie	\$80.00	
		Dep-Kaoa	\$10.00	
		Dep-Karakunene	\$10.00	
		Dep-Kountro	\$650.00	
		Dep-Kiriwastsan	\$1,196.25	
		Dep-Lab Cost	\$136.00	
		Dep-Land lease	\$10,361.24	
		Dep-Moemoe	\$175.99	
		Dep-Man	\$26.40	
		Dep-Mareaba	\$2,306.30	
		Dep-MELAD	\$434.00	
		Dep-Met	\$40.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-MIC	\$580.00	
		Dep-MICTD	\$4,378.13	
		Dep-MISA	\$260.80	
		Dep-MISS	\$5,378.80	
		Dep-Motor Bike	\$200.00	
		Dep-MTM	\$9.00	
		Dep-Others	\$176.00	
		Dep-Overtime	\$1,150.00	
		Dep-overtime Tabera	\$490.00	
		Dep-Plywood	\$38.00	
		Dep-Police Fuel	\$14.40	
		Dep-Proect	\$119.80	
		Dep-Raitinnata	\$40.99	
		Dep-Rakunoua	\$33.00	
		Dep-Rereiti	\$72.80	
		Dep-RMT	\$41.00	
		Dep-Rotefiti	\$5.00	
		Dep-Sa'enei	\$76.40	
		Dep-Shortage	\$47.67	
		Dep-Social Committee	\$76.00	
		Dep-Surplus	\$0.03	
		Dep-Taawa	\$7.00	
		Dep-Tabera	\$5.00	
		Dep-table Tennis	\$5.00	
		Dep-Tabwere	\$141.40	
		Dep-Tania	\$100.00	
		Dep-Tearawa	\$110.00	
		Dep-tebou ni Malana	\$2,700.00	
		Dep-Tebutonga	\$45.00	
		Dep-tepwaka	\$77.49	
		Dep-Teiwaki	\$90.00	
		Dep-Tekabwan	\$41.56	
		Dep-Tekita	\$30.00	
		Dep-Tekoua	\$6.80	
		Dep-Temarewe	\$10.00	
		Dep-Teraman	\$10.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Teumwanibong	\$3.00	
		Dep-Tiwere	\$120.00	
		Dep-Tienfly	\$160.50	
		Dep-Timunnang	\$100.00	
		Dep-Tlotaake	\$86.70	
		Dep-Truck (Loan)	\$9,022.50	
		Dep-Ueniiti	\$186.90	
		Dep-Uere	\$3.65	
		Dep-Ulisaia	\$120.00	
		Dep-Wad n Oo	\$12,413.10	
		Dep-Youth Fuel	\$70.40	
		Imp-Bamaou	\$200.00	
		Imp-Kabuta	\$500.00	
		Imp-Katonga	\$30.00	
		Imp-Mwerenga	\$10.00	
		Imp-Rebte	\$1,103.90	
		Imp-Salary Return	\$264.90	
		Imp-Tang	\$10.00	
		Imp-Takiakia	\$37.95	
		Imp-Teroman	\$9,337.90	
		Imp-Tioeroba	\$88.00	
		Imp-Tulomo	\$40.00	
		Loss-Bwanteiti	\$69.33	
				75,938.77

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